

**M D AGRAWAL AND COMPANY**

Chartered Accountants

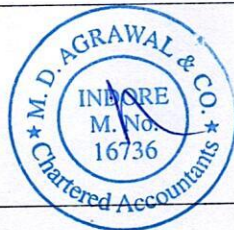
21/2, Block-C ,Alok Appartment, Manoramaganj, Indore-452001 Madhya Pradesh

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

Form No 3CB**[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 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of KHANDELWAL ASSOCIATES, 30, MANGAL NAGAR, A.B. ROAD, INDORE, MADHYA PRADESH-452001. PAN - AAGFK4755Q.
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, 2022 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 Firm 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	While Calculating Total Expenditure incurred during the year as per Clause 44 of Form 3CD, following expenses are not Considered



		namely:-Interest paid,Salary,Bonus and Staff Welfare Expenses,Provident Fund and ESIC Contribution,CST,VAT AND Service Tax paid,Late Return Filing Fees paid,Professional Tax and Depreciation.
5	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

For M D AGRAWAL AND COMPANY
Chartered Accountants

by sawal



Mathura Prasad Agrawal
(Proprietor)

M. No. : 016736

FRN : 0001177C

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

Date : 26/09/2022
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 : KHANDELWAL ASSOCIATES
- 2 Address : 30, MANGAL NAGAR, A.B. ROAD, INDORE,
MADHYA PRADESH-452001
- 3 Permanent Account Number : AAGFK4755Q
- 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)	23AAGFK4755Q1ZT

- 5 Status : Firm
- 6 Previous year from : 01/04/2021 to 31/03/2022
- 7 Assessment year : 2022-23
- 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.

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.

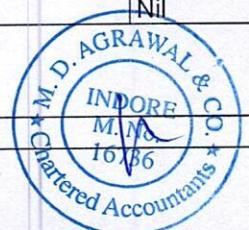
Sector	Sub sector	Code
WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c(09027)	09027
OTHER SERVICES	Other services n.e.c.(21008)	21008

- b If there is any change in the nature of business or profession, the particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	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.

COMPUTERISED:CASH BOOK
COMPUTERISED:BANK BOOK
COMPUTERISED:LEDGER
COMPUTERISED:JOURNAL
COMPUTERISED:SALES REGISTER
COMPUTERISED:PURCHASE 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'**

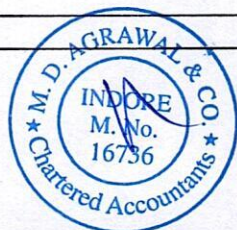
14 a Method of valuation of closing stock employed in the previous year. : **Lower of Cost or Market rate**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

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)	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 : AS PER ANNEXURE 'III' respect of each asset or block of assets, as the case may be, in the following Form :-

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 : AS PER ANNEXURE 'IV' referred to in section 36(1)(va):

- 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
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
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
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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Interest	40(b)	1974923	1974923	0	No
Salary	40(b)	1500000	1500000	0	No

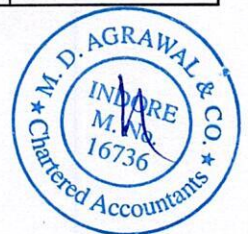
d Disallowance/deemed income under section 40A(3):

(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 of the payee
Nil	Nil	Nil	Nil	Nil	

(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 'V'

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:-

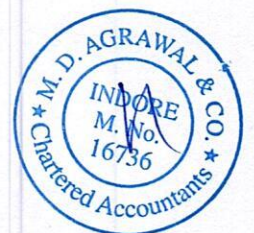
(a) paid on or before the due date for furnishing the return of income of the previous year 139(1); : AS PER ANNEXURE 'VI'

(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, : No
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.

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 Whether during the previous year the assessee received any consideration for : No
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.

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 : No
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:

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the : No
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:

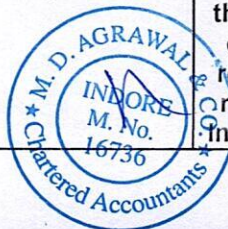
Nature of income	Amount
Nil	Nil

30 Details of any amount borrowed on hundi or any amount due thereon : No
(including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)

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 : No
(1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

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	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	Expected date of repatriation of money



		provisions of sub-section (2) of section 92CE		repatriated within the prescribed time	
Nil	Nil	Nil	Nil	Nil	Nil

- B Whether the assessee has incurred expenditure during the previous year : **No**
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

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	
			Assessment Year	Amount	Assessment Year	Amount
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)

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 : **AS PER ANNEXURE 'VII'** specified in section 269SS taken or accepted during the previous year :-
- 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	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	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

(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		

c Particulars of each repayment of loan or deposit or any specified advance : **AS PER ANNEXURE 'VIII'** in an amount exceeding the limit specified in section 269T made during the previous year:—

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	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 (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 the : **NA**
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 : **No**
section 73 during the previous year, If yes, please furnish the details of
the same.
- d Whether the assessee has incurred any loss referred to in section 73A in : **No**
respect of any specified business during the previous year.
- e In case of a company, please state that whether the company is deemed : **NA**
to be carrying on a speculation business as referred in explanation to
section 73.

33 Section-wise details of deductions, if any, admissible under Chapter VIA or : **No**
Chapter III (Section 10A, Section 10AA).

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 : **Yes**
provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

AS PER ANNEXURE 'IX'

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

AS PER ANNEXURE 'X'

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

AS PER ANNEXURE 'XI'

35 a In the case of a trading concern, give quantitative details of principal : **AS PER ANNEXURE 'XII'**
items of goods traded

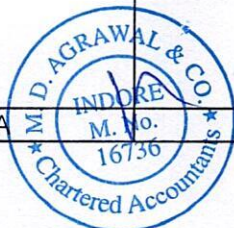
b In the case of manufacturing concern, give quantitative details of the principal items of raw materials,
finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA



(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

- 36 A Whether the assessee has received any amount in the nature of dividend : No as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

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 : NA 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. ?

- 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	575707129			360615723		
Gross profit/turnover	4472000	575707129	0.78	8152277	360615723	2.26
Net profit/turnover	10365179	575707129	1.80	5084540	360615723	1.41
Stock-in-trade/turnover	47823336	575707129	8.31	65753369	360615723	18.23
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

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/transactions 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 incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to 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	
612987178	1483113	0	609986472	611469585	1517593
5142634	0	0	5142634	5142634	0

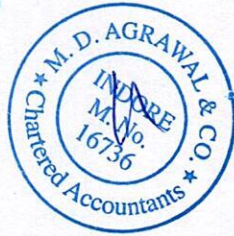
For KHANDELWAL ASSOCIATES

For Khandelwal Associates

Sheetal Khandelwal
(Partner)

Partner

Date : 26/09/2022
Place : Indore



For M D AGRAWAL AND COMPANY
Chartered Accountants

Mathura Prasad Agrawal
Proprietor

M. No. : 016736

FRN : 0001177C

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

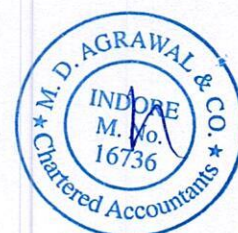
Annexure 'I'

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 : CASH BOOK	30,MANGAL NAGAR	A.B. ROAD	INDORE	MADHYA PRADESH	452001
2	COMPUTERISED BANK BOOK	30.MANGAL NAGAR	A.B. ROAD	INDORE	MADHYA PRADESH	452001
3	COMPUTERISED:LEDGER	30.MANGAL NAGAR	A.B. ROAD	INDORE	MADHYA PRADESH	452001
4	COMPUTERISED:JOURNAL	30.MANGAL NAGAR	A.B. ROAD	INDORE	MADHYA PRADESH	452001
5	COMPUTERISED:SALES REGISTER	30.MANGAL NAGAR	A.B. ROAD	INDORE	MADHYA PRADESH	452001
6	COMPUTERISED:PURCHASE REGISTER	30.MANGAL NAGAR	A.B. ROAD	INDORE	MADHYA PRADESH	452001

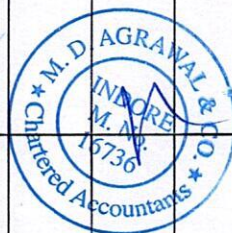
Annexure 'II'

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 :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value under section 115B AC/15BA D (for assessment Year 2021 - 22 only)	Adjustment made to the written down Value of Intangible asset due to excluding 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						Subsidy/Grant
1	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	3916 122			3916 122	4912 399	0	0	0	4912 399	3000 0	0	126188 5	753663 6
2	(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	2867 044			2867 044	1158 37	0	0	0	1158 37		0	294824	268805 7
3	(18l) Building @ 10%-Sec 32(1)(ii)	10%	5659 31			5659 31							0	56593	509338
4	(18c) Plant & Machinery @ 40%-	40%	2346 32			2346 32	1143 98	0	0	0	1143 98		0	116732	232298



Sec 32(1)(ii)															
Total	7583 729	0	0	7583 729	5142 634	0	0	0	5142 634	3000 0	0	173003 4	109663 29		

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
31/08/2021	31/08/2021	4140493	0	0	0	4140493
10/01/2022	10/01/2022	694296	0	0	0	694296
01/11/2021	01/11/2021	77610	0	0	0	77610
	Total	4912399	0	0	0	4912399

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

Date of sale etc.	Amount
14/01/2022	30000
Total	30000

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
18/06/2021	18/06/2021	19600	0	0	0	19600
28/07/2021	28/07/2021	10800	0	0	0	10800
22/09/2021	22/09/2021	16200	0	0	0	16200
04/02/2022	04/02/2022	69237	0	0	0	69237
	Total	115837	0	0	0	115837

