

**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

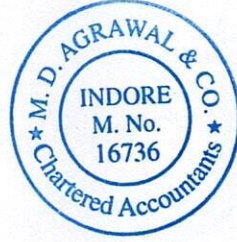
UDIN : 23016736BGQHMY4484**Form No 3CB****[See rule 6G(1)(b)]****Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. We have examined the balance sheet as on 31/03/2023, and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, 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, 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 Partner's of 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, Depreciation and CST Demand have not been considered.



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

Mathura Prasad Agrawal

Mathura Prasad Agrawal
(Proprietor)

M. No. : 016736

FRN : 0001177C

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

Date : 21/09/2023
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

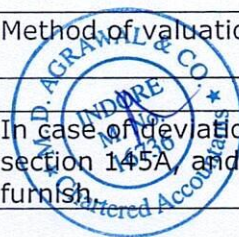
PART-A

1	Name of the Assessee	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	01/04/2022 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			

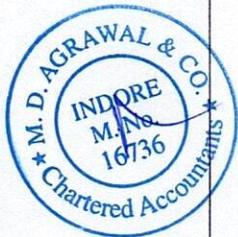
PART-B

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		
9	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
		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
10	b	If there is any change in the nature of business or profession, the particulars of such change.				No

	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
		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							
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 sub-section (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	Amount	Nature of	Name of	PAN of	Aadhaar	Address	Amount



payment	of payment	payment	the payee	the payee	of the payee	of the payee	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	Address of the payee	
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	Address of the payee	
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	Address of the payee		
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								
Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks			
Interest	40(b)	1210000	1210000	0	No			
Salary	40(b)	1200000	1200000	0	No			
d Disallowance/deemed income under section 40A(3):								
(A) On the basis of the examination of books of account and other						Yes		

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

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:-

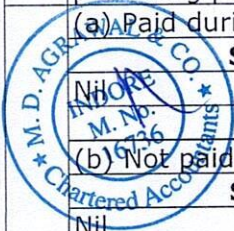
A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

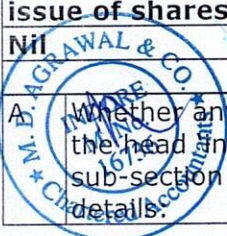
Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

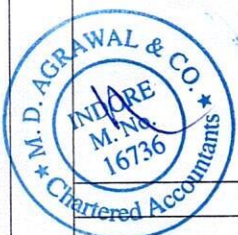
Section	Nature of Liability	Amount
Nil	Nil	Nil



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, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.					No			
	Name of the person from which shares received	PAN of the person	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 issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib), 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	Nil		
	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			
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		
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 'VII'
----	---	---	------------------------------

	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

(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	Address of the	PAN of the	Aadhaar of the	Amount of
-------------	----------------	------------	----------------	-----------



Payee	Payee	Payee	Payee	Payment
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 'VIII'**

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:—

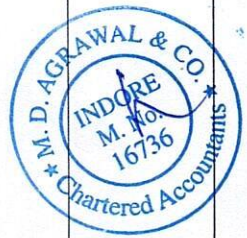
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	


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	Amount as assessed	Order U/S & Date	Remarks



						assessment year 2021-22 only)						
Nil						Nil	Nil	Nil	Nil	Nil		
b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						NA					
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 'IX'				
	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 'X'				
	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 'XI'				
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded						AS PER ANNEXURE 'XII'				
	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 manufact ured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(C) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufact ured 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 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	778626241			575707129	
Gross profit/turnover	24632414	778626241	3.16	4472000	575707129	0.78
Net profit/turnover	12881237	778626241	1.65	10365179	575707129	1.80
Stock-in-trade/turnover	95841914	778626241	12.31	47823336	575707129	8.31
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 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	
	886457918	6348521	0	858326827	864675348
3129241	0	0	3129241	3129241	0

For KHANDELWAL ASSOCIATES

For Khandelwal Associates

Swapan Khandelwal
(Partner)

Partner

Date : 21/09/2023
Place : Indore

For M D AGRAWAL AND COMPANY
Chartered Accountants



Signature

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 : 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

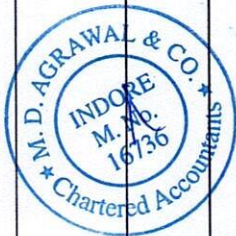
Annexure 'II'

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 under section 115BAC/115BAD (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					
WDV	(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	7536635			7536635	1252678	0	0	0	1252678	0	1224447	7564866
WDV	(18r) Furniture	10%	2688055			2688055	1713913	0	0	0	1713913	0	373689	4028279



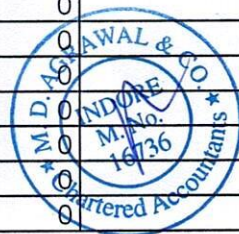
	res & Fittings @ 10%- Sec 32(1)(i)													
W DV	(18l) Buildin g @ 10%- Sec 32(1)(i)	10%	5093 38			5093 38						0	50934	45840 4
W DV	(18c) Plant & Machin ery @ 40%- Sec 32(1)(i)	40%	2322 97			2322 97	1626 50	0	0	0	1626 50	0	12544 9	26949 8
	Total		109 663 25	0	0	109 663 25	312 924 1	0	0	0	312 924 1	0	0	17745 19 047

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
01/02/2023	01/02/2023	1200000	0	0	0	1200000
20/10/2022	20/10/2022	52678	0	0	0	52678
	Total	1252678	0	0	0	1252678

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
19/05/2022	19/05/2022	62157	0	0	0	62157
15/07/2022	15/07/2022	22881	0	0	0	22881
01/08/2022	01/08/2022	186538	0	0	0	186538
17/09/2022	17/09/2022	52867	0	0	0	52867
01/10/2022	01/10/2022	59292	0	0	0	59292
05/10/2022	05/10/2022	62851	0	0	0	62851
14/10/2022	14/10/2022	24322	0	0	0	24322
18/10/2022	18/10/2022	26694	0	0	0	26694
01/11/2022	01/11/2022	84746	0	0	0	84746
03/11/2022	03/11/2022	6437	0	0	0	6437
17/11/2022	17/11/2022	175500	0	0	0	175500
19/11/2022	19/11/2022	46737	0	0	0	46737
21/11/2022	21/11/2022	5258	0	0	0	5258
29/11/2022	29/11/2022	6883	0	0	0	6883
03/12/2022	03/12/2022	8841	0	0	0	8841
12/12/2022	12/12/2022	26986	0	0	0	26986
15/12/2022	15/12/2022	7936	0	0	0	7936
20/12/2022	20/12/2022	84746	0	0	0	84746
20/12/2022	20/12/2022	4000	0	0	0	4000
22/12/2022	22/12/2022	45141	0	0	0	45141
16/02/2023	16/02/2023	3751	0	0	0	3751
24/02/2023	24/02/2023	250920	0	0	0	250920
14/03/2023	14/03/2023	238941	0	0	0	238941
24/02/2023	24/02/2023	97458	0	0	0	97458



04/02/2023	04/02/2023	41620	0	0	0	41620
15/02/2023	15/02/2023	58050	0	0	0	58050
20/02/2023	20/02/2023	7950	0	0	0	7950
18/03/2023	18/03/2023	1700	0	0	0	1700
22/02/2023	22/02/2023	12710	0	0	0	12710
	Total	1713913	0	0	0	1713913

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
01/12/2022	01/12/2022	148541	0	0	0	148541
05/02/2023	05/02/2023	14109	0	0	0	14109
	Total	162650	0	0	0	162650

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	24967	15/05/2022	24967	10/05/2022
2	Provident Fund	24942	15/06/2022	24942	09/06/2022
3	Provident Fund	24925	15/07/2022	24925	08/07/2022
4	Provident Fund	26227	15/08/2022	26227	10/08/2022
5	Provident Fund	27728	15/09/2022	27728	13/09/2022
6	Provident Fund	27728	15/10/2022	27728	08/10/2022
7	Provident Fund	27371	15/11/2022	27371	09/11/2022
8	Provident Fund	26880	15/12/2022	26880	10/12/2022
9	Provident Fund	26887	15/01/2023	26887	10/01/2023
10	Provident Fund	27728	15/02/2023	27728	11/02/2023
11	Provident Fund	26859	15/03/2023	26859	14/03/2023
12	Provident Fund	26835	15/04/2023	26835	06/04/2023
13	Any Fund set up under the provisions of ESI Act , 1948	1767	15/05/2022	1767	09/05/2022
14	Any Fund set up under the provisions of ESI Act , 1948	1764	15/06/2022	1764	09/06/2022
15	Any Fund set up under the provisions of ESI Act , 1948	1762	15/07/2022	1762	09/07/2022
16	Any Fund set up under the provisions of ESI Act , 1948	1901	15/08/2022	1901	10/08/2022
17	Any Fund set up under the provisions of ESI Act , 1948	1874	22/09/2022	1874	20/09/2022
18	Any Fund set up under the provisions of ESI Act , 1948	1874	15/10/2022	1874	08/10/2022
19	Any Fund set up under the provisions of ESI Act , 1948	1836	15/11/2022	1836	15/11/2022
20	Any Fund set up under the provisions of ESI Act , 1948	1783	15/12/2022	1783	12/12/2022
21	Any Fund set up under the provisions of ESI Act , 1948	1794	15/01/2023	1794	10/01/2023
22	Any Fund set up under the provisions of ESI Act , 1948	1874	15/02/2023	1874	11/02/2023
23	Any Fund set up under the provisions of ESI Act , 1948	1780	15/03/2023	1780	15/03/2023
24	Any Fund set up under the provisions of ESI Act , 1948	1784	15/04/2023	1784	08/04/2023

Annexure 'V'

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	68770465653 6	Partner	Interest	1210000
2	Abhishek Khandelwal	AQTPK9583F		PartnerS Cousin Brother	Salary	360000
3	Abhishek Khandelwal	AQTPK9583F		PartnerS Cousin Brother	Bonus	30000
4	Swapan Khandelwal	ACPPK3507R	67196652123 5	Partner	Rent	3491400
5	Swapan Khandelwal	ACPPK3507R	67196652123 5	Partner	Remuneration	1200000
6	Khandelwal Enterprises	ACBPK8187D		Partners Proprietorship Firm	Commission	51449

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	GST on RCM paid on 18/04/2023	34962
2	Sec 43B(b) -provident /superannuation/gratuity/other fund	ESIC paid on 08/04/2023	9584
3	Sec 43B(b) -provident /superannuation/gratuity/other fund	PF paid on 06/04/2023	55911
4	Sec 43B(a) -tax , duty,cess,fee etc	PT Employee paid on 19/08/2023	34584

Annexure 'VII'

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 square d up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/de posit was taken or accepted by cheque or bank draft or use of electronic	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted



							clearing system through a bank account	by an account payee cheque or an account payee bank draft
ANJU GUPTA	SAJAN NAGAR,INDORE	ADWPG1160A		2500000	Yes	2500000	Yes-RTGS	
KANTA BAI MADHUSUDAN NEEMA	INDORE	AAXPN8780D		500000	No	500000	Yes-RTGS	
LALIT KUMAR	BADNAWAR	ACWPS6470J		500000	No	500000	Yes-RTGS	
MANGILAL SHANKARLAL	INDORE	ACBPK8526G		1000000	Yes	1000000	Yes-RTGS	
MEENU GHORAWAT	707 SHEYANCE APPARTMENT MALGANJ INDORE	ABCPC1558L		1000000	No	1000000	Yes-RTGS	
PRAMOD MOTOR FINANCE COMPANY	15 SNEH NAGAR INDORE	AABHP4320D		500000	No	500000	Yes-Electronic clearing system	
RAJKUMARI GUPTA	51/69 SANJANA PARK INDORE	AFBPG9148R		2500000	No	2500000	Yes-RTGS	
SANJAY DAL & BESAN MILL	336/7 NEMAWER ROAD PALDA INDORE	AAMFS5339Q		1000000	No	1000000	Yes-RTGS	

Annexure 'VIII'

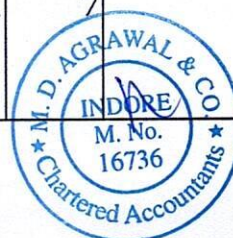
Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year.

