

FORM 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 31st March 2024 , and the **Profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024** attached herewith, of

Name	KHANDELWAL ASSOCIATES
Address	30,MANGAL NAGAR,A.B. ROAD , 18-Madhya Pradesh , 91-India , Pincode - 452001
PAN	AAGFK4755Q
Aadhaar Number of the assessee, if available	

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** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- 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 2024 ; 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 the explanations given to Us , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	as per seprate enclosure I

Accountant Details

Name	RAJA LAHOTI
Membership Number	416396
FRN(Firm Registration Number)	0004553C
Address	203 Gracia Heights, DRP Line Square, Above HDFC Bank , Snehataganj, Indore (M.P.) , 18-Madhya Pradesh , 91-India , Pincode - 452007

Date of signing Tax Audit Report	29-Sep-2024
Place	INDORE
Date	15-Nov-2024

This form has been digitally signed by RAJA LAHOTI having PAN AEPPL0291P from IP Address 49.43.3.91 on 15/11/2024 11:57:03 PM Dsc SI.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



FORM 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 of the Assessee	30,MANGAL NAGAR,A.B. ROAD , 18-Madhya Pradesh , 91-India , Pincode - 452001
3. Permanent Account Number (PAN)	AAGFK4755Q
Aadhaar Number of the assessee, if available	
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

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 18-Madhya Pradesh	23AAGFK4755Q1ZT

5. Status	Firm
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	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. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	SHEETAL KHANDELWAL	50
2	SWAPAN KHANDELWAL	50

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027
2	OTHER SERVICES	Other services n.e.c.	21008

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

Sl. No.	Business	Sector	Sub Sector	Code
---------	----------	--------	------------	------



No records added

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? No

Sl. No.	Books prescribed
No records added	

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	COMPUTERISED BOOKS :CASH BOOK	30,MANGA L NAGAR	A.B. ROAD	INDORE	452001	91-India	18-Madhya Pradesh
2	COMPUTERISEDBANK BOOK	30.MANGA L NAGAR	A.B. ROAD	INDORE	452001	91-India	18-Madhya Pradesh
3	COMPUTERISED:LEDGER	30.MANGA L NAGAR	A.B. ROAD	INDORE	452001	91-India	18-Madhya Pradesh
4	COMPUTERISED:JOURNAL	30.MANGA L NAGAR	A.B. ROAD	INDORE	452001	91-India	18-Madhya Pradesh
5	COMPUTERISED:SALES REGISTER	30.MANGA L NAGAR	A.B. ROAD	INDORE	452001	91-India	18-Madhya Pradesh
6	COMPUTERISED:PURCHASE REGISTER	30.MANGA L NAGAR	A.B. ROAD	INDORE	452001	91-India	18-Madhya Pradesh

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	COMPUTERISED:CASH BOOK
2	COMPUTERISED:BANK BOOK
3	COMPUTERISED:LEDGER
4	COMPUTERISED:JOURNAL
5	COMPUTERISED:SALES REGISTER
6	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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			



(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per seprate enclosure II
1	ICDS II - Valuation of Inventories	As per seprate enclosure II
1	ICDS III - Construction Contracts	As per seprate enclosure II
1	ICDS IV - Revenue Recognition	As per seprate enclosure II
1	ICDS V - Tangible Fixed Assets	As per seprate enclosure II
1	ICDS VI - Changes in Foreign Exchange Rates	As per seprate enclosure II
1	ICDS VII - Governments Grants	As per seprate enclosure II
1	ICDS VIII - Securities	As per seprate enclosure II
1	ICDS IX - Borrowing Costs	As per seprate enclosure II
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As per seprate enclosure 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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;



Sl. No.	Description	Amount
1	Nil	₹ 0

(d). any other item of income;

Sl. No.	Description	Amount
1	Nil	₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property					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 sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
No records added									

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115B AD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	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(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹4,58,404	₹0	₹0	₹4,58,404	₹0	₹0	₹0	₹0	₹45,840	₹ 4,12,564
2	WDV	Furnitures & Fittings @ 10%	10	₹40,28,279	₹0	₹0	₹40,28,279	₹20,35,210	₹20,35,210	₹0	₹0	₹6,00,127	₹ 54,63,362
3	WDV	Plant and Machinery @ 15%	15	₹75,64,866	₹0	₹0	₹75,64,866	₹5,29,346	₹5,29,346	₹0	₹0	₹12,12,037	₹ 68,82,175
4	WDV	Plant and Machinery @ 40%	40	₹2,69,498	₹0	₹0	₹2,69,498	₹30,033	₹30,033	₹0	₹0	₹1,19,812	₹ 1,79,719

19. Amount admissible under section-

Sl. No.	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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
---------	-------------	--------



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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 27,728	15-May-2023	₹ 27,728	09-May-2023
2	Provident Fund	₹ 27,554	15-Jun-2023	₹ 27,554	12-Jun-2023
3	Provident Fund	₹ 27,519	15-Jul-2023	₹ 27,519	11-Jul-2023
4	Provident Fund	₹ 27,728	15-Aug-2023	₹ 27,728	09-Aug-2023
5	Provident Fund	₹ 27,265	15-Sep-2023	₹ 27,265	13-Sep-2023
6	Provident Fund	₹ 26,975	15-Oct-2023	₹ 26,975	11-Oct-2023
7	Provident Fund	₹ 27,728	15-Nov-2023	₹ 27,728	09-Nov-2023
8	Provident Fund	₹ 27,221	15-Dec-2023	₹ 27,221	07-Dec-2023
9	Provident Fund	₹ 26,735	15-Jan-2024	₹ 26,735	05-Jan-2024
10	Provident Fund	₹ 26,789	15-Feb-2024	₹ 26,789	10-Feb-2024
11	Provident Fund	₹ 27,492	15-Mar-2024	₹ 27,492	14-Mar-2024
12	Provident Fund	₹ 26,766	15-Apr-2024	₹ 26,766	10-Apr-2024
13	Any fund setup under the provisions of ESI Act, 1948	₹ 1,874	15-May-2023	₹ 1,874	09-May-2023
14	Any fund setup under the provisions of ESI Act, 1948	₹ 1,855	15-Jun-2023	₹ 1,855	12-Jun-2023
15	Any fund setup under the provisions of ESI Act, 1948	₹ 1,851	15-Jul-2023	₹ 1,851	13-Jul-2023
16	Any fund setup under the provisions of ESI Act, 1948	₹ 1,874	15-Aug-2023	₹ 1,874	12-Aug-2023
17	Any fund setup under the provisions of ESI Act, 1948	₹ 1,839	15-Sep-2023	₹ 1,839	18-Sep-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 1,821	15-Oct-2023	₹ 1,821	16-Oct-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 1,874	15-Nov-2023	₹ 9,953	07-Nov-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 1,819	15-Dec-2023	₹ 1,819	09-Dec-2023

please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Form3cdEmpPFSuperann.csv

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

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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



Acknowledgement Number:712902780151124

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												



Acknowledgement Number:712902780151124

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (ia)

₹ 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)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
---------	-----------------	-------------------	--------	-------------------	---	---



No records added

(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;	

Sl. No.	Nature of Liability	Amount
No records added		

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0
---	----

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Sheetal Khandelwal	AQTPK9583F	687704656536	Partner	Interest	₹18,15,000
2	Abhishek Khandelwal	AQTPK9583F		Partners cousin Brother	Salary	₹3,60,000
3	Abhishek Khandelwal	AQTPK9583F		Partners cousin Brother	Bonus	₹30,000
4	Swapan Khandelwal	ACPPK3507R	671966521235	Partner	Remuneration	₹12,00,000
5	Swapan Khandelwal	ACPPK3507R	671966521235	Partner	Rent	₹22,77,000
6	Khandelwal Enterprises	ACBPK8187D		Partners Proprietorship Firm	Commission	₹81,243
7	Gold N Gold Distributors	AAHFG2126L		Partners Partnership Firm	Purchase	₹2,91,69,127

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

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					



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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST on RCM paid on 20/04/2024	₹ 33,438
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC paid on 20/04/2024	₹ 8,058
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF paid on 10/04/2024	₹ 29,000
4	Sec 43B(a)- tax,duty,cess,fee etc	PT paid on 23/09/2024	₹ 19,113

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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)(viii) ?

No

Please furnish the details of the same



Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. 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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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
No records added						

B.a. 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 ?

No

b. Please furnish the following details



Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Abhishek Jian	58 AHILYAMATA COLONY, Indore	AEWPJ8464M		₹5,00,000	No	₹5,00,000	Yes-NEFT	
2	Anju Goyal	Indore	AAECH0495H		₹5,00,000	Yes	₹5,00,000	Yes-RTGS	
3	HIVELOOP CAPITAL PRIVATE LIMITED	KHATA NO 458/660/641/3/1A, HARLUR MAIN ROAD,MARATHAHALLI SUBZONE, BANGALORE - 560103 Karnataka	AAECH0495H		₹25,00,000	No	₹25,00,000	Yes-RTGS	
4	MoolChand Khandelwal HUF	1 JANKI NAGAR, Indore	AAAHM9961J		₹5,00,000	No	₹5,00,000	Yes-NEFT	
5	Mukeshkumar Balkishan Neema	MUKESHKUMAR BALKISHAN NEEMA, 217 VINAY NAGAR, indore	AAZPN1904F		₹6,00,000	No	₹6,00,000	Yes-NEFT	
6	Nirogya Retail pvt ltd	14,SECOND FLOOR, BLOCK B, SARASWATI, NIKETAN, R.N.T MARG, INDORE,	AAGCN2069K		₹35,00,000	Yes	₹35,00,000	Yes-RTGS	
7	Usha Khandelwal	Indore	ACMPK3430E		₹10,00,000	Yes	₹10,00,000	Yes-RTGS	

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-



Acknowledgement Number:712902780151124

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	RAJKUMARI GUPTA	51/69 SANJANA PARK INDORE	AFBPG9148R		₹25,00,000	₹25,00,000	Yes-RTGS	
2	Anita Mittal	844 RAJA GALI MHOW	ABMPM5914C		₹5,00,000	₹5,00,000	Yes-RTGS	
3	Anju Goyal	Indore	AAECH0495H		₹5,00,000	₹5,00,000	Yes-RTGS	



Acknowledgement Number:712902780151124

4	Nirogya Retail pvt ltd	14,SECOND FLOOR, BLOCK B, SARASWATI, NIKETAN, R.N.T MARG, INDORE,	AAGCN2069K	₹35,00,000	₹35,00,000	Yes-RTGS
5	Radha Agrawal	Indore	AFTPA3567J	₹10,00,000	₹10,00,000	Yes-RTGS
6	Usha Khandelwal	Indore	ACMPK3430E	₹10,00,000	₹10,00,000	Yes-RTGS

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

b. Whether a change in share holding 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 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
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.	Not Applicable
If yes, please furnish the details of the same.	₹ 0

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



Sl. 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.
No records added		

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	BPLK00631B	192	Salary	₹2,01,45,301	₹38,49,504	₹38,49,504	₹2,71,195	₹0	₹0	₹0
2	BPLK00631B	194A	Interest other than Interest on securities	₹37,90,931	₹17,37,127	₹17,37,127	₹1,73,711	₹0	₹0	₹0
3	BPLK00631B	194C	Payments to contractors	₹69,12,718	₹69,12,718	₹69,12,718	₹1,10,659	₹0	₹0	₹0
4	BPLK00631B	194H	Commission or brokerage	₹27,30,390	₹27,13,388	₹27,13,388	₹1,35,667	₹0	₹0	₹0
5	BPLK00631B	194-I	Rent	₹34,91,400	₹34,91,400	₹34,91,400	₹3,49,140	₹0	₹0	₹0
6	BPLK00631B	194J	Fees for professional or technical services	₹36,22,510	₹36,22,510	₹36,22,510	₹3,62,251	₹0	₹0	₹0
7	BPLK00631B	194Q	Payment of certain sums for purchase of goods	₹1,01,69,56,265	₹1,01,69,56,265	₹1,01,69,56,265	₹10,16,956	₹0	₹0	₹0
8	BPLK00631B	206C	Tax Collected at Source	₹36,36,275	₹36,36,275	₹36,36,275	₹3,636	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	BPLK00631B	24Q	31-Jul-2023	31-Jul-2023	Yes	
2	BPLK00631B	24Q	31-Oct-2023	25-Oct-2023	Yes	
3	BPLK00631B	24Q	31-Jan-2024	29-Jan-2024	Yes	
4	BPLK00631B	24Q	31-May-2024	31-May-2024	Yes	
5	BPLK00631B	26Q	30-Sep-2023	30-Sep-2023	Yes	
6	BPLK00631B	26Q	31-Oct-2023	25-Oct-2023	Yes	



Acknowledgement Number:712902780151124

7	BPLK00631B	26Q	31-Jan-2024	29-Jan-2024	Yes
8	BPLK00631B	26Q	31-May-2024	30-May-2024	Yes
9	BPLK00631B	27EQ	15-May-2024	25-May-2024	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	BPLK00631B	₹ 989	₹ 989	18-Apr-2023
2	BPLK00631B	₹ 5,555	₹ 5,555	20-Apr-2023
3	BPLK00631B	₹ 2,278	₹ 2,278	24-May-2023
4	BPLK00631B	₹ 18,207	₹ 18,207	30-Sep-2023
5	BPLK00631B	₹ 18,488	₹ 18,488	21-Oct-2023
6	BPLK00631B	₹ 324	₹ 324	13-Jan-2024
7	BPLK00631B	₹ 8,402	₹ 8,402	29-Jan-2024
8	BPLK00631B	₹ 1,140	₹ 1,140	07-Feb-2024
9	BPLK00631B	₹ 13,023	₹ 13,023	25-May-2024
10	BPLK00631B	₹ 738	₹ 738	31-May-2024

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	Capsules(Strips)	numbers	57,416	2,62,617	2,41,861	78,172	0
2	Injection	numbers	1,99,248	19,35,222	17,27,264	4,07,206	0
3	Ointments	numbers	72,970	1,40,407	1,27,730	85,647	0
4	Syrups(Bottles)	numbers	1,28,129	1,55,324	1,25,391	1,58,062	0
5	Tablets(Strips)	numbers	5,57,309	29,10,356	24,32,307	10,35,358	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl.	Item	Unit	Opening	Purchases during	Quantity manufactured	Sales during the	Closing	Shortage/excess, if
No records added								



Acknowledgement Number:712902780151124

No.	Name	Name	stock	the pervious year	during the pervious year	pervious year	stock	any
No records added								

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
No records added						

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 ? No
Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? Not Applicable
Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable
Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable
give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	943105279			778626241		
(b)	Gross profit / Turnover	35235803	943105279	3.74	24632414	778626241	3.16
(c)	Net profit / Turnover	20688118	943105279	2.19	12881237	778626241	1.65
(d)	Stock-in-Trade / Turnover	184037290	943105279	19.51	95841914	778626241	12.31
(e)	Material consumed / Finished goods produced			0.00			0.00

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.



