

**M D AGRAWAL AND COMPANY**

Chartered Accountants

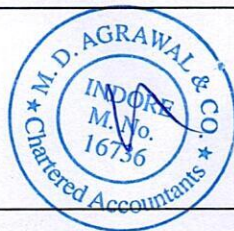
21/2, Block-C, Alok Apartment, Manoramaganj, Indore-452001 Madhya Pradesh

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

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

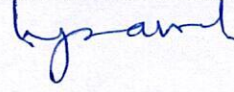
1. We have examined the balance sheet as on 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of P P ENTERPRISES, SHOP NO. G-14, G-17, G-18, GROUND FLOOR CHETAK CHAMBER, 13-14, RNT MARG, INDORE, MADHYA PRADESH-452001. PAN - AALFP4989J.
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 SHOP NO. G-14, GROUND FLOOR CHETAK CHAMBER, 13-14, RNT MARG, INDORE, MADHYA PRADESH-452001 and 1 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
As referred to in Form 3CD and Notes to Accounts.
(b) Subject to above -
(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022 and
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	However the assessee claim that their is no personal expenditure of any nature debited to Profit & Loss account.
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269Ss/269T in cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3)/269SS/269T have been made otherwise than by account payee cheque or account payee bank draft as the necessary evidence are not in possession of the assessee.
3	Others	It is not possible for us to verify whether the amount borrowed on hundi or any amount due thereon (Including interest on the amount borrowed) were repaid otherwise than by cross cheque or bank draft, as the necessary evidence is not in possession with the party.
4	Others	While Calculating Total Expenditure incurred during the year as per Clause 44 of Form 3CD, following expenses are not considered:-



		Salary to Staff, Salary to Partner and Depreciation Expense.
5	Others	The Information given in Form No. 3CD are as per the Books maintained and details and information compiled and furnished by the Assessee. We have broadly reviewed the Basis of Compiling details and Information and we have test Checked wherever considered necessary the Books or Details compiled by the assessee.

**For M D AGRAWAL AND COMPANY
Chartered Accountants**



**Mathura Prasad Agrawal
(Proprietor)**

M. No. : 016736

FRN : 0001177C

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



**Date : 29/09/2022
Place : Indore**

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

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

PART-A

- 1 Name of the Assessee : P P ENTERPRISES
- 2 Address : SHOP NO. G-14, G-17, G-18, GROUND FLOOR
CHETAK CHAMBER, 13-14, RNT MARG, INDORE,
MADHYA PRADESH-452001
- 3 Permanent Account Number : AALFP4989J
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same : Yes

SN	Type	Registration Number
1	Goods and Services Tax (MADHYA PRADESH)	23AALFP4989J1ZL

- 5 Status : Firm
- 6 Previous year from : 01/04/2021 to 31/03/2022
- 7 Assessment year : 2022-23
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD? : No

Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios

Name	Profit Sharing Ratio (%)
SWAPAN KHANDELWAL	50.00
HITENDRA GROVER	50.00

- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. : No

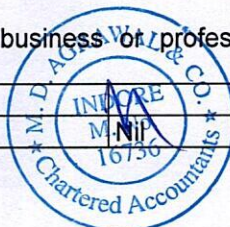
Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.

Sector	Sub sector	Code
WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c(09027)	09027
WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c(09028)	09028

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

Business	Sector	Sub sector	Code
Nil	Nil		Nil



- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list : **No**
of books so prescribed.

Nil

- b List of books of account maintained and the address at which the books of : **AS PER ANNEXURE 'I'**
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.)

- c List of books of account and nature of relevant documents examined.

Computerised Books of Accounts: Cash Book & Bank Book
Computerised Books of Accounts: Sales and Purchase Register
Computerised Books of Accounts: Ledger
Computerised Books of Accounts: Journal

- 12 Whether the profit and loss account includes any profits and gains assessable : **No**
on presumptive basis, if yes, indicate the amount and the relevant section
(44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First
Schedule or any other relevant section.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : **Mercantile system**

- b Whether there has been any change in the method of accounting : **No**
employed vis-à-vis the method employed in the immediately preceding previous
year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : **No**
complying with the provisions of income computation and disclosure
standards notified under section 145(2).

- e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS: : **AS PER ANNEXURE 'II'**

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

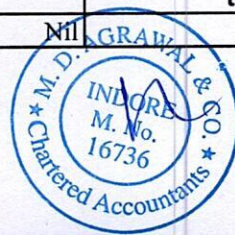
- b In case of deviation from the method of valuation prescribed under section : **No**
145A, and the effect thereof on the profit or loss, please furnish.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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



a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to subsection (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in : AS PER ANNEXURE 'III' respect of each asset or block of assets, as the case may be, in the following Form :-

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

Nil	Nil	Nil	Nil	Nil
-----	-----	-----	-----	-----

- 21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

- b Amounts inadmissible under section 40(a):-

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

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

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

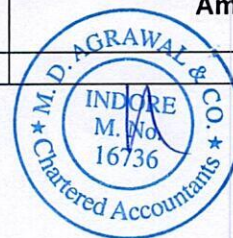
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

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

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

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



(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic) : 0

v. Wealth tax under sub-clause (iia) : 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : 0

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)

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

viii. Payment to PF/other fund etc. under sub-clause (iv) : 0

ix. Tax paid by employer for perquisites under sub-clause (v) : 0

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Remuneration	40(b)	480000	480000	0	No
Interest	40(b)	3298088	3298088	0	No

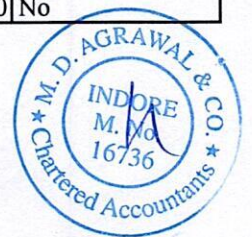
d. Disallowance/deemed income under section 40A(3):

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

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

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

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



amount deemed to be the profits and gains of business or profession under section 40A(3A)

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

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

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

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

h. Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Particulars	Amount
Nil	Nil

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

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

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

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

Section	Description	Amount
NA	NA	NA

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

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

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

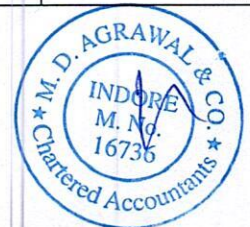
B Was incurred in the previous year and was:-

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

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account : No



- 27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) : **No**
 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.

GENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

- 28 Whether during the previous year the assessee has received any property, : **No**
 being share of a company not being a company in which the public are
 substantially interested, without consideration or for inadequate consideration
 as referred to in section 56(2)(viia), if yes, please furnish the details of the
 same.

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

- 29 Whether during the previous year the assessee received any consideration for : **NA**
 issue of shares which exceeds the fair market value of the shares as referred
 to in section 56(2)(viib), if yes, please furnish the details of the same.