S N	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
1	ANJU GUPTA	Sajan Nagar INDORE	ADWPG1160A		2500000	2500000	Yes-RTGS	
2	MANGILAL SHANKARLAL	INDORE	ACBPK8526G		1000000	1000000	Yes-RTGS	



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. T A N / P A N	2. S e c t i o n	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 00 63 1B	1 9 2	Salary	1456404 9	960096	960096	63650	0	0	0
BP LK 00 63 1B	1 9 4 A	Interest other than Interest on securities	1348266	1348266	1348266	134826	0	0	0
BP LK 00 63 1B	1 9 4 C	Payments to contractors	6004714	6004714	6004714	94816	0	0	0
BP LK 00 63 1B	1 9 4 H	Commission or brokerage	1285474	1272724	1272724	63633	0	0	0
BP LK 00 63 1B	1 9 4- I	Rent	3517400	3491400	3491400	349140	0	0	0
BP LK 00 63 1B	1 9 4J	Fees for professional or technical services	522264	495554	495554	49555	0	0	0
BP LK 00 63 1B	1 9 4 Q	Payment of certain sums for purchase of goods	8308063 25	83080632 5	83080632 5	830804	0	0	0
BP LK 00 63 1B	2 0 6 C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	1219155 02	12191550 2	12191550 2	121917	0	0	0



Annexure 'X'

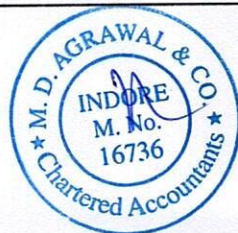
Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:

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	01/08/2022	28/07/2022	Yes	
2	BPLK00631B	Form 26Q	01/08/2022	28/07/2022	Yes	
3	BPLK00631B	Form 24Q	31/10/2022	01/11/2022	Yes	
4	BPLK00631B	Form 26Q	30/11/2022	15/11/2022	Yes	
5	BPLK00631B	Form 24Q	31/01/2023	28/01/2023	Yes	
6	BPLK00631B	Form 26Q	31/01/2023	30/01/2023	Yes	
7	BPLK00631B	Form 24Q	31/05/2023	30/05/2023	Yes	
8	BPLK00631B	Form 26Q	31/05/2023	16/06/2023	Yes	
9	BPLK00631B	Form 27EQ	15/05/2023	26/04/2023	Yes	

Annexure 'XI'

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	7530	7530	25/07/2022
2	BPLK00631B	200	200	25/07/2022
3	BPLK00631B	2619	2619	25/07/2022
4	BPLK00631B	353	353	25/07/2022
5	BPLK00631B	765	765	25/07/2022
6	BPLK00631B	345	345	25/07/2022
7	BPLK00631B	7782	7782	22/10/2022
8	BPLK00631B	448	448	22/10/2022
9	BPLK00631B	180	180	22/10/2022
10	BPLK00631B	242	242	28/01/2023
11	BPLK00631B	696	696	28/01/2023
12	BPLK00631B	482	482	28/01/2023
13	BPLK00631B	545	545	28/01/2023
14	BPLK00631B	2620	2620	28/01/2023
15	BPLK00631B	571	571	28/01/2023
16	BPLK00631B	6737	6737	28/01/2023
17	BPLK00631B	300	300	24/05/2023
18	BPLK00631B	723	723	18/04/2023
19	BPLK00631B	5555	5555	20/04/2023
20	BPLK00631B	722	722	24/05/2023
21	BPLK00631B	521	521	24/05/2023
22	BPLK00631B	21	21	24/05/2023
23	BPLK00631B	714	714	24/05/2023
24	BPLK00631B	5321	5321	26/04/2023



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:	Shortag e/exces s, if any
1	Capsules(Strips)	107-numbers	52561	228800	223945	57416	
2	Injection	107-numbers	100640	1685000	1586392	199248	
3	Ointments	107-numbers	55070	120500	102600	72970	
4	Syrups(Bottles)	107-numbers	108979	135500	116350	128129	
5	Tablets(Strips)	107-numbers	224289	2535595	2202575	557309	



Khandelwal Associates
Balance Sheet As At 31st March, 2023

Liabilities	Amount	Assets	Amount
Capital (As Per Schedule - 1)	3,53,35,261.02	Fixed Assets (As Per Schedule - 6)	1,23,21,047.00
Loan Funds		Current Assets	
Secured Loans (As Per Schedule - 2)	1,22,44,422.68	Inventory	
Unsecured Loans (As Per Schedule - 3)	75,50,000.00	Closing Stock	9,58,41,914.00
Current Liabilities (As Per Schedule - 4)	38,48,39,520.58	Sundry Debtors (As Per Schedule - 7)	23,82,46,192.30
Provisions (As Per Schedule - 5)	12,56,665.00	Cash And Bank (As Per Schedule - 8)	11,90,547.06
		Other Current Assets (As Per Schedule - 9)	2,46,02,286.92
		Loans And Advances (Assets) (As Per Schedule - 10)	6,90,23,882.00
Total	44,12,25,869.28	Total	44,12,25,869.28

Schedules 1 To 11 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For Khandelwal Associates

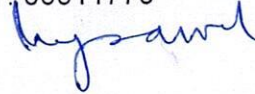
For Khandelwal Associates



Partner

Swapan Khandelwal
(Partner)

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



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



Place : Indore
Date : 21/09/2023

Khandelwal Associates
Trading And Profit And Loss Account For The Year Ending On 31st March, 2023

Particulars	Amount	Particulars	Amount
To Opening Stock		By Sales	
Opening Stock	4,78,23,336.00	Sales Consignment	3,42,23,757.47
To Purchase		Sales Own	<u>77,86,26,240.83</u>
Purchase Consignment	3,42,23,757.47	By Inventory	
Purchase Own	<u>80,20,12,404.95</u>	Closing Stock	9,58,41,914.00
To Gross Profit	<u>2,46,32,413.88</u>		
	<u>90,86,91,912.30</u>		<u>90,86,91,912.30</u>
To Indirect Expenses		By Gross Profit	2,46,32,413.88
Audit Fees	30,000.00	By Indirect Incomes	
Bank Charges	18,153.54	Balance Write Off	20,522.87
Bank Interest	31,36,279.87	Cfa Exp Reimbursement	1,81,725.00
Bonus	4,86,950.00	Commission Adley New	1,67,73,864.07
Brokerage	90,500.00	Commission Beta Derma	17,45,198.25
Carriage Outward	39,61,985.62	Commission Cfa	1,64,56,414.00
Cng Expenses	48,163.00	Commission Csa	36,01,425.33
Cold Room -Air Condition	1,35,182.00	Expiry Goods Destruction	11,102.00
Maintainance		Charges	
Commission Paid Csa	11,94,974.27	Interest On Fdr	2,39,816.00
Computer Maintainance	5,02,792.99	Interest Received	<u>14,39,104.00</u>
Expenses			4,04,69,171.52
Consultancy Charges	4,00,000.00		
Courier Expenses	6,28,253.30		
Cst Demand 2015-16	1,06,002.00		
Cst Demand 2017-18	1,18,071.00		
Diesel Expenses (Genrator)	1,67,333.00		
Discount	9,795.72		
Diseal Exp (Mahindra Bolero)	1,26,000.00		
Diwali Expenses	38,575.00		
Electric Repair & Maint.	3,70,226.27		
Electricity Expenses	8,39,897.00		
Esic Contribution Employer	95,566.00		
Gst Late Filling Fees	18,350.00		
Insurance Expenses	2,35,518.62		
Interest Expenses	10,75,816.00		
Interest On Gst	3,358.00		
Interest On T.D.S.	39,867.30		
Interest On Tcs	2,543.00		
Interest Paid (Car Loan Kotak	7,788.00		
Mahindra Prime Ltd)			
Interest Paid (Car Loan- Toyota	2,72,450.00		
Finance)			
Interest Paid Bank- Eclgs Loan	4,40,829.00		
Msme 10%			
Interest Paid Bank- Eclgs Loan	5,03,950.00		
Msme 20%			
Interest Paid To Kotak Tata Ace	40,595.00		
Interest To Partners	12,10,000.00		
Lc-Charges (Icici Bank)	40,63,239.69		
Legal And Professional Exp.	1,22,264.00		
Licence Renewal Fee	1,04,405.00		
Office Expenses	3,12,049.00		
Office Maintainance Expenses	4,09,159.00		
Packing Materials Expenses	44,27,925.64		
Petrol Expenses	2,95,704.46		
Pf Contribution Employer	3,45,715.00		
Processing Fee	3,22,000.00		
Professional Tax	2,500.00		
Rent Expenses	35,17,400.00		
Repairing & Maintainance	6,85,943.14		
Round Off	244.51		
Salary Expenses	1,45,64,049.00		
Salary To Partners	12,00,000.00		
Sales Pramotional Expenses	1,60,287.64		
Security Exp & House Keeping	4,82,218.05		
Charges			
Service From Register Courier	8,63,215.90		
Staff Welfare Exp	3,89,854.00		
Stamp Charges	6,31,659.80		
Stationary & Printing Exp.	2,88,211.56		
Stickering Exp	16,480.00		
Telephone & Mobile Recharge	1,66,481.17		
Travelling Exp	5,97,041.14		
Vehical Maintainance Expenses	<u>1,22,016.00</u>		
	5,04,45,829.20		