Sl. No.	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
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. 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

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	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	
1	₹ 4,07,38,023	₹ 20,62,713	₹ 0	₹ 3,03,78,383	₹ 3,24,41,096	₹ 82,96,927

Accountant Details

Accountant Details



Signature of Raja Lahoti

Name	RAJA LAHOTI
Membership Number	416396
FRN(Firm Registration Number)	0004553C
Address	203 Gracia Heights, DRP Line Square, Above HDFC Bank, Snehataganj, Indore (M.P.) , 18-Madhya Pradesh , 91-India , Pincode - 452007
Place	INDORE
Date	15-Nov-2024

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of	subsidy or grant or reimbursement, by	

					Exchange (3)	whatever name called (4)			
Building @ 10%					No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)	
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)		
Furnitures & Fittings @ 10%	1	01-Sep-2023	01-Sep-2023	₹ 19,10,768	₹ 0	₹ 0	₹ 0	₹ 19,10,768	
	2	01-Dec-2023	01-Dec-2023	₹ 1,24,442	₹ 0	₹ 0	₹ 0	₹ 1,24,442	
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)	
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)		
Plant and Machinery @ 15%	1	18-Aug-2023	18-Aug-2023	₹ 31,432	₹ 0	₹ 0	₹ 0	₹ 31,432	
	2	13-Jan-2024	13-Jan-2024	₹ 5,050	₹ 0	₹ 0	₹ 0	₹ 5,050	
	3	21-Jun-2023	21-Jun-2023	₹ 45,764	₹ 0	₹ 0	₹ 0	₹ 45,764	
	4	29-May-2023	29-May-2023	₹ 4,24,219	₹ 0	₹ 0	₹ 0	₹ 4,24,219	
	5	27-Feb-2024	27-Feb-2024	₹ 22,881	₹ 0	₹ 0	₹ 0	₹ 22,881	
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)	
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)		
Plant and Machinery @ 40%	1	21-Jul-2023	21-Jul-2023	₹ 30,033	₹ 0	₹ 0	₹ 0	₹ 30,033	

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			

This form has been digitally signed by RAJA LAHOTI having PAN AEPPL0291P from IP Address 49.43.3.91 on 15/11/2024 11:57:03 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

KHANDELWAL ASSOCIATES
30, MANGAL NAGAR, A.B. ROAD, INDORE
BALANCE SHEET AS ON 31ST MARCH, 2024

(Amount in Rs.)

	Particulars	Note	31 March 2024	31 March 2023
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	3	40,807,092.93	35,335,261.02
(b)	Reserves and surplus		-	-
			40,807,092.93	35,335,261.02
2	Non-current liabilities			
(a)	Long-term borrowings	4	20,434,570.19	23,903,731.68
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other long-term liabilities		-	-
(d)	Long-term provisions	5	-	-
			20,434,570.19	23,903,731.68
3	Current liabilities			
(a)	Short-term borrowings	4	99,553,373.33	82,843,621.61
(b)	Trade payables			
(i)	Total outstanding dues of micro, small and medium enterprises	6	-	-
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises	6	427,473,875.15	297,581,245.71
(c)	Other current liabilities	7	1,590,799.49	1,436,878.26
(d)	Short-term provisions	5	114,806.00	130,079.00
			528,732,853.97	381,991,824.58
	Total		589,974,517.09	441,230,817.28
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	8	12,937,819.99	12,321,047.00
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (Net)		-	-
(d)	Long Term Loans and Advances	9	-	-
(e)	Other non-current assets	10	64,429,490.00	58,086,696.00
			77,367,309.99	70,407,743.00
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories	11	184,037,290.00	95,841,914.00
(c)	Trade receivables	12	283,112,524.89	252,119,418.05
(d)	Cash and bank balances	13	10,755,940.06	9,139,933.06
(e)	Short Term Loans and Advances	9	17,227,500.00	2,987,800.00
(f)	Other current assets	14	17,473,952.15	10,734,009.17
			512,607,207.10	370,823,074.28
	Total		589,974,517.09	441,230,817.28
	Summary of significant accounting policies	1-2		

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR : R P L A N S AND ASSOCIATES
CHARTERED ACCOUNTANTS

FRN : 004553C

FOR : KHANDELWAL ASSOCIATES

SWAPAN KHANDELWAL
(PARTNER)
PLACE : INDORE
DATED : 29/09/2024



CA. RAJA LAHOTI
PARTNER
M.NO. 416396
UDIN:24416396BKCAF7267

KHANDELWAL ASSOCIATES
30, MANGAL NAGAR, A.B. ROAD, INDORE
Statement of Profit and Loss for the year ended 31.03.2024

(Amount in Rs.)

	Particulars	Note	31 March 2024	31 March 2023
I	Revenue from operations	15	951,922,359.01	812,849,998.30
II	Other Income	16	51,663,529.90	40,469,171.52
III	Total Income (I+II)		1,003,585,888.91	853,319,169.82
IV	Expenses:			
(a)	Purchase of Stock in Trade	17	1,004,881,931.28	836,236,162.42
	Change in Inventories of Finished Goods	18	-88,195,376.00	-48,018,578.00
(b)	Employee benefits expense	18	22,129,560.00	17,082,134.00
(c)	Finance costs	19	14,619,655.86	10,814,869.40
(d)	Depreciation and amortization expense	20	1,977,816.00	1,774,519.00
(e)	Other expenses	21	27,484,183.53	22,548,825.80
	Total expenses		982,897,770.67	840,437,932.62
V	Profit/(loss) before exceptional and extraordinary items and tax (III- IV)		20,688,118.24	12,881,237.20
VI	Exceptional items		-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)		20,688,118.24	12,881,237.20
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII-VIII)		20,688,118.24	12,881,237.20
X	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)		20,688,118.24	12,881,237.20
XII	Profit/ (loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/(Loss) for the year (XI+XIV)		20,688,118.24	12,881,237.20
	The accompanying notes are an integral part of the financial statements			

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR : R P L A N S AND ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 004553C

FOR : KHANDELWAL ASSOCIATES

SWAPAN KHANDELWAL

(PARTNER)

PLACE : INDORE

DATED : 29/09/2024



Lahoti

CA. RAJA LAHOTI

PARTNER

M.NO. 416396

UDIN:24416396BKCAFX7267

KHANDELWAL ASSOCIATES
Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 1 Background of the entity
Khandelwal Associates (the Partnership Firm) having registered Office at 30, Mangal Nagar, A.B. Road, Indore (M.P.) The firm is engaged in trading of pharmaceutical products.

Note - 2 Significant Accounting Policies
(a) Basis of Accounting: That the Financial Statements have been prepared on historical cost convention on accrual basis in accordance with generally accepted accounting policies.

- (b) Fixed Assets: Fixed Assets are stated at cost of acquisition including expenses of installation less accumulated depreciation.
(c) Depreciation: Depreciation has been provided on written down value method at the rates as specified in Income Tax Act, 1961.
(d) Revenue Recognition: Revenue is recognized only when it is reasonably certain that the ultimate collection will be made.
(e) Valuation of Inventories: We have been informed that inventories are valued at cost price or net releasable value whichever is less.
(f) Contingent Liability: Contingent Liability as on 31/03/2024 is NIL

Notes On Accounts :

- (a) Gross receipts and Purchases are exclusive of GST.
(b) We have not physically verified the opening and closing stocks; the same have been accepted as correct in quantity and value as given by the partner.
(c) Wherever expenses are not adequately supported, considering the practice prevailing in trade, nature of expenses and accepted by management, such expenses have been accepted as properly incurred.
(d) That the element of personal expenses, if any, incurred and debited in conveyance, vehicle running expenses, shop/office expenses etc. are not ascertainable.

(e) Cash payment in excess of 10,000/- :

- i. Cash paid in excess of Rs.10,000/- to Govt. and Semi Govt. department have not been reported.
ii. In respect of payment by account payee cheque/draft, we have to state that it is not possible for us to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by cross cheque or bank draft, as the necessary evidences are not in the possession of party.
(f) All debit and credit balances as appearing in Balance Sheet are subject to confirmation from respective parties.

Note - 3 Owners' Capital Account

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2023 (Opening Balance)	Capital Introduced/contr ibuted during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(Amount in Rs.)	
									As at 31st March 2024 (Closing Balance)	
1	Sheetal Khandelwal	50.00%	16658538.02	0.00	0.00	1815000.00	2893560.19	10344059.12	25924036.95	
2	Swapan Khandelwal	50.00%	18676723.00	79757064.04	1200000.00	0.00	95094790.18	10344059.12	14883055.98	
			35335261.02	79757064.04	1200000.00	1815000.00	97988350.37	20688118.24	40807092.93	
	Previous Year (PY)		27378970.26	0.00	1200000.00	1210000.00	7334946.44	12881237.20	35335261.02	



KHANDELWAL ASSOCIATES

Notes forming part of the Financial Statements for the year ended 31st March, 2024

	Long Term		Short Term		(Amount in Rs.)
	31 March 2024	31 March 2023	31 March 2024	31 March 2023	
4	Borrowings				
	Secured				
(a)	Term loans				
	from banks				
	ECLGS Loan (185955000022)	4,960,000.00	-	-	-
	ECLGS Loan (185955000014)	3,857,777.68	-	-	-
	From Others				
	Kotak Mahendra (Auto Loan)	388,697.00	-	-	-
	Toyota Financial Services India Ltd.	3,037,948.00	-	-	-
	Bank OD				
	ICICI Bank (185905000880)	-	19,840,182	14,782,604	
	ICICI BANK (Credit Card)	-	19,891	68,061,018	
	ICICI Bank LC	-	79,693,300		
	Total (A)	7,834,570.19	99,553,373.33	82,843,621.61	
2	Unsecured Loans				
	Anita Mittal	500,000			
	Abhishek Jain	50,000			
	Harsh Khandelwal	500,000			
	Kanta Bai Madhusudan Neema	500,000			
	Lalitkumar Babulal	1,000,000			
	Meenu Ghorawat	500,000			
	Moolchand Khandelwal Huf	600,000			
	Mukeshkumar Balkishan Neema	500,000			
	Pramod Motor Finance Co.	500,000			
	Radha Agrawal	1,000,000			
	Rajkumari Gupta	2,500,000			
	Shri Sanjay Dal & Besan Mill	1,000,000			
	HiveLoop Capital Pvt. Ltd.	7,450,000	4,109,309		
	Total (B)	12,600,000	11,659,309		
	Total (A) + (B)	20,434,570	99,553,373		82,843,622



KHANDELWAL ASSOCIATES
Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS										Total		
	Furniture & Fixtures	Computer & Printers	Building	Vehicles (Four Wheelers)	Vehicles (Two Wheelers)	Office Equipments	Plant & Machinery						
Gross Block													
At 1 April 2023	4,401,968.00	394,947.00	509,338.00	5,015,078.00	17,679.00	511,701.00	3,244,855.00						14,095,566.00
Additions	2,035,210.44	30,032.84	-	-	-	529,345.71	-						2,594,588.99
Deductions/Adjustments													
At 1 April 2022	2,688,055.00	232,297.00	509,338.00	5,015,078.00	17,679.00	511,701.00	1,992,177.00						10,966,325.00
Additions	1,713,913.00	162,650.00	-	-	-	-	1,252,678.00						3,129,241.00
Deductions/Adjustments													
At 31 March 2024	6,437,178.44	424,979.84	509,338.00	5,015,078.00	17,679.00	1,041,046.71	3,244,855.00						16,690,154.99
At 31 March 2023	4,401,968.00	394,947.00	509,338.00	5,015,078.00	17,679.00	511,701.00	3,244,855.00						14,095,566.00
Depreciation/Adjustments													
At 1 April 2023	373,689.00	125,449.00	50,934.00	752,262.00	2,652.00	76,756.00	392,777.00						1,774,519.00
Additions	600,127.00	119,812.00	45,840.00	639,422.00	2,254.00	142,549.00	427,812.00						1,977,816.00
Deductions/Adjustments													
At 1 April 2022	373,689.00	125,449.00	50,934.00	752,262.00	2,652.00	76,756.00	392,777.00						1,774,519.00
Additions													
Deductions/Adjustments													
At 31 March 2024	973,816.00	245,261.00	96,774.00	1,391,684.00	4,906.00	219,305.00	820,589.00						3,752,335.00
At 31 March 2023	373,689.00	125,449.00	50,934.00	752,262.00	2,652.00	76,756.00	392,777.00						1,774,519.00
Net Block													
At 31 March 2024	5,463,362.44	179,718.84	412,564.00	3,623,394.00	12,773.00	821,741.71	2,424,266.00						12,937,819.99
At 31 March 2023	4,028,279.00	269,498.00	458,404.00	4,262,816.00	15,027.00	434,945.00	2,852,078.00						12,321,047.00

Assets under lease to be separately specified under each class of asset.