- A Whether any amount is to be included as income chargeable under the : **No**
 head 'income from other sources' as referred to in clause (ix) of sub-section (2)
 of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : **No**
 head 'income from other sources' as referred to in clause (x) of sub-section (2)
 of section 56, If yes, please furnish the following details:

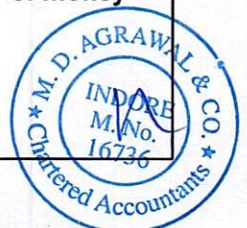
Nature of income	Amount
Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section : **No**
 (1) of section 92CE, has been made during the previous year, If yes,
 please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been	Expected date of repatriation of money



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

B Whether the assessee has incurred expenditure during the previous year : **No**
by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance : **No**
arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

31 a Particulars of each loan or deposit in an amount exceeding the limit : **AS PER ANNEXURE 'VI'**
specified in section 269SS taken or accepted during the previous year :-

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil		Nil	Nil	Nil

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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil		Nil	Nil	Nil

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an

account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil		Nil

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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil		Nil	Nil	Nil

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil		

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

d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

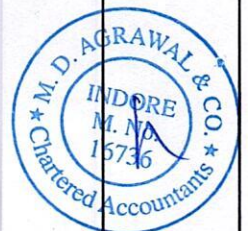
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	Nil

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

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

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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



- b Whether a change in shareholding of the company has taken place in the : **No**
previous year due to which the losses incurred prior to the previous year
cannot be allowed to be carried forward in terms of section 79.
- c Whether the assessee has incurred any speculation loss referred to in : **No**
section 73 during the previous year, If yes, please furnish the details of
the same.
- d Whether the assessee has incurred any loss referred to in section 73A in : **No**
respect of any specified business during the previous year.
- e In case of a company, please state that whether the company is deemed : **No**
to be carrying on a speculation business as referred in explanation to
section 73.

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

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

AS PER ANNEXURE 'VIII'

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

AS PER ANNEXURE 'IX'

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

AS PER ANNEXURE 'X'

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

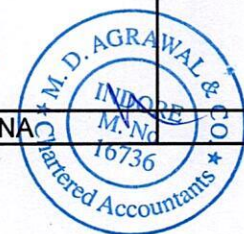
b In the case of manufacturing concern, give quantitative details of the principal items of raw materials,
finished products any by-products

(A) Raw materials

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

(B) Finished products

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



(B) By products

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

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

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ? : NA
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : NA

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

Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	432667340			258736407	
Gross profit/turnover	27075944	432667340	6.26	14843947	258736407	5.74
Net profit/turnover	11011890	432667340	2.55	4253317	258736407	1.64
Stock-in-trade/turnover	10123287	432667340	2.34	26423287	258736407	10.21
Material consumed/Finished goods produced	NA	NA	NA	NA	NA	NA

- 41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

- 42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : No

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

- 43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report



- 44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
401909497	6746822	0	384455293	391202115	10707382
204111	0	0	204111	204111	0

For P P ENTERPRISES
For P.P. Enterprises



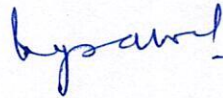
Partner

Swapan Khandelwal
(Partner)

Date : 29/09/2022
Place : Indore



For M D AGRAWAL AND COMPANY
Chartered Accountants



Mathura Prasad Agrawal
Proprietor

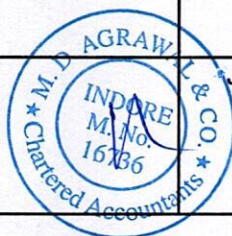
M. No. : 016736
FRN : 0001177C

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

Annexure 'I'

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

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	Computerised Books of Accounts: Cash Book	G-14-17-18,Chetak Chamber		Indore	MADHYA PRADESH	452001
2	Computerised Books of Accounts:Bank Book	G-14-17-18,Chetak Chamber		Indore	MADHYA PRADESH	452001
3	Computerised Books of Accounts:Sales Register	G-14-17-18,Chetak Chamber		Indore	MADHYA PRADESH	452001
4	Computerised Books of Accounts:Purchase Register	G-14-17-18,Chetak Chamber		Indore	MADHYA PRADESH	452001
5	Computerised Books of Accounts:Ledger	G-14-17-18,Chetak Chamber		Indore	MADHYA PRADESH	452001
6	Computerised Books of Accounts:Journal	G-14-17-18,Chetak Chamber		Indore	MADHYA PRADESH	452001
7	Computerised Books of Accounts:Sales & Purchase Register	Flat No. 2,Chandrika Apartment		Jabalpur	MADHYA PRADESH	482002



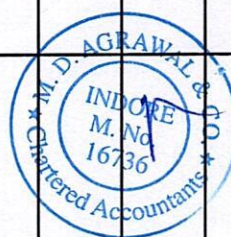
Annexure 'II'

Disclosure as per ICDS.

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

Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value under section 115B AC/115BA D (for assessment Year 2021 - 22 only)	Adjustment made to the written down Value of Intangible asset due to excluding Value of goodwill of A business or profession	Adjusted written down value	Additions				Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year	
							Purchase value	Adjustments on account of							Total value of purchase
								CEN VAT	Change in rate of exchange	Subsidy/Grant					
1	(18s) Intangible Assets @ 25%-Sec 32(1)(ii)	25%	103220			103220						0	25805	77415	
2	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	1828827			1828827	204111	0	0	0	204111	0	299457	1733481	
3	(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	422014			422014						0	42202	379812	
4	(18c)	40%	9382			9382						0	3754	5628	



Plant & Machinery @ 40%- Sec 32(1)(ii)														
Total	2363443	0	0	2363443	204111	0	0	0	204111	0	0	371218	2196336	

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
07/10/2021	07/10/2021	2000	0	0	0	2000
08/07/2021	08/07/2021	6780	0	0	0	6780
19/09/2021	19/09/2021	63345	0	0	0	63345
23/01/2022	23/01/2022	71102	0	0	0	71102
03/07/2021	03/07/2021	24609	0	0	0	24609
09/08/2021	09/08/2021	26953	0	0	0	26953
08/07/2021	08/07/2021	9322	0	0	0	9322
	Total	204111	0	0	0	204111

Annexure 'IV'