To Depreciation		17,74,519.00		
To Net Profit		1,28,81,237.20		
		6,51,01,585.40		6,51,01,585.40
To Profit Transferred To Partner'S Capital Account			By Net Profit	1,28,81,237.20
Sheetal Khandelwal (50%)	64,40,618.60			
Swapan Khandelwal (50%)	64,40,618.60	1,28,81,237.20		
Total		1,28,81,237.20	Total	1,28,81,237.20

• Schedules 1 To 11 Form An Integral Part Of Accounts

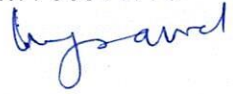
In Terms Of Our Attached Report Of Even Date

For Khandelwal Associates
For Khandelwal Associates

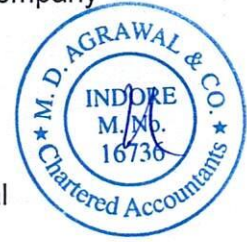

Partner

Swapan Khandelwal
(Partner)

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



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



Place : Indore
Date : 21/09/2023

KHANDELWAL ASSOCIATES

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

Schedule : 1

Capital Account Of Sheetal Khandelwal

Particulars	Amount	Particulars	Amount
To Withdrawal	50,000.00	By Opening Balance	1,08,64,982.26
To Donation	37,500.00	By Net Profit	64,40,618.60
To Income Tax	17,69,562.84	By Interest On Capital	12,10,000.00
To Closing Balance	1,66,58,538.02		
Total	1,85,15,600.86	Total	1,85,15,600.86

Capital Account Of Swapan Khandelwal

Particulars	Amount	Particulars	Amount
To Withdrawal	36,70,820.76	By Opening Balance	1,65,13,988.00
To Donation	37,500.00	By Net Profit	64,40,618.60
To Income Tax	17,69,562.84	By Salary To Partner	12,00,000.00
To Closing Balance	1,86,76,723.00		
Total	2,41,54,606.60	Total	2,41,54,606.60

Schedule : 2

Secured Loans

Particulars	Amount
Secured Loans	
Eclgs Loan Msme 10%-185955000022	49,60,000.00
Eclgs Loan Msme 20%185955000014	38,57,777.68
Kotak Mahindra Auto Loan	3,88,697.00
Toyota Financial Services India Ltd.	30,37,948.00
Total	1,22,44,422.68

Schedule : 3

Unsecured Loans

Particulars	Amount
Unsecured Loans	
Anita Mittal	5,00,000.00
Harsh Khandelwal	50,000.00
Kanta Bai Madhusudan Neema	5,00,000.00
Lalitkumar Babulal	5,00,000.00
Meenu Ghorawat	10,00,000.00
Pramod Motor Finance Co	5,00,000.00
Radha Agrawal	10,00,000.00
Rajkumari Gupta	25,00,000.00
Shri Sanjay Dal & Besan Mill	10,00,000.00
Total	75,50,000.00

Schedule : 4

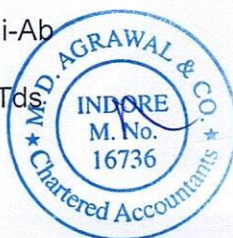
Current Liabilities

Particulars	Amount
Bank Od A/C	
Icici Bank Ac No-185905000880	1,47,82,603.61
Current Liabilities	
Hiveloop Capital Private Limited	41,09,309.00
Lc (Icici Bank)	6,80,61,018.00
Mission Gst A/C	3,19,089.80
Total	7,24,89,416.80

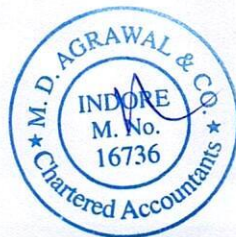


Debtors (Credit Balance)

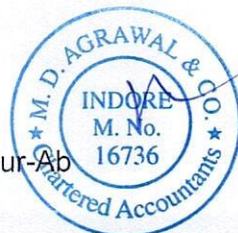
A.S. Pharma Pvt. Ltd.-Chandigarh-Ab	1,38,209.00
A.S.Pharma Chd-Adley	23,055.00
Aashi Pharma-Gwalior-Alniche	69,921.00
Abhash Pharma-Indore-Alniche-Criticare	1,88,587.00
Agrawal Brothers Seoni-Ei	2,768.00
Ahuja Medicose-Katni-Alniche(Neurico)	1,884.00
Akna Medical Pvt Ltd - Patna -Ab	36,310.00
All India 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	1,978.00
Aroma Medico Traders-Medo-Jabalpur-Cd	4,678.00
Ashirwad Enterprises - Indore-Ab	8,935.00
Ashirwad Enterprises Bhopal-Alniche	15,283.00
Ashok Medico-Sagar-Ei	2,012.00
Avaunt Cancer Support Foundation	68,607.00
Baba Medical Agencies-Hoshangabad-Ch	5,116.00
Ballabh Agencies-Hoshangabad-Ei	157.00
Bhaskar Distributor-Hisar-Ab	2,856.00
Bhavana Agencies-Nagpur-Alniche	1,944.00
Bhogilal And Co- Pune -Ab	7,392.00
Bhojpur Pharma-Rewa-Medo	1,119.00
Bhuvaneshwari Medicine House-Hydrabad-Ab	15,313.00
Bobal Medical Agencies-Derma	196.00
Cancer Medicine Agencies--Chandigarh-Ab	2,121.00
Central Chemist-Indore-Alniche-Criticare	19,554.00
Central Chemist-Indore-Gestro-Alniche	61,431.00
Central India Pharmacy-Indore-Bc	53,424.00
Chandel Pharmaceuticals-Adley (Jaipur)	1,98,682.00
Chhajlani Medical Agencies-Medo	2,148.00
Chhajlani Medical Agency Ratlam- Derma	245.00
Choice Pharma Indore-Derma	10,318.00
Csa_Das_Ashwin Medical Stores	749.00
Csa_Das_Kakade Agencies	25,341.00
Csa_Delhi_Om Enterprises	11.00
Csa_Delhi_Pharma World	4,541.00
Csa_Medi_Raj Drug Distributors	1,014.00
Csa_Sand_Shrusti Agencies	3,931.00
Csa_Seacure_Mutha Pharma Pvt Ltd	4,204.00
Csa_Sunbeam_Prayag Medical Agencies	10,992.00
D.N.Sangavi & Sons Indore-Alniche	1,658.00
Dany Pharma-Medo-Jubilient	27,047.00
Dattatraya Medical Nagpur	1,836.00
Dr Mohanlal Gupta-Ti	3,245.00
Drug House Bpl-Ti	5,019.00
Drug N Deal-Ei	959.00
Ecomed Surgicals-Madurai-Ab	2,321.00
Elesha Corporation Aurangabad -Renal Care	30,482.00
Endomed Remedies-Medo-Cd New	11,565.00
Fair Medicose-Derma	7.00
Falodi Pharma-Mpd	137.00
G.K. Medicose-Medo	70,656.00
G.N. Pharma -Banglore-Ab	13,854.00
Ganpati Medical Agencies-Mpd	3,598.00
Gautam Medico Surgical-New Delhi-Ab	18,480.00
Goodwill Enterprises-Ei	4,284.00
Gupta Agencies - Chandigarh -Ab-Tds	11,518.00
Gupta Agencies-Adley	20,771.00
Gupta Medical-Ti	29.00



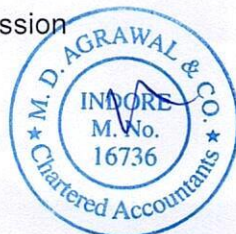
Gurmail Drug Store-Ludhiyana-Ab	5,420.00
Gurmail Pharmaceuticals-Chandigarh-Ab	2,997.00
Guru Kripa Medical Agencies- Alniche (Orico)	2,304.00
Himalya Pharmaceutical Distributor Bhopal-Alniche	38,525.00
Hind Medical Agencies-Ei	1,412.00
Impex Healthcare Pvt Ltd-Chandigarh-Ab	5,831.00
Indian Traders Indore-Alniche (Neurico)	13,072.00
Indian Traders-Derma	63,672.00
Indian Treders- Alniche (Critico)	2,594.00
Indian Treders Indore - Alniche	472.00
Indore Healthcare-Oncobio	478.00
Jai Enterprises-Raipur-Adley	45,683.00
Jain & Company -Ei	1,197.00
Jain Chemist Khandwa- Derma	1,939.00
Jain Drug House Gwalior-Medo (Otc)	7,690.00
Jain Drug House-Medo	25,749.00
Jain Drug House-Mpd	198.00
Jain Drug House-Sp	6,841.00
Jain Pharma - Mandsaur	19,000.00
Jain Pharma - Sagar (Sp)	1,883.00
Jaiswal Pharma Pvt Ltd-Jabalpur-Alniche(Neurico)	93,349.00
Jay Ess Brothers- Srinagar-Ab	2,538.00
Jay Medical Agencies-Dewas-Sp	4,702.00
Jeet Enterprises-Indore-Ti	9,021.00
Jmd Pharma-Bhopal-Alniche-Criticare	803.00
K.R. Mehta & Company-Ahemdabad-Sw	1,232.00
Kapil Pharma-Ujjain-Medo	19,615.00
Kapoor Distributors-Jabalpur-Medo	75,864.00
Kedar Chemist-Ujjain-Ei	1,678.00
Khandelwal Medical Agencies Indore-Alniche	47,102.00
Kothari Chemist Ratlam-Gestro	11,232.00
Krishna Medicals-Em	1,610.00
Kundan Medical-Mandsaur-Ei	828.00
M.A.Distributors-Ujjain-Medo	3,722.00
Mahaveer Agencies-Sagar-Ei	3,650.00
Manav Agencies -Alniche (Criticare) Jabalpur	2,957.00
Manav Agencies -Alniche (Gestro)-Jabalpur	2,90,946.00
Manav Agencies-Jabalpur-Alniche	28,440.00
Medi Sales- Alniche Seoni(Derma)	727.00
Medi Wonder Enterprises-Indore-Sp	363.00
Medihaxe Pharma Private Limited-Hydrabad-Adley	68,498.00
Medipal Agencies-Khandwa-Ch	1,000.00
Menon Healthcare Pvt Ltd-Raipur-Adley	17,663.00
Modi Pharma-Indore-Mpd	1,391.00
Mohit Medical Agencies Rewa-Ei	78.00
Muskan Medicose-Mandla-Ei	2,385.00
Myzen Enterprises Pvt Ltd.- Delhi -Ab	874.00
Naresh Traders-Jabalpur-Ei	3,776.00
Naval Medical-Lucknow	60,588.00
Navkar Medical Agency-Bhopal-Medo	2,03,190.00
Nephro Care Health Services Pvt Ltd-Gwalior-Gb	10,428.00
New Manish Medical Agencies-Gwalior-Ei	48.00
New Manish Medical Agency-Gwalior-Alniche	51,532.00
Nova Care New Indore Alniche-	7,320.00
Nri Health Aid- New Delhi-Ab	19,362.00
Om Enterprises-Bhopal-Ab	11,187.00
Om Enterprises-Bhopal-Sw	603.00
Om Medical Store-Sehore-Ei	421.00
Osho Agencies-Khandwa-Ti	14,861.00
P P Enterprises Indore-Oncobio	6,44,715.00