31-Mar-24

31-Mar-23

Opening Balance

Add: Additions during the year

Less: Capitalized during the year

Closing Balance (B)



LIST OF FIXED ASSETS AS ON 31-03-2024
(Amount in Rs.)

S. No.	DESCRIPTION OF ASSET/BLOCK OF ASSET	ACTUAL COST OR W.D.V. 01-04-2023	ADDITION DURING THE YEAR		DEDUCTI ON DURING THE YEAR	TOTAL	RATE	DEPRECIATION/ AMMORTIZATIO N ALLOWABLE	W.D.V. AS AT 31-03-24
			PUT TO USE FOR :						
			180 DAYS OR MORE	LESS THAN 180 DAYS					
A.	Leasehold Assets								
	Total (A)	-							
B.	Owned Assets								
	Assets Put to use								
1	Furniture & Fixtures	4,028,279	1,910,768	124,443	-	6,063,489	10%	600,127.00	5,463,362
2	Computer & Printers	269,498	30,033	-	-	299,531	40%	119,812.00	179,719
3	Building (TIN Shade)	458,404	-	-	-	458,404	10%	45,840.00	412,564
4	Vehicles (Four Wheelers)	4,262,816	-	-	-	4,262,816	15%	639,422.00	3,623,394
5	Vehicles (Two Wheelers)	15,027	-	-	-	15,027	15%	2,254.00	12,773
6	Office Equipments	434,945	501,415	27,931	-	964,291	15%	142,549.00	821,742
7	Plant & Machinery	2,852,078	-	-	-	2,852,078	15%	427,812.00	2,424,266
	Total (B)	12,321,047	2,442,216	152,373	-	14,915,636		1,977,816	12,937,820
	Grand Total (A+B+C)	12,321,047	2,442,216	152,373	-	14,915,636		1,977,816.00	12,937,820



KHANDELWAL ASSOCIATES
Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Amount in Rs.)

	Long Term		Short Term	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
9 Loans and advances				
A Loans and advances (Unsecured)				
(a) Capital advances	-	-	-	-
(b) Loans advances to partners or relative of partners	-	-	-	-
(c) Other loans and advances (As per Sub-Schedule -2)	-	-	17,227,500	2,987,800
Total	-	-	17,227,500	2,987,800
10 Other non-current assets				
Security Deposits			31 March 2024	31 March 2023
(As per Sus-Schedule-3)			64,429,490	58,086,696
Total other non-current other assets			64,429,490	58,086,696
11 Inventories				
Finished goods			31 March 2024	31 March 2023
Total			184,037,290	95,841,914
			184,037,290	95,841,914
12 Trade receivables				
(a) Secured Considered good			283,112,525	252,119,418
(b) Unsecured Considered good (As per Sub-Schedule 2)			-	-
(c) Doubtful			-	-
Total			283,112,525	252,119,418
13 Cash and Bank Balances				
Cash and cash equivalents			31 March 2024	31 March 2023
Balance in Current Accounts			109,575	152,860
(a) ICICI Bank (185905000882)			9,282,213	7,949,386
(b) FDR for LC			1,364,152	1,037,687
(c) Cash on hand			10,755,940	9,139,933
Total Cash and bank balances			10,755,940	9,139,933
14 Other Current assets				
(a) Advance Salary			31 March 2024	31 March 2023
(b) Prepaid expenses			296,526	183,865
(c) GST receivable			242,054	6,698,706
(d) Advance Income Tax			12,504,689	1,200,000
(e) TDS Receivable			1,100,000	2,564,077
(f) TDS Receivable on USL			3,257,456	62,302
(g) TCS on sale of goods 206CR			63,297	25,059
Total other non-current other assets			17,473,952	10,734,009



KHANDELWAL ASSOCIATES

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Amount in Rs.)

	31 March 2024	31 March 2023
15 Revenue from operations		
1 Sale of products		
Sales of Goods (Consignment)	8,817,079.72	34,223,757.47
Sales of Goods (Own)	943,105,279.29	778,626,240.83
Revenue from operations (Net)	951,922,359.01	812,849,998.30
16 Other income	31 March 2024	31 March 2023
1 CFA Exp reimbursement	191,602.00	181,725.00
2 Commission Adley	20,340,062.92	16,773,864.07
3 Commission Beta Derma	5,055,329.56	1,745,198.25
4 Commission CFA	16,600,429.00	16,456,414.00
5 Commission CSA	3,315,722.96	3,601,425.33
6 Commission Selway	3,825,677.89	-
7 Expiry goods Desturction charges	-	11,102.00
8 CSA Exp Reimbursement Beta	169,181.05	-
9 Interest on FDR	-	239,816.00
10 Interest Received	2,014,683.00	1,439,104.00
11 Discount	841.52	-
12 Balance Written off	-	20,522.87
13 Other support service	150,000.00	-
Total other income	51,663,529.90	40,469,171.52
17 Purchases of stock-in-trade	31 March 2024	31 March 2023
(i) Purchases of Goods (Consignment)	8,817,080	34,223,757
(ii) Purchases of Goods (Own)	996,064,852	802,012,405
Total	1,004,881,931.28	836,236,162.42
18 Changes in inventories of finished goods	31 March 2024	31 March 2023
Inventories at the beginning of the year:		
(i) Finished goods	95,841,914.00	47,823,336.00
(I)	95,841,914.00	47,823,336.00
Inventories at the end of the year:		
(i) Finished goods	184,037,290.00	95,841,914.00
(II)	184,037,290.00	95,841,914.00
(Increase)/decrease in inventories of finished goods	(88,195,376.00)	-48,018,578.00
18 Employee benefits expense	31 March 2024	31 March 2023
(Including contract labour)		
1 Salaries, wages, bonus and other allowances	19,656,451.00	14,564,049.00
2 Bonus	488,850.00	486,950.00
3 Remuneration to Partners	1,200,000.00	1,200,000.00
4 Contribution to provident and other funds	450,025.00	441,281.00
5 Staff welfare expenses	334,234.00	389,854.00
Total Employee benefits expense	22,129,560.00	17,082,134.00
19 Finance cost	31 March 2024	31 March 2023
(a) Interest expense		
(i) To Banks	4,097,806.00	4,401,891.87
(ii) To Partners	1,815,000.00	1,210,000.00
(iii) To Unsecured Loans	1,539,369.50	1,121,584.30
(iv) To Others	299,557.54	-
(b) Other borrowing costs	6,867,922.82	4,081,393.23
Total Finance cost	14,619,655.86	10,814,869.40
20 Depreciation and amortization expense	31 March 2024	31 March 2023
(a) on tangible assets (Refer note 8)	1,977,816.00	1,774,519
(b) on intangible assets (Refer note 8)	-	-
(c) Lease Rent Amortization Cost	-	-
Total Depreciation and amortization expense	1,977,816.00	1,774,519



KHANDELWAL ASSOCIATES

Notes forming part of the Financial Statements for the year ended 31st March, 2024

21 Other Expenses	31 March 2024	31 March 2023
1 Audit Fees	30,000.00	30,000.00
2 Auto Freight charges	33,850.00	-
3 Balance written off	90,394.00	-
4 Brokerage	151,100.00	90,500.00
5 Carriage outward	3,809,405.00	3,961,985.62
6 CNG Exp - TATA Ace	39,368.00	48,163.00
7 Cold Room AC Maintenance	122,013.00	135,182.00
8 Commission	2,579,290.22	1,194,974.27
9 Computer Maintenance expenses	488,347.87	502,792.99
10 Consultancy charges	73,072.00	400,000.00
11 Courier expenses	1,437,496.21	628,253.30
12 CSA Expenses reimbursement	169,181.05	-
13 CST Demand	-	224,073.00
14 Diesel & Petrol expenses	711,371.07	589,037.46
15 Discount	-	9,795.72
16 Diwali expenses	94,530.00	38,575.00
17 Electric repairs & maintenance	306,927.49	370,226.27
18 Electricity expenses	876,563.00	839,897.00
19 Expiry Goods Destruction charges	6,924.00	-
20 Generator maintenance expenses	29,008.00	-
21 GST late filing fees	13,650.00	18,350.00
22 Insurance expenses	426,467.44	235,518.62
23 Late fee payment	8,593.00	-
24 Legal and professional fees	357,597.34	122,264.00
25 License renewal fees	12,080.00	104,405.00
26 Lift maintenance	24,000.00	-
27 Marketing consultancy charges	3,259,496.00	-
28 Office expenses	323,707.00	312,049.00
29 Office Maintenance	275,069.54	-
30 Packing material expenses	4,476,734.24	4,444,405.64
31 Printing & Stationery expenses	177,423.64	288,211.56
32 Processing fees	426,270.00	322,000.00
33 Professional tax	2,500.00	2,500.00
34 Rent expenses	3,491,400.00	3,517,400.00
35 Repairs & maintenance expenses	610,988.43	1,217,118.14
36 Round Off	11.31	244.51
37 Sales promotion expenses	172,223.19	160,287.64
38 Security expenses	910,994.38	482,218.05
39 Service charges	682,808.00	863,215.90
40 Stamp charges	14,535.00	631,659.80
41 Telephone expenses	148,467.36	166,481.17
42 Travelling expenses	568,316.75	597,041.14
43 Unloading charges	52,010.00	-
Total	27,484,183.53	22,548,825.80



KHANDLWAL ASSOCIATES		
Notes forming part of the Financial Statements for the year ended 31st March, 2024		
SUB-SCHEDULE-1		
6	Trade payables	31 March 2024
1	Accent Managment Consultants	9000.00
2	Accuwell Medics Pvt Ltd C/O Celiom Healthcare	100483.00
3	Adley Formulations Pvt Ltd	147285423.80
4	Adley Formulations Pvt Ltd-Old	3797729.22
5	Amogh Enterprises	26683251.00
6	Beta Drugs Ltd	82087789.40
7	Beta Drugs Ltd-Bs	6806117.00
8	Beta Drugs Ltd-Derma	38573461.00
9	Blue Dart Express Limited	19049.00
10	Bom Ind Courier Pvt Ltd	23651.00
11	Emcure Pharmaceuticals Ltd-Indore	1257991.00
12	Emcure Pharmaceuticals Ltd.Pune	11399633.00
13	Express Corporation Of India	24439.00
14	Gati Express & Supply Chain Pvt Ltd	3860.00
15	Gold N Gold Distributors-Indore (Adley Pur)	10658491.00
16	Harda Indore Roadways	17951.00
17	Icms Transways	2600.00
18	Jain Shree Stationery Stores New	12010.00
19	Jay Paper & Plastopack Industries	201426.00
20	Kanchan Pharma Pvttd-Ahemdabad	9248108.96
21	Madhur Parcel Services (P) Ltd	82839.00
22	Mauranipur Union Transport Co.	1989.00
23	Medopharm (New)	1661009.00
24	Narendra Sen (Cartage Contractor)	39659.00
25	New Jaisa Technologies Pvt Ltd	16649.00
26	Om Road Lines	882.00
27	Oncobiotek Drugs Pvt Ltd	342401.00
28	Oncobiotek Formulations Pvt Ltd	45668.00
29	Orient Mailspeed Transport Service	41889.00
30	Pareek Motor Transport Co.	3161.00
31	Pooja Security Services	81341.00
32	Pradeep Transport Co.	20190.00
33	Pure Health-Alniche	42692217.51
34	Rathi Transport Co.	13778.00
35	R K Enterprises C/O Alniche	3367139.00
36	Royal It Solutions	1300.00
37	R S Surgipharm Pvt Ltd-Oncobiotek	189256.00
38	Sanmat Roadlines	11100.00
39	Satguru Road Lines	26972.00
40	Seagull Pharmaceuticals Pvt Ltd-09	3936535.00
41	Selway Lifesciences Pvt Ltd- Sw	5039171.70
42	Shivpal Tea Bhandar	18912.00
43	Shri Maharaj Logistics	17164.00
44	Talent India	1071797.00
45	United Express	65.00
46	Vodafone Spacetel Limited	7107.00
47	Zuventus Healthcare Ltd-Pur	17610108.00
	Total	414,552,763.59
	Advances to Suppliers	
1	Aarna Bio Lif Distributors-Karimnagar-Gestro	13977.00
2	A.B.C Distributors-Surat-Alniche-Gestro	64934.00
3	Abhishek Medical Agecny-Ti	1865.00
4	Adley Formulation Pvt Ltd Commission A/C	342935.00
5	A.G. Medicals-Lucknow-Ab	2768.00
6	Ahuja Medical Ag-Katni-Sp	1884.00
7	Ahuja Medicose-Katni-Alniche(Neurico)	627.00
8	Ajit Agencies Rajkot-Gestro	36310.00
9	A K Pharma Calicut-Dt	35602.00
10	Alaric Enterprises - Vijayawada-Ab	3752.00
11	Amarnath Agencies-Cuttack-Adley	1322.00
12	Amit Medical Agency-Khandwa-Ch	1300.00
13	Ananda Surgicals-Thiruanantpuram-Ab	8156.00
14	Anil Medical&General Agencies-Satna-Ei	1978.00
15	Anurag Dhingra-Mpd	135094.00
16	Arihant Drug Agency-Rattlam-Ti	1167.00