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

S N	Name of Related Person	PAN	Aadhaar	Relation:	Nature of Transaction	Payment made (Amount):
1	VANDANA GROVER	AILPG9040R		PARTNERS WIFE	INTEREST	228213
2	SWAPAN KHANDELWAL	ACPPK3507R		PARTNER	INTEREST	972560
3	HIENDRA GROVER	AFMPG8998Q		PARTNER	INTEREST	2325528
4	HITENDRA GROVER	AFMPG8998Q		PARTNER	SALARY	480000
5	ASHA KHANDELWAL	AGAPK9564H		PARTNERS WIFE	RENT	120000
6	SWAPAN KHANDELWAL	ACPPK3507R		PARTNER	RENT	483000
7	ASHIRWAD ENTERPRISES	AFMPG8998Q		PARTNERS PROPRIETORSHIP FIRM	PURCHASE	7663608
8	KHANDELWAL ENTERPRISES	ACBPK8187D		PARTNERS MOTHER IS PROPRIETOR	PURCHASE	16816909
9	KHANDELWAL ASSOCIATES	AAGFK4755Q		PARTNERS PARTNERSHIP FIRM	PURCHASE	15136924
10	TARUN GROVER	ANQPG8019A		PARTNERS BROTHER	RENT	234000
11	GOLD N GOLD DISTRIBUTORS	AAHFG2126L		PARTNERS PARTNERSHIP FIRM	PURCHASE	3245244
12	VANDANA GROVER	AILPG9040R		PARTNERS WIFE	RENT	120000



Annexure 'V'

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

SN	Section	Nature of Liability:	Amount:
1	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Interest paid on 30.05.2022	54602
2	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Rent paid on 30.05.2022	12075
3	Sec 43B(a) -tax , duty,cess,fee etc	TCS On Sale of Goods Paid on 28/04/2022	40800
4	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Professional Sevices paid on 30.05.2022	33500
5	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Commission/Brokerage paid on 30.05.2022	409354
6	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Purchase (194Q) paid on 30.05.2022	53057
7	Sec 43B(a) -tax , duty,cess,fee etc	Professional Tax paid on 29/09/2022	2500

Annexure 'VI'

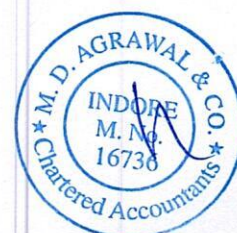
Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor:	Aadhaar of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/ deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
KHANDELWAL ASSOCIATES	30, MANGAL NAGAR, INDORE	AAGFK4755Q		3000000	Yes	14644884	Yes-Electronic clearing system	

Annexure 'VII'

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

S N	Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
1	KHANDELWAL ASSOCIATES	30, MANGAL NAGAR, INDORE	AAGFK4755Q		17644884	17644884	Yes-Electronic clearing system	

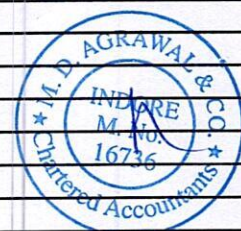


Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

1. TAN / PAN	2. Section	3. Nature of payment	4. Total amount of payment or receipt of the nature specified in column (3)	5. Total amount on which tax was required to be deducted or collected out of (4)	6. Total amount on which tax was deducted or collected at specified rate out of (5)	7. Amount of tax deducted or collected out of (6)	8. Total amount on which tax was deducted or collected at less than specified rate out of (7)	9. Amount of tax deducted or collected on (8)	10. Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
BPLP04631E	194A	Interest other than Interest on securities	546023	546023	546023	54602	0	0	0
BPLP04631E	194H	Commission or brokerage	8187076	8187076	8187076	409354	0	0	0
BPLP04631E	194-I	Rent	483000	483000	483000	48300	0	0	0
BPLP04631E	194J	Fees for professional or technical services	395000	395000	395000	39500	0	0	0
BPLP04631E	194Q	Payment of certain sums for purchase of goods	120415710	120415710	120415710	120418	0	0	0
BPLP04631E	206C	206CR-TCS on Sale of Goods	78791869	78791869	78791869	78793	0	0	0

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

S N	TAN	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details / transactions which are required to be reported.	If not, please furnish list of details / transactions which are not reported
1	BPLP04631E	Form 26Q	31/07/2021	24/07/2021	Yes	
2	BPLP04631E	Form 27EQ	15/07/2021	15/07/2021	Yes	
3	BPLP04631E	Form 26Q	31/10/2021	30/10/2021	Yes	
4	BPLP04631E	Form 27EQ	15/10/2021	20/10/2021	Yes	
5	BPLP04631E	Form 26Q	31/01/2022	28/01/2022	Yes	
6	BPLP04631E	Form 27EQ	15/01/2022	25/01/2022	Yes	
7	BPLP04631E	Form 26Q	31/05/2022	01/06/2022	Yes	
8	BPLP04631E	Form 27EQ	16/05/2022	07/05/2022	Yes	



Annexure 'X'

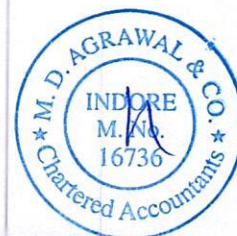
Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	BPLP04631E	360	360	22/07/2021
2	BPLP04631E	610	610	15/07/2021
3	BPLP04631E	2045	360	30/10/2021
4	BPLP04631E	0	180	30/10/2021
5	BPLP04631E	0	1505	30/10/2021
6	BPLP04631E	157	157	20/10/2021
7	BPLP04631E	2172	362	28/01/2022
8	BPLP04631E	0	1493	28/01/2022
9	BPLP04631E	318	477	25/01/2022
10	BPLP04631E	25551	544	30/05/2022
11	BPLP04631E	0	2457	30/05/2022
12	BPLP04631E	0	1568	30/05/2022
13	BPLP04631E	0	2582	30/05/2022
14	BPLP04631E	0	18496	30/05/2022
15	BPLP04631E	1183	1193	28/04/2022

Annexure 'XI'

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

S N	Item name:	Unit:	Opening stock:	Purchases during previous year:	Sales during previous year	Closing stock:	Shortage/excess if any
1	CAPSULES (STRIP)	107-numbers	115816	254516	296955	73377	0
2	FLUIDS	107-numbers	3357	19674	19712	3319	0
3	INJECTION	107-numbers	163109	2316857	2378970	100996	0
4	OINTMENT	107-numbers	1390	10877	12006	261	0
5	POWDER (PKT)	107-numbers	677	3970	4099	485	0
6	SURGICAL	107-numbers	2458	4705	4362	2801	0
7	SYRUP (BOTTLES)	107-numbers	1585	14750	14685	1650	0
8	TABLET (TRIP)	107-numbers	36144	773885	803880	6149	0