Pandey Medical Agency-Rewa-Medo	211.00
Pankaj Medical Agencies-Ujjain-Ei	8,948.00
Patel&Company-Bhopal-Alniche	5,036.00
Pawan Medical Store- Derma	979.00
Pawan Medical Store Gwalior- Critico	605.00
Pharma House-Katni-Medo	1.00
Pharma House-Katni-Medo-Cd	9,301.00
Pharma Trade-Dewas-Em	86,681.00
Piyush Medical Agency Medo-Cd	35,759.00
Pooja Medical-Patna-Sw	2,664.00
Pp Enterprises -Bc	1,20,477.00
Prashant Medical Agencies-Gwalior-Neurico	6,527.00
Pratiksha Pharma-Golapura Harda-Ch	6,340.00
R K Pharma-Gwalior-Sw	37,341.00
R.S.Enteprises-Ahemdabad-Ab	69,709.00
Raj Medicose-Gwalior-Medo-Cd	27,427.00
Rajveer Pharma-Jabalpur-Alniche	27,198.00
Rakesh Medical Agency Indore-Gestro	8,911.00
Rama Agency-Narsinghpur-Medo	34,360.00
Rama Medical Stores Raipur (Medo Jublient)	2,066.00
Rama Medisales-Raipur-Medo	10,061.00
Rd Pharma- Alniche Gwalior (Gestro)	8,819.00
Rd Pharma-Gwalior Alniche (Orico)	3,456.00
Rohit Medical Agency-Morena-Medo	9,259.00
Royal Distributors-Jabalpur-Ei	346.00
Rudra Enterprises-Bhopal-Sw	44,316.00
Rx Medical Agencies-Amritsar- Ab	7,244.00
S.K. Medicose Medo	2,631.00
S.S.Enterprises Chennai-Adley	1,44,936.00
Sakshi Pharma-Allahabad-Ab	4,663.00
Sanmati Enterprises -Medo (Jublient)	3,200.00
Sanmati Enterprises-Indore-Medo-Cd	3,105.00
Sarita Medical Store -Ei	6,067.00
Saumya Pharma-Sp	42,406.00
Shanti Medical Steores Indore -Alniche-Gestro	1,264.00
Shilpa Medical Agencies- Gwalior Alniche (Gestro)	72,450.00
Shiv Medical Store-Bhopal-Ti	585.00
Shivram Medical Agency-Rewa-Medo	36,581.00
Shree Krishna Enterprises-Bhopal-Alniche-Critico	10,774.00
Shree Krishna Enterprises-Bhopal-Alniche-Gestro	59,888.00
Shree Krishna Enterprises-Bhopal-Derma	245.00
Shree Krishna Life Care-Mumbai-Ab	3,511.00
Shree Nidhi Pharma-Banglore-Ab	94,701.00
Shri Ram Surgical&Medical-Ch	20,389.00
Shri Vinayaka Agencies-Hydrabad-Adley	1,54,820.00
Shubham Medical Agencies- Ei	78.00
Shyam Pharma-New Delhi-Ab	80,741.00
Siddhi Enterprises Alniche- Derma	1,360.00
Siddhi Enterprises-Alniche (Critico)	284.00
Siddhi Enterprises-Medo (Jublient)	404.00
Siddhi Enterprises-Medo-Cd	8,888.00
Skin Sense Pharmacy Indore-Ti	428.00
Sudarshan Medico-Ei	16,032.00
Sunil Medical Agencies Khargone- Alniche(Derma)	1,699.00
Super Pharma-Ei	760.00
Suyash Agencies-Alniche	10,496.00
Suyash Agencies-Alniche (Gestro)	15,336.00
Swasth Pharma-Bilashpur-Alniche	11,880.00
Swastik Medical Agencies- Ei	123.00
Syma Medical & Dental Surgical-Raipur-Ab	14,330.00



The Grand Pharma-Adley	43,317.00
Universal Surgicals- Alniche(Gestro)	2,92,465.00
Uttam Agencies-Em	7,564.00
Vandana Medical Ag Dm- Alniche (Derma)	4,939.00
Vandana Medical Agency-Ch	768.00
Vardhaman Health Special P Ltd.-Cochin-Ab	54,350.00
Vardhaman Health Special P Ltd.-Hydrabad-Ab	2,58,627.39
Varsha Medical Agencies-Mpd	804.00
Vikash Pharmaceuticals-Kolkata-Ab	3,84,909.00
Vinayak Medical Agencies-Satna-Medo-Cd	4,112.00
Vinayak Pharma-Jabalpur-Jubilent-Medo	13.00
Vitamin India-Alniche-Derma	1,944.00
Vitamin India-Indore-Alniche	17,069.00
Wagadre Enterprises-Betul-Medo	2.00
Yash Deep Medicose-Dhar-Ti	415.00
Yogesh Medical Store-Gwalior-Medo-Cd	3,059.00
Yogesh Medical Stores-Gwalior-Jubilent-Medo	2,401.00
Total	56,78,833.39
<u>Duties And Taxes</u>	
Gst On Rcm Payable	34,962.00
Tcs On Sales Of Goods-206cr	1,21,867.46
Tds On Commission 194h	2,097.00
Tds On Contract 22-23	9,162.00
Tds On Interest 2022-23	7,519.00
Tds On Professional Services	5,555.00
Tds On Salary 22-23	21,150.00
Tds U/S 194q	1,03,031.80
Total	3,05,344.26
<u>Other Creditors</u>	
Afiya Computers	5,750.00
Apex Marketing (Ac 132)	(2,50,000.00)
Bharat Cargo	36,630.00
Blue Dart Express Limited	7,447.00
Bom Ind Courier Pvt Ltd	28,067.00
Express Corporation Of India	43,047.00
Gati Kintetsu Express Pvt Ltd	3,063.00
Harda Indore Roadways	6,527.00
Icms Transways	1,992.00
Jain Shree Stationery Stores New	1,47,490.00
Jay Paper & Plasto Pack Industries	7,11,366.00
Madhur Parcel Services (P) Ltd	1,07,589.00
Mauranipur Union Transport Co.	2,815.00
Narendra Sen (Cartage Contractor)	41,134.00
New Jaisa Technologies Pvt Ltd	16,649.00
Om Roadlines	1,078.00
Orient Mailspeed Transport Service	41,664.00
Oxyzen Express Pvt. Ltd.-33	2,397.00
Pareek Motor Transport Co	2,376.00
Pooja Security Services	59,808.00
Pradeep Transport Co.	24,262.00
Prasanna Dixit	(1,50,000.00)
Rathi Transport Co.	16,844.00
Rhytham Enterprises	3,17,364.00
Riya Enterprises	25,202.00
Saar Enterprises	62,500.00
Sandeep Enterprises-Csa Commission	17,735.00
Satguru Road Lines	23,338.00
Shabbir Husain	1,320.00
Shivpal Tea Bhandar	28,329.00
Shri Ganesh Carrier	2,100.00



Shri Maharaj Logistics	33,227.00
Smart Express Pvt. Ltd.	1,93,697.00
Sunbeam Ventures-Csa Commission	29,660.00
Vodafone Spacetel Limited	1,333.00
Total	16,43,800.00
Sundry Creditors	
Accuwell Medics Pvt Ltd C/O Celiom Healthcare	2,95,483.00
Adley Formulations Pvt Ltd	7,06,99,643.80
Adley Formulations Pvt Ltd-Old	37,97,729.22
Alniche Life Sciences Pvt Ltd -(Super)	14,87,426.40
Beta Drugs Ltd	10,76,17,749.40
Beta Drugs Ltd-Derma	1,88,60,646.00
Emcure Pharmaceuticals Ltd-Indore	2,88,06,372.00
Emcure Pharmaceuticals Ltd-Indore(2)	77,370.00
Kanchan Pharma PvtLtd-Ahemdabad	6,04,673.00
Medopharm (New)	9,59,066.49
Pure Health-Alniche	2,61,14,755.51
R S Surgipharm Pvt Ltd-Oncobiotech	4,81,581.00
Seagull Pharmaceuticals Pvt Ltd-09	37,57,992.00
Selway Lifesciences Pvt Ltd- Sw	49,92,156.70
Talent India	1,47,458.00
Vidakem Lifesciences Pvt Ltd	36,29,312.00
Zuventus Healthcare Ltd-Pur	1,76,10,108.00
Total	28,99,39,522.52
Total	38,48,39,520.58

Schedule : 5

Provisions

Particulars	Amount
Provisions	
Audit Fees Payable	30,000.00
Esic Payable	9,584.00
Pf Payable	55,911.00
Professional Tax Payble (Employee)	34,584.00
Salary Payable	11,26,586.00
Total	12,56,665.00

Schedule : 6

Fixed Assets

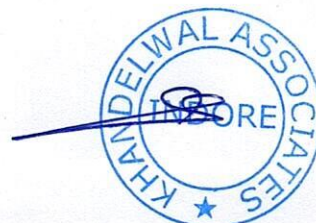
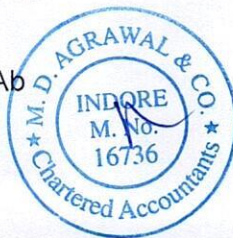
Particulars	Rate	Wdv As On 01/04/2022	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2023
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Machinery & Plant								
Air Conditioner	15%	4,60,645.00	0.00	0.00	0.00	4,60,645.00	69,097.00	3,91,548.00
Attendance Machine	15%	2,677.00	0.00	0.00	0.00	2,677.00	402.00	2,275.00
Car	15%	41,35,353.00	0.00	0.00	0.00	41,35,353.00	6,20,303.00	35,15,050.00
Cold Room Refrigerator	15%	3,56,735.00	0.00	0.00	0.00	3,56,735.00	53,510.00	3,03,225.00
Deep Freezer	15%	79,049.00	0.00	52,678.00	0.00	1,31,727.00	15,808.00	1,15,919.00
Dg Set	15%	4,89,472.00	0.00	0.00	0.00	4,89,472.00	73,421.00	4,16,051.00
Lift Machine	15%	3,19,075.00	0.00	12,00,000.00	0.00	15,19,075.00	1,37,861.00	13,81,214.00
Mahindra Bolero	15%	2,36,661.00	0.00	0.00	0.00	2,36,661.00	35,499.00	2,01,162.00
Packing Machine	15%	15,048.00	0.00	0.00	0.00	15,048.00	2,257.00	12,791.00
Printer	15%	42,529.00	0.00	0.00	0.00	42,529.00	6,379.00	36,150.00
Roof Top Solar Panel	15%	5,97,550.00	0.00	0.00	0.00	5,97,550.00	89,633.00	5,07,917.00
Tata Ace	15%	6,43,064.00	0.00	0.00	0.00	6,43,064.00	96,460.00	5,46,604.00
Tvs Scooty	15%	4,933.00	0.00	0.00	0.00	4,933.00	740.00	4,193.00
Tvs XG Siger	15%	12,746.00	0.00	0.00	0.00	12,746.00	1,912.00	10,834.00
Ups Battery	15%	1,34,129.00	0.00	0.00	0.00	1,34,129.00	20,119.00	1,14,010.00
Vacuum Cleaner	15%	5,850.00	0.00	0.00	0.00	5,850.00	878.00	4,972.00
Weighing Machine	15%	1,119.00	0.00	0.00	0.00	1,119.00	168.00	951.00