17	Arogya Medical Of Chain Indore-TI	4678.00
18	Ashirwad Enterprises-Bhopal-Ab	12754.00
19	Ashirwad Enterprises Bhopal-Alniche	15235.00
20	Ashirwad Enterprises-Sw	2012.00
21	Ashwani Pharmaceuticals- Merrut Gastro	23055.00
22	A.S. Pharma Pvt. Ltd.-Bhubaneswar-Sw	92445.00
23	A.S. Pharma Pvt. Ltd.-Bhuvneshwar-Ab	138209.00
24	A.S. Pharma Pvt. Ltd.-Chandigarh-Ab	18135.00
25	Astramed Pharmaceuticals- Lucknow-Sw	180.00
26	Atma Malik Pharma-Nashik-Dt	68607.00
27	Ayushman Pharmacy-Ratlam-Ch	5116.00
28	Balaji Drug Agency-Guna-Ch	54.00
29	Balaji Medicose And Genral Store-Ratlam-Ch	2074.00
30	Bhartiya Agencies-Renal Care	2856.00
31	Bhavana Agencies-Nagpur-Alniche	20793.00
32	Bhavya Enterprise-Rajkot-Gestro	5.00
33	Bhojpur Pharma-Rewa-Sp	15313.00
34	B M Pharmaceuticals-Sw	196.00
35	Brostar Biotech-Indore-Medo	2121.00
36	Celiom Healthcare Comm & Exp A/C-New	22065.00
37	Central Chemist-Indore-Alniche-Criticare	24885.00
38	Central Chemist-Indore-Gestro-Alniche	53424.00
39	Central India Pharmacy-Indore-Bc	198682.00
40	Chaudharysurgical&Medical-Chhindwara-Ch	4743.00
41	Chhajlani Medical Agencies-Medo	216.00
42	Chhajlani Medical Agency-Ti	735.00
43	Chhajlani Medical Agency Ratlam- Derma	33931.00
44	Critica Pharma- Ujjain Alniche (Orico)	64996.00
45	Csa_Das_Ator Healthcare Pvt Ltd	8524.00
46	Csa_Delhi_Aadi Shakti Pharma	7677.00
47	Csa_Delhi_Devanshu Distributors	82257.00
48	Csa_Delhi_K Lal Pharma	2374.00
49	Csa_Delhi_Mediwings	22.00
50	Csa_Delhi_Pennon India Impex	4659.00
51	Csa_Delhi_Vijay Medical Agencies	12092.00
52	Csa_Ke_Sai Ganesh Pharma	8208.00
53	Csa_Ko_Om Sai Pharmaceuticals	2362.00
54	Csa_Sand_Devanshi Pharma	16333.00
55	Csa_Sand_Shail Pharma	3931.00
56	Csa_Seacure_5S Pharma Distribution Pvt Ltd	19388.00
57	Csa_Viva_Angel Distributors	1049.00
58	Das Medical -Medo Cd	1836.00
59	D.K. Pharma & Surgicals Siliguri-Dt	1658.00
60	D.N.Sangavi & Sons Indore-Alniche	4836.00
61	Dr. Supriya Chopra-Ti	70730.00
62	Drug House-Ghaziabad-Gestro	3172.00
63	Dr.Yogendra Deshpande-Ti	336.00
64	Dr. Yogesh Shah - Ti	36855.00
65	Dwaraka Medical Distributors - Hyderabad-Ab	2321.00
66	Enrich Healthcare-Indore-Ab	7.00
67	Fair Medicose-Derma	137.00
68	Falodi Pharma-Mpd	66882.00
69	First Care-Medo-Cd	45633.00
70	Ganesh Medical Agencies-Rajahmundry-Dt	23580.00
71	Ganesh Medical Agencies-Rajahmundry-Gestro	26880.00
72	Ganpati Medical Agencies- Medo	3598.00
73	Gaudev & Co.-Sw	18480.00
74	Gennova Biopharmaceuticals Ltd.-Comm A/C	114539.00
75	G I Pharma Ahemdabad -Gestro	13258.00
76	G.N. Pharma -Banglore-Ab	24076.00
77	Gouri Shankar Pharmaceuticals & Surgical-Gestro	20771.00
78	Gupta Agencies - Chandigarh - Ab	22526.51
79	Gurmail Pharmaceuticals-Chandigarh-Ab	2304.00
80	Healthkind Pharma Kolkata-Ab	38525.00
81	Himalya Pharmaceutical Distributor Bhopal-Alniche	1412.00
82	Impex Healthcare Pvt. Ltd.- Sw (Lucknow)	96139.00
83	Indian Traders-Derma	14332.00
84	Indian Traders Indore-Alniche (Neurico)	5866.00
85	Indian Treders- Alniche (Critico)	16736.00
86	Indian Treders- Alniche (Gestro)	689.00



87	Itoria Aushadhi Vikralaya-Sp	45683.00
88	Jainamshree Medical-Ti	1939.00
89	Jain Chemist Khandwa- Derma	1197.00
90	Jain & Company -Ei	7690.00
91	Jain Drug House-Medo	198.00
92	Jain Drug House-Mpd	6841.00
93	Jain Medical Agency-Mpd	2584.00
94	Jain Medical Stores-Bhopal-Ti	83388.00
95	Jain Pharma - Medo	1883.00
96	Jay Durge Pharmaceuticals-Lucknow-Gestro	2538.00
97	Jay Ess Brothers- Srinagar-Ab	4702.00
98	Jmd Pharma Bhopal-Alniche	5771.00
99	J.Rana & Company-Nagpur-Dt	44885.00
100	Kantilal&Co.-Betul-Ti	44563.00
101	Kapila Medical Systems Pvt. Ltd.- Trivedram-Ab	19615.00
102	Kapoor Medical Stores-Rattlam-Ch	48608.00
103	Katni Chemist-Ch	1678.00
104	Kethan Pharma Distributors - Tirupathi-Ab	6474201.00
105	Khandelwal Enterprises-Indore-Csa	47102.00
106	Kokilaben Dhirubhai Ambani Hospital(Mandake F)- Emc	43850.00
107	Krishna Medical Agencies Harda -Gestro	1610.00
108	Krishna Sai Agencies-Hydrabad-Dt	1232.00
109	Kumar & Company - Chandigarh-Ab	828.00
110	Laxmi Medical Agencies-Telangana-Dt	4688.00
111	Maa Narmada Medical Store-Ti	18399.00
112	Madhura Distributors-Hyderabad-Dt	3722.00
113	Mahadev Medical Store-Chandigarh-Ab	15506.00
114	Mahamaya Medicose-Gwalior-Sp	30437.00
115	Mahashakti Medical Agency-Barwani-Ch	3650.00
116	Mahaveer Agencies-Sagar-Ei	3103.00
117	Manav Agencies -Alniche (Criticare) Jabalpur	56333.00
118	Manav Agencies -Alniche (Gestro)-Jabalpur	28440.00
119	Manav Agencies-Jabalpur-Alniche	27245.00
120	Manav Agencies-Satna-Alniche (Gestro)	1714.00
121	Map Chem Pvt.Ltd.-Mumbai-Dt	28292.00
122	Maruti Enterprise-Vadodara-Gestro	11708.00
123	Mayur Medical Agencies-Dewas-Sp	12265.00
124	Mayur Medical Agencies-Medo-Cd	27469.00
125	Med-Ex Pharma-Kolkata-Dt	7749.00
126	Medigem Pharmaceuticals Pvt Ltd-Kolkata-Sw	68498.00
127	Medi Pharma-Kolkata-Dt	727.00
128	Memon Health Care Pvt Ltd-Sw	17663.00
129	Mission Research Laboratories (I) P.Ltd. Comm & Exp	118.00
130	Mitco Vaccine-Patna-Ab	11250.00
131	Modern Medicines Center-Jabalpur-Medo	1391.00
132	Modi Pharma - Sp (Bhopal)	78.00
133	Mukesh Medical Agency(Shivpuri)-Ti	2385.00
134	Muskan Medicose-Mandla-Ei	874.00
135	Myzen Enterprises Pvt Ltd.- Delhi -Ab	23031.00
136	Narain Meditach Pvt Ltd-Sw	221131.00
137	Narbada Medical-Shahdol-Sp	3776.00
138	Naresh Traders-Jabalpur-Ei	60588.00
139	Nava Sanjivani Drugs-Hydrabad-Ab	13674.00
140	Neelkanth Pharma Patna-Sw	1106.00
141	Neha Medical Agencies-Gwalior-Medo	10428.00
142	New Life Care Dawakhana-Sw	117373.00
143	Nova Brother'S Ujjain-Oncobio	2460.00
144	Nova Care-Indore-Ab	10732.00
145	Nova Care - Sw	19362.00
146	Om Drug House-Dt	11187.00
147	Om Enterprises-Bhopal-Alniche-Orico	603.00
148	Omkar Pharma Kolkata-Dt	421.00
149	Om Medical Store-Sehore-Ei	1311.00
150	Oncomed Marketing-Patna-Sw	14861.00
151	Paras Medical Agencies-Gwalior-Sp	5036.00
152	Patel&Company-Bhopal-Alniche	3042.00
153	Patel & Company-Bhopal-Ko	101255.00
154	Patidar Medical&Surgicals-Bhopal-Medo	5875.00
155	Pawan Medical Store- Derma	1423.00
156	Pawan Medical Store Gwalior- Critico	24170.00



157	Pharma Square-Sp	86681.00
158	Piyush Medical Agency-Morena-Medo	28.00
159	P N Distributors Kolhapur-Gestro	2664.00
160	P P Enterprises Indore-Oncobio	36626.00
161	P.P. Life Sciences Moradabd-Gestro	29788.00
162	Pratik Medical Agencies-Bhopal-Sp	6340.00
163	Preet Chemist-Delhi-Adley	24123.00
164	Priyesh Meducal Store-Betul-Ch	20160.00
165	Rajesh Spacialties Pvt.Ltd.-Sw	2080.00
166	Rajesh Specialties Private Ltd-Jabalpur-Renal Care	87145.00
167	Raj Medicose-Medo-Jubilant	65503.00
168	Rajveer Pharma-Jabalpur-Alniche	104419.00
169	Rama Medical Agencies-Sp	2066.00
170	Rama Medical Stores Raipur (Medo Jublient)	10061.00
171	Rashtriya Pharma-Delhi-Gestro	8819.00
172	Rd Pharma- Alniche Gwalior (Gestro)	3456.00
173	Ritesha Distributors- Sw	37341.00
174	Royal Chemists-Raipur-Em	346.00
175	R.R.Medical Agency Neemuch-Ti	69709.00
176	Rudra Enterprises -Bhopal-Ab	43244.00
177	R.V.Pharma-Sw	7244.00
178	Sachin Medical And Distributors Nashik New-Dt	2635.00
179	Sai Shradha Enterprises Aurangabad -Alniche	35345.00
180	Sanjukta Agencies Bhubaneshwar-Sw	3105.00
181	Sanmati Enterprises-Indore-Medo-Cd	25624.00
182	Sant Medical Agencies-Bhopal-Medo-Cd	6067.00
183	Sarathi Enterprises Pune-Dt	716.00
184	Saumya Pharmaceuticals-Medo	48405.00
185	Selway Lifesciences Pvt Ltd-Commission A/C	40475.00
186	Shantli Medical Steores Indore -Alniche-Gestro	1958.00
187	Sharma Medical Stores-Ti	164423.00
188	Shilpa Medical Agencies- Gwalior Alniche (Gestro)	4490.00
189	Shivangee Drugs--Guwahati-Sw	77179.00
190	Shiv Medical Store-Bhopal-Ti	6834.00
191	Shree Khedapati Pharma-Dewas-Ti	10774.00
192	Shree Krishna Enterprises-Bhopal-Alniche-Renal Care	245.00
193	Shree Krishna Enterprises-Bhopal-Derma	3511.00
194	Shree Krishna Life Care-Mumbai-Ab	94701.00
195	Shree Nidhi Pharma-Banglore-Ab	7840.00
196	Shree Parshwa Drug House-Dt	121419.00
197	Shree Vinayak Medical Store-Shujalpur-Ch	287.00
198	Shri Ganesh Pharma-Sw	23127.00
199	Shri Gautam Medicose-Ch	126073.00
200	Shri Kandan Pharmaceuticals Chennai-Dt	11808.00
201	Shriram Medical Agencies - Medo	1893.00
202	Shriram Medical Agency-Ch	20389.00
203	Shri Shankar Medical Store- Ti	154820.00
204	Shri Vinayaka Agencies-Hydrabad-Adley	78.00
205	Shyama Gauri Pharma-Lucknow-Gestro	80741.00
206	Siddharth Pharma -Sp	284.00
207	Siddhi Enterprises-Alniche (Critico)	1360.00
208	Siddhi Enterprises-Medo	9965.00
209	Sri Vk Pharma-Trichy (Criticare) Alniche	5000.00
210	S.R.Pharma House-Medo	144936.00
211	Subham Pharma-Cuttack-Gestro	16032.00
212	Sunbeam Ventures-Delhi-Csa	1699.00
213	Sunny Medical Ag.-S.P.	760.00
214	Swami Drug House-Medo	11880.00
215	Swasth Pharma-Bilashpur-Alniche	8370.00
216	Swastik Drug Agencies Guna -Ti	123.00
217	Swati Medicose-Sp	14330.00
218	Tapaswini Pharmaceutical Distributors Balasore-Dt	3133.00
219	Thambi Medicals Global Drug House_Madurai-Dt	43317.00
220	Titan Pharmaceuticals(Chennai)- Dt	36568.00
221	Ugrasen Medical Agency Rewa -Gestro	10815.00
222	Ugrasen Medical Agency Rewa-Renal Care	39041.00
223	Uttam Agencies-Ch	7564.00
224	Vama Healthworld Lip-Kolhapur-Ab	15505.00
225	Vandana Medical Ag Dm- Alniche (Derma)	768.00
226	Vandana Medical Agency-Ch	1901.42