P P Enterprises
Balance Sheet As At 31st March, 2022

Liabilities	Amount	Assets	Amount
Capital (As Per Schedule - 1)	5,28,61,851.43	Fixed Assets (As Per Schedule - 6)	79,66,453.92
Loan Funds		Current Assets	
Secured Loans (As Per Schedule - 2)	87,23,456.00	Inventory	
Unsecured Loans (As Per Schedule - 3)	41,31,602.00	Closing Stock	1,01,23,287.00
Current Liabilities (As Per Schedule - 4)	10,33,74,476.86	Sundry Debtors (As Per Schedule - 7)	10,77,83,414.90
Provisions (As Per Schedule - 5)	32,500.00	Cash And Bank (As Per Schedule - 8)	30,74,722.25
		Other Current Assets (As Per Schedule - 9)	65,14,021.22
		Loans And Advances (Assets) (As Per Schedule - 10)	3,36,61,987.00
Total	16,91,23,886.29	Total	16,91,23,886.29

Schedules 1 To 11 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For P P Enterprises

For P.P. Enterprises

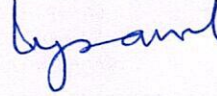


Partner

Swapan Khandelwal
(Partner)



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



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

Place : Indore
Date : 29/09/2022

P P Enterprises
Trading And Profit And Loss Account For The Year Ending On 31st March, 2022

Particulars	Amount	Particulars	Amount
To Opening Stock		By Sales	
Opening Stock	2,64,23,287.00	Sales	43,26,67,340.22
To Purchase		By Inventory	
Purchase	38,11,84,187.30	Closing Stock	1,01,23,287.00
To Direct Expenses			
Commission Paid	81,07,209.00		
To Gross Profit	2,70,75,943.92		
	44,27,90,627.22		44,27,90,627.22
To Indirect Expenses		By Gross Profit	2,70,75,943.92
Audit Fees	30,000.00	By Indirect Incomes	
Bank Charges	1,64,618.20	Interest On Fdr	153.00
Bank Interest Eclgs 20%	4,12,149.00	Paytm Cash Back Received	59.40
Bank Interest Eclgs 10%-	30,138.00	Rent Received G13	1,50,101.64
Bank Interest(Cc A/C)	14,02,480.40	Rent Received Pithampur	1,08,000.00
Carrige Outwards	4,44,129.08		
Commission Paid	79,887.00		
Computer Repair & Maintenance	1,50,505.67		
Consultancy Charges	2,60,000.00		
Courier Expenses	1,28,642.00		
Dieseal Expenses	2,000.00		
Diwali Expenses	1,33,000.00		
Electric Repair & Maintenance	1,38,406.34		
Electricity Expenses	3,59,392.00		
Entry Tax Demand 17-18	104.00		
Gst Audit Fees	60,000.00		
Gst Late Filing Fees	26,950.00		
Insurance Expenses Rd	1,55,491.00		
Interest On Gst	7,564.00		
Interest On Tcs	1,699.00		
Interest On Tds	7,719.00		
Interest On Unsecured Loan	5,46,027.00		
Interest Paid (Kotak Mahindra)	2,91,187.00		
Interest Paid Hdfc Car Loan	7,013.77		
Interest To Partner	32,98,088.00		
Late Filing Fees Tcs	11,900.00		
Legal & Professional Expenses	96,000.00		
Office Expences	22,096.00		
Office Maintainance Expences	72,010.00		
Packing Materials	17,00,497.24		
Petrol Expenses	3,04,129.00		
Pithampur Expenses	1,21,534.00		
Processing Fee	3,74,397.51		
Professional Tax	2,500.00		
Property Tax Shop	13,015.00		
Rent Exp G14 Chetak Chember	2,40,000.00		
Rent Exp.G-17 & G-18	4,83,000.00		
Rent Jabalpur Shop	2,34,000.00		
Repair & Maintenance	14,000.00		
Round Off	19.26		
Salary To Partner	4,80,000.00		
Salary To Staff	28,53,050.00		
Staff Welefare Exp.	82,538.00		
Stamp Duty	79,900.00		
Stationery & Printing Expenses	1,54,383.15		
Telephone & Mobile Expenses	49,272.04		
Tour & Traveling Expenses	2,82,401.14		
Vat Tax Demand 17-18	82,949.17		
Vehical& Car Repairs & Maint.	60,369.34		
	1,59,51,151.31		
To Depreciation	3,71,217.00		
To Net Profit	1,10,11,889.65		
	2,73,34,257.96		2,73,34,257.96
To Profit Transferred To		By Net Profit	1,10,11,889.65
Partner'S Capital Account			
Hitendra Grover (50%)	55,05,944.82		
Swapan Khandelwal (50%)	55,05,944.83		
	1,10,11,889.65		
Total	1,10,11,889.65	Total	1,10,11,889.65



Schedules 1 To 11 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For P P Enterprises

For P.P. Enterprises

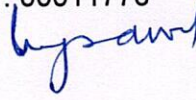


Partner

Swapan Khandelwal
(Partner)

Place : Indore
Date : 29/09/2022

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



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

P P ENTERPRISES

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

Schedule : 1

Capital Account Of Hitendra Grover

Particulars	Amount	Particulars	Amount
To Withdrawal	51,57,125.36	By Opening Balance	1,88,82,457.19
To Tds	297.00	By Net Profit	55,05,944.82
To Income Tax	7,06,593.09	By Addition During The Year	16,05,000.00
To Closing Balance	2,29,34,914.56	By Interest On Capital	23,25,528.00
		By Salary To Partner	4,80,000.00
Total	2,87,98,930.01	Total	2,87,98,930.01

Capital Account Of Swapan Khandelwal

Particulars	Amount	Particulars	Amount
To Tds	297.00	By Opening Balance	1,33,33,682.13
To Income Tax	7,06,593.09	By Net Profit	55,05,944.83
To Closing Balance	2,99,26,936.87	By Addition During The Year	1,03,00,000.00
		By Interest On Capital	9,72,560.00
		By Rent	5,21,640.00
Total	3,06,33,826.96	Total	3,06,33,826.96

Schedule : 2

Secured Loans

Particulars	Amount
Secured Loans	
Eclgs Loan Msme 20% 185955000012	33,91,800.00
Eclgs Loan Msme 20%-185955000018	22,60,000.00
Kotak Mahindra Bank Ltd	30,71,656.00
Total	87,23,456.00

Schedule : 3

Unsecured Loans

Particulars	Amount
Unsecured Loans	
Mayank Garg	14,29,540.00
Saakar Reality	9,75,250.00
Vandana Grover	17,26,812.00
Total	41,31,602.00