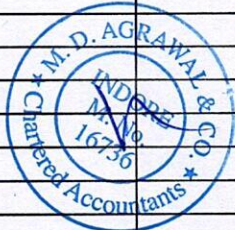
Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
25/12/2021	25/12/2021	114398	0	0	0	114398
	Total	114398	0	0	0	114398

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	21296	15/05/2021	21296	14/05/2021
2	Provident Fund	21296	15/06/2021	21296	10/06/2021
3	Provident Fund	21548	15/07/2021	21548	08/07/2021
4	Provident Fund	21617	15/08/2021	21617	10/08/2021
5	Provident Fund	21492	15/09/2021	21492	11/09/2021
6	Provident Fund	21594	15/10/2021	21594	09/10/2021
7	Provident Fund	23091	15/11/2021	23091	12/11/2021
8	Provident Fund	22654	15/12/2021	22654	11/12/2021
9	Provident Fund	24680	15/01/2022	24680	11/01/2022
10	Provident Fund	24819	15/02/2022	24819	10/02/2022
11	Provident Fund	24819	15/03/2022	24819	10/03/2022
12	Provident Fund	24819	15/04/2022	24819	12/04/2022
13	Any Fund set up under the provisions of ESI Act , 1948	1379	15/06/2021	1379	14/05/2021
14	Any Fund set up under the provisions of ESI Act , 1948	1379	15/06/2021	1379	09/06/2021
15	Any Fund set up under the provisions of ESI Act , 1948	1407	15/07/2021	1407	12/07/2021
16	Any Fund set up under the provisions of ESI Act , 1948	1414	15/08/2021	1414	10/08/2021
17	Any Fund set up under the provisions of ESI Act , 1948	1401	15/09/2021	1401	11/09/2021
18	Any Fund set up under the provisions of ESI Act , 1948	1412	15/10/2021	1412	09/10/2021



19	Any Fund set up under the provisions of ESI Act , 1948	1561	30/11/2021	1561	15/11/2021
20	Any Fund set up under the provisions of ESI Act , 1948	1514	15/12/2021	1514	11/12/2021
21	Any Fund set up under the provisions of ESI Act , 1948	1735	15/01/2022	1735	14/01/2022
22	Any Fund set up under the provisions of ESI Act , 1948	1751	15/02/2022	1751	10/02/2022
23	Any Fund set up under the provisions of ESI Act , 1948	1751	15/03/2022	1751	10/03/2022
24	Any Fund set up under the provisions of ESI Act , 1948	1751	30/04/2022	1751	14/04/2022

Annexure 'V'

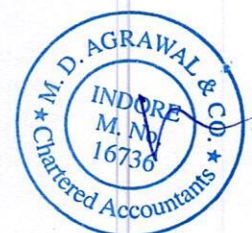
Particulars of any payment made to persons specified under section 40A(2)(b).

SN	Name of Related Person	PAN	Aadhaar	Relation:	Nature of Transaction	Payment made (Amount):
1	Sheetal Khandelwal	ACBPK8187D	6877046565 36	Partner	Interest	699430
2	Abhishek Khandelwal	AQTPK9583F		PartnerS Cousin Brother	Salary	360000
3	Abhishek Khandelwal	AQTPK9583F		PartnerS Cousin Brother	Bonus	30000
4	Swapan Khandelwal	ACPPK3507R	6719665212 35	Partner	Rent	3174000
5	Swapan Khandelwal	ACPPK3507R	6719665212 35	Partner	Interest	1275493
6	Swapan Khandelwal	ACPPK3507R	6719665212 35	Partner	Remuneration	1500000

Annexure 'VI'

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(a) -tax , duty,cess,fee etc	TDS on Salary paid on 23/05/2022	15365
2	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Purchase(94Q) paid on 16/04/2022	39771
3	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Interest paid on 29/04/2022	5103
4	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Contract paid on 16/04/2022	4235
5	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Contract paid on 29/04/2022	6531
6	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Salary paid on 16/04/2022	2500
7	Sec 43B(a) -tax , duty,cess,fee etc	GST on RCM paid on 22/04/2022	23800
8	Sec 43B(b) -provident /superannuation/gratuity/other fund	ESIC paid on 14/04/2022	9291
9	Sec 43B(b) -provident /superannuation/gratuity/other fund	PF paid on 12/04/2022	51710
10	Sec 43B(a) -tax , duty,cess,fee etc	TDS ON rent paid on 19/04/2022	79350
11	Sec 43B(a) -tax , duty,cess,fee etc	GST ON RCM Paid on 27/09/2022	4338
12	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Purchase(94Q) paid on 19/04/2022	35823
13	Sec 43B(a) -tax , duty,cess,fee etc	GST Paid on 22/04/2022	397220




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
Khandelwal Enterprises(Sh eetal Khandelwal)	132,BHAWANDEE P NAGAR,SAPNA SANGEETA INDORE	ACBPK81 87D	6877046565 36	5250000	Yes	90000 00	Yes-Electronic clearing system	

Annexure 'VIII'

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.

Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during 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
							
KHANDELWAL ENTERPRISES(SH EETAL KHANDELWAL)	132,BHAWANDEEN NAGAR,SAPNA SANGEETA,INDORE	ACBP K818 7D	687704 656536	1281239 3	9000000	Yes-Electronic clearing system	
RUKMANI ENTERPRISES	B-1,SANJAY UPWAN COLONY,INDORE	ACPP J9571 J		569759	569759	Yes-RTGS	
VIJAY KUMAR JAIN	DECAN GOLD,A-1 FLAT NO. 203,OPP. BLUE BERRY SOCIETY KHALADI,PUNE	AHPP J0286 R		530210	530210	Yes-Electronic clearing system	

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 LK 006 31 B	19 2	Salary	744000	744000	744000	45365	0	0	0
BP LK 006 31 B	19 4 A	Interest other than Interest on securities	633248	633248	633248	63326	0	0	0
BP LK 006 31 B	19 4 C	Payments to contractors	4460020	4460020	4460020	71435	0	0	0
BP LK 006 31 B	19 4 H	Commission or brokerage	30000	30000	30000	1500	0	0	0
BP LK 006 31 B	19 4- I	Rent	3174000	3174000	3174000	317400	0	0	0
BP LK 006 31 B	19 4J	Fees for professional or technical services	129880	129880	129880	12988	0	0	0
BP LK 006 31 B	19 4 Q	Payment of certain sums for purchase of goods	444748415	444748415	444748415	444746	0	0	0
BP LK 006 31 B	20 6 C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	169343467	169343467	169343467	169339	0	0	0

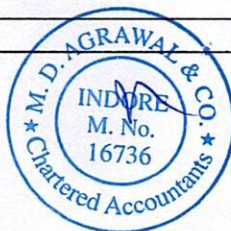


Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:

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	BPLK00631B	Form 24Q	31/07/2021	24/07/2021	Yes	
2	BPLK00631B	Form 26Q	31/07/2021	24/07/2021	Yes	
3	BPLK00631B	Form 27EQ	15/07/2021	14/07/2021	Yes	
4	BPLK00631B	Form 24Q	01/11/2021	27/10/2021	Yes	
5	BPLK00631B	Form 26Q	01/11/2021	27/10/2021	Yes	
6	BPLK00631B	Form 27EQ	15/10/2021	21/10/2021	Yes	
7	BPLK00631B	Form 24Q	31/01/2022	31/01/2022	Yes	
8	BPLK00631B	Form 26Q	31/01/2022	28/01/2022	Yes	
9	BPLK00631B	Form 27EQ	15/01/2022	24/01/2022	Yes	
10	BPLK00631B	Form 24Q	31/05/2022	30/05/2022	Yes	
11	BPLK00631B	Form 26Q	31/05/2022	30/05/2022	Yes	
12	BPLK00631B	Form 27EQ	16/05/2022	07/05/2022	Yes	

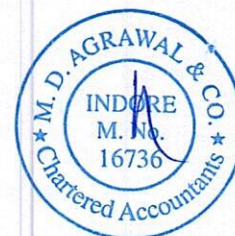
Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	BPLK00631B	188	188	22/07/2021
2	BPLK00631B	374	374	22/07/2021
3	BPLK00631B	68	68	22/07/2021
4	BPLK00631B	14	14	22/07/2021
5	BPLK00631B	2379	2379	22/07/2021
6	BPLK00631B	501	501	14/07/2021
7	BPLK00631B	263	263	26/10/2021
8	BPLK00631B	8525	434	26/10/2021
9	BPLK00631B	0	765	26/10/2021
10	BPLK00631B	0	18	26/10/2021
11	BPLK00631B	0	2379	26/10/2021
12	BPLK00631B	0	267	26/10/2021
13	BPLK00631B	0	4664	26/10/2021
14	BPLK00631B	919	919	21/10/2021
15	BPLK00631B	263	263	31/01/2022
16	BPLK00631B	4162	4162	28/02/2022
17	BPLK00631B	274	274	19/03/2022
18	BPLK00631B	1867	1867	28/02/2022
19	BPLK00631B	4530	4530	29/04/2022
20	BPLK00631B	188	188	04/05/2022
21	BPLK00631B	1196	1196	04/05/2022
22	BPLK00631B	16	16	04/05/2022
23	BPLK00631B	408	408	04/05/2022
24	BPLK00631B	691	691	23/05/2022



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/exces s, if any
1	Capsules(Strips)	107-numbers	27747	128759	103945	52561	
2	Injection	107-numbers	64715	292317	256392	100640	
3	Ointments	107-numbers	38206	99189	82325	55070	
4	Syrups(Bottles)	107-numbers	72634	122687	86342	108979	
5	Tablets(Strips)	107-numbers	154378	1172368	1102457	224289	