227	Vardhaman Health Special P Ltd.-Bhuvneshwar-Ab	54350.00
228	Vardhaman Health Special P Ltd.-Cochin-Ab	399682.39
229	Vardhman Specialities (Vza) Vishakhapatnam-Gestro	804.00
230	Vinayak Medical Agencies-Satna-Medo	4112.00
231	Vinayak Medicose-Mandsaur-Medo	2977.00
232	Vishal Medical Agency-Hydrabad-Gestro	1944.00
233	Vitamin India-Alniche-Derma	6989.00
234	Vivaantiz Lifescience Pvt Ltd-Ahmedabad-Csa	7288.00
235	Wagadre Enterprises-Betul-Medo	2954.00
236	Yamuna Medical Stores-Medo	3059.00
237	Yogesh Medical Store-Gwalior-Medo-Cd	2468.00
238	Yogesh Medical Stores-Gwalior-Jubilent-Medo	18097.00
239	Yogesh Medical Stores-Gwalior-Ti	3634.00
240	Mission Gst Account	59285.24
Total (b)		12,921,111.56
Total (a+b)		427,473,875.15



KHANDELWAL ASSOCIATES

Notes forming part of the Financial Statements for the year ended 31st March, 2024

SUB-SCHEDULE-2

12	Trade receivables	31 March 2024
1	Aadesh Pharmaceuticals-Pune-Sw	1042517.00
2	Aark Pharmaceuticals-Patna-Ab	16183.00
3	Aarna Bio Lif Distributors-Karimnagar-Gestro	23580.00
4	Aarogyam Drugs & Surgicals-Varanasi-Ab	2652668.00
5	Aar Pee Life Care P.Ltd.-Delhi-Adley	22251.49
6	Aar Pee Life Care Pvt.Ltd.Delhi-Ab	10465830.59
7	Aashi Pharma- Gwalior - Alniche	278799.00
8	Aavishi Enterprises-Medo	45070.00
9	A.B.C Distributors-Surat-Alniche-Gestro	121636.00
10	Abhash Pharma-Indore-Ei	3920.00
11	Abhash Pharma Indore-Gestro	9828.00
12	Abhinav Drug Agency-Jharkhand-Sw	71370.00
13	Abhishek Medical Agecny-Ti	4988.00
14	Adeline Pharmaceuticals-Csa	913745.00
15	Adeline Pharmaceuticals Pvt. Ltd-Bhuneshwar-Ab	186496.00
16	Adeline Pharmaceuticals Pvt Ltd-Kolkata- New-Ab	1190563.00
17	Adeline Pharmacuticals Pvt Ltd Bhubaneswar-Sw	933060.00
18	Adeline Pharmacuticals Pvt Ltd-Kolkata-Sw	268379.00
19	Aditi Medical Agencies-Burhanpur-Sp	7668.00
20	Adley Formulation Pvt Ltd Commission A/C	1789749.00
21	Agrawal Medical Agencies Bhopal-Sp	24398.00
22	Agrawal Medical Agencies Satna-Sp	41193.00
23	Agrawal Medical Agency-Bareli-Ch	153640.00
24	Agrawal Medical Stores-Chhindwara-Derma	167.00
25	Ahuja Medical Agencies Katni-Gestro	21571.00
26	Ahuja Medical Ag-Katni-Sp	167795.00
27	Ajit Agencies Rajkot-Gestro	17337.00
28	A K Pharma Calicut-Dt	363596.00
29	Alaric Enterprises - Bangalore-Ab	168395.00
30	Alaric Enterprises - Kolkata-Ab	8064.00
31	Alaric Enterprises - Vijayawada-Ab	529362.00
32	Alniche Life Exp A/C	2691032.00
33	Ama Medical Store Lucknow-Sw	291648.00
34	Amarnath Agencies-Cuttack-Adley	125106.00
35	Amar Pharma-Varanasi-Sw	43942.00
36	Amrishi Enterprises-Lucknow-Sw	1850142.45
37	Ameya Agencies-Nagpur-Dt	172271.00
38	Amit Agencies-Bhubaneswar-Dt	36540.00
39	Amit Agencies-Bhubaneswar-Gestro	35280.00
40	Amit Medical Agency-Khandwa-Ch	105581.00
41	Amit Medical&Genral Ag-Chhatarpur-Medo	75092.00
42	Amrita Trading Co.-Csa	1447010.00
43	Ananda Surgicals-Thiruanantpuram-Ab	4351022.78
44	Anmol Pharmaceuticals-Kanpur-Dt	55728.00
45	Annapurana Speciality Drugs- Vijayawada-Ab	182622.00



46	Anu Jyoti Medical Agencies-Jhabua-Sp	5259.00
47	Anurag Dhingra-Mpd	52930.00
48	Arihant Drug Agency-Ratlam-TI	22548.00
49	Arka Op Pharmacy Guntur-Sw	69489.00
50	Arogya Medical Of Chain Indore-TI	11808.00
51	Ashirwad Enterprises-Bhopal-Ab	11478.00
52	Ashirwad Enterprises-Onco Bio	37780.00
53	Ashirwad Enterprises-Sw	396015.00
54	Ashwani Pharmaceuticals- Merrut Gestro	1283395.00
55	A.S. Pharma Pvt. Ltd.-Bhubaneswar-Sw	304470.00
56	Astramed Pharmaceuticals- Lucknow-Sw	26611.00
57	Atma Malik Pharma-Nashik-Dt	269068.00
58	Avon Combine-Indore-Ch	21542.00
59	Ayushman Pharmacy-Ratlam-Ch	14040.00
60	Bajaj Medical Agencies-Sagar-Medo	26445.00
61	Balaji Drug Agency-Guna-Ch	8582.00
62	Benzamed Pharma-Kolkata-Ab	301289.00
63	Beta Drugs Ltd Commission A/C	1866566.00
64	Bhagwati Enterprises-Pune-Dt	1433.00
65	Bharat Distributors-Jabalpur-Sp	15918.00
66	Bharat Drug Palace-Bhopal-Ti	88409.00
67	Bharat Medical Agencies-Barwani-Sp	7652.00
68	Bharat Medical Agency-Barwani-Ch	13226.00
69	Bhartiya Agencies-Renal Care	29484.00
70	Bhavana Agencies-Nagpur-Alniche	1441198.00
71	Bhojpur Pharma-Rewa-Sp	16279.00
72	Biofage Pharma-Bhopal-Ab	165361.00
73	Biofage Pharma-Bhopal-Oncobio	493097.00
74	Bio-Geno Pharma(Thane)- Dt	256106.00
75	Biohope Healthcare Bhopal-Ab	211553.00
76	Bioryl Scientific-Lucknow-Sw	160418.00
77	Biosquare Life Sciences-Chennai -Ab	2361528.00
78	B.M.Enterprises-Odisha-Sw	445017.00
79	B M Pharmaceuticals-Sw	316191.00
80	Brostar Biotech-Indore-Medo	407.00
81	Celiom Healthcare Comm & Exp A/C-New	1345680.95
82	Chandiwai Agencies-Jalgaon-Dt	12474.00
83	Chaudharysurgical&Medical-Chhindwara-Ch	173354.00
84	Clidoarc Healthcare Private Limited Varanasi-Gestro	38628.00
85	Critica Pharma- Ujjain Alniche (Orico)	9792.00
86	Csa_Das_Arihant Chemist Llp	115821.00
87	Csa_Das_Arihant Pharma	8345.00
88	Csa_Das_Ashwin Medical Stores	46684.00
89	Csa_Das_Atharva Health Solutions	143725.00
90	Csa_Das_Ator Healthcare Pvt Ltd	25.00
91	Csa_Das_Indo Asia Pharma Co	70978.00
92	Csa_Das_Lotus Pharmac	304282.00
93	Csa_Das_National Medical Agencies	56030.00
94	Csa_Das_New Yashodeep Enterprises	1.00
95	Csa_Das_Om Distributors	53422.00



96	Csa_Das_Pooja Pharma	52034.00
97	Csa_Das_Prasu Pharma	39656.00
98	Csa_Das_Radhey Agencies	40516.00
99	Csa_Das_Rajkotia Medicare Pvt Ltd	11808.00
100	Csa_Das_Rohit Medical Agencies	134009.00
101	Csa_Das_Rudra Pharma	47069.00
102	Csa_Das_Safe Health Enterprises	368611.00
103	Csa_Das_Sarthi Life Care	181102.00
104	Csa_Das_Shashi Pharma	243457.00
105	Csa_Das_Shree Pioneer Pharma	32675.00
106	Csa_Das_Shree Shyam Medical Agencies And Surgi	45839.00
107	Csa_Das_Shri Anand Medicals And Distributors	189534.00
108	Csa_Das_Shriram Medical Agencies	46148.00
109	Csa_Das_Tapadiya Distributors	44424.00
110	Csa_Das_Vision Healthcare Holdings	136295.00
111	Csa_Delhi_Aadi Shakti Pharma	741.00
112	Csa_Delhi_Aditya Pharma	116446.00
113	Csa_Delhi_A P Pharma	280.00
114	Csa_Delhi_Avtar Medicine Co	52452.00
115	Csa_Delhi_Deepak Medical Agency	12041.00
116	Csa_Delhi_Devanshu Distributors	20311.00
117	Csa_Delhi_Friend Medical Agencies	968.00
118	Csa_Delhi_Hindustan Medicine Traders	45276.00
119	Csa_Delhi_Hind Wellness	126644.00
120	Csa_Delhi_K Lal Pharma	33444.00
121	Csa_Delhi_Mediwings	3580.00
122	Csa_Delhi_Pennon India Impex	49066.00
123	Csa_Delhi_Prince Pharmaceuticals	242334.00
124	Csa_Delhi_Romeela Chemists	34416.00
125	Csa_Delhi_Santosh Medicines	25913.00
126	Csa_Delhi_Sg Medical Agency	124556.00
127	Csa_Delhi_Shagun Medicines And Surgical Agencies	3733.00
128	Csa_Delhi_Sharma Medical Stores	62139.00
129	Csa_Delhi_S K G Medical Agency	55397.00
130	Csa_Delhi_Vijaya Pharmaceuticals	36.00
131	Csa_Delhi_Vijay Medical Agencies	43135.00
132	Csa_J & K_New G M Medical Agency	40557.00
133	Csa_Ke_Bhopal Medical Agencies	1490.00
134	Csa_Ke_Dad Chemist	49211.00
135	Csa_Ke_Sai Ganesh Pharma	28366.00
136	Csa_Kol_Adeline Pharmaceuticals Pvt Ltd	25193.00
137	Csa_Kol_Choudhury Drug Distributors	33652.00
138	Csa_Kol_Ghosh Enterprises	37102.00
139	Csa_Kol_Kamal Enterprises	4476.00
140	Csa_Kol_Nataraj Pharmaceuticals	4147.00
141	Csa_Kol_Om Sai Pharmaceuticals	11696.00
142	Csa_Kol_Sahara Pharma Company	47057.00
143	Csa_Kol_Sarma Drug Distributors	137592.00
144	Csa_Kol_Shree Hari Drugs	38118.00
145	Csa_Kol_Sneha Enterprises	36771.00