Furniture & Fixtures								
Cc Tv Camera	10%	2,64,708.00	0.00	97,458.00	0.00	3,62,166.00	31,344.00	3,30,822.00
Cooler	10%	82,714.00	0.00	0.00	0.00	82,714.00	8,271.00	74,443.00
Epbx System	10%	1,783.00	0.00	0.00	0.00	1,783.00	178.00	1,605.00
Fan	10%	1,327.00	0.00	0.00	0.00	1,327.00	133.00	1,194.00
Fax Machine	10%	1,633.00	0.00	0.00	0.00	1,633.00	163.00	1,470.00
Fire Extinguisher	10%	9,735.00	0.00	1,09,320.00	0.00	1,19,055.00	6,440.00	1,12,615.00
Furniture	10%	19,52,536.00	3,83,735.00	11,10,690.00	0.00	34,46,961.00	2,89,162.00	31,57,799.00
Generator	10%	29,965.00	0.00	0.00	0.00	29,965.00	2,997.00	26,968.00
Invertor	10%	10,938.00	0.00	0.00	0.00	10,938.00	1,094.00	9,844.00
Mobile Phones	10%	3,25,256.00	0.00	12,710.00	0.00	3,37,966.00	33,161.00	3,04,805.00
Refrigerator	10%	7,460.00	0.00	0.00	0.00	7,460.00	746.00	6,714.00
Computer								
Computer	40%	1,05,859.00	0.00	1,62,650.00	0.00	2,68,509.00	74,874.00	1,93,635.00
Software	40%	1,26,438.00	0.00	0.00	0.00	1,26,438.00	50,575.00	75,863.00
Building								
Tin Shed	10%	5,09,338.00	0.00	0.00	0.00	5,09,338.00	50,934.00	4,58,404.00
Total		1,09,66,325.00	3,83,735.00	27,45,506.00	0.00	1,40,95,566.00	17,74,519.00	1,23,21,047.00

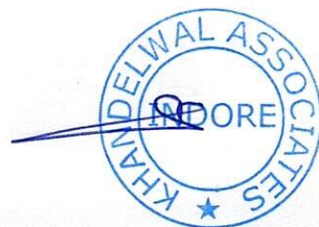
Schedule : 7

Sundry Debtors

Particulars	Amount
Sundry Debtors	
A.B.C Distributors-Surat-Alniche-Gestro	1,66,663.00
A.G. Medicals-Lucknow-Ab	20,985.00
A.S. Pharma Pvt. Ltd.-Bhubaneswar-Sw	6,02,664.00
A.S. Pharma Pvt. Ltd.-Bhuvneshwar-Ab	4,68,731.00
Aadesh Pharmaceuticals-Pune-Sw	1,23,173.00
Aar Pee Life Care P.Ltd.-Delhi-Adley	22,251.49
Aar Pee Life Care Pvt.Ltd.Delhi-Ab	1,19,04,531.56
Aarnav Medical Agency-Vadodara-Gestro	71,777.00
Abhash Pharma-Indore-Ei	3,920.00
Abhinav Drug Agency-Jharkhand-Sw	1,10,628.00
Abhishek Medical Agecny-Ti	9,293.00
Adeline Pharma Pvt Ltd-Ab	3,60,806.00
Adeline Pharma Pvt Ltd-Sw	4,55,444.00
Adeline Pharmaceuticals Pvt Ltd- New-Ab	4,77,727.00
Aditi Medical Agencies-Burhanpur-Sp	7,668.00
Agrawal Medical Agencies Bhopal-Sp	24,398.00
Agrawal Medical Agencies Satna-Sp	28,783.00
Agrawal Medical Agency-Bareli-Ch	71,078.00
Agrawal Medical Stores-Chhindwara-Derma	167.00
Ahuja Medical Agencies Katni-Gestro	21,571.00
Ahuja Medical Ag-Katni-Sp	1,25,526.00
Ahuja Pharma-Jabalpur-Ei	5,457.00
Ajit Agencies Rajkot-Gestro	59,758.00
Akshat Pharma-Ahemdabad-Gestro	40,502.00
Amar Pharma-Varanasi-Sw	19,015.00
Amarnath Agencies-Cuttack-Adley	1,25,106.00
Ambey Medicalstores-Betul-Ch	16,650.00
Ambrish Enterprises-Lucknow-Sw	9,91,734.77
Amit Medical Agency-Khandwa-Ch	53,494.00
Amit Medical And General Agency-Chatarpur-Sp	1,01,361.00
Ananda Surgicals-Thiruanantpuram-Ab	35,79,152.18
Anu Jyoti Medical Agencies-Jhabua-Sp	33,344.00
Anup Medical Store-Ch	10,620.00
Anurag Dhingra-Mpd	52,930.00
Aps Drugs Private Limited-Kolkata-Ab	37,014.00
Archana Associates-Ab	24,847.00
Arihant Drug Agency-Ratlam-TI	45,168.00
Arogya Medical Of Chain Indore-TI	15,972.00



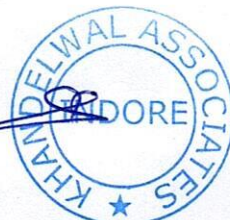
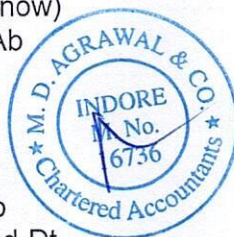
Ashirwad Enterprises-Bhopal-Ab	1,41,509.00
Ashirwad Enterprises-Onco Bio	6,32,224.00
Ashirwad Enterprises-Sw	1,47,325.00
Ashoka Sales Corporation-Dt	20,160.00
Ashwani Pharmaceuticals- Merrut Gestro	32,16,249.00
Athrav Medicine Corner Ujjain Ti	67,826.00
Atma Malik Pharma-Nashik-Dt	70,000.00
Avon Combine-Indore-Ch	31,694.00
Ayush Medical Agency-Indore-Ti	31,633.00
B M Pharmaceuticals-Sw	1,28,763.00
B.M.Enterprises-Odisha-Sw	4,45,017.00
Bajaj Medical Agencies-Sagar-Medo	31,693.00
Bajrang Chemist-Gorakhpur-Sw	35,383.00
Balaji Drug Agency-Guna-Ch	8,582.00
Basu Associates-Narsingharh-TI	20,006.00
Benzamed Pharma-Kolkata-Ab	2,91,382.00
Bharat Medical Agencies-Barwani-Sp	7,652.00
Bharat Medical Agency-Barwani-Ch	13,226.00
Bhavya Enterprise-Rajkot-Gestro	54,095.00
Bhojpur Pharma-Rewa-Sp	26,431.00
Biofage Pharma-Bhopal-Ab	83,160.00
Biofage Pharma-Bhopal-Oncobio	1,04,400.00
Bioryl Scientific-Lucknow-Sw	1,60,418.00
Biosquare Life Sciences-Chennai -Ab	20,76,367.00
Brostar Biotech-Indore-Medo	407.00
Candid Health Care Delhi -Dt	2,24,000.00
Celiom Healthcare-New	1,20,80,447.75
Chaudharysurgical&Medical-Chhindwara-Ch	2,56,423.00
Critica Pharma- Ujjain Alniche (Orico)	9,792.00
Csa_Das_Amit Pharma	58,673.00
Csa_Das_Archana Medical Agencies	32,347.00
Csa_Das_Arihant Chemist Llp	28,094.00
Csa_Das_Arihant Pharma	65,404.00
Csa_Das_Ashish Medical Stores	10,170.00
Csa_Das_Ator Healthcare Pvt Ltd	25.00
Csa_Das_Dharam Agencies	15,154.00
Csa_Das_Lotus Pharmac	21,168.00
Csa_Das_N Chimanlal And Co Pvt Ltd	12,409.00
Csa_Das_National Medical Agencies	25,863.00
Csa_Das_New Yashodeep Enterprises	1.00
Csa_Das_Om Distributors	11,873.00
Csa_Das_Pooja Pharma	46,476.00
Csa_Das_Prasu Pharma	61,801.00
Csa_Das_Radhey Agencies	64,833.00
Csa_Das_Rajkotia Medicare Pvt Ltd	1,113.00
Csa_Das_Rohit Medical Agencies	27,317.00
Csa_Das_Rudra Pharma	11,401.00
Csa_Das_Safe Health Enterprises	4,94,623.20
Csa_Das_Sanjivani Agencies	1,21,644.00
Csa_Das_Shashi Pharma	69,197.00
Csa_Das_Shree Pioneer Pharma	1.00
Csa_Das_Shree Shyam Medical Agencies And Surgi	49,028.00
Csa_Das_Shri Anand Medicals And Distributors	61,972.00
Csa_Das_Shri Varu Pharma	18,172.00
Csa_Das_Shriram Medical Agencies	48,563.00
Csa_Das_Tapadiya Distributors	5,371.00
Csa_Delhi_A P Pharma	54,068.00
Csa_Delhi_Aadi Shakti Pharma	69,155.00
Csa_Delhi_Adapt Healthcare Pvt Ltd	1,53,057.00
Csa_Delhi_Aditya Pharma	1,16,446.00