Khandelwal Associates
Balance Sheet As At 31st March, 2022

Liabilities	Amount	Assets	Amount
Capital (As Per Schedule - 1)	2,73,78,970.26	Fixed Assets (As Per Schedule - 6)	1,09,66,328.52
Loan Funds		Current Assets	
Secured Loans (As Per Schedule - 2)	1,66,46,023.40	Inventory (As Per Schedule - 7)	4,78,23,336.00
Unsecured Loans (As Per Schedule - 3)	15,50,000.00	Sundry Debtors (As Per Schedule - 8)	11,10,38,598.66
Current Liabilities (As Per Schedule - 4)	17,85,56,445.95	Cash And Bank (As Per Schedule - 9)	8,66,801.06
Provisions (As Per Schedule - 5)	7,15,065.00	Other Current Assets (As Per Schedule - 10)	1,10,22,516.37
		Loans And Advances (Assets) (As Per Schedule - 11)	4,31,28,924.00
Total	22,48,46,504.61	Total	22,48,46,504.61

Schedules 1 To 12 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For Khandelwal Associates

For Khandelwal Associates

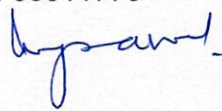


Partner

Sheetal Khandelwal
(Partner)



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



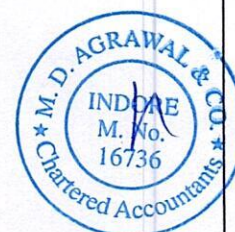
Mathura Prasad Agrawal
(Proprietor)
M. No. : 016736

Place : Indore

Date : 26/09/2022

Khandelwal Associates
Trading And Profit And Loss Account For The Year Ending On 31st March, 2022

Particulars	Amount	Particulars	Amount
To Opening Stock		By Sales	
Opening Stock	6,57,53,369.00	Sales	57,57,07,128.68
To Purchase		Sales Consignment	4,15,97,094.23
Purchase Consignment	4,15,97,094.23	By Closing Stock	4,78,23,336.00
*Purchase Own	55,33,05,095.71		
To Gross Profit	44,71,999.97		
	66,51,27,558.91		66,51,27,558.91
To Indirect Expenses		By Gross Profit	44,71,999.97
Audit Fees	30,000.00	By Indirect Incomes	
Auto Freight Charges	22,795.00	Balance Write Off	4,05,061.21
Bank Charges	824.05	Cfa Exp Reimbursement	1,25,623.00
Bank Interest	29,65,656.68	Commission Adley	1,87,25,653.95
Bonus	3,74,000.00	Commission Cfa	1,77,99,645.91
Brokerage	30,000.00	Commission Csa	38,39,975.12
Carrige Outward	35,00,264.00	Discount	85,155.17
Cng Exp -Tata Ace	8,415.00	Interest On Fdr	1,08,896.00
Cold Room -Air Condition	1,83,654.74	Interest Received	14,39,148.00
Maintainance		Rounded Off	142.78
Commission	4,814.00		4,25,29,301.14
Reversed(Shortage)			
Computer Maintainance	3,28,550.28		
Expenses			
Consultancy Charges	68,880.00		
Courier Expenses	2,41,929.80		
Cst Demand 2016-17	99,887.00		
Cst Demand 2017-18	17,462.00		
Diesel Expenses	4,88,681.20		
Diwali Expenses	37,879.00		
Electric Rep & Maint	2,98,285.58		
Electricity Expenses	6,65,140.00		
Esic Contribution Employer	79,567.00		
Expiry Goods Destruction	4,144.00		
Charges			
Genrator Maintenance	22,038.00		
Gst Demand Paid	49,889.00		
Gst Late Filling Fees	850.00		
Insurence Exp	3,09,893.00		
Interest On Gst	17,398.00		
Interest On T.D.S.	17,407.00		
Interest On Tcs	4,775.00		
Interest Paid	4,53,396.13		
Interest Paid - Ecigs Loan	48,207.00		
Msme 10%			
Interest Paid - Ecigs Loan	8,48,203.00		
Msme 20%			
Interest Paid (Car Loan Kotak	31,022.00		
Interest Paid (Car Loan- Toyota	1,79,852.00		
Interest Paid -Kotak Mahindra	5,884.00		
Auto Loan			
Interest To Partner	19,74,923.00		
Lc-Charges (Icici Bank)	16,98,821.51		
Legal And Professional Exp.	84,100.00		
Licence Renewal Fee	23,045.00		
Mobile Recharge	45,065.00		
Office Expenses	2,62,909.00		
Office Maintainance Expenses	1,76,138.00		
Packing Materials Expenses	35,13,113.40		
Penalty Late Filling Tcs Ret	10,800.00		
Petrol Expenses	3,20,877.10		
Pf Contribution Employer	2,96,555.00		
Processing Fee	1,64,109.00		
Professional Tax	2,500.00		
Rent Expenses	31,74,000.00		
Repairing & Maint.	3,75,222.20		
Salary Expenses	69,59,860.00		
Salary To Partner	15,00,000.00		
Sales Pramotional Expenses	82,717.21		
Security Exp & House Keeping	3,46,047.00		
Charges			
Service From Register Courier	4,58,301.26		
Service Tax Demand Paid	32,674.00		
Staff Welfare Exp	1,98,344.00		
Stamp Charges	2,56,991.20		
Stationary & Printing Exp.	1,01,422.02		



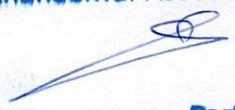
Telephone & Mobile Expenses	1,10,154.01			
Travelling Exp	4,57,124.93			
Vat Tax Demand 2017-18	5,93,340.39			
Vehicle Maintenance Expenses	2,47,290.00	3,49,06,087.69		
To Depreciation		17,30,034.00		
To Net Profit		1,03,65,179.42		
-				
		4,70,01,301.11		4,70,01,301.11
To Profit Transferred To Partner'S Capital Account			By Net Profit	1,03,65,179.42
Sheetal Khandelwal (50%)	51,82,589.71			
Swapan Khandelwal (50%)	51,82,589.71	1,03,65,179.42		
Total		1,03,65,179.42	Total	1,03,65,179.42

Schedules 1 To 12 Form An Integral Part Of Accounts

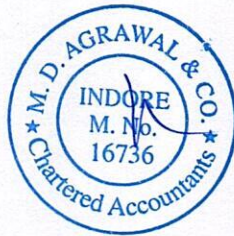
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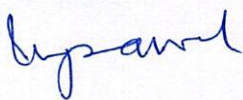
For Khandelwal Associates

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

For Khandelwal Associates

Partner

Sheetal Khandelwal
(Partner)




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

Place : Indore
Date : 26/09/2022

KHANDELWAL ASSOCIATES

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

Schedule : 1

Capital Account Of Sheetal Khandelwal

Particulars	Amount	Particulars	Amount
To Withdrawal	1,00,000.00	By Opening Balance	59,03,649.41
To Income Tax	8,20,686.86	By Net Profit	51,82,589.71
To Closing Balance	1,08,64,982.26	By Interest On Capital	6,99,430.00
Total	1,17,85,669.12	Total	1,17,85,669.12

Capital Account Of Swapan Khandelwal

Particulars	Amount	Particulars	Amount
To Withdrawal	5,68,210.97	By Opening Balance	99,44,803.13
To Income Tax	8,20,686.87	By Net Profit	51,82,589.71
To Closing Balance	1,65,13,988.00	By Interest On Capital	12,75,493.00
		By Salary To Partner	15,00,000.00
Total	1,79,02,885.84	Total	1,79,02,885.84

Schedule : 2

Secured Loans

Particulars	Amount
Secured Loans	
Eclgs Loan Msme 10%-185955000022	49,60,000.00
Eclgs Loan Msme 20% 185955000014	71,64,444.40
Kotak Mahindra Ltd Auto Loan	5,32,723.00
Kotak Mahindra Prime Ltd-Car Loan	2,03,766.00
Toyota Financial Services India Ltd.	37,85,090.00
Total	1,66,46,023.40

Schedule : 3

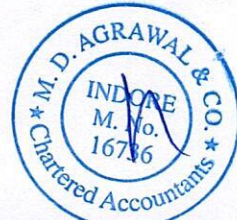
Unsecured Loans

Particulars	Amount
Unsecured Loans	
Anita Mittal	5,00,000.00
Harsh Khandelwal	50,000.00
Radha Agrawal	10,00,000.00
Total	15,50,000.00

Schedule : 4

Current Liabilities

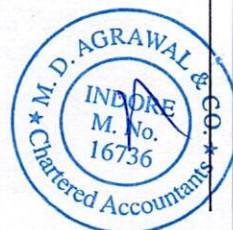
Particulars	Amount
Bank Od A/C	
Icici Bank Ac No-185905000880	3,66,14,791.09
Current Liabilities	
Cst Payable (2016-17-C Form)	5,86,457.00
Hiveloop Capital Private Limited	49,10,960.00
Lc (Icici Bank)	1,74,87,958.00
Medopharm - Gst Account	47,74,034.95
Mission Gst A/C	4,16,972.54
Total	2,81,76,382.49
Debtors (Credit Balance)	
A.S. Pharma Pvt. Ltd.-Chandigarh-Ab	1,38,209.00
A.S.Pharma Chd-Adley	23,055.00
Aadesh Pharmaceuticals-Pune-Ab	7,097.00
Abhishek Medical Indore-Ti	18,735.00