Schedule : 4

Current Liabilities

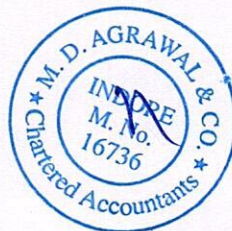
Particulars	Amount
Bank Od A/C	
Bajaj Finance Od Limit	100.00
Icici Bank Ltd-185905000878	4,04,08,816.73
Total	4,04,08,916.73
Current Liabilities	
P P Enterprises Indore H.O.	1,22,05,571.25
Pp Enterprises-Jbl	(1,22,05,571.25)
Rent Deposit Medicrux Healthcare	36,000.00
Total	36,000.00
Debtors (Credit Balance)	
Agrawal Medical Hub New	47,238.00
Devaansh Associates	4,78,855.00
Devyanshi Medicose	15,956.00



Gautam Medical Agency	4,732.00
Gold N Gold Distributors- Sales	42,41,987.00
Indore Infertility Clinic	2,15,097.00
Kamadgiri Enterprises Gwalior	3,308.00
M.P. International	931.00
Mediplus Pharma Dmk	2,31,205.00
Muskan Fertility Center	99.00
New Manish Medical Agency- Sales	300.00
Ojal Pharma	2,500.00
Param Medical	1,024.00
Raj Medical Agencies Gwalior	30,867.00
Rhea Healthcare Pvt Ltd	6,751.20
S R Chemist	826.00
Sarita Medical Store	1,006.00
Shree Sai Chemist New	64,700.00
Shree Shah Medical Stores- Sales	1,000.00
Shree Trisha Medicose	27,067.00
Shri Ganesh Medicose	17,746.00
Shri Ram Pharma	4,538.00
Sundry Debtors Jbpl	61,60,627.85
Supreme Medicose	1,344.00
The Cleaning Art Indore	12,343.00
Universal Pharmacy	566.00
Total	1,15,72,614.05
<u>Duties And Taxes</u>	
Tcs On Sales Of Goods	40,799.98
Tds 194q Payable	53,057.56
Tds On Commission 194h	4,09,354.00
Tds On Interest 21-22	54,602.00
Tds On Professional Services	33,500.00
Tds On Rent 21-22	12,075.00
Total	6,03,388.54
<u>Other Creditors</u>	
Aarav Pharma	1,50,000.00
Abhishekh Khandelwal-Commission	11,44,928.00
Abhishekh Pandey & Company	14,000.00
Anil Lad-Commission	4,32,820.00
Asha Khandelwal (Rent)	30,000.00
Atharv Tiwari	2,16,000.00
Indus Towers Ltd	(6,667.10)
Ishan Khandelwal Commission	9,58,666.00
J P Paper Products	5,12,067.00
Jay Paper & Plastopack Industries	12,96,392.00
Kamayani Rawat-Commission	7,10,084.00
Kiran Narviya- Commission	4,28,762.00
Manoj Industries	(4,243.00)
Pawan Kumar Patodi-Commission	4,85,233.00
Pooja Patidar-Commission	6,48,660.00
Rajkumar Kochle	4,73,433.00
Somnath Enterprise	9,801.00
Taruna Laad-Commission	6,90,460.00
Vandana Grover(Rent)	39,090.00
Welcare Courier & Cargo	2,492.00
Total	82,31,977.90
<u>Sundry Creditors</u>	
Adinath Medicose	1,16,188.00
Akanksha Surgicals- Pur	5,660.00
Alive Biosciences- Pur	15,732.00
Ampoule House Pur	1,611.00
Anabiosis Medisciences Ltd.	36,084.00



Arpit Medical Stores- Pur	6,237.00
Aureate Healthcare Pvt Ltd	41,28,097.00
Axiommax Oncology Pvt. Ltd.- Pur	13,990.00
Bangalore Pharmaceutical & Research Lab Pvt Ltd	1,75,363.00
Bdr Pharmaceuticals International P Ltd	2,87,113.00
Bhargava & Co Pur	1,48,241.00
Biohope Health Care- Pur	49,392.00
Cadila Healthcare Ltd-24	7,10,076.00
Cadila Pharmaceuticals Ltd - Ahmedabad	4,19,100.00
Cadila Pharmaceuticals Ltd- 29	33,750.00
Calren Care Lifesciences Pvt. Ltd.- Pur	53,849.00
Celon Laboratories Pvt Ltd-Indore	3,40,482.00
Deevki Healthcare- Pur	58,740.00
Devyanshi Medicose Pur	18,471.00
Disha Pharma-Pur	4,12,994.00
Dr Reddy'S Laboratories Ltd	9,28,373.90
Emcure Pharmaceuticals Ltd.	23,56,584.48
Enrich Healthcare	44,040.00
Esperer Onco Nutrition Pvt Ltd- Pur	1,21,804.00
Gennova Biopharmaceuticals Ltd	1,78,675.00
I.M.S.	85,568.00
Inception Care- Pur	64,504.00
Indore Healthcare-Pur	21,280.00
Intas Pharmaceuticals Ltd	12,88,775.03
Integrity Formulations Pvt. Ltd.	55,344.00
Integrity Pharmaceutical	22,513.00
J.B. Chemical & Pharmaceutical Ltd- Pur	1,60,245.00
J.B.Chemicals & Pharmaceuticals Ltd- 27	2,84,852.00
Jain Pharmacy- Pur	2,57,600.00
Jeet Enterprises	28,820.00
K R Mehta & Co.	54,880.00
K.B.Shah & Company- Pur	10,004.00
Khandelwal Associates (Selway Life.)	8,24,521.00
Khandelwal Associates-Adley	21,844.00
Khandelwal Associates-Alniche(Bn)	44,800.00
Khandelwal Associates-Bc	6,65,048.00
Khandelwal Associates-Ch	95,459.00
Khandelwal Associates-Onco Bio	6,73,257.00
Khandelwal Enterprises -Ua	3,99,675.00
Khandelwal Enterprises-Sm	2,285.00
Khandelwal Laboratories Pvt Ltd	1,65,608.00
Kothari Brothers Pur	8,43,698.00
Kwality Drug House Pur	78,105.00
Lark Care- Pur	493.00
Life Saver- Pur	7,218.00
M K Brothers	22,848.00
Maa Ashapuri Medicine- Pur	41,745.00
Maa Gayatri Agency	7,463.00
Macware Enterprise Llp- Pur	44,093.00
Mahaveer Medicare- Bhiwandi	2,82,301.00
Man Pharma- Pur	13,776.00
Manav Vaccines -Pur	7,764.00
Medigram Specialities- Pur	57,547.00
Merck Specialities Pvt.Ltd.Mumbai	17,35,929.00
Nidhi Enterprises- Pur	94,750.00
Nova Care-Pur	16,51,912.00
Om Medical & Surgical	18,480.00
Patel Medicose- Pur	4,70,843.00
Prem Distributors Pur	3,791.00
Protection Healthcare-Pur	23,52,387.00