146	Csa_Luk_Arihant Medicose	32994.00
147	Csa_Luk_Bansal Traders	30167.00
148	Csa_Luk_Indian Pharma	59275.00
149	Csa_Luk_J P Drug House	22642.00
150	Csa_Luk_Mridul Pharma	82454.00
151	Csa_Luk_Mridul Pharmaceuticals	75762.00
152	Csa_Luk_Mukta Distributors	39984.00
153	Csa_Luk_Narayan Distributors	72652.00
154	Csa_Luk_R A S Medicos	67204.00
155	Csa_Luk_Shanti Medicos	62136.00
156	Csa_Luk_Shree Nav Durga (Pob) Pharma	181848.00
157	Csa_Luk_Shree Siddhi Pharma Chem	8627.00
158	Csa_Luk_Sia Pharma	39564.00
159	Csa_Luk_Siddhi Vinayak Associates	56441.00
160	Csa_Luk_Vp Brothers	29965.00
161	Csa_Medi_Heal N Touch Distributors Llp	9957.00
162	Csa_Medi_Sandhya Trading	11671.00
163	Csa_Odhisa_Debananda Pharmaceuticals	41349.00
164	Csa_Odhisa_Janhabi Enterprises	137404.00
165	Csa_Odhisa_Shree Guru Agencies	238824.00
166	Csa_Sand_Chhaya Life Care	41094.00
167	Csa_Sand_Devanshi Pharma	17280.00
168	Csa_Sand_Gopal And Sons Pharma	176420.00
169	Csa_Sand_Green Enterprises	56892.00
170	Csa_Sand_Magadh Enterprises	3042.00
171	Csa_Sand_Maha Laxmi Drug Agency	760.00
172	Csa_Sand_Nathani Drug House	10269.00
173	Csa_Sand_New Rubi Pharma	143670.00
174	Csa_Sand_N G Sales	48380.00
175	Csa_Sand_R R Distributors	3301.00
176	Csa_Sand_Sandeep Pharma	36.00
177	Csa_Sand_Shail Pharma	37626.00
178	Csa_Sand_Tripti Traders	232919.00
179	Csa_Seacure_5S Pharma Distribution Pvt Ltd	391636.00
180	Csa_Seacure_Biolend Pharma Traders	54881.00
181	Csa_Seacure_Lifecare Pharma Pvt Ltd	12175.00
182	Csa_Seacure_Mahalakshmi Medical Agaencies	39182.00
183	Csa_Seacure_Mahaveer Medi-Sales Pvt Ltd	0.38
184	Csa_Seacure_Medline Distributors	538.64
185	Csa_Seacure_Mutha Pharma Pvt Ltd	71359.00
186	Csa_Seacure_Muthu Medicals	53426.00
187	Csa_Seacure_Sai Leela Medical Agencies	72751.00
188	Csa_Seacure_Sai Pharma Distributors Pvt Ltd	130859.00
189	Csa_Seacure_Shk Agency	36036.00
190	Csa_Seacure_Shree Amman Pharma Pvt Ltd	7584.00
191	Csa_Seacure_Shri Jayanthi Pharma Pvt Ltd	110685.00
192	Csa_Seacure_Vasu Agencies Drugs Pvt Ltd	159472.00
193	Csa_Seacure_Visp Mediassets Pvt Ltd	26294.00
194	Csa_Viva_Angel Distributors	110304.00
195	Csa_Viva_Shanti Distributors	60359.00



196	Cure Well Pharmaceuticals-Chandigarh-Ab	782644.00
197	Daisy Sales Agencies-Sp	25324.00
198	Dany Pharma-Medo	20739.00
199	Das Distributors Pvt Ltd-Bhiwandi-Csa	1570772.33
200	Dashmesh Pharmaceuticals -Sales	2513810.00
201	Das Medical -Medo Cd	8258.00
202	Dattatray Medical & Genral Stores Nagpur-Dt	50.00
203	Deepak Medicose-Ch	30459.00
204	Dev Sargicals-Kanpur-Gestro	47160.00
205	Dhanashri Agencies(Pune)- Dt	42912.00
206	Dhanvanthri Super Speciality Pvt Ltd-Bengaluru-Ab	32692.00
207	Distinct Life Care-Adley	328096.00
208	Distinct Life Care-Mumbai -Ab	5653445.00
209	D.K. Pharma & Surgicals Siliguri-Dt	36400.00
210	Dr.Fareed Ahemad-Ti	25501.00
211	Dr K.K.Agarwal-Sw	1510.00
212	Dr.Manish Jain-Ind-Ti	42622.00
213	Dr. Nilesh Tiwari-Medo	445.35
214	Drogaria Colvalcar-Goa-Dt	11200.00
215	Dr.Rajesh Solanki-Ch	8820.00
216	Dr Samrat Sahu-Ti	43326.00
217	Dr. Sandeep Pathak -Ti	16675.00
218	Dr. Sanjeev Singh Rawat - Ti	69503.00
219	Dr Shailendra	3180.00
220	Dr. Shalini-Sw	1465.00
221	Dr.Sk.Avdhiya-Ti	1497.00
222	Dr. Supriya Chopra-Ti	23870.00
223	Drug House-Ghaziabad-Gestro	943197.00
224	Drug N Deal Sp New	28341.00
225	Dr.Yogendra Deshpande-Ti	4500.00
226	Dwaraka Medical Distributors - Hyderabad-Ab	1134911.00
227	Edwill Pharmaceuticals-Ludhiana-Ab	1952829.00
228	Elesha Corporation Aurangabad -Renal Care	346398.00
229	Emcure Pharmaceuticals Ltd.(Commision A/C)	1503605.00
230	Enrich Healthcare-Indore-Ab	11480292.00
231	Fusion Pharma Vadodara- Gestro	385524.00
232	Gajra Drug Agencies-Medo	93298.00
233	Galaxy Pharma-Medo	3819.00
234	Ganesh Medical Agencies-Rajahmundry-Dt	15127.00
235	Ganpati Medical Agencies- Medo	9483.00
236	Garg Medical Agencies -Ch	52570.00
237	Gaudev & Co.-Sw	93102.00
238	Genova Biopharmaceuticals Ltd.-Comm A/C	184283.00
239	G.K. Medicose-Medo	38325.00
240	G.K.Medicose-Sp	33318.00
241	Global Agencies-Adley(Palاراivattam)	41307.00
242	Glowsun India Labs Pvt Ltd -Dehradun-Ab	124616.00
243	Gn Genetics Specialities - Manglore-Ab	86330.00
244	G.N. Pharma -Banglore-Ab	486246.00
245	Gold N Gold Distributors-Indore-Ab	6030047.00



246	Gold N Gold Distributors-Others	2243607.00
247	Gold N Gold Distributors-Sw	17126639.00
248	Goodness Medical And Surgical Bhopal-Ab	168450.00
249	Gouri Shankar Pharmaceuticals & Surgical-Gestro	55980.00
250	Gupta Agencies - Chandigarh -Ab	1423971.00
251	Gupta Medical Stores-Sp	182247.00
252	Gurmail Drug Store-Ludhiyana-Ab	260816.00
253	Gurmail Pharmaceuticals-Chandigarh-Ab	14735.00
254	Gyan Medicos-Medo	97288.00
255	Harshita Medicals-Lucknow-Ab	108774.00
256	Heal Pharmaceuticals Aurangabad- Alniche	153603.00
257	Healthcare Distributor Hyderabad-Gestro	1815798.00
258	Healthkind Pharma Kolkata-Ab	735000.00
259	I.B.M Associates Jammu-Dt	15938.00
260	Impex Healthcare Pvt Ltd-Chandigarh-Ab	44512.00
261	Impex Healthcare Pvt Ltd New Delhi-Ab	6957231.00
262	Impex Healthcare Pvt. Ltd.- Sw (Lucknow)	9951156.00
263	Indore Healthcare - Indore -Ab	226159.00
264	Indore Healthcare-Oncobio	256180.00
265	Indore Healthcare-Sw	17484.00
266	Infugen Pharma Pvt Ltd.-Bhiwandi-Ab	3404.00
267	In House Drug (Society)-Ab	334165.00
268	Itoria Aushadhi Vikralaya-Sp	8974.00
269	Jainam Pharmaceuticals-Nagpur-Ab	1266818.00
270	Jainam Pharma- Jaipur-Ab	4342124.00
271	Jainamshree Medical-Ti	15695.00
272	Jain Drug House-Medo	20136.00
273	Jain Medical Agency-Mpd	630.00
274	Jain Medical Stores-Bhopal-Ti	25131.00
275	Jain Pharma - Medo	14560.00
276	Jainson Traders-Csa	1628335.00
277	Janki Pharma-Bhopal-Ti	101260.00
278	Jannat Medical Agency Agartala-Dt	2856.00
279	Jayanti Medical And Surgical-Sw	509809.00
280	Jayashanthi Pharma And Vaccine(Chennai)- Dt	46440.00
281	Jay Durge Pharmaceuticals-Lucknow-Gestro	393.00
282	Jay Pharmaceuticals-Baleshwar-Gestro	54432.00
283	J.D.Drug Agency-Guna-Ch	5293.00
284	J.D.Drug Agency-Guna-Sp	11994.00
285	Jmd Pharma-Alniche-Bhopal-Gestro	1564528.00
286	Jmd Pharma-Alniche Jabalpur (Gestro)	621747.00
287	Jmd Pharma Bhopal-Alniche	72671.00
288	Jmd Pharma Gwalior-Alniche	129538.00
289	J.Rana & Company-Nagpur-Dt	31838.00
290	Jyoti Pharma-Amravati-Dt	236066.00
291	Kalpak Marketing Pvt Ltd-Pune-Dt	91229.00
292	Kamal Medical-Parasiya-Ch	4320.00
293	Kantilal&Co.-Betul-Ti	66721.00
294	Kantilal&Company-Betul-Mpd	701.00
295	Kapila Medical Systems Pvt. Ltd.- Trivedram-Ab	5699707.00



296	Kapil Pharma-Ujjain-Ti	75770.00
297	Kapish Pharma-Raipur-Ab	73754.00
298	Kapoor Distributors-Jabalpur-Medo	24181.00
299	Kapoor Distributors-Jabalpur-Medo-Jubilient	304.00
300	Kapoor Distributors-Jabalpur-Sp	67440.00
301	Kapoor Medical Stores-Ratlam-Ch	28563.00
302	Karwa Distributors Aurangabad-Sw	16800.00
303	Kathed Brothers-Hatpipliya-Sp-Old	9940.00
304	Katni Chemist-Ch	26551.00
305	Kemist Kart - Kerla-Ab	124946.00
306	Kethan Pharma Distributors - Tirupathi-Ab	191714.00
307	Khandelwal Enterprises-Indore-Csa	1166784.70
308	Khandelwal Medical Store Jodhpur -Ab	45215.00
309	Khandelwal Medical Store Jodhpur-Sw	399839.00
310	Kokilaben Dhirubhai Ambani Hospital(Mandake F)- Emc	47456.00
311	Kothari Medical Agency-Ratlam-Ch-New	50279.00
312	Krishna Medical Agencies Harda -Gestro	1086.00
313	Krishna Pharmaceuticals Ujjain-Ti	14217.00
314	Krishna Pharma Jalandhar- Ab	1129576.00
315	Krishna Sai Agencies-Hydrabad-Dt	10080.00
316	Kumar & Company - Chandigarh-Ab	907451.00
317	Lavi Enterprises Indore-Renal Care	178124.00
318	Laxmi Medical Agencies-Telangana-Dt	24698.00
319	Leo Distributors-Thrissur-Gestro	81972.00
320	Lfs Healthcare Private Limited-Ab	327570.00
321	Life Care Dawakhana-Sw	133588.00
322	Life Care Medical-Ujjain-Ch	9361.00
323	Life Care Medicos-Sujalpur-Ch	13744.00
324	Life Pharmaceutical Distributors-Csa	894855.00
325	Maa Associates-Bhuneshwar-Ab	582963.00
326	Maa Enterprises-Indore-Medo	8395.00
327	Maa Medico-Morena-Medo	82079.00
328	Maa Medico -Morena-Sp	143424.00
329	Maa Narmada Medical Store-Ti	10771.00
330	Maa Pharmaceuticals-Cuttack-Gestro	7272.00
331	Madhav Enterprises-Dombivali -Alniche	3348.00
332	Madhura Distributors-Hyderabad-Dt	11200.00
333	Mahadev Healthcare-Delhi-Dt	268.00
334	Mahadev Medical Store-Chandigrah-Ab	572535.00
335	Mahamaya Medicose-Gwalior-Sp	9768.00
336	Mangal Distributors Llp-Gestro	21887.00
337	Mangalmurti Med.Andgen.St-Ch	8700.00
338	Mangalmurti Pharma-Kolhapur-Dt	39097.00
339	Map Chem Pvt.Ltd.-Mumbai-Dt	1119070.00
340	Mark Medicose-Dhar-Ti	11050.00
341	Mars Medicals & Distributors Chennai-Ab	242979.00
342	Maruti Enterprise-Vadodara-Gestro	469652.00
343	Med-Ex Pharma-Kolkata-Dt	330176.00
344	Medico Distributors-Mandsaur-Medo	58918.00
345	Medicure Speciality Distributors-Kumarapuram-Gestro	50400.00