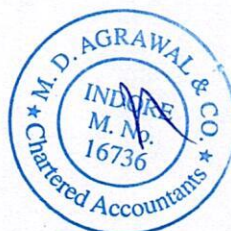
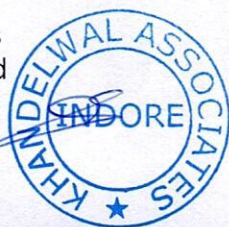
Abhishekh Medical Agency Dewas-Ti	527.00
Agrawal Brothers Seoni-Ei	2,768.00
Agrawal Pharma-Indore-Medo	26,505.00
Ahuja Medicose-Katni-Alniche(Neurico)	13,082.00
Ajay Pharma-Bhopal-Gestro-Alniche	47,591.00
All India Sales Agencies-Indore-Ei	3,752.00
Amar Pharma-Rewa-Ei	1,322.00
Anil Medical&General Agencies-Satna-Ei	8,156.00
Anil Pharma-Medo-Jabalpur-Cd	97,160.00
Arihant Chemist Llp-Pune-Ab	14,056.00
Arihant Drug Agency-Ratlam-TI	2,100.00
Aroma Medico Traders-Medo-Jabalpur-Cd	4,678.00
Avaunt Cancer Support Foundation	68,607.00
Baba Medical Agencies-Hoshangabad-Ch	5,116.00
Bhogilal And Co- Pune -Ab	7,392.00
Bhuvaneshwari Medicine House-Hydrabad-Ab	15,313.00
Bobal Medical Agencies-Derma	196.00
Central Chemist-Indore-Gestro-Alniche	37,878.00
Central India Pharmacy-Indore-Bc	26,712.00
Chandel Pharmaceuticals-Adley (Jaipur)	1,98,682.00
Chaudhary Medical Agencies-Ei	28.00
Chhajlani Medical Agencies-Medo	1,064.00
Clear Point Pharma - Adley	44,418.00
Clear Point Pharma P.Ltd.-Mumbai-Adley	1,34,411.00
D.N.Sangavi & Sons-Alniche	1,658.00
Dattatraya Medical	1,836.00
Deccan Medical-Adley(Pune)	13,593.00
Dee Kay Enterprises-Bhtinda-Ab	10,183.00
Dhashmesh Pharmaceuticals-Adley	24,714.00
Distinct Pharma -Mum-Adley	47,388.00
Dr. Rajeev Jain-Raipur Adley	32,092.00
Dr.Dilip Kumar-Bhuvneshwar-Adley	32,412.00
Drug House Bpl-Ti	3,484.00
Drug House Khandwa -Sp	1,444.00
Endomed Remedies-Medo-Cd New	15,221.00
Fair Medicose-Derma	7.00
Falodi Pharma-Mpd	137.00
G.N. Pharma -Banglore-Ab	13,854.00
Galaxy Pharmacy - Delhi-Ab	2,04,028.00
Ganpati Medical Agencies-Mpd	3,598.00
Gautam Healthcare Pvt. Ltd.-Bangalore-Adley	5,076.00
Gautam Medico Surgical-New Delhi-Ab	18,480.00
Goyal Medical Agencies-Sblgr-Medo	1,486.00
Gupta Agencies-Adley	8,412.00
Gupta Medical-Ti	29.00
Gurmail Drug Store-Ludhiyana-Ab	90,264.00
Gurmail Pharmaceuticals-Chandigarh-Ab	630.00
Guru Kripa Medical Agencies- Alniche (Orico)	2,304.00
Himalya Pharmaceutical Distributor-Alniche	38,525.00
Hind Medical Agencies-Ei	1,412.00
Hindustan Medical Agencies-Ei	3.00
Jain Drug House Gwalior-Medo (Otc)	7,690.00
Jain Drug House-Mpd	198.00
Jain Drug House-Sp	6,841.00
Jain Medical Stores-Bhopal-Ti	668.00
Jain Pharma - Mandsaur	4,684.00
Jain Pharma - Sagar (Sp)	1,883.00
Jaiswal Pharma Pvt Ltd-Jabalpur-Alniche(Neurico)	22,984.00
Jay Ess Brothers- Srinagar-Ab	2,538.00
Jay Medical Agencies-Dewas-Sp	4,702.00



Jeet Enterprises-Indore-Ti	9,021.00
K.R. Mehta & Company-Ahemdabad-Sw	1,232.00
Kapil Pharma-Ujjain-Medo	19,615.00
Kapil Pharma-Ujjain-Ti	30,595.00
Kapish Pharma-Raipur-Adley	14,578.00
Kapoor Distributors-Jabalpur-Medo	9,378.00
Karwa Distributors - Aurangabad-Ab	14,560.00
Kavita Medical Stores-Dewas-Ei	3.00
Khandelwal Enterprises	56,700.00
Khandelwal Enterprises-Adley(Indore)	5,372.00
Khandelwal Medical Agencies-Alniche	47,102.00
Khandelwal Medical Store Jodhpur -Ab	4,256.00
Krishna Medicals-Em	1,610.00
Kundan Medical-Mandsaur-Ei	828.00
M.A.Distributors-Ujjain-Medo	3,722.00
Maa Associates-Bhuneshwar-Ab	51,262.00
Mahakal Agencies-Ujjain-Ti	14,058.00
Mamta Enterprises- Murarakpur-Ab	65,596.00
Marc Enterprises-Ti	2,197.00
Medihauxe Pharma Private Limited-Hydrabad-Adley	68,498.00
Medilinks Logistics-Nashik-Adley	89,957.00
Menon Healtcare Pvt Ltd-Raipur-Adley	17,663.00
Milton Lifecare Pvt Ltd- (Criticare) Alniche	17,856.00
Milton Lifecare Pvt Ltd-Mumbai-Ab	1,17,946.00
Mlc Health Specialities Llp-Mumbai-Adley	2,01,939.00
Modi Pharma-Indore-Mpd	1,391.00
Mukesh Medical Agency(Shivpuri)-Ti	7,156.00
Muskan Medicose-Mandla-Ei	2,385.00
Myzen Enterprises Pvt Ltd.- Delhi -Ab	874.00
Narain Meditech Pvt Ltd-Lucknow-Ab	2,21,312.00
Naresh Traders-Jabalpur-Ei	3,776.00
Naval Medical	60,588.00
Neha Medical Agencies-Gwalior-Medo	12,486.00
Nephro Care Health Services Pvt Ltd-Gwalior-Gb	10,428.00
New Manish Medical Agencies-Gwalior-Ei	48.00
Nova Care-Adley -Indore-Ab	5,780.00
Nri Health Aid- New Delhi-Ab	19,362.00
Om Enterprises-Bhopal-Ab	11,187.00
Om Enterprises-Bhopal-Sw	603.00
Om Enterprises-Onco Bio	5,758.00
Om Medical Store-Sehore-Ei	421.00
Om Pharmaceuticals-Indore-Ti	10,528.00
Pankaj Medical Agencies-Ujjain-Ei	13,342.00
Partake Distributors-Adley(Chattisgarh)	62,117.00
Patel&Company-Bhopal-Alniche	5,036.00
Pharma House-Katni-Medo	5,781.00
Pharma Trade-Dewas-Em	86,681.00
Prashant Medical Agencies-Gwalior-Ti	32,685.00
Pratiksha Pharma-Golapura Harda-Ch	6,340.00
Premere Chemitex Company-Shahdol-Ei	4.00
Rahul Agency-Khandwa-Medo-Cd	86.00
Rajesh Pharma-Jabalpur-Ti	5,937.00
Raju Chemist-Gwalior-Ti	14,524.00
Rajveer Pharma-Jabalpur-Alniche	61,370.00
Rama Medical Stores Raipur (Medo Jublient)	2,066.00
Rama Medisales-Raipur-Medo	8,572.00
Rama Pharma Agencies-Katni-Medo	38,405.00
Rd Pharma- Alniche (Gestro)	8,819.00
Rd Pharma- Alniche (Orico)	3,456.00
Ritesha Distributors Lucknow-Ab	54,281.00



Rohit Medical Agency-Morena-Medo	9,259.00
Royal Distributors-Jabalpur-Ei	346.00
Ruchi Medical Pvt Ltd -Dehradun-Adley	11,754.00
Rx Medical Agencies-Amritsar- Ab	7,244.00
S.K. Medicose Medo	2,912.00
S.S.Enterprises Chennai-Adley	1,44,936.00
Sanjeev Medicine Traders-Jammu Kashmir-Adley	600.00
Sanmati Enterprises -Medo (Jublient)	5,385.00
Sarita Enterprises- Ei	3,163.00
Sarita Medical Store -Ei	6,067.00
Sehaj Enterprises-Bhatinda-Adley	346.00
Shanti Medical Steores-Alniche-Gestro	53,784.00
Shilpa Medical Agencies- Alniche (Gestro)	49,398.00
Shiv Medical Store-Bhopal-Ti	15,124.00
Shree Krishna Life Care-Mumbai-Ab	3,511.00
Shree Nidhi Pharma-Banglore-Ab	10,304.00
Shri Ram Surgical & Medical-Medo	45,345.00
Shri Ram Surgical&Medical-Ch	20,389.00
Shri Shiva Shakthi Associates-Adley	61,218.00
Shri Surya Surgi Pharma P Ltd-Nashik-Adley	17,813.00
Shri Vinayaka Agencies-Hydrabad-Adley	1,54,820.00
Shyam Pharma-New Delhi-Ab	72,175.00
Siddhi Enterprises Alniche- Derma	1,360.00
Sterling Pharma Distributors-Mumbai-Ab	12,188.00
Sudarshan Medico-Ei	16,032.00
Suyash Agencies-Alniche	10,496.00
Swasth Pharma-Bilashpur-Alniche	11,880.00
Syma Medical & Dental Surgical-Raipur-Ab	14,330.00
Tapadiya Life Sciences -Pune-Ab	1,285.00
The Grand Pharma-Adley	43,317.00
Tirumala Medicals Hubli-Adley	14,014.00
Universal Surgicals- Alniche(Gestro)	74,005.00
Uttam Agencies-Em	7,564.00
Vandana Medical Agency-Ch	768.00
Vardhaman Health Special P Ltd.-Cochin-Ab	36,146.00
Varsha Medical Agencies-Mpd	804.00
Vinayak Pharma-Jabalpur-Jubilent-Medo	2,903.00
Vitamin India-Alniche-Derma	1,944.00
Wagadre Enterprises-Betul-Ti	2,590.00
Yash Deep Medicose-Dhar-Ti	319.00
Total	41,70,035.00
Duties And Taxes	
Gst On Rcm Payable	28,138.00
Gst Tax Payable 21-22	3,83,863.70
Tcs On Sales Of Goods	51,708.76
Tds On Contract 21-22	10,766.00
Tds On Interest 2021-22	5,103.00
Tds On Rent 21-22	79,350.00
Tds On Salary 21-22	17,865.00
Tds U/S 194q	75,594.00
Total	6,52,388.46
Other Creditors	
Accent Managment Consultants	3,000.00
Afiya Computers	4,650.00
Blue Dart Express Limited	59,461.00
Bom Ind Courier Pvt Ltd	33,085.00
Cool Home Sales & Services	10,620.00
Gati Kintetsu Express Pvt Ltd	52,058.00
Harda Indore Roadways	7,014.00
Harsh Khandelwal-Ca	81,700.00