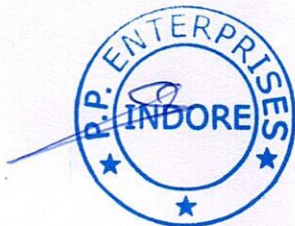


Pv Pharma Healthcare Pvt Ltd- Pur	5,26,149.00
R C Distributors	83,391.00
R Pharma- Pur	27,160.00
R.S. Surgipharm Pvt. Ltd.- Pur	6,069.00
Raghuveer Enterprises- Pur	94,080.00
Rajesh Pharma Pur	27,262.00
Rajpal Medicose Pur	56,728.00
Rajveer Pharma Pur	550.00
Royal Pharma Distributors -Pur	6,62,231.00
Rpg Life Sciences Limited	15,21,079.23
Rudra Enterprises-Pur	1,67,700.00
S K Distributors-Pur	6,88,608.00
Sarabhai Chemicals (India) Pvt Ltd	1,49,909.00
Shilpa Medicare Limited	2,00,390.00
Shree Medical Agencies- Pur	14,762.00
Shubham Agencies- Pur	64,032.00
Slaney Healthcare Pvt. Ltd.- Pur	60,326.00
Speciality Drug House-Pur	3,23,510.00
Sumi Pharma Pur	13,316.00
Sundry Creditors	1,10,02,336.53
Sunil Agencies- Pur	6,04,800.00
Super Drug House- Pur	6,628.00
Suprem Enterprises	15,680.00
Suresh Medical Store- Pur	46,015.00
Total Health Solutions- Sales	1,38,600.00
Triveni Glass House	28,747.00
Uniarm Biotech Pvt. Ltd. - Mumbai	3,97,341.00
United Biotech (P) Ltd	11,382.00
Vaccine Point- Pur	1,000.00
Vaishnavi Healthcare- Pur	10,360.00
Vardhman Medical Agency- Pur	53,760.00
Vijay Distributors- Pur	39,000.00
Wockhardt Ltd	6,935.00
Xena Coronus Healthcare Pvt Ltd	5,250.00
Yash Enterprises- Pur	73,304.00
Zydus Lifesciences Limited- Pur C/O Cadila	17,70,516.47
Total	4,25,21,579.64
Total	10,33,74,476.86

Schedule : 5

Provisions

Particulars	Amount
Provisions	
Audit Fees Payable	30,000.00
Professional Tax Payable	2,500.00
Total	32,500.00



Fixed Assets

Particulars	Rate	Wdv As On 01/04/2021	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2022
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Machinery & Plant								
Refrigeration	15%	0.00	9,322.00	0.00	0.00	9,322.00	1,398.00	7,924.00
Machinery & Plant								
Activa	15%	50,685.00	0.00	0.00	0.00	50,685.00	7,603.00	43,082.00
Activa Jbl	15%	49,300.00	0.00	0.00	0.00	49,300.00	7,395.00	41,905.00
Air Conditioner	15%	58,321.00	51,562.00	0.00	0.00	1,09,883.00	16,482.00	93,401.00
Bajaj Discover Jbpl	15%	7,052.00	0.00	0.00	0.00	7,052.00	1,058.00	5,994.00
Bike Honda Shine	15%	39,207.00	0.00	0.00	0.00	39,207.00	5,881.00	33,326.00
Car	15%	7,86,747.00	0.00	0.00	0.00	7,86,747.00	1,18,012.00	6,68,735.00
Cc Tv Camera	15%	29,866.00	0.00	0.00	0.00	29,866.00	4,480.00	25,386.00
Cold Room Jbpl	15%	55,818.00	0.00	2,000.00	0.00	57,818.00	8,523.00	49,295.00
Cold Room	15%	1,43,763.00	0.00	0.00	0.00	1,43,763.00	21,564.00	1,22,199.00
Storage								
E-Bike(Jbpl)	15%	0.00	63,345.00	0.00	0.00	63,345.00	9,502.00	53,843.00
Hero Cd Deluxe	15%	11,308.00	0.00	0.00	0.00	11,308.00	1,696.00	9,612.00
Invertor	15%	14,040.00	0.00	0.00	0.00	14,040.00	2,106.00	11,934.00
Mobile	15%	28,026.18	0.00	71,102.00	0.00	99,128.18	9,537.00	89,591.18
Motor Cycle	15%	86,608.00	0.00	0.00	0.00	86,608.00	12,991.00	73,617.00
Moulds Pvc	15%	26,672.00	0.00	0.00	0.00	26,672.00	4,001.00	22,671.00
Plant & Machinery	15%	4,35,783.00	0.00	0.00	0.00	4,35,783.00	65,367.00	3,70,416.00
Printer Hp Lj 1020	15%	1,549.00	0.00	0.00	0.00	1,549.00	232.00	1,317.00
Ups And Battery	15%	4,082.00	0.00	0.00	0.00	4,082.00	612.00	3,470.00
Water Dispenser	15%	0.00	6,780.00	0.00	0.00	6,780.00	1,017.00	5,763.00
Furniture & Fixtures								
Epbx Machine	10%	3,487.00	0.00	0.00	0.00	3,487.00	349.00	3,138.00
Furniture	10%	4,17,094.60	0.00	0.00	0.00	4,17,094.60	41,709.00	3,75,385.60
Scanner	10%	1,432.00	0.00	0.00	0.00	1,432.00	143.00	1,289.00
Computer								
Computer	40%	615.00	0.00	0.00	0.00	615.00	246.00	369.00
Computer Jbpl	40%	2,314.00	0.00	0.00	0.00	2,314.00	926.00	1,388.00
Printer Jbpl	40%	6,224.14	0.00	0.00	0.00	6,224.14	2,490.00	3,734.14
Software	40%	229.00	0.00	0.00	0.00	229.00	92.00	137.00
Building								
Building	-	17,90,130.00	0.00	0.00	0.00	17,90,130.00	0.00	17,90,130.00
Land (Mpakvn)	-	10,30,487.00	0.00	0.00	0.00	10,30,487.00	0.00	10,30,487.00
Shop No G 13	-	19,19,750.00	0.00	0.00	0.00	19,19,750.00	0.00	19,19,750.00
Shop No G 16	-	10,29,750.00	0.00	0.00	0.00	10,29,750.00	0.00	10,29,750.00
Intangible Assests								
Software Microsoft	25%	1,03,220.00	0.00	0.00	0.00	1,03,220.00	25,805.00	77,415.00
Total		81,33,559.92	1,31,009.00	73,102.00	0.00	83,37,670.92	3,71,217.00	79,66,453.92