346	Medicure-Ujjain-Ch	87112.00
347	Medicuro Pharma-Raipur-Sw	487245.00
348	Medigem Pharmaceuticals Pvt Ltd-Kolkata-Sw	80953.00
349	Medi Home Lucknow-Dt	145718.00
350	Mediliv Pharma-Indore-Gestro	594.00
351	Medilynk - Chandigarh-Ab	257159.00
352	Medipal Agencies-Khandwa-Ch	17995.00
353	Medi Pharma-Kolkata-Dt	1046.00
354	Mediways Vaccine Company-Ghaziabad-Dt	33040.00
355	Mediwest Life Care Pvt Ltd-Delhi-Dt	283.00
356	Medi Wonder Enterprises-Indore-Sp	83006.00
357	Medopharm Comm & Exp A/C	109648.00
358	Memon Health Care Pvt Ltd-Sw	165039.00
359	Meridian Medicine Pharma - Nagpur-Ab	182069.00
360	M.H.Medicus Pvt Ltd - New Delhi-Ab	616000.00
361	Milan Medical Store-Guna-Sp	45925.00
362	Milan Medical Stores-Guna-Ti	84031.00
363	Mission Research Laboratories (I) P.Ltd. Comm & Exp	242781.30
364	Mitco Vaccine-Patna-Ab	379502.00
365	Modern Medical Hall-Jalandhar-Ab	112766.00
366	Modern Medicines Center-Jabalpur-Medo	47829.00
367	Modi Pharma Indore-Sp	9742.00
368	Modi Pharma - Sp (Bhopal)	208183.00
369	Moraine Health Care Pvt Ltd-Barasat-Dt	284074.00
370	Mukesh Medical Agency(Shivpuri)-Ti	22474.00
371	Nandan Medical Stores-Narsinghpur-Sp	15405.00
372	Narain Meditach Pvt Ltd-Sw	12479.00
373	Narbada Medical-Shahdol-Sp	48525.00
374	Naval Medical - Lucknow-Ab	515178.00
375	Nava Sanjivani Drugs-Hydrabad-Ab	1980332.00
376	Navkar Medical Agency-Bhopal-Medo	90200.00
377	Navya Medicose Bhopal-Ti	10850.00
378	Neelkanth Pharma Patna-Sw	71819.00
379	Neha Medical Agencies-Gwalior-Medo	15348.00
380	Nest Bio Pharma-Madurai -Ab	1420166.00
381	Nest Pharma Suppliers-Chennai-Ab	1683355.04
382	Nest Pharma Suppliers-Sw	524147.00
383	Netaji Subhas Chandra Bose Cancer Hospital- Ab	11017.00
384	New Apna Pharma- Chhindwara-Ch	23540.00
385	New Apna Pharma-Chhindwara-Medo	83851.00
386	New Devi Medical-Ch	54000.00
387	New Gupta Medical Agencies-Shahdol-Sp	204227.00
388	New Life Care Dawakhana-Sw	2559304.00
389	New Manish Medical Agency Morena-Sp	75276.00
390	New Medicine India-Kolkata-Dt	132720.00
391	New Rohit Medical Hall- Ranchi-Ab	194376.00
392	New Srinivasa Medicines-Nizamabad-Dt	52960.00
393	New Srinivasa Medicines-Nizamabad-Gestro	52056.00
394	Nexus Lifecare Pvt Ltd (Mumbai)- Dt	10920.00
395	Nidhi Medicose-Indore-Ch	11826.00



396	Nidra Associates - Kerla-Ab	875973.00
397	Nikita Enterprises-Ujjain-Sp	38769.00
398	Nirmal Sales Corporation(Pune)- Dt	30286.00
399	Nisha Medicos-Bhopal-Ab	10696.00
400	Nova Borthers Ujjain-Sw	93455.00
401	Nova Brother'S Ujjain-Oncobio	12869.00
402	Nova Care-Indore-Ab	11462.00
403	Nova Care-Onco Bio	518190.00
404	Nova Care - Sw	3108032.00
405	Nucare Distributors(Mumbai)- Dt	98397.00
406	Olympus Life Sciences P.Ltd.-Adley(Kolkata)	134748.00
407	Olympus Life Sciences Pvt Ltd Kolkata-Ab	2480471.00
408	Om Drug House-Dt	87360.00
409	Om Enterprises-Bhopal-Alniche-Orico	921.00
410	Omkar Medical Stores(Kolkata)- Dt	34415.00
411	Omkar Medical Stores-Kolkata-Sw	152252.00
412	Omkar Pharma Kolkata-Dt	5320.00
413	Onco And Diabatic Care-Bhopal-Ab	129162.00
414	Oncomed Marketing-Patna-Ab	359124.00
415	Oncomed Marketing-Patna-Sw	522385.00
416	Pandey Medical Agency-Rewa-Medo	9661.00
417	Pandiya Firm-Shujalpur-Ch	8436.00
418	Paras Medical Agencies-Gwalior-Sp	37598.00
419	Patidar Medical&Surgicals-Bhopal-Medo	10391.00
420	Pawan Medical Stores-Medo	37379.00
421	Pharma Bulls-Sw	12390.00
422	Pharma Care-Katni-Sp	180754.00
423	Pharmadeal Corporation-Gwalior-Medo	165362.00
424	Pharma House-Katni-Medo	11159.00
425	Pharma Houses-Katni-Sp	87152.00
426	Pharma Square-Sp	92675.00
427	Pharmax Distributors-Bengaluru- Ab	749315.00
428	Piyush Medical Agency-Morena-Medo	30732.00
429	Plasma Life Care-Sw	23510.00
430	Plasma Life Care - Varanasi-Ab	185755.00
431	P N Distributors Kolhapur-Gestro	46182.00
432	Popular Medical Agencies-Bhopal-Sp	19200.00
433	Pp Enterprises -Bc	72630.24
434	P.P. Enterprises Indore-Ab	1024021.00
435	P.P.Enterprises Indore-Alniche	44800.00
436	P P Enterprises Indore-Oncobio	4465773.00
437	P P Enterprises Jbp-Oncobio	52848.00
438	P P Enterprises Jabalpur-Sw(1773)	940837.00
439	P.P.Enterprises-Sw	1964621.00
440	P.P. Life Sciences Moradabd-Gestro	23580.00
441	Prakash Enterprises-Betul-Ch	27589.00
442	Prashant Medical Agencies-Gwalior-Ti	264399.00
443	Prashi Medical&General Store-Khargone-Ch	14418.00
444	Pratik Medical Agencies-Bhopal-Sp	35524.00
445	Preet Chemist - Delhi-Ab	5672942.00



446	Preet Chemist-Delhi-Adley	81292.00
447	Prem Medical Stores-Kanpur-Ab	1756066.00
448	Prem Medical Stores-Sw	384779.00
449	Priyesh Meducal Store-Betul-Ch	4800.00
450	P.S.Medico-Sagar-Ch	124388.00
451	Rachna Chemist-Tikamgarh-Medo	167538.00
452	Raghavam Logistics Private Ltd-(Cuttack)-Dt	177627.00
453	Raghuveer Medical Agencies-Karimnagar-Gestro	33372.00
454	Rajat Pharma Raipur-Renal Care	47869.00
455	Rajdan Medical & General Stor Indore-Ti	5105.00
456	Rajesh Pharma Jbl-Alniche	490.00
457	Rajesh Pharma New-Jabalpur-Oncobio	124908.00
458	Rajesh Pharma-Vidisha-Ti	32047.00
459	Rajesh Specialities Pvt.Ltd.-Sw	153506.00
460	Raj Medicose-Medo-Jubilant	99961.00
461	Raksha Life Sciences Pvt Ltd Nashik -Dt	19800.00
462	Rama Agency-Narsinghpur-Medo	23448.00
463	Rama Medical Agencies-Sp	51572.00
464	Rama Pharma Agencies-Katni-Ce	2377.00
465	Rama Pharma Agencies-Katni-Medo	19176.00
466	Rashtriya Pharma-Delhi-Gestro	194465.00
467	Rewa Medical Stores-Ch	38882.00
468	Rishi Pharmaceuticals Pragraj-Gestro	86399.00
469	Rishi Pharmaceuticals -Prayagraj-Dt	10000.00
470	Rising Pharma - Raipur -Ab	1853950.00
471	Rising Pharma- Sw	608218.00
472	Ritesha Distributors Lucknow-Ab	2353404.50
473	Ritesha Distributors- Sw	1498428.00
474	Rounak Medicare & Speciality-Nagpur-Dt	3306.00
475	Royal Agencies-Raipur-Dt	247598.00
476	Royal Agencies Raipur-Sw	141530.00
477	Royal Chemists-Raipur-Em	29124.00
478	Royal Life Care - Erode-Ab	68727.00
479	R.R.Medical Agency Neemuch-Ti	4967.00
480	R.S. Surgipharm Pvt Ltd - Ahmedabad-Ab	3087358.06
481	Rudra Enterprises -Bhopal-Ab	44316.00
482	Rudraksha Pharma-Nashik-Dt	355775.00
483	Rudra Medical Store-Ashoknagar-Ti	22076.00
484	Rukmai Pharmaceuticals-Parbhani-Dt	58024.00
485	R.V.Pharma-Sw	131807.00
486	Ryesino Pharmaceuticals Pvt Ltd Dehradun-Dt	11200.00
487	Ryesion Pharmaceuticals-Dehradun-Adley	5729.00
488	Sachin Enterprises- Akola Alniche	52948.00
489	Sachin Medical And Distributor-Nasik	79632.00
490	Sachin Medical And Distributors-Nashik-Dt	880.00
491	Sachin Medical And Distributors Nashik New-Dt	67918.00
492	Sai Kripa Medical Agencies-Vidisha-Sp	46129.00
493	Sai Kripa Medical&Agency-Bhopal-Ti	19051.00
494	Sai Krishna Medicals-Nellore-Dt	7563.00
495	Sai Medical Agency Sehore-Ti	78891.00



496	Sai Medical Store Sarangpur-Ch	1279.00
497	Sai Medical-Ti	43622.00
498	Sai Medicos-Chandigarh-Ab	48197.00
499	Saini Medical Agencies Saharanpur-Gestro	117900.00
500	Sai Pharma Distributors Pvt Ltd-Narayanaguda-Gestro	22994.00
501	Sai Shraddha Enterprises Aurangabad -Alniche	116679.00
502	Sandeep Enterprises-Patna-Csa	1597144.23
503	Sandeep Enterprises-Patna-Dt	138617.00
504	Sanghamitra Pharmaceutical Agency-Bhubaneshwar-Csa	990052.90
505	Sanjay Medical Agencies-Morena-Sp	102668.00
506	Sanjeevaini Enterprises-Meerut-Dt	214401.00
507	Sanjeevani Pharma-Jaipur-Sw	215628.00
508	Sanjivani Medicose-Ludhiana-Renal Care	9288.00
509	Sanjukta Agencies Bhubaneshwar-Sw	5001.00
510	Sant Medical Agencies-Bhopal-Medo-Cd	127.00
511	Sarathi Enterprises Pune-Dt	687549.00
512	Sarathi Life Care-Mumbai-Dt	510472.00
513	Sarathi Life Care-Mumbai-Gestro	138418.00
514	Satya Distributors-Vijaywada-Sw	448213.00
515	Satya Distributors-Visakhapatnam-Sw	743709.00
516	Satyam Medicos-Gwalior-Ti	33157.00
517	Saumya Pharmaceuticals-Medo	3213.00
518	Saumya Pharma-Sp	31855.00
519	Sayani Enterprises-Ab	110182.00
520	S.D. Pharma- Sp	41382.00
521	Sea Cure And Care-Banglore-Ab	6556230.59
522	Sea Cure And Care-Banglore-Csa	1112464.56
523	Seema Traders - Guwahati-Ab	2952632.00
524	Selway Life Exp A/C	869056.00
525	Selway Lifesciences Pvt Ltd-Commission A/C	4323015.00
526	Sharma Medical Stores-Ti	82149.00
527	Shivangee Drugs--Guwahati-Sw	10500.00
528	Shiv Medical Store-Bhopal-Ti	1.00
529	Shiv Ram Medical Agency-Rewa-Medo-Cd	9913.00
530	Shloka Enterprises-Pune-Dt	271013.00
531	Shloka Enterprises-Pune-Gestro	161469.00
532	Shloka Medico(Pune)- Dt	21276.00
533	Shree Agencies-Bhurhanpur-Ch	71786.00
534	Shree Balaji Medical Agencies-Nagpur-Ab	74496.00
535	Shree Balaji Medicose Chhatarpur-Sp	28352.00
536	Shree Khedapati Pharma-Dewas-Ti	48965.00
537	Shree Krishna Enterprises-Bhopal-Alniche-Gestro	30478.00
538	Shree Krishna Enterprises-Bhopal-Alniche-Renal Care	6725.00
539	Shree Parshwa Drug House-Dt	75200.00
540	Shreesurya Pharma Pvt. Ltd.- Sw	333232.00
541	Shree Venkatesh Agencies-Pune-Dt	98805.00
542	Shree Vinayak Medical Store-Shujalpur-Ch	64430.00
543	Shri Ganesh Pharma-Sw	57919.00
544	Shriji Medical Agencies-Sp	49449.00
545	Shri Kandan Pharmaceuticals Chennai-Dt	36000.00