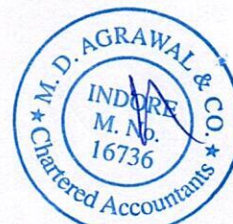


Icms Transways	9,400.00
Indore Gujrat Carrier	910.00
Jay Paper & Plasto Pack Industries	172.00
Jay Vidhyavasi Enterprises	2,932.00
Maa Bhagwati Security & House Keeping Services	29,232.00
Madhur Parcel Services (P) Ltd	87,803.00
Mauranipur Union Transport Co.	4,589.00
Om Roadlines	1,272.00
Orient Mailspeed Transport Service	57,165.00
Pareek Motor Transport Co	3,620.00
Pradeep Transport Co.	19,434.00
Rathi Transport Co.	7,742.00
Riya Enterprises	14,986.00
Safexpress Pvt Ltd	6,549.00
Satguru Road Lines	20,749.00
Shabbir Husain	2,640.00
Shivpal Tea Bhandar	24,282.00
Shree Maruti Courier Services Pvt Ltd	327.00
Shri Maharaj Logistics	16,240.00
Smart Express Pvt. Ltd.	6,933.00
Vodafone Spacetel Limited	6,480.00
Total	5,75,045.00
Sundry Creditors	
Accuwell Medics Pvt Ltd	3,85,483.00
Adley Formulations Pvt Ltd	64,35,276.41
Adley Formulations Pvt Ltd- 2020-21	69,12,178.00
Alniche Life Sciences Pvt Ltd -(Super)	12,58,322.00
Beta Drugs Ltd.-2020-21	7,53,27,508.50
Biocon Biologics Limited	41,12,074.00
Emcure Pharmaceuticals Ltd-Indore	33,17,447.00
Kanchan Pharma Pvt Ltd-Ahemdabad-Gestro	11,69,077.00
Medopharm (New)	8,40,861.00
Oncobiotek Drugs Pvt Ltd	59,343.00
Oncobiotek Formulations Pvt Ltd	1,79,543.00
R S Surgipharm Pvt Ltd-Oncobiotech	3,01,262.00
Seagull Pharmaceuticals Pvt Ltd-09	31,60,721.00
Selway Lifesciences Pvt Ltd	22,98,139.00
Talent India	5,41,471.00
Vidakem Lifesciences Pvt Ltd	20,69,098.00
Total	10,83,67,803.91
Total	17,85,56,445.95

Schedule : 5

Provisions

Particulars	Amount
Provisions	
Audit Fees Payable	30,000.00
Esic Payable	9,291.00
Pf Contribution Payable	51,710.00
Professional Tax Payable (Employee)	1,292.00
Salary Payable	6,22,772.00
Total	7,15,065.00



Fixed Assets

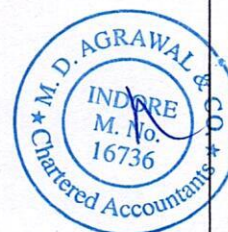
Particulars	Rate	Wdv As On 01/04/2021	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2022
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Machinery & Plant								
Air Conditioner	15%	5,41,935.75	0.00	0.00	0.00	5,41,935.75	81,290.00	4,60,645.75
Attendance Machine	15%	3,150.00	0.00	0.00	0.00	3,150.00	473.00	2,677.00
Car	15%	7,24,628.00	41,40,493.00	0.00	0.00	48,65,121.00	7,29,768.00	41,35,353.00
Cold Room	15%	4,19,688.00	0.00	0.00	0.00	4,19,688.00	62,953.00	3,56,735.00
Refrigerator								
Deep Freezer	15%	92,999.37	0.00	0.00	0.00	92,999.37	13,950.00	79,049.37
Dg Set	15%	5,75,850.00	0.00	0.00	0.00	5,75,850.00	86,378.00	4,89,472.00
Lift Machine	15%	3,75,382.00	0.00	0.00	0.00	3,75,382.00	56,307.00	3,19,075.00
Mahindra Bolero	15%	2,78,425.00	0.00	0.00	0.00	2,78,425.00	41,764.00	2,36,661.00
Packing Machine	15%	17,704.00	0.00	0.00	0.00	17,704.00	2,656.00	15,048.00
Printer	15%	50,033.85	0.00	0.00	0.00	50,033.85	7,505.00	42,528.85
Roof Top Solar Panel	15%	7,03,000.00	0.00	0.00	0.00	7,03,000.00	1,05,450.00	5,97,550.00
Tata Ace	15%	30,988.00	0.00	6,94,296.00	30,000.00	6,95,284.00	52,220.00	6,43,064.00
Tvs Scooty	15%	5,803.00	0.00	0.00	0.00	5,803.00	870.00	4,933.00
Tvs Xi Super	15%	14,995.00	0.00	0.00	0.00	14,995.00	2,249.00	12,746.00
Ups Battery	15%	73,340.90	0.00	77,610.00	0.00	1,50,950.90	16,822.00	1,34,128.90
Vaccum Cleaner	15%	6,882.00	0.00	0.00	0.00	6,882.00	1,032.00	5,850.00
Weighing Machine	15%	1,317.00	0.00	0.00	0.00	1,317.00	198.00	1,119.00
Furniture & Fixtures								
Cc Tv Camera	10%	2,94,120.38	0.00	0.00	0.00	2,94,120.38	29,412.00	2,64,708.38
Cooler	10%	91,904.00	0.00	0.00	0.00	91,904.00	9,190.00	82,714.00
Epbx System	10%	1,981.00	0.00	0.00	0.00	1,981.00	198.00	1,783.00
Fan	10%	1,474.00	0.00	0.00	0.00	1,474.00	147.00	1,327.00
Fax Machine	10%	1,814.00	0.00	0.00	0.00	1,814.00	181.00	1,633.00
Fire Extinguisher	10%	10,817.00	0.00	0.00	0.00	10,817.00	1,082.00	9,735.00
Furniture	10%	21,22,884.60	46,600.00	0.00	0.00	21,69,484.60	2,16,948.00	19,52,536.60
Generator	10%	33,294.00	0.00	0.00	0.00	33,294.00	3,329.00	29,965.00
Invertor	10%	12,153.00	0.00	0.00	0.00	12,153.00	1,215.00	10,938.00
Mobile Phones	10%	2,88,312.89	0.00	69,237.00	0.00	3,57,549.89	32,293.00	3,25,256.89
Refrigerator	10%	8,289.00	0.00	0.00	0.00	8,289.00	829.00	7,460.00
Computer								
Computer	40%	23,901.79	0.00	1,14,398.00	0.00	1,38,299.79	32,440.00	1,05,859.79
Software	40%	2,10,730.20	0.00	0.00	0.00	2,10,730.20	84,292.00	1,26,438.20
Building								
Tin Shed	10%	5,65,930.79	0.00	0.00	0.00	5,65,930.79	56,593.00	5,09,337.79
Total		75,83,728.52	41,87,093.00	9,55,541.00	30,000.00	1,26,96,362.52	17,30,034.00	1,09,66,328.52

Inventory

Particulars	Amount
Inventory	
Closing Stock	4,78,23,336.00
Total	4,78,23,336.00

Sundry Debtors

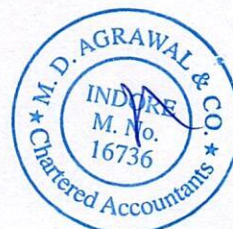
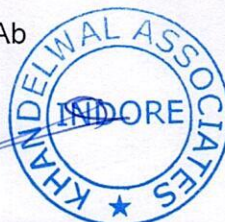
Particulars	Amount
Sundry Debtors	
A.S. Pharma Pvt. Ltd.-Bhuvneshwar-Ab	8,02,557.00
A.S. Pharma Pvt. Ltd.-Odisha-Sw	1,71,185.00
Aadesh Pharmaceuticals-Pune-Sw	34,177.00
Aar Pee Life Care P.Ltd.-Delhi-Adley	22,251.49
Aar Pee Life Care P.Ltd.-Mumbai-Adley	3,24,196.00
Aar Pee Life Care Pvt.Ltd.Delhi-Ab	45,76,495.32
Aarnav Medical Agency-Vadodara-Gestro	2,10,070.00
Aashi Pharma-Gwalior-Alniche	45,080.00