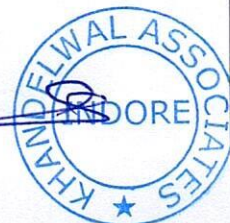
Csa_Delhi_Agrawal Pharma Distributors	54,928.00
Csa_Delhi_Deepak Medical Agency	15,934.00
Csa_Delhi_Fine Pharma Distributors	65,434.00
Csa_Delhi_Hindustan Medicine Traders	60,709.00
Csa_Delhi_J P Drug House	29,310.00
Csa_Delhi_Mediwings	3,580.00
Csa_Delhi_Pennon India Impex	4,05,886.00
Csa_Delhi_Prince Pharmaceuticals	2,22,236.00
Csa_Delhi_Romeela Chemists	1,75,910.00
Csa_Delhi_Shagun Medicines And Surgical Agencies	9,216.00
Csa_Delhi_Unnati Store	61,441.00
Csa_Delhi_Vijaya Pharmaceuticals	85,449.00
Csa_Delhi_Vp Brothers	13,939.00
Csa_Ke_Bhawani Pharma	45,277.00
Csa_Ke_Dad Chemist	1,09,060.00
Csa_Ke_Sai Ganesh Pharma	1,46,661.00
Csa_Ke_Shree Sai Medico & Surgical	11,124.00
Csa_Ke_Skin Kare Associates	21,870.00
Csa_Kol_Dafodil Medical Agency	50,769.00
Csa_Kol_Kamal Enterprises	35,532.00
Csa_Kol_Om Sai Pharmaceuticals	35,297.00
Csa_Kol_Saha Enterprises	24,264.00
Csa_Kol_Sahara Pharma Company	1,24,031.00
Csa_Kol_Sarma Drug Distributors	48,686.00
Csa_Kol_Shree Hari Drugs	33,358.00
Csa_Medi_Heal N Touch Distributors Llp	78,802.00
Csa_Medi_Sandhya Trading	11,789.00
Csa_Sand_Chaya Life Care	41,094.00
Csa_Sand_Debananda Pharmaceuticals	1,37,495.00
Csa_Sand_Dutta Medicose	91,190.00
Csa_Sand_Gopal And Sons Pharma	1,03,478.00
Csa_Sand_Janhabi Enterprises	1,54,950.00
Csa_Sand_Krish Pharma	20,040.00
Csa_Sand_Maha Laxmi Drug Agency	15,059.00
Csa_Sand_N G Sales	57,262.00
Csa_Sand_Nathani Drug House	39,411.00
Csa_Sand_R R Distributors	16,711.00
Csa_Sand_Sandeep Pharma	53,686.00
Csa_Seacure_5s Pharma Distribution Pvt Ltd	13,785.00
Csa_Seacure_Jeyanthi Pharma	6,783.00
Csa_Seacure_Lifecare Pharma Pvt Ltd	12,293.00
Csa_Seacure_Medline Distributors	2,47,574.64
Csa_Seacure_Muthu Medicals	53,426.00
Csa_Seacure_Sai Leela Medical Agencies	2,17,373.00
Csa_Seacure_Shree Amman Pharma Pvt Ltd	7,584.00
Csa_Sunbeam_Medivev Pharma Pvt Ltd	1,77,277.00
Csa_Sunbeam_Swastik Distributors	7,230.00
Csa_Sunbeam_V Ohri And Sons	16,716.00
Csa_Viva_Shanti Distributors	2,05,427.00
Csa_Viva_Angel Distributors	14,472.00
Csa_Viva_Manish Medical Corporation	118.00
Csa_Viva_Omkar Agency	19,080.00
Cure Well Pharmaceuticals-Chandigarh-Ab	7,54,000.00
Cure Well Pharmaceuticals-Dt	76,608.00
Daisy Sales Agencies-Sp	25,324.00
Dany Pharma-Sp	14,165.00
Das Distributors Pvt Ltd-Bhiwandi-Csa	22,80,366.33
Das Medical -Medo Cd	8,258.00
Dashmesh Pharmaceuticals-Sales	25,13,810.00
Dattatray Medical & Genral Stores Nagpur-Renalcare	50.00



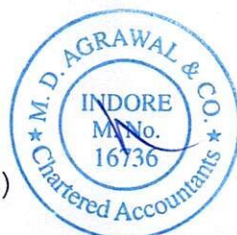
Deepak Medicose-Ch	1,45,236.00
Distinct Life Care-Adley	3,28,096.00
Distinct Life Care-Mumbai -Ab	98,37,541.00
Divyanka Pharma-Dt	48,364.00
Dr K.K.Agarwal-Sw	1,510.00
Dr Manoranjan Barnwala-Ti	18,769.00
Dr Samrat Sahu-Ti	47,835.00
Dr Shailendra	3,180.00
Dr. Abhay Paliwal - Ti	1,642.00
Dr. Nilesh Tiwari-Medo	445.35
Dr. Sandeep Pathak -Ti	5,980.00
Dr. Sanjeev Singh Rawat - Ti	26,769.00
Dr. Shalini-Sw	1,465.00
Dr. Shraddha Pitalia-Mandsaur-Ti	5,155.00
Dr. Supriya Chopra-Ti	52,387.00
Dr. Yogesh Shah - Ti	5,178.00
Dr.Fareed Ahemad-Ti	35,877.00
Dr.Manish Jain-Ind-Ti	69,818.00
Dr.Rajesh Solanki-Ch	12,320.00
Dr.Sk.Avdhiya-Ti	27,097.00
Dr.Yogendra Deshpande-Ti	13,835.00
Drug House Khandwa -Sp	3,326.00
Drug N Deal Sp New	48,782.00
Edwill Pharmaceuticals-Ludhiana-Ab	4,28,536.00
Extramile Healthcare Pvt Ltd-Indore-Ab	4,282.00
First Care-Medo-Cd	118.00
Fusion Pharma Vadodara- Gestro	2,08,569.00
G I Pharma Ahemdabad -Gestro	4,12,938.00
G.K.Medicose-Khargone-Ch	65,951.00
G.K.Medicose-Sp	47,855.00
Gajra Drug Agencies-Medo	1,75,443.00
Galaxy Pharma-Medo	3,819.00
Ganpati Medical Agencies- Medo	28,459.00
Garg Medical Agencies -Ch	52,570.00
Global Agencies-Adley(Palraivattam)	41,307.00
Global Agencies-Cochin -Kochin-Ab	2,80,115.00
Gold N Gold Distributors-Ei	1,69,16,282.00
Gold N Gold Distributors-Indore-Ab	87,29,552.00
Gold N Gold Distributors-Sw	1,73,13,203.00
Goodness Medical And Surgical Bhopal-Ab	1,68,450.00
Goodwill Enterprises- Emc	4,284.00
Gupta Agencies - Chandigarh -Ab	10,17,793.00
Gupta Medical Store-Bhopal-Ch	61,202.00
Gupta Medical Stores-Sp	91,572.00
Gurukripa Medical Agencies-Ti	7,205.00
Gyan Medicos-Medo	83,047.00
Heal Pharmaceuticals Aurangabad- Alniche	13,969.00
Healthcare Distributor Hydrabad-Gestro	42,42,958.00
Healthkind Pharma Kolkata-Ab	19,67,840.00
Hindustan Medical Agency- Ko	1,10,878.00
I.B.M Associates Jammu-Dt	86,361.00
Impex Healthcare Pvt. Ltd.- Sw (Lucknow)	1,96,77,425.00
Impex Helthcare Pvt Ltd New Delhi -Ab	19,73,157.00
In House Drug (Society)-Ab	34,801.00
Indian Treders- Alniche (Gestro)	9,60,341.00
Indore Healthcare - Indore -Ab	2,28,948.00
Indore Healthcare-Sw	43,636.00
Infugen Pharma Pvt Ltd.-Bhiwandi-Ab	3,404.00
Isp Sales (Eastern) Pvt Ltd-Hyderabad-Dt	20,160.00
Itoria Aushadhi Vikralaya-Sp	4,867.00



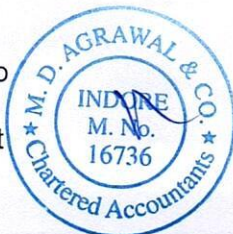
J J Surgicals-Dt	1,20,960.00
J.D.Drug Agency-Guna-Ch	5,293.00
J.D.Drug Agency-Guna-Sp	11,994.00
Jagannath Das Balbhadra Das Bros.-Dt	60,480.00
Jain Medical Agency-Mpd	630.00
Jain Medical Agency-Shivpuri-Medo	11,773.00
Jain Medical Stores-Bhopal-Ti	28,509.00
Jain Pharma - Medo	14,560.00
Jainam Pharma- Jaipur-Ab	37,56,398.00
Jainam Pharmaceuticals-Nagpur-Ab	16,51,139.00
Jainamshree Medical-Ti	14,254.00
Jaiswal Pharmaceuticals Pvt Ltd-Jabalpur-Ko	48,772.00
Janki Pharma-Bhopal-Ti	72,984.00
Jay Durge Pharmaceuticals-Lucknow-Dt	90,720.00
Jayant Medical Agencies-Moradabad-Dt	80,640.00
Jayanti Medical And Surgical-Sw	5,09,809.00
Jmd Pharma Bhopal-Alniche	61,324.00
Jmd Pharma Gwalior-Alniche	74,763.00
Jmd Pharma-Alniche Jabalpur (Gestro)	27,37,688.00
Jmd Pharma-Alniche-Bhopal-Gestro	34,35,115.00
K.K. Pharma Enterprises-Hyderabad-Ab	2,03,616.00
Kantilal & Company-Betul-Medo	66,005.00
Kantilal&Co.-Betul-Ti	59,887.00
Kantilal&Company-Betul-Mpd	701.00
Kapila Medical Systems Pvt. Ltd.- Trivedram-Ab	80,79,336.00
Kapish Pharma-Raipur-Ab	4,49,172.00
Kapoor Distributors-Jabalpur-Medo-Jubilient	4,176.00
Kapoor Distributors-Jabalpur-Sp	51,725.00
Karwa Distributors Aurangabad -Renal Care	5,089.00
Kathed Brothers-Hatpipliya-Sp	13,694.00
Katni Chemist-Ch	26,551.00
Kethan Pharma Distributors - Tirupathi-Ab	1,05,070.00
Khandelwal Enterprises-Indore-Csa	6,94,611.70
Khandelwal Medical Store Jodhpur -Ab	4,12,956.00
Kokilaben Dhirubhai Ambani Hospital- Emc	50,325.00
Kothari Medical Agency-Ratlam-Ch-New	73,260.00
Krishna Pharma Jalandhar- Ab	12,97,595.00
Krishna Pharmaceuticals Ujjain-Ti	7,312.00
Krishna Sai Agencies-Hydrabad-Dt	35,000.00
Kumar & Company - Chandigarh-Ab	2,80,185.00
L.K Drug House-Dt	20,160.00
Lavi Enterprises Indore-Renal Care	1,06,189.00
Laxmi Medical Agencies-Telangana-Dt	14,000.00
Leela Medical Stores-Indore-Sp	5,273.00
Life Care Dawakhana-Sw	5,74,309.00
Life Care Medical-Ujjain-Ch	17,425.00
Life Care Medicos-Sujalpur-Ch	29,454.00
M K Health Solutions-Jalandhar-Dt	7,25,760.00
M.B.Enterprises-Surat-Gestro	47,729.00
M.K. Health Solutions-Renal Care	22,060.00
Maa Associates-Bhuneshwar-Ab	6,10,328.00
Maa Enterprises-Indore-Medo	8,395.00
Maa Medico -Morena-Sp	49,853.00
Maa Medico-Morena-Medo	1,85,321.00
Maa Narmada Medical Store-Ti	1,648.00
Madhav Enterprises-Dombivali -Alniche	3,348.00
Madhura Distributors-Hyderabad-Dt	11,200.00
Mahadev Healthcare-Delhi-Dt	15,20,960.00
Mahadev Medical Store-Chandigrah-Ab	10,02,780.00
Mahamaya Medicose-Gwalior-Sp	9,768.00