546	Shriram Medical Agency-Ch	98825.00
547	Shri Ram Surgical & Medical-Medo	6954.00
548	Shri Shankar Medical Store- Ti	20628.00
549	Shubham Medical Ag.-Medo	28844.00
550	Shubh Medicines-Sw	34829.00
551	Shyama Gauri Pharma-Lucknow-Gestro	183960.00
552	Siddharth Medical Stores-Ch	5184.00
553	Siddharth Pharma -Sp	16531.00
554	Siddhi Enterprises Indore -Alniche	214666.00
555	Siddhi Enterprises-Medo	79389.00
556	Siddhi Enterprises-Medo (Jublient)	17253.00
557	Siddhi Life Sciences-Sw	474265.00
558	Sikarwar Pharma- Sp	111727.00
559	Singhal Medicals-Sp New	34588.00
560	S J Pharma-Gestro	2889.00
561	Skin Sense Pharmacy Indore-Ti	5940.00
562	S.K. Medicose Medo	23773.00
563	Sk Speciality & Mediplant - Indore-Ab	149708.00
564	Sls Pharma-Sw	5924508.00
565	Sm Enterprises-Patna-Ab	5416444.00
566	S.M.Enterprises-Sw	531381.00
567	S N Pharmaceuticals Sangli (Mh)-Gestro	50264.00
568	S.P.G.Enterprises-Sp	54785.00
569	Sreekara Medicine House Pvt Ltd-Vijaywada-Ab	1093105.00
570	Sri Harish Medicales-Guntur-Dt	7563.00
571	Sri Venkat Sai Medical Agencies Warangal -Alniche	19008.00
572	Sri Vk Pharma-Trichy (Criticare) Alniche	8960.00
573	S.S. Healthcare-Adley	99813.00
574	S.S.Medical-Ch	14356.00
575	S.S.Medical & Surgical Agency-Sw	44803.00
576	S.S. Pharma-Cuttack-Dt	50400.00
577	Subham Pharma-Cuttack-Gestro	89766.00
578	Sujay Medical Agencies - Medo	11703.00
579	Sukhmani Medical Stores-Khandwa-Ch	16900.00
580	Sukhmani Pharma Kanpur-Dt	43680.00
581	Sunbeam Ventures-Delhi-Csa	503481.56
582	Sunny Medical Agencies-Medo	11976.00
583	Sunny Medical Ag.-S.P.	20354.00
584	Supportive And Surgi Care-Hyderabad -Ab	78295.00
585	Supreme Medicose-Medo	42653.00
586	Supreme Medicose-Medo-Jubilant	2073.00
587	Suresh Medical Store-Ch	37271.00
588	Surya Enterprises Jaipur-Gestro	66622.00
589	Sushant Chemist-Prayagraj-Dt	20160.00
590	Sushma Ayurvedic Medical Store-Ch	938.00
591	Suyash Agencies-Alniche	30780.00
592	Suyash Agencies-Alniche (Gestro)	5904.00
593	Swami Drug House-Medo	23866.15
594	Swastik Drug Agencies Guna -Ti	377.00
595	Swati Medicose-Sp	64409.00



596	Tapadiya Life Sciences- Sw	150568.00
597	Tapan Medicose -Ch New	1408.00
598	Tapaswini Pharmaceutical Distributors Balasore-Dt	67760.00
599	Thambi Medicals Global Drug House_Madurai-Dt	98941.00
600	The New Gouri Enterprise-Burdwan (Wb)-Dt	6048.00
601	The Skin Shoppee Pharmacy Gwalior-Ti	2866.00
602	Three -S Distributors Pune-Gestro	275297.00
603	Titan Pharmaceuticals(Chennai)- Dt	929.00
604	Tomar Pharma-Sp	42744.00
605	Ugrasen Medical Agency Rewa -Gestro	18286.00
606	United Healthcare-Sw	1565366.00
607	Universal Pharmacy Gwalior-Sw	969598.00
608	Uttam Agencies-Ch	354088.00
609	Vaishnavi Drug Agency-Varanasi-Dt	204338.00
610	Vaishnavi Healthcare Indore -Ab	234143.00
611	Vaishnavi Healthcare- Onco Bio	89513.00
612	Vama Healthworld Llp-Kolhapur-Ab	114034.00
613	Vardhaman Health Specialities Pvt Ltd Nagpur-Ab	22776.02
614	Vardhaman Health Special P Ltd.-Ahmedabad-Ab	55791.00
615	Vardhaman Health Special P Ltd.-Banglore-Ab	3003451.53
616	Vardhaman Health Special P Ltd.-Bhuvneshwar-Ab	177380.00
617	Vardhaman Health Special P Ltd.-Jaipur-Ab	248.00
618	Vardhaman Health Special P Ltd.-Kolkata-Ab	189781.70
619	Vardhaman Health Special P Ltd.-Vijaywada-Ab	598524.00
620	Vardhman Health Specialities Pvt Ltd-Sw	210000.00
621	Vardhman Pharmacy-Dt	27113.00
622	Vardhman Specialities (Vza) Vishakhapatnam-Dt	22690.00
623	Vardhman Specialities (Vza) Vishakhapatnam-Gestro	13716.00
624	Vasu Vaccines & Speciality Drugs Hyd P Ltd-Hyd-Dt	7563.00
625	Vijay Medical Stores Harda -Ti (New)	101406.00
626	Vijay Medicose Mandsour-Ti	16618.00
627	Vinayak Medical Agencies-Satna-Medo	58000.00
628	Vinayak Medical Agencies-Satna-Sp	124425.00
629	Vinayak Medicose-Mandsaur-Medo	20395.00
630	Vishal Agencies-Telangana-Adley	110411.00
631	Vishal Medical Agency-Hydrabad-Gestro	305.00
632	Vita Pharma - Indore-Ti	52414.00
633	Vivaan Life Sciences-Sw	52640.00
634	Vivaantiz Lifescience Pvt Ltd-Ahmedabad-Csa	958430.00
635	Vivid Meditech-Lucknow-Sw	51534.00
636	V M Enterprises Erode-Sw	179541.00
637	V S Biotech Chennai-Sw	281714.00
638	Wagadre Enterprises-Betul-Medo	33833.00
639	Yamuna Medical Stores-Medo	421.00
640	Zee Pharma-Ujjain-Mpd	33.00
641	Zee Pharma-Ujjain-Sp	117493.00
642	Zuventus Healthcare Ltd	1586397.00
643	Zuventus Healthcare Ltd. (Exp A/C)	101719.00
Total (a)		262,920,046.04



Sundry Debtors Having Credit Balances	
Alniche Life Sciences Pvt Ltd -(Super)	5106063.60
Biocon Biologics Limited	110496.00
Celiom Healthcare-New	13348260.25
Emcure Pharmaceuticals Ltd-Hydrabad	1261124.00
Genova Biopharmaceuticals Ltd.	15535.00
Prasanna Dixit	350000.00
Subash Jadhav-Painter	1000.00
Total (b)	20,192,478.85
Total (a+b)	283,112,524.89



**KHANDELWAL ASSOCIATES,
Assessment Year 2024-25**

SEPARATE ENCLOSURE- I TO THE TAX AUDIT REPORT

Auditor's Note :

1. Our opinion on the applicability of Rule 6 DD on the Assessee and its compliance made by the Assessee is based on the information provided and explanation given by the Assessee about the type of transaction and manner of recording in the books, etc. We have verified the compliance with the provisions of the Rule 6 DD in accordance with the auditing standard generally accepted in India which includes test checks and concept of materiality. Such audit procedures didn't reveal any material non compliance with the provisions of Rule 6 DD so far as required for the purpose of Clause - 21 d (A) of Form 3CD. It is not possible for us to verify whether the payments in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the Assessee.
2. As informed to us that the assessee is in the process of compiling relative information from its suppliers about their coverage under the said Micro, Small & Medium Enterprises Act. Since the relevant information is not readily available, no disclosures have been made in the accounts. However assessee is of the view that the impact of interest, if any, that may be payable in accordance with the provisions of this act is not expected to be material. No provisions for such interest have been made in the accounts.
3. Particulars given in form no. 3CD, the annexure thereto are furnished by the assessee. Our audit is carried out in accordance with the generally accepted auditing standards in India and by applying the Guidance Note on Tax Audit under section 44AB of the Income Tax Act, 1961, the supplementary Guidance Note including the revisions thereto in the Form No. 3CD issued by The Institute of Chartered Accountants of India, on a test basis to obtain reasonable assurance that the particulars as disclosed in Form No. 3CD, the Annexure thereto, together with the notes thereon, are free of material misstatement.
4. These financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit.
5. Our opinion on the applicability of TDS provisions on the Assessee and its compliance made by the Assessee is based on the information provided and explanation given by the Assessee about the type of the transaction, intention and manner of recording in books etc. We have verified the compliance with the provision of the chapter XVII - B regarding the deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the auditing standards generally accepted in India which includes test checks and concept of materiality. Such audit Procedures didn't reveal any material non compliance with the provisions of Chapter XVII - B so far as required for the purpose of clause 34(a) of Form 3CD.

Note: - Considering the diverse nature and the volume of transactions in respect of which tax is deductible at source under Chapter XVII-B of the Income Tax Act, 1961, in the case of Assessee Company, the amount reported under this clause is based on the exceptions, if any, noted, in the course of verification by us on a test check basis and information provided by the Assessee.

For KHANDELWAL ASSOCIATES.


Partner



Enclosure- II to the Form No. 3CD of even date
with reference to Clause 13(f) to the Tax Audit Report
on the Income Computation and Disclosure Standards

ICDS - 1 : Accounting Policies (Please refer clause 13(f)(i) of FORM 3CD)

1. The Financial Statements of the concern have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"). The financial statements have been prepared on an accrual basis except in case of significant uncertainties.
2. The preparation of Financial Statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based upon management's best knowledge of current event and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.
3. The accounting policies adopted in the preparation of financial statements are consistent with those of the previous year.

ICDS-II : Inventory Valuation

(Please refer clause 13(f)(ii) of FORM 3CD)

1. The cost of Inventories comprise all cost of purchase, costs of services, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.
2. Inventories are valued at cost or net realizable value, which is lower. The cost formula used is First In First Out (FIFO)
3. The purchase and inventories are valued inclusive of any tax, duty, cess or fee (by whatever name called) actually paid or incurred by the concern to bring the goods to the place of its location and condition as on the date of valuation.

ICDS-III : Construction Contracts

(Please refer clause 13(f)(iii) of FORM 3CD)

Concern is not in business of Construction Contract hence provisions of this ICDS is not applicable.

ICDS-IV : Revenue Recognition

(Please refer clause 13(f)(iv) of FORM 3CD)

1. The financial statements have been prepared on accrual basis except in case of significant uncertainties, i.e. Revenue / Income are generally accounted for when these are earned. However, where the ultimate collection of the same lacks reasonable certainty, revenue recognition is postponed to the extent of uncertainty. Similarly, Cost / Expenses are generally accounted for when these are incurred.



2. Income from Sale of Goods

1. Revenue from supply contract is recognized when the substantial risk and rewards of ownership is transferred to the buyer and the collectability is reasonably measured. Revenue from product sales are shown as net of all applicable taxes and discounts.
2. During the year under reference, there was no transaction of sale of goods for which revenue is required to be recognized, due to lack of reasonable certainty of its ultimate collection.

ICDS-V : Tangible Fixed Assets

(Please refer clause 13(f)(v) of FORM 3CD)

Please refer clause 18 of the Form 3 CD.

ICDS-VI : Effect of Changes in Foreign Exchange Rates

(Please refer clause 13(f)(vi) of FORM 3CD)

The concern presently not incurred any expenditure in foreign currency, hence this ICDS is not applicable.

ICDS-VII : Government Grants

(Please refer clause 13(f)(vii) of FORM 3CD)

1. The Concern not granted any government grant, hence this ICDS is not applicable.

ICDS-VIII : Securities

(Please refer clause 13(f)(viii) of FORM 3CD)

Concern is not holding any securities hence provisions of this ICDS is not applicable.

ICDS-IX : Borrowing Costs

(Please refer clause 13(f)(ix) of FORM 3CD)

1. Borrowing cost include Interest, commitment charges, ancillary cost, cost of arranging the borrowing and financial charges.
2. Qualifying Assets for capitalisation of general borrowing costs are those that necessarily take more than one year or substantial period of time to get ready to their intended use.
3. Interest and other borrowing costs attributable to qualifying assets, are added to the cost of the qualifying assets, until such time as the assets are substantially ready for their intended use.
4. During the year under reference, no amount has been capitalized as borrowing costs.

ICDS-X : Provisions, Contingent Liabilities, Contingent Assets

(Please refer clause 13(f)(x) of FORM 3CD)

1. Provisions involving a substantial degree of estimation in measurement are recognized where there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the estimate required to settle an obligation at the year end.
2. These provisions have been reviewed every year and adjusted to reflect the best current estimates.




3. Contingent Liabilities are not recognized.
4. Contingent Assets are neither recognized nor disclosed in the Financial Statements.
5. **Specific Disclosure in case of Provisions :-**

Nature of Obligation	Opening Amount of Provision	Provisions made during the year	Utilized during the year	Unused Amount Reversed during the year	Closing Amount of Provision	Expected Re-imbursment
NIL	NIL	NIL	NIL	NIL	NIL	NIL

6. If Contingent Assets are recognized:-

Brief Description of Nature Assets & Related Income	Opening Carrying Amount of Contingent Assets	Additional Assets recognized during the year	Amount recognized against the Assets	Amount of Assets Reversed during the year	Amount of related Income Reversed during the year	Closing Carrying Amount of Contingent Assets
NIL	NIL	NIL	NIL	NIL	NIL	NIL

WE CONFIRM THE ABOVE
For **KHANDELWAL ASSOCIATES,**


(Partner)