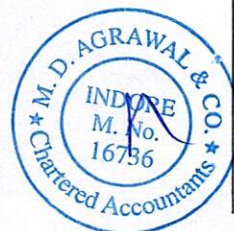
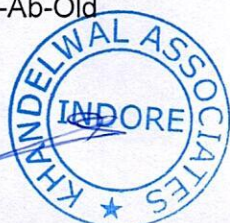
Abhash Pharma-Indore-Ei	3,920.00
Abhinav Drug Agency-Jharkhand-Sw	22,390.00
Aditi Medical Agencies-Burhanpur-Sp	7,668.00
Agrawal Medical Agencies Bhopal-Sp	24,398.00
Agrawal Medical Agency-Bareilly-Ch	1,17,963.00
Agrawal Medical Stores-Chhindwara-Derma	167.00
Ahuja Medical Ag-Katni-Sp	33,502.00
Ahuja Pharma-Jabalpur-Ko	1,10,878.00
Ak Medics-Chennai-Alniche-Criticare	17,920.00
Akna Medical Pvt Ltd - Patna -Ab	95,995.00
Aman Medicalstore-Ganjbasoda-Ti	5,760.00
Amar Pharma-Varanasi-Sw	2,10,711.00
Amarnath Agencies-Cuttack-Adley	1,25,106.00
Ambey Medicalstores-Betul-Ch	22,716.00
Ambrish Enterprises-Lucknow-Sw	1,40,997.00
Amit Medical Agency-Khandwa-Ch	61,401.00
Amit Medical And General Agency-Chatarpur-Sp	83,808.00
Amit Medical&Genral Ag-Chhatarpur-Medo	44,661.00
Anand Enterprises-Chandigarh-As	23,936.00
Anil Medical Agencies-Bioara-Medo	3,933.00
Anu Jyoti Medical Agencies-Jhabua-Sp	19,585.00
Anurag Dhingra-Mpd	52,930.00
Aps Drugs Private Limited-Kolkata-Ab	42,638.00
Archana Associates-Ab	5,105.00
Arogya Medical Of Chain Indore-Ti	20,085.00
Asha Medico-Bhopal-Ei	62.00
Ashirwad Enterprises - Indore-Ab	17,223.00
Ashirwad Enterprises-Alniche	12,356.00
Ashirwad Enterprises-Bhopal-Ab	2,49,909.00
Ashirwad Enterprises-Onco Bio	4,379.00
Ashirwad Enterprises-Sw	1,56,921.00
Atal Nursing Home Ujjain-Ch	4.00
Avon Combine-Indore-Ch	48,333.00
Ayah Pharmaceuticals- Ko	10,28,160.00
Ayush Medical Agency-Indore-Ti	37,192.00
Bajaj Medical Agencies-Sagar-Medo	6,862.00
Bajrang Chemist-Gorakhpur-Sw	1,06,568.00
Balaji Drug Agency-Guna-Ch	8,582.00
Bansal Hospital -Bhatinda-Ab	35,611.00
Benzamed Pharma-Kolkata-Ab	1,12,000.00
Betwa Medical Stores-Vidisha-Ti	15,786.00
Bharat Medical Agencies-Barwani-Sp	7,652.00
Bharat Medical Agency-Barwani-Ch	4,438.00
Bharat Pharma-Bhopal-Ei	49.00
Bhojpur Pharma-Rewa-Medo	18,596.00
Bhojpur Pharma-Rewa-Sp	13,698.00
Bioryl Scientific-Lucknow-Sw	3,96,525.00
Biosquare Life Sciences-Adley(Chennai)	51,317.00
Biosquare Life Sciences-Chennai -Ab	22,46,857.00
Brostar Biotech-Indore-Medo	21,174.00
Bsr Cancer Hospital-Adley(Bhilai)	7,98,329.00
Caps Pharma Pvt. Ltd.-Adley-New Delhi	7,08,205.00
Celiom Healthcare-New	1,31,26,936.45
Central Chemist-Indore-Ei	2,124.00
Champak Lal C Parikh-Indore-Ei	250.00
Chaudharysurgical&Medical-Chhindwara-Ch	2,91,639.00
Chhindwara Pharmaceuticals-Ei	13,615.00
Critica Pharma- Alniche (Orico)	9,792.00
Cure Well Pharmaceuticals-Chandigarh-Ab	12,03,796.00
D Vijay Pharma Pvt Ltd-Adley (Nashik)	68,183.00



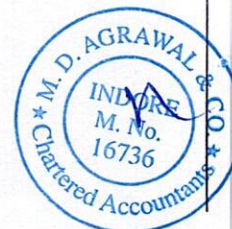
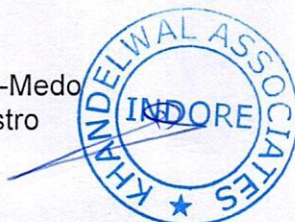
D. Vijay Pharma Pvt. Ltd.- Sw	64,406.00
Daisy Sales Agencies-Sp	25,324.00
Dany Pharma-Medo	13,943.00
Dany Pharma-Sp	14,894.00
Das Medical -Medo Cd	8,258.00
Dashmesh Pharmaceuticals	25,13,810.00
Dee Kay Enterprises - Adley	5,993.00
Deepak Medicose-Ch	39,228.00
Devi Medical Store-Ch	25,112.00
Dhanvanthri Speciality Pharma-Ab	1,31,308.00
Distinct Life Care-Adley	3,82,050.00
Distinct Life Care-Mumbai -Ab	45,60,599.00
Dr K.K.Agarwal-Sw	1,510.00
Dr Manoranjan Barnwala-Ti	362.00
Dr Samrat Sahu-Ti	20,227.00
Dr Shailendra	3,180.00
Dr. Abhay Paliwal - Ti	2,257.00
Dr. Narendra Deo - Agra-Af	57,699.00
Dr. Nilesh Tiwari-Medo	445.35
Dr. Sandeep Pathak -Ti	28,749.00
Dr. Sanjeev Singh Rawat - Ti	249.00
Dr. Shalini-Sw	1,465.00
Dr. Supriya Chopra-Ti	64,113.00
Dr. Yogesh Shah - Ti	16,899.00
Dr.A.K.Ganju (Adley)-Nagpur	40,000.00
Dr.Fareed Ahemad-Ti	63,312.00
Dr.Manish Jain-Ind-Ti	82,958.00
Dr.Rajesh Agarwal-Ti(N)	452.00
Dr.Sk.Avdhiya-Ti	9,123.00
Dr.Suman Mittal-Adley(Raipur)	49,997.00
Dr.Yogendra Deshpande-Ti	1,050.00
Dr.Yusuf Memon-Adley(Raipur)	55,216.00
Drug House -Bhopal-Ei	9,389.00
Drug House Khandwa-Ei	6,985.00
Drug N Deal Sp New	28,612.00
Drug N Deal-Ei	2,921.00
G I Pharma-Gestro	1,18,278.00
G.K. Medicose-Medo	69,892.00
G.K.Medicose-Sp Old Urd	67,270.00
Gajra Drug Agencies-Medo	42,565.00
Galaxy Pharma-Medo	3,819.00
Ganpati Medical Agencies- Medo	44,984.00
Garg Medical Agencies -Ch	52,570.00
Global Agencies-Adley(Palraivattam)	41,307.00
Global Agencies-Cochin -Kochin-Ab	49,56,245.00
Gold N Gold Distributors-Indore-Ab	37,23,810.00
Goodwill Enterprises- Ko	1,15,745.00
Gupta Agencies - Chandigarh -Ab	13,33,637.00
Gupta Brothers-Adley	16,697.00
Gupta Medical Agency-Ch	9,504.00
Gupta Medical Stores-Sp	1,25,446.00
Guru Medicose Gwalior-Ei	6,384.00
Gurukripa Medical Agencies-Ti	8,007.00
Hindustan Medical Agency- Ko	1,10,878.00
Impex Healthcare Pvt. Ltd.- Sw	32,91,713.00
Impex Helthcare Pvt Ltd New Delhi -Ab	1,34,537.00
Impex India-Sw	7,87,896.00
Indian Traders-Derma	2,661.00
Indian Treders- Alniche (Gestro)	46,742.00
Indore Healthcare - Indore -Ab	79,664.00



Indore Healthcare-Oncobio	25,772.00
Infugen Pharma Pvt Ltd.-Bhiwandi-Ab	3,404.00
Ishan Surgical Pharma-Adley (Indore)	1,95,495.00
Itoria Aushadhi Vikralaya-Sp	9,187.00
J.D.Drug Agency-Guna-Ch	5,293.00
J.D.Drug Agency-Guna-Sp	11,994.00
Jai Enterprises-Raipur-Adley	4,21,947.00
Jain & Company -Ei	6.00
-Jain Chemist -Ei	3,793.00
Jain Drug House-Medo	13,952.00
Jain Medical Agency-Mpd	630.00
Jain Medical Agency-Shivpuri-Medo	76,130.00
Jain Pharma - Medo	14,560.00
Jainam Pharma- Jaipur-Ab	19,48,782.00
Jainam Pharmaceuticals-Nagpur-Ab	7,21,872.00
Jainamshree Medical-Ti	15,404.00
Jaiswal Pharmaceuticals Pvt Ltd-Jabalpur-Ko	4,54,411.00
Janki Pharma-Bhopal-Ti	50,018.00
Jayashanthi Pharma&Vaccine-Chennai-Cr	24,192.00
Jmd Pharma Bhopal-Alniche	43,843.00
Jmd Pharma-Alniche Jabalpur (Gestro)	1,46,467.00
Jmd Pharma-Alniche-Bhopal-Gestro	3,44,185.00
Jmd Pharma-Bhopal-Alniche-Criticare	21,384.00
Kalptaru Swami Rama Himala-Adley	16,250.00
Kantilal & Company-Betul-Medo	18,515.00
Kantilal&Co.-Betul-Ti	97,837.00
Kantilal&Company-Betul-Mpd	701.00
Kapila Medical Systems Pvt. Ltd.- Trivedram-Ab	1,03,94,101.00
Kapish Pharma-Raipur-Ab	3,77,445.00
Kapoor Distributors-Jabalpur-Sp	65,168.00
Katni Chemist-Ch	26,551.00
Kaushik Enterprises - Bhopal -Ab	69,399.00
Khandelwal Pharmaceuticals-Ei	849.00
Khandelwal Pharmaceuticals-Ei Old	2.00
Kothari Medical Agencies-Ratlam-Ei	7,586.00
Kothari Medical Agency-Ratlam-Ch-New	29,256.00
Krishna Pharmaceuticals Ujjain-Ti	8,494.00
Kumar & Company - Chandigarh-Ab	4,31,109.00
Kumar & Company-Chandigarh-Adley	6,309.00
Kyal Agencies Pvt Ltd-Adley-Bhuneshwar	92,630.05
Lavi Enterprises-Renal Care	63,199.00
Leela Medical Stores-Indore-Sp	5,273.00
Life Care Medicos-Sujalpur-Ch	56,300.00
Lotus Bio Medicine-Patna-Adley	713.00
M.B.Enterprises-Gujrat-Gestro	42,149.00
Maa Enterprises-Indore-Medo	8,395.00
Maa Medico -Morena-Sp	1,27,634.00
Maa Medico-Morena-Medo	80,138.00
Madhav Enterprises-Dombivali -Alniche	3,348.00
Mahadev Life Sciences-Pune-Adley	29,288.00
Mahamaya Medicose-Gwalior-Sp	9,768.00
Mahashakti Medical Agency-Barwani-Ch	11,212.00
Manav Agencies -Alniche (Gestro)	24,657.00
Marc Enterprises-Gestro	26,532.00
Mark Medicose-Dhar-Ti	21,293.00
Mars Medicals And Distributors-Chennai-Ab-Old	8,638.00
Maruti Enterprise-Vadodara-Gestro	2,20,110.00
Medi Cash Agencies-Indore-Ei	3,192.00
Medi Wonder Enterprises-Indore-Sp	19,833.00
Medicinia Retials Pvt. Ltd.-Patna-Adley	84,592.00