Mahashakti Medical Agency-Barwani-Ch	2,578.00
Manav Agencies-Satna-Alniche (Gestro)	64,944.00
Map Chem Pvt.Ltd Mumbai.-Criticare	4,500.00
Marc Enterprises-Gestro	13,881.00
Mark Medicose-Dhar-Ti	17,745.00
Mars Medicals & Distributors Chennai-Ab	22,725.00
Mars Pharma Distributors - Srinagar-Ab	1,40,902.00
Maruti Enterprise-Vadodara-Gestro	3,94,856.00
Maya Enterprises-Delhi-Dt	86,912.00
Medi Pharma-Kolkata-Dt	27,31,210.00
Medi Assists Inc-Kolkata-Csa	5,62,812.00
Medi Home Lucknow-Dt	30,240.00
Medico Distributors-Mandsaur-Medo	1,58,835.00
Medicure-Ujjain-Ch	1,10,179.00
Medicuro Pharma-Raipur-Sw	92,810.00
Medihauxe Healthcare Pvt Ltd-Bengaluru-Ab	4,29,687.00
Medilane Pharmacy Pvt Ltd-Khargone-Ti	26,640.00
Mediliv Pharma-Indore-Gestro	594.00
Medipharma Haryana-Dt	34,675.00
Mediways Vaccine Company-Ghaziabad-Dt	1,07,520.00
Memon Health Care Pvt Ltd-Sw	34,100.00
Milan Medical Store-Guna-Sp	14,693.00
Mitanshi Pharma-Medo-Jubilant	23,075.00
Mitco Vaccine-Patna-Ab	10,70,432.00
Modern Medical Hall-Jalandhar-Ab	5,94,489.00
Modern Medicines Center-Jabalpur-Medo	47,829.00
Modi Pharma - Sp (Bhopal)	1,15,054.00
Modi Pharma Indore-Sp	50,669.00
N.R.Pharma-Lucknow-Sw	1,07,994.00
Nandan Medical Stores-Narsinghpur-Sp	17,595.00
Narain Meditach Pvt Ltd-Sw	12,479.00
Narain Meditech Pvt Ltd-Lucknow-Ab	1,67,858.00
Narbada Medical-Shahdol-Sp	90,920.00
Nava Sanjivani Drugs-Hydrabad-Ab	30,12,535.00
Naval Medicals-Lucknow-Dt	8,68,762.00
Navkar Medical Agency-Bhopal-Cd	118.00
Navya Medicose Bhopal-Ti	29,073.00
Neelraj Agencies-Khargone-Ch	9,890.00
Neha Medical Agencies-Gwalior-Medo	33,744.00
Nest Bio Pharma-Madurai -Ab	12,33,236.00
Nest Pharma Suppliers-Chennai-Ab	1,63,142.00
Netaji Subhas Chandra Bose Cancer Hospital- Ab	3,56,042.00
New Apna Pharma- Chhindwara-Ch	43,323.00
New Apna Pharma-Chhindwara-Medo	64,289.00
New Devi Medical-Ch	32,892.00
New Gupta Medical Agencies-Shahdol-Sp	1,32,884.00
New Manish Medical Agency Morena-Sp	1,79,942.00
New Manish Medical Agency-Gwalior-Ko	2,143.00
New Rohit Medical Hall- Ranchi-Ab	2,46,800.00
New Srinivasa Medicines-Telangana-Dt	28,000.00
Nidhi Medicose-Indore-Ch	76.00
Nikita Enterprises-Ujjain-Sp	80,004.00
Nova Care - Sw	21,84,437.00
Nova Care-Bhopal-Onco Bio	19,872.00
Nova Care-Onco Bio	4,17,044.00
Old Lucknow Pharmacy-Sw	82,600.00
Olympus Life Sciences P.Ltd.-Adley(Kolkata)	1,34,748.00
Olympus Life Sciences Pvt Ltd Kolkata-Ab	24,31,460.00
Om Drug House-Dt	50,400.00
Om Enterprises-Bhopal-Alniche-Orico	921.00



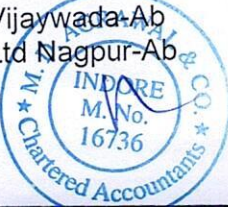
Om Pharmaceuticals-Indore-Ti	75,487.00
Omkar Pharma Kolkata-Dt	90,126.00
Onco And Diabatic Care-Bhopal-Ab	1,18,078.00
Oncomed Marketing-Patna-Ab	5,40,180.00
Oncomed Marketing-Patna-Sw	4,04,029.00
P P Enterprises Jbp-Oncobio	31,933.00
P.P. Enterprises Indore-Ab	76,473.00
P.P. Enterprises Indore-Alniche	44,800.00
P.P. Enterprises-Sw	7,63,351.00
P.S. Medico-Sagar-Ch	1,68,109.00
Pandiya Firm-Shujalpur-Ch	25,592.00
Paramhans Pharma-Bareilly-Dt	1,20,960.00
Paras Medical Agencies-Gwalior-Sp	37,598.00
Patel & Company-Bhopal-Ko	1,22,254.00
Pathak Traders-Bhopal-Ti	1,28,811.00
Pathak Traders-Medo (Jublient)	54,225.00
Patidar Medical&Surgicals-Bhopal-Medo	10,391.00
Pawan Medical Store-Gwalior-Gestro	23,289.00
Pharma Bulls-Sw	49,115.00
Pharma Care-Katni-Sp	1,49,324.00
Pharma Distributors Surat-Renal Care	57,241.00
Pharma Houses-Katni-Sp	27,959.00
Pharmadeal Corporation-Gwalior-Medo	46,372.00
Pharmax Distributors-Bengaluru- Ab	3,40,549.00
Piyush Medical Agency-Morena-Medo	83,452.00
Plasma Life Care -Pune-Ab	1,17,040.00
Plasma Life Care - Varanasi-Ab	10,256.00
Plasma Life Care-Sw	37,529.00
Popular Medical Agencies-Bhopal-Sp	48,995.00
Pp Enterprises-Ch	873.00
Pragya Medical Agency-Jhansi-Dt	33,600.00
Prakash Enterprises-Betul-Ch	64,041.00
Prakash Medicos New Delhi-Ab	26,268.00
Prashant Medical Agencies-Gwalior-Ti	1,59,943.00
Pratik Medical Agencies-Bhopal-Sp	22,138.00
Praveen Medical Ag-Sehore-Ti	35,685.00
Preet Chemist - Delhi-Ab	53,97,720.00
Preet Chemist-Delhi-Adley	81,292.00
Prime Pharma-Mumbai-Ab	58,688.00
R.K.Distributors Varanasi-Dt	1,20,960.00
R.M.L. Medical Store-Sw	12,479.00
R.R. Medical Agency Neemuch-Ti	13,651.00
R.S. Surgipharm Pvt Ltd - Ahmedabad-Ab	49,59,029.30
R.V. Pharma-Sw	1,56,807.00
Rachna Chemist-Tikamgarh-Medo	3,38,209.00
Radiant Enterprises-Dt	1,10,880.00
Raj Medical Agencies-Gwalior-Ei	4,207.00
Raj Medicose-Medo-Jubilant	1,65,184.00
Rajat Pharma Raipur-Renal Care	1,17,001.00
Rajdan Medical & General Stor Indore-TI	12,218.00
Rajesh Pharma Jbl-Alniche	490.00
Rajesh Pharma New-Jabalpur-Oncobio	39,298.00
Rajesh Pharma-Vidisha-Ti	17,252.00
Rajesh Specialities Pvt.Ltd.-Sw	2,57,882.00
Rajesh Specialities Private Ltd-Jabalpur-Renal Care	35,341.00
Rama Medical Agencies-Sp	92,705.00
Rama Pharma Agencies-Katni-Ce	2,377.00
Rama Pharma Agencies-Katni-Medo	11,454.00
Rewa Medical Stores-Ch	19,441.00
Rishi Pharmaceuticals -Prayagraj-Dt	1,27,680.00



Rising Pharma - Raipur -Ab	6,97,129.00
Rising Pharma- Sw	3,15,037.00
Ritesha Distributors Lucknow-Ab	5,88,667.50
Ritesha Distributors- Sw	13,73,170.00
Royal Chemists-Raipur-Em	29,124.00
Rudra Enterprises -Bhopal-Ab	44,316.00
Rudra Medical & Surgical- Ab	1,99,018.00
Rudraksha Pharma-Nashik-Dt	1,12,000.00
Ryesion Pharmaceuticals-Dehradun-Adley	5,729.00
S.D. Pharma- Sp	48,507.00
S.M.Enterprises-Sw	86,817.00
S.P.G.Enterprises-Sp	55,122.00
S.S. Healthcare-Adley	99,813.00
S.S.Medical & Surgical Agency-Sw	1,94,803.00
S.S.Medical-Ch	5,582.00
Sachin Enterprises- Akola Alniche	1,294.00
Sachin Medical And Distributor-Nasik	79,632.00
Sai Kripa Medical Agencies-Vidisha-Sp	39,864.00
Sai Kripa Medical&Agency-Bhopal-Ti	19,248.00
Sai Medical Store Sarangpur-Ch	48,616.00
Sai Medical-Ti	1,00,752.00
Sai Shraddha Enterprises Aurangabad -Alniche	59,184.00
Samarth Medicos - Indore -Ti	10,455.00
Sandeep Enterprises-Patna-Csa	15,94,692.23
Sandeep Enterprises-Patna-Dt	4,83,840.00
Sanjay Medical Agencies-Morena-Sp	18,678.00
Sanjeevaini Enterprises-Meerut-Dt	2,41,920.00
Sant Medical Agencies-Bhopal-Medo-Cd	127.00
Sarthak Agency & Nisamani Medicines-Cuttack-Ab	22,848.00
Sarathi Life Care-Mumbai-Dt	28,000.00
Satya Distributors-Vijaywada-Sw	5,74,914.00
Satyam Medicos-Gwalior-Ti	46,117.00
Saumya Pharmaceuticals-Medo	6,373.00
Saumya Pharmaceuticals-Ratlam-Ti	15,919.00
Sayani Enterprises-Ab	2,29,712.00
Sea Cure And Care-Banglore-Ab	55,38,299.59
Sea Cure And Care-Banglore-Csa	19,34,924.00
Seema Traders - Guwahati-Ab	20,45,889.00
Shambhavi Sales Ranchi -Renalcare	28,224.00
Shanti Medical Store- Ko	1,14,579.00
Sharma Medical Stores-Ti	12,971.00
Shiv Dayal Roshan Lal-Shimla-Ab	2,57,600.00
Shiv Ram Medical Agency-Rewa-Medo-Cd	12,232.00
Shivangee Drugs--Guwahati-Sw	10,500.00
Shivanshi Medical And Surgical Agencies-Medo-Cd	13,954.00
Shloka Enterprises-Pune-Dt	42,000.00
Shree Agencies-Bhurhanpur-Ch	1,09,449.00
Shree Khedapati Pharma-Dewas-Ti	60,655.00
Shree Krishna Enterprises-Bhopal-Alniche-Renal Care	10,426.00
Shree Parshwa Drug House-Dt	33,600.00
Shree Parshwa Healthcare-Ahemdabad-Gestro	1,41,232.00
Shree Venkatesh Agencies-Pune-Dt	70,000.00
Shree Vinayak Medical Store-Shujalpur-Ch	89,345.00
Shreesurya Pharma Pvt. Ltd.- Sw	3,05,021.00
Shri Ganesh Pharma-Sw	88,961.00
Shri Gautam Medicose-Ch	70,761.00
Shri Harshan Pharmaceuticals- Sw	4,28,641.00
Shri Ram Surgical & Medical-Medo	19,301.00
Shri Shankar Pharma-Sp	22,581.00
Shri Vaishnavi Enterprises-Sw	1,20,960.00