Sundry Debtors

Particulars	Amount
Sundry Debtors	
A.R. Life Care	18,018.00
Aarush Medicose Dhar	17,150.00
Aarya Janarogyam Genric Medical	12,736.00
Aaryash Pharmacy Indore	4,315.00
Abhash Pharma Indore	79,936.00
Abhishek Medical Agency- Sales	18.00
Adarsh Medicose	66,248.00
Add. Director Cghs (Indore)	1,02,866.00
Addl Director Cghs Bhopal	14,79,669.00
Aditya Medical Stores Dewas	8,075.00
Aishwary Medical Indore	2,491.00
Akash Medical- Sales	34,288.00



Akna Medical Pvt. Ltd.	2,99,339.00
Amrish Oncology Services Pvt. Ltd.- Sales	23,66,069.00
Amrit Medicose Ujjain	14.00
Anil Medical Stores-Urd	3,024.00
Ankur Medical Stores- Sales	3,940.00
Ansh Pharma- Sales	1,60,866.00
Arpan Medical Store- Sales	17,802.00
Arpit Medical Stores- Rd	84,885.00
Aryan Chemist	4,750.00
Ashirwad Enterprises Sale	1,62,18,646.63
Ashirwad Pharma Gwalior	12,182.00
Ashok Khandauli Pharma- Sales	2,30,088.00
Atharva Medicose	1,97,826.00
Atishay Pharma Pvt. Ltd.- Sales	13,88,214.00
Avaunt Cancer Support Foundation	1,16,99,553.00
Awani Enterprises Indore	8,200.00
Ayah Pharma- Sales	1,05,643.00
Baser Gynaecology & Ivf Center	86,480.00
Beta Drugs Limited	1,12,112.00
Bhandari Hospital & Research Center	3,53,796.00
Bhargava & Co Sales	1,48,997.00
Bimch-Indore	6,02,901.96
Biohope Health Care Bpl Urd	12,620.00
Bombay Hospital	12,533.00
Cancer Hospital Medical Stores-New	2,20,77,913.00
Care Pharmacy- Sales	97,554.00
Cash Chemist	3,100.00
Central India Pharmacy	45,050.00
Charak Pharmacy	34,200.00
Chirag Singhvi	1,32,227.00
Choudhary Hospital Dhar	9,999.00
Choudhary Nursing Home	3,500.00
Chundawat Pharma- Sales	60,933.00
Cms West Central Railway Hospital	2,164.00
D.C.P. Indore	16,124.00
Dashmesh Pharmaceuticals	27,02,097.90
Devi Medicose Sanawad	19,000.00
Digimed Enterprises	30,640.00
Disha Traders	18,315.00
Dr Amita Dixit Indore	4,280.00
Dr Ishita Ganguly	46,900.00
Dr Jai Shree Shridhar Sales	5,94,992.60
Dr Kavita Bapat	46,000.00
Dr Manju Patidar	8,755.00
Dr Ruchi Shekhwat	300.00
Dr Shushmita Mukhargee	22,690.00
Dr Shweta Kau Indore	13,305.00
Dr Sonal Shroff	5,142.00
Dr Susheel Gour	1,62,615.00
Dr. Anshul Agarwal	1,17,804.00
Dr. Hema Jaju Indore	1,200.00
Dr. Kirtika Tarwala	7,560.00
Dr. Kuldeep Singh Udawat	24,740.00
Dr. Madhu Chhabra	6,300.00
Dr. Mayank Pancholi	9,574.00
Dr. Mona Kothari	950.00
Dr. Neha Premy Agrawal- Gwalior	76,500.00
Dr. Nikita Rawal Fertility Cent	23,500.00
Dr. Nimesh Dahima	400.00
Dr. Pankaj Bajaj	9,322.00



Dr. Poonam Nivalkar Indore	31,504.00
Dr. Poonam Raikwar	4,200.00
Dr. Praveen Yadav	12,736.00
Dr. Purna Gehlot	900.00
Dr. Priti Gurjar	24,000.00
Dr. Raj K. Kanwal	1,28,000.00
Dr. Raj Singhal	13,830.00
Dr. Reduka Gupta	96.00
Dr. S.H. Zaidi	530.00
Dr. Sapna Bundival	6,300.00
Dr. Seema Gupta	7,999.00
Dr. Sonal Rathore	17,071.00
Dr. Sonam Bakshi	2,649.00
Dr. Sudhir Katariya	6,193.00
Dr. Swarna Dubey	13,366.00
Dr. Tabbsume Chandorwala	2,100.00
Dr. Vijay Bairagi	34,538.00
Dr. Vikas Asati	14,463.00
Dr. Viniti Gupta	16,100.00
Dr.Kamlesh Kumawat	2,93,978.00
Dr.Malika Doshi-Indore	1,10,323.00
Dr.Moon Jain	34,300.00
Dr.Pramila Gupta	77,480.00
Eminent Pharmacy Of Pratyush Ind Pvt Ltd	1,650.00
Energy Pharmacy	8,736.00
Fairdeal Pharma	3,11,972.00
G & G Pharmacy	1,51,804.00
Gada'S Ivf & Hd Care	11,200.00
Gajanan Medicose	618.00
Gatik Pharmacy	56,013.00
Global Health Pvt Ltd	21,191.00
Global Pharmacy Indore	6,532.00
Gupta Medical Stores Chemist And Drugist	1,615.00
Gwalior Medicose	30,163.00
Harpray Associates- Sales	62,061.00
Ifham Medical Stores Ind	5,178.00
Imo Central Store	20,160.00
Imo Esi Center Jbp	70,296.00
Inception Care Nagpur	55,194.00
Index Pharmacy Dewas	2,87,394.00
Indira Ivf Hospital Pvt Ltd	42,917.00
Indore Healthcare-Sales	4,86,953.00
Indore Laparoscopy Center	64,250.00
J. D. Pharma- Sales	21,418.00
Janarogyam Medical Store	12,858.00
Jawahar Medical Store	1,16,471.00
Jeet Enterprises- Sales	20,342.00
Joseph Medicose Bagli- Sales-Rd	7,235.00
K.C.C. Pharmacy	37,650.00
Kamkhya Enterprises Indore	92,800.00
Kapish Pharma- Sales	3,461.00
Kasturba Medicose-Gw	20,481.00
Kilkari Ivf Center	61,692.00
Kothari Brothers Sales	4,31,524.00
Kratika Pharmacy- Sales	7,850.00
Kwality Drug House Sales	43.00
Lark Care- Sales	493.00
Life Care Hospitalindore	19,090.00
Life Care Medicos Indore	19,501.00
Life Saver-Sales	65,778.00