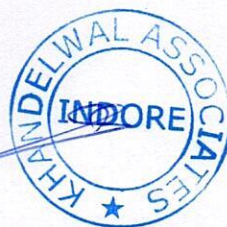
Medico Distributors-Mandsaur-Medo	96,418.00
Medicure-Ujjain-Ch	71,374.00
Medicuro Pharma-Raipur-Sw	69,832.00
Medilane Pharmacy Pvt Ltd-Khargone-Ti	2,916.00
Milan Medical Store-Guna-Sp	98,534.00
Mitco Vaccine-Patna-Ab	5,76,796.00
Modern Medical Hall-Jalandhar-Ab	6,52,375.00
Modern Medicines Center-Jabalpur-Medo	47,829.00
Modi Pharma - Sp (Bhopal)	1,35,180.00
Modi Pharma Indore-Sp	19,259.00
Mohabir Medical Store (Adley)-Cuttack	16,086.00
Mohan Pharma-Satna-Ei	6,384.00
Moona Enterprises-Srinanag-Adley	11,822.00
Mukesh Medical Stores-Khargone-Ei	2,404.00
Mukund Medical Agencies-Shivpuri-Ei	3,117.00
N.R.Pharma-Lucknow-Sw	53,997.00
Nandan Medical Stores-Narsinghpur-Sp	13,211.00
Narain Meditach Pvt Ltd-Sw	23,443.00
Narbada Medical-Shahdol-Sp	61,049.00
Navkar Medical Agency-Bhopal-Medo	8,503.00
Navkar Medical And Surgical-Raipur-Gestro	3,951.00
Navya Medicose Bhopal-Ti	41,727.00
Neelraj Agencies-Khargone-Ch	50,615.00
Nest Healthcare-Adley(Madurai)	1,38,431.14
Nest Pharma Suppliers-Chennai-Ab	3,53,591.00
New Apna Medicals Stores-Burhanpur-Ch	354.00
New Apna Pharma-Chhindwara-Medo	90,162.00
New Gupta Medical Agencies-Shahdol-Sp	76,189.00
New Manish Medical Agency-Gwalior-Alniche	65,267.00
New Manish Medical Agency-Gwalior-Ko	1,10,878.00
New Rohit Medical Hall- Ranchi-Ab	3,23,153.00
New Shine Pharma Surgico-Assam-As	3,917.00
Nikita Enterprises-Ujjain-Sp	71,300.00
Nisha Medicos-Bhopal-Ab	5,030.00
Nova Care - Sw	24,75,735.00
Nova Care New Alniche	3,02,477.00
Nova Care-Onco Bio	1,21,473.00
Old Lucknow Pharmacy-Sw	82,600.00
Olive Pharmaceuticals -Adley	14,721.00
Olympus Life Sciences P.Ltd.-Adley(Kolkata)	1,70,903.00
Olympus Life Sciences Pvt Ltd Kolkata-Ab	33,86,580.00
Om Enterprises-Bhopal-Alniche-Orico	921.00
Onco And Diabatic Care-Bhopal-Ab	4,06,139.00
Oncomed Marketing-Patna-Ab	10,32,366.00
Oncomed Marketing-Patna-Sw	1,51,134.00
P P Enterprises Indore-Oncobio	6,73,257.00
P P Enterprises Jbp-Oncobio	46,167.00
P.P. Enterprises Indore-Ab	21,844.00
P.P.Enterprises-Alniche	44,800.00
P.P.Enterprises-Sw	8,24,521.00
P.S.Medico-Sagar-Ch	1,40,271.00
Pandey Medical Agency-Rewa-Medo	5,529.00
Pandiya Firm-Shujalpur-Ch	15,080.00
Paras Medical Agencies-Gwalior-Sp	37,598.00
Patel & Company-Bhopal-Ko	5,45,821.00
Pathak Traders-Bhopal-Ti	96,725.00
Pathak Traders-Medo (Jublient)	1,11,892.00
Patidar Medical&Surgicals-Bhopal-Medo	10,391.00
Pawan Medical Store-Gwalior-Gestro	10,874.00
Pharma Care-Katni-Sp	35,143.00



Pharma House-Katni-Medo-Cd	45.00
Pharma Houses-Katni-Sp	89,779.00
Pharmadeal Corporation-Gwalior-Medo	1,51,502.00
Piyush Medical Agency-Morena-Medo	1,80,580.00
Pooja Medical-Patna-Sw	54,522.00
Popular Medical Agencies-Bhopal-Sp	67,844.00
Pp Enterprises -Bc	6,65,048.95
Pp Enterprises-Ch	95,459.00
Prakash Enterprises-Betul-Ch	64,020.00
Pratap Pharma-Bhopal-Ei	5,314.00
Praveen Medical Ag-Sehore-Ti	43,329.00
Preet Chemist - Delhi-Ab	56,71,388.00
Preet Chemist-Delhi-Adley	81,292.00
Prem Medical Agencies-Ujjain-Alniche-Gestro	8,298.00
Protection Health Care-Indore-Alniche	8,198.00
Punjab Generics-Jalandhar-As	15,001.00
R K Pharma-Gwalior-Sw	18,691.00
R.S. Surgipharm Pvt Ltd - Ahmedabad-Ab	28,99,987.52
R.S.Enteprises-Ahemdabad-Ab	1,00,399.00
R.S.Enteprises-Ahemdabad-Adley	1,47,541.15
Rachna Chemist-Tikamgarh-Medo	2,47,196.00
Raj Medical Agencies-Gwalior-Ei	5,351.00
Rajdan Medical & General Stor Indore-Ti	38,219.00
Rajesh Pharma Jbl-Alniche	34,282.00
Rajesh Pharma-Jabalpur-Oncobio	1,00,777.00
Rajesh Pharma-Jabalpur-Sw	5,03,216.00
Rama Agency-Narsinghpur-Medo	12,656.00
Rama Medical Agencies-Sp	35,395.00
Rama Pharma Agencies-Katni-Ce	2,377.00
Revoluce Healthcare Llp-Alniche	19,506.00
Rewa Medical Stores-Ch	32,402.00
Rising Pharma - Raipur -Ab	2,17,693.00
Rising Pharma- Sw	58,567.00
Ritesha Distributors- Sw	6,62,666.00
Royal Chemists-Raipur-Em	29,124.00
Rudra Enterprises -Bhopal-Ab	5,02,619.00
Rudra Enterprises Raipur Ab	1,21,501.00
Ryesion Pharmaceuticals-Dehradun-Adley	5,729.00
S S N Life Science - Bikaner-Ab	55,104.00
S.D. Pharma- Sp	56,858.00
S.P.G.Enterprises-Sp	61,805.00
S.S. Healthcare-Adley	99,813.00
S.S.Medical & Surgical Agency-Sw	17,500.00
S.S.Medical-Ch	19,582.00
Sachin Medical And Distributor-Nasik	2,34,870.00
Sai Kripa Medical Agencies-Vidisha-Sp	33,851.00
Sai Kripa Medical&Agency-Bhopal-Ti	19,051.00
Sai Medical Store Sarangpur-Ch	82,238.00
Sai Medical-Ti	17,671.00
Sakshi Pharma-Allahabad-Ab	1,24,477.00
Sanjay Medical Agencies-Morena-Sp	30,536.00
Sarthak Agency & Nisamani Medicines-Cuttack-Ab	1,59,601.00
Saumya Pharmaceuticals-Medo	21,637.00
Saumya Pharma-Sp	51,937.00
Sea Cure And Care-Banglore-Ab	39,77,015.09
Seema Traders - Guwahati-Ab	11,73,950.00
Shanti Medical Store- Ko	4,32,712.00
Shanti Medical Stores-Ei	6,197.00
Sharma Medical Stores-Ti	24,460.00
Sheela Medical Stores-Ei	6,384.00