Shriji Medical Agencies-Sp	30,983.00
Shriram Medical Agencies - Medo	5,234.00
Shriram Medical Agency-Ch	1,42,689.00
Shristi Health Care Agency - Prayagraj-Ab	83,888.00
Shristi Health Care Agency-Varanasi-Ab	34,424.00
Shubh Medicines-Sw	25,051.00
Shubham Medical Ag.-Medo	28,844.00
Shyama Gauri Pharma-Dt	30,240.00
Siddharth Pharma -Sp	16,531.00
Siddheshwari Enterprises-Lucknow-Dt	1,30,032.00
Siddhi Enterprises Indore -Alniche	31,586.00
Siddhi Enterprises-Medo	79,389.00
Siddhi Life Sciences-Sw	3,80,623.00
Sikarwar Pharma- Sp	98,202.00
Singhal Medicals-Sp New	42,706.00
Skin Shop Indore-Ti-Urd	2,662.00
Sis Pharma-Sw	17,48,244.00
Sm Enterprises-Patna-Ab	22,84,176.00
Sobeg Singh Sahni & Sons-Ei	3,506.00
Sree Krishna Medical Enterprises-Dt	53,200.00
Sreekara Medicine House Pvt Ltd-Vijaywada-Ab	8,51,987.00
Sri Venkat Sai Medical Agencies Warangal -Alniche	19,008.00
Sri Vk Pharma-Trichy (Criticare) Alniche	8,960.00
Standard Agenceis- Ko	94,477.00
Sujay Medical Agencies - Medo	11,703.00
Sukhmani Medical Stores-Khandwa-Ch	48,340.00
Sunbeam Ventures-Delhi-Csa	30,01,159.56
Sunil Medical Ag-Ti	42,581.00
Sunny Medical Ag.-S.P.	28,205.00
Sunny Medical Agencies-Medo	74,455.00
Supportive And Surgi Care-Hyderabad -Ab	2,03,915.00
Supreme Medicose-Medo	8,865.00
Suresh Medical Store-Ch	37,271.00
Sushma Ayurvedic Medical Store-Ch	938.00
Swami Drug House-Medo	23,866.15
Swasth Pharma Raipur	471.00
Swati Medicose-Sp	99,670.00
Tapadiya Life Sciences -Pune-Ab	38,192.00
Tapadiya Life Sciences- Sw	51,099.00
Tapan Medicose -Ch New	52,857.00
Tata 1mg Healthcare Solutions Pvt Ltd- Emc	36,155.00
The Skin Shopee Pharmacy Gwalior-Ti	7,395.00
Tomar Pharma-Medo	66,202.00
Tushar Traders Extention-Bareilly-Dt	1,51,200.00
Ugrasen Medical Agency Bhopal -Gestro	3,04,064.00
Ugrasen Medical Agency Bhopal-Renal Care	10,224.00
Umang Cure Private Limited Lucknow -Renalcare	30,240.00
United Healthcare-Sw	4,63,201.00
Uttam Agencies-Ch	3,26,513.00
Uttam Agencies-Ei	6,934.00
Vaishnavi Healthcare Indore -Ab	50,626.00
Vaishnavi Healthcare- Onco Bio	30,050.00
Vardhaman Health Special P Ltd.-Ahmedabad-Ab	49,613.00
Vardhaman Health Special P Ltd.-Banglore-Ab	11,47,370.00
Vardhaman Health Special P Ltd.-Bhuvneshwar-Ab	1,76,748.00
Vardhaman Health Special P Ltd.-Jaipur-Ab	21,193.00
Vardhaman Health Special P Ltd.-Kolkata-Ab	4,16,764.00
Vardhaman Health Special P Ltd.-Vijaywada-Ab	2,33,315.00
Vardhman Health Specialities Pvt Ltd Nagpur-Ab	30,317.00
Vardhman Medicose-Shajapur-Ch	2,360.00



Vardhman Specialities (Vza) Vishakhapatnam-Dt	2,19,968.00
Varsha Medicine House-Sw	1,88,355.00
Vasdev Medical Store Bathinda- Ab	16,416.00
Vasu Vaccines & Speciality Drugs P Ltd-Hyderabad-Dt	24,640.00
Vijay Medical Stores Harda -Ti (New)	66,522.00
Vijay Medicose Mandsour-Ti	35,795.00
Vinayak Medical Agencies-Satna-Sp	1,31,546.00
Vinayak Medicose-Mandsaur-Medo	24,415.00
Vishal Agencies-Telangana-Adley	1,10,411.00
Vita Pharma - Indore-Ti	20,988.00
Vivaantiz Lifescience Pvt Ltd-Ahmedabad-Csa	11,36,925.00
Vivek Medical Stores-Khargone-Ch	16,484.00
Vivid Meditech-Lucknow-Sw	93,904.00
Wagadre Enterprises-Betul-Ti	55,901.00
Yamuna Medical Stores-Medo	421.00
Yash Pharmaceuticals Bhuvneshwar -Dt	1,00,800.00
Yogesh Medical Stores-Gwalior-Ti	12,429.00
Yuvraj Marketing-Khargone-Ch	31,953.00
Zee Pharma-Ujjain-Mpd	33.00
Zee Pharma-Ujjain-Sp	1,04,209.00
Total	23,82,46,192.30

Schedule : 8

Cash And Bank

Particulars	Amount
Cash And Bank	
Cash	10,37,687.00
Icici Bank Ac No-185905000882	1,52,860.06
Total	11,90,547.06

Schedule : 9

Other Current Assets

Particulars	Amount
Creditors (Debit Balance)	
Oncobiotek Drugs Pvt Ltd	3,398.00
Oncobiotek Formulations Pvt Ltd	25,614.00
Total	29,012.00
Other Current Assets	
Prepaid Insurance	1,83,865.00
Receivables	
Adley Formulation Pvt Ltd Commission A/C	28,00,024.00
Adley Formulation_Exp.A/C	3,08,300.00
Advance Tax Fy 22-23 Ay 23-24	12,00,000.00
Alniche Life Exp A/C	11,04,192.00
Beta Drugs Ltd Commission A/C	31,97,936.00
Celiom Healthcare Comm & Exp A/C-New	13,70,789.45
Emcure Pharmaceuticals Ltd.(Commision A/C)	25,25,226.00
Gennova Biopharmaceuticals Ltd.-Comm A/C	2,48,180.00
Gst Receivable 2020-21	66,98,705.75
Medopharm Comm & Exp A/C	1,54,413.00
Mission Research Laboratories (I) P.Ltd. Comm & Exp	1,90,254.30
Selway Life Exp A/C	3,32,559.00
Tcs Receivable 2020-21	25,059.28
Tcs/Tds (Unmatched)	(4,948.00)
Tds 194q Receivable(22-23)	2,75,388.94
Tds Receivable 2016-17	1,78,690.00
Tds Receivable 2020-21	14,680.00
Tds Receivable 2022-23	20,05,183.20
Tds Receivable 2023-24	90,135.00
Tds Receivable-Hiveloop	35,058.00



Tds Receivable-Toyata	27,244.00
Zuventus Healthcare Ltd.	14,43,690.00
Zuventus Healthcare Ltd. (Exp A/C)	1,68,650.00
Total	2,43,89,409.92
Total	2,46,02,286.92

Schedule : 10

Loans And Advances (Assets)

Particulars	Amount
Deposit	
Fdr(Govt.Cancer Hospital Indore)	1,00,000.00
Fdr-004113061344	7,97,992.00
Fdr-004113062232	10,81,049.00
Fdr-004113063014	15,897.00
Fdr-004113068043	30,268.00
Fdr-004113068668	11,71,798.00
Fdr-004113069816	12,00,778.00
Fdr-185913006401-Property	10,21,085.00
Fdr-328713002088	19,10,713.00
Fdr-657313012756	6,19,806.00
Total	79,49,386.00
Loans And Advances (Assets)	
Aman Mawne	6,000.00
Anand Jain	2,69,500.00
Arvind Rathore	50,000.00
Ashish Kashyap	26,000.00
Ashpak Khan	3,000.00
Atish Dhiman	26,000.00
Dilip Singh Bhati	1,30,000.00
Jay Morya	12,000.00
Kunal Dubal (Fdi)	1,00,000.00
Manish Dhiman Salary A/C	17,000.00
Neeraj Mavne	50,000.00
Praveen Gautam	7,50,000.00
Sanjay Goyal	14,90,000.00
Shubham Sharma	2,500.00
Sunil Rathore(Office)-Salary	55,800.00
Total	29,87,800.00
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)	8,57,600.00
Security Deposit (Beta Drug Ltd. Derma)	1,50,00,000.00
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) 54 Mangal Nagar	22,000.00
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	1,36,00,000.00
Security Deposit-Oncobiotech Drugs	3,16,270.00
Security Deposit-Oncobiotek Formulations Pvt Ltd	1,05,423.00
Total	5,80,86,696.00
Total	6,90,23,882.00



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 - Nil

9. Event Occurring after the Balance sheet Date - Nil

10. Construction Contract - Nil

11. Foreign Currency Transcation - NIL

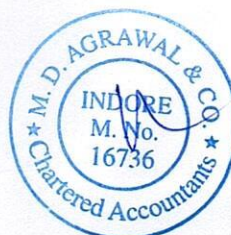
12. Retirement benefit - NA

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 Khandelwal Associates

For Khandelwal Associates

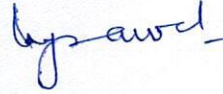
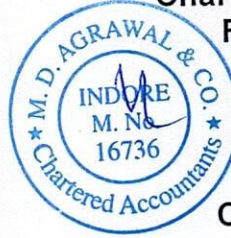


Partner

Swapan Khandelwal
(Partner)

Place : Indore
Date : 21/09/2023

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