Shilpa Medical Age-Sw	17,567.00
Shiv Dayal Roshan Lal-Shimla-Ab	1,13,400.00
Shiv Ram Medical Agency-Rewa-Medo-Cd	17,010.00
Shivangee Drugs--Guwahati-Sw	29,135.00
Shivram Medical Agency-Rewa-Medo	1,14,212.00
Shree Agencies-Bhurhanpur-Ch	1,68,522.00
Shree Khedapati Pharma-Dewas-Ti	1,06,012.00
Shree Krishna Enterprises-Bhopal-Alniche-Gestro	63,303.00
Shree Krishna Pharmaceuticals-Adley-Mumbai	92,592.00
Shree Parshwa Healthcare-Ahemdabad-Gestro	2,27,267.00
Shreesurya Pharma Pvt. Ltd. - Sw	2,38,585.00
Shri Balaji Medicose Chh-Medo	41,798.00
Shri Gautam Medicose-Ch	24,434.00
Shri Harshan Pharmaceuticals- Sw	4,77,667.00
Shri Shankar Pharma-Sp	68,011.00
Shriji Medical Agencies-Sp	1,23,407.00
Shriram Medical Agency-Ch	1,25,243.00
Shubh Medicines-Sw	11,000.00
Shubham Medical Ag.-Medo	28,844.00
Siddharth Medical Stores-Ch	14,002.00
Siddharth Pharma -Sp	16,531.00
Siddhayak Enterprises-Adley(Delhi)	1,54,142.00
Siddhi Enterprises-Alniche	64,503.00
Siddhi Enterprises-Medo	79,389.00
Siddhi Enterprises-Medo (Jublient)	27,572.00
Siddhi Enterprises-Medo-Cd	12,920.00
Siddhi Life Sciences-Sw	54,931.00
Sikarwar Pharma- Sp	35,276.00
Singhal Medical-Sp Old	59,942.00
Skin Sense Pharmacy Indore-TI	1,073.00
Sm Enterprises-Patna-Ab	8,14,937.00
Sree Sai Enterprises- (Criticare) Alniche	8,960.00
Sreekara Medicine House Pvt Ltd-Vijaywada-Ab	7,67,550.00
Sri Venkat Sai Medical Agencies-Alniche	19,008.00
Sri Vk Pharma- (Criticare) Alniche	8,960.00
Standard Agenceis- Ko	3,36,233.00
Subhra Pharma Ltd.Mumbai-Adley	54,819.00
Sujay Medical Agencies - Medo	11,703.00
Sukhmani Medical Stores-Khandwa-Ch	55,785.00
Sunil Medical Ag-Ti	1,23,268.00
Sunny Medical Ag.-S.P.	41,272.00
Sunny Medical Agencies-Medo	73,842.00
Super Pharma-Ei	6,384.00
Supportive And Surgi Care-Hyderabad -Ab	1,97,938.00
Suresh Medical Store-Ch	37,271.00
Sushma Ayurvedic Medical Store-Ch	938.00
Suyash Life Sciences- Sw	8,201.00
Swami Drug House-Medo	23,866.15
Swasth Pharma Raipur	471.00
Swati Medicose-Sp	34,741.00
Tapadiya Life Sciences- Sw	28,335.00
Tapan Medicose -Ch New	4,661.00
Tirupati Medical Agencies-Ei	100.00
Uttam Agencies-Ch	2,37,630.00
Uttam Agencies-Ei	12,394.00
Vaibhav Medical Stores-Ch	118.00
Vaishnavi Healthcare Indore -Ab	1,21,715.00
Vaishnavi Healthcare- Onco Bio	7,473.00
Vandana Medical Ag Dm- Alniche (Derma)	32,551.00
Vardhaman Health Special P Ltd.-Banglore-Ab	9,66,721.00



Vardhaman Health Special P Ltd.-Hydrabad-Ab	1,18,967.00
Vardhaman Health Special P Ltd.-Vijaywada-Ab	2,05,143.00
Vardhman Distributors-Miraj-Adley	6,325.00
Vijay Medical Stores Harda -Ti (New)	50,812.00
Vijay Medicose Mandsour-Ti	49,244.00
Vinayak Chemist-Indore-Ab	9,083.00
Vinayak Medical Agencies-Satna-Medo	22,726.00
Vinayak Medical Agencies-Satna-Medo-Cd	218.00
Vinayak Medical Agencies-Satna-Sp	1,31,860.00
Vishal Agencies-Telangana-Adley	1,10,411.00
Vita Pharma - Indore-Ti	25,424.00
Vitamin India-Indore-Alniche	1,866.00
Vivek Medical Stores-Khargone-Ch	52,179.00
Vivid Meditech-Lucknow-Sw	7,46,512.00
Wagadre Enterprises-Betul-Medo	57,004.00
Yogesh Medical Store-Gwalior-Medo-Cd	7,261.00
Yogesh Medical Stores-Gwalior-Jubilent-Medo	5,336.00
Yogesh Medical Stores-Gwalior-Ti	33,362.00
Zee Pharma-Ujjain-Mpd	33.00
Zee Pharma-Ujjain-Sp	1,13,036.00
Total	11,10,38,598.66

Schedule : 9

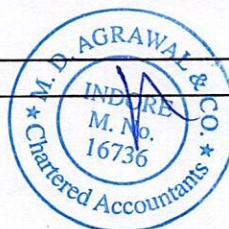
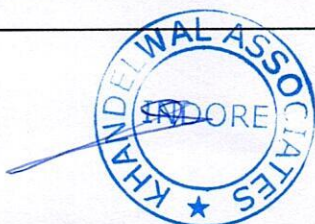
Cash And Bank

Particulars	Amount
Cash And Bank	
Cash	8,32,397.00
ICICI Bank Ac No-185905000882	34,404.06
Total	8,66,801.06

Schedule : 10

Other Current Assets

Particulars	Amount
Receivables	
Adley Formulation Pvt Ltd Commission A/C	7,00,902.00
Adley Formulation_Exp.A/C	5,44,389.00
Beta Drugs Ltd Commission A/C	12,84,444.00
Celiom Healthcare Comm & Exp A/C-New	9,29,544.45
Emcure Pharmaceuticals Ltd. (Exp A/C)	72,500.00
Emcure Pharmaceuticals Ltd.(Commision A/C)	25,41,266.98
Genova Biopharmaceuticals Ltd.-Comm A/C	1,83,766.00
Gst Rcm Receivable	4,338.00
Medopharm Comm & Exp A/C	95,432.00
Mission Research Laboratories (I) P.Ltd. Comm & Exp	1,66,197.00
Tcs Receivable 2020-21	2,24,405.72
Tcs/Tds (Unmatched)	2,424.26
Tds 194q Receivable	1,37,704.96
Tds Receivable 2016-17	1,78,690.00
Tds Receivable 2020-21	14,680.00
Tds Receivable 2021-22	20,06,239.00
Tds Receivable-Hiveloop	12,988.00
Tds Receivable-Toyota	17,985.00
Zuventus Healthcare Ltd.	18,23,120.00
Zuventus Healthcare Ltd. (Exp A/C)	81,500.00
Total	1,10,22,516.37



Loans And Advances (Assets)

Particulars	Amount
Loans And Advances (Assets)	
Advance Tax Fy 21-22 Ay 22-23	14,50,000.00
Ajay Badrilal Nihale	8,000.00
Aman Mawne	40,000.00
Anand Jain	2,62,865.00
Arvind Rathore	50,000.00
Atish Dhiman	17,000.00
Dilip Singh Bhati	55,400.00
Fdr A/C -Lc	18,26,488.00
Fdr Icici Bank	9,71,518.00
Fdr(Govt.Cancer Hospital Indore)	1,00,000.00
Gourav Agrawal	3,000.00
Khandelwal Enterprise Loan	50,00,000.00
Kunal Dubal (Fdi)	1,00,000.00
Manish Dhiman Salary A/C	17,000.00
Omprakash Bawne	15,000.00
Roopesh Thakur	26,000.00
Shubham Sharma	7,500.00
Sunil Rathore(Office)-Salary	55,800.00
Total	1,00,05,571.00
Security Deposit	
Security Deposit (Bharti Telenet)	1,078.00
Security Deposit (Bta Cellcom Ltd.)	4,750.00
Security Deposit (Emcure)	75,24,875.00
Security Deposit (Medopharm)	10,00,000.00
Security Deposit (Zuventus)	16,00,000.00
Security Deposit (Adley Formulation)	1,18,00,000.00
Security Deposit (Alniche)	9,16,217.00
Security Deposit (Beta Drug)	20,00,000.00
Security Deposit (Celiom Healthcare)	20,00,000.00
Security Deposit (Mission Research)	7,00,000.00
Security Deposit (Mpseb) 56 Mangal Nagar	1,73,200.00
Security Deposit (Seagull Pharmaceuticals Pvt. Ltd.	7,56,700.00
Security Deposit (Talent India)	1,00,000.00
Security Deposit Adley For Tendor	5,24,800.00
Security Deposit Landlord-54 Mangal Nagar	36,00,000.00
Security Deposit-Oncobiotech Drugs	3,16,300.00
Security Deposit-Oncobiotek Formulations Pvt Ltd	1,05,433.00
Total	3,31,23,353.00
Total	4,31,28,924.00



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 Statement - Nil

8. Prior period Item - As referred to Tax audit Report 3CD Point No.27 b

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 Khandelwal Associates

For Khandelwal Associates



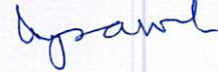
Sheetal Khandelwal **Partner**
(Partner)

Place : Indore
Date : 26/09/2022



for M.D. Agrawal & Co.
Chartered Accountants

FRN: 001177C



CA M.P. Agrawal
(Proprietor)

M.No.: 016736

21/2, ALOK APPARTMENT, BLOCK-C
MANORAMAGANJ, INDORE-452001