M.K.Brothers- Sales	22,848.00
Maa Ashapuri Medicine-Sales	90,268.00
Maa Gada Life Art Center	11,000.00
Mahakal Chemist Mandsaur	192.00
Mahesh Pinkesh & Company	100.00
Mahi Medicose	3,990.00
Malviya Medical Stores Dhamnod	9,330.00
Man Pharma- Sales	13,776.00
Manohar Medical Store- Rd	4,914.00
Mayuri Medical Indore	2,050.00
Medhansh Medical Stores	6,450.00
Medicrux Healthcare Pvt Ltd-Rent	14,760.00
Medihub Pharmacy Ind	10,251.00
Meera Medical Stores	6,400.00
Mfc Pharmacy Indore	2,850.00
Mh Mhow	19,515.00
Navkar Medical & General Store	3,500.00
Navkar Pharmacy Indore	845.00
Navodaya Medical Store- Sales	4,89,337.00
New Jain Medicose Store	5,040.00
New Laxmi Medical- Sales	8,000.00
New Meera Chemist- Sales	595.00
New Pooja Medical Stores	10,816.00
Niramay Medical Indore	1,910.00
Nova Care New Sales	16,59,838.08
Nova Pharmacy	27,274.00
Nova Pluse Ivf Clinic Pvt. Ltd.	4,77,815.57
Novo Texcom Pvt Ltd	1,91,851.00
Om Medical Stores Sagar	3,71,496.00
Omkar Pharmacy	2,995.00
Osque Pharma Pvt Ltd	7,860.00
P.V. Pharma- Sales	5,26,149.00
Param Medical Sales	9,838.00
Patel Medicose- Sales	6,35,764.00
Patidar Medical Agency Mhow	1,907.00
Patidar Medical Store	5,676.00
Pharmcy 365 Unit Of Greater Kailash Hospital	1,070.00
Pooja Medical	5,000.00
Pramila Pharmacy	55,210.00
Prem Medical Agency	12,610.00
Protection Healthcare	18,99,582.00
Puls Pharmacy	47,340.00
Pushp Shree Medicose	3,074.00
Pushpashree Hospital	9,495.00
Quantrix Healthcare Pvt Ltd	5,200.00
R K Medical	840.00
R.K. Pharma- Sales	5,77,629.00
Rajpal Medicose Sales	51,369.00
Rajveer Pharma	550.00
Rishabh Medical Store Indore	603.00
Rishit Enterprises Pvt Ltd	711.00
Rjn Pharmacy- Sales	20,160.00
Royal Pharma Distributors- Sales	1,99,981.00
Rudra Enterprises, Bhopal	1,08,893.00
Ruhi Chemist Indore	47,491.00
S.S. Healthcare- Sales	1,55,998.00
Sai Medical	29,950.00
Saims Pharmacy	9,90,912.00
Samarpan Medical Store Mhow	1,610.00
Sampat Pharmacy	165.00



Sanjay Medical-Dewas	34,388.00
Sant Ravidas Medical Store	1,80,791.90
Satya Medical Hall	73,819.00
Shakuntala Hospital & Rec.Center	36,260.00
Shalby Ltd C/O Shallbe Hospital	3,65,179.00
Shanti Chemist- New	4,50,419.00
Shilpa Medical Agency	2,24,163.00
Shivansh Medicals	5,568.00
Shree Krishna Pharmacy	10,409.00
Shree Minesh Chemist	3,400.00
Shree Raj Medical Store- Sales	6,532.00
Shree Ram Medical Agency-Indore	1,02,076.75
Shree Ram Medical Indore	4,991.00
Shree Sai Medicose Sukhliya- Urd-Old	1,000.00
Shree Satya Medical	9,135.00
Shri Bala Ji Enterprises Bhopal	47,390.00
Shri Dutt Medicose	16,371.00
Shri Ganesh Medical Store Rau	78,647.00
Shri Ganesh Medicose- Sales	457.00
Shri Govardhan Medical	24,178.00
Shri Harshan Pharmaceuticals-S	53,22,568.00
Shri Ji Nursing Home	36,486.00
Shri Krishna Pharmacy Ind	3,42,400.00
Shri Medical Indore	168.00
Shri Niwas Medicose	13,809.00
Shri Raj Medical Agency	551.00
Shri Ram Medical And Surgical Store	12,576.00
Shri Tulsi Medical Store	33,356.00
Shukla Hospital	37,786.00
Siddharth Medicose- Dmk	2,33,755.00
Sneha Pharma- Sales	8,981.00
Sparsh Pharmacy Indore	33,114.00
Speciality Drug House-Sales	4,19,601.00
Srj Wallness	2,15,480.00
Star Medical Agencies	11,413.00
Sukhkarta Medicose-Indore	1,810.00
Sukhmani Medical Stores	13,169.00
Sundry Debtors Jbpl	2,05,00,334.51
Suresh Medical Store	47,029.00
Suyash Medicose Indore	4,260.00
Swastik Medical & Surgicals	9,000.00
Systematix Shares And Stocks (I) Ltd	1,36,000.00
Taran Medical Pvt. Ltd.- Sales	1,12,207.00
Tiwari Medical & Surgical Stores Rd	24,008.00
Top Win India	5,006.00
Trust Medical Stores-Sales	5,40,367.00
Ujjain Charitable Trust	74,200.00
Ujjain Infertility Center	8,750.00
Uniherbs (U&A) Pharmacy- Sales	1.00
Unique Drug Hospital Rd	1,19,773.00
Universal Surgicals	3,785.00
Uzma Medicose	3,693.00
Vaishnavi Healthcare Pharmaceuticals	53,395.00
Vardaan Fertility Center Indore	56,000.00
Vedgyan Pharmaceuticals Pvt. Ltd.	17,85,649.00
Vinayak Medicose	6,785.00
Viomdan Enterprises Pvt. Ltd.	4,43,943.00
Vishal Health Specialities- Sales	34,272.00
Vishal Pharmacy Barwani	3,626.00
Vision Marketing Sales	2,665.00



Vivan Life Sciences	7,718.00
Vraj Life Science- Sales	3,25,000.00
Vyas Hospital & Research Center	4,928.00
Yaami Pharmacy- Sales	2,73,730.00
Yash Medicose- Sales	23,271.00
Total	10,77,83,414.90

Schedule : 8

Cash And Bank

Particulars	Amount
Cash And Bank	
Cash In Hand	14,87,332.11
Hdfc Bank Jbpl	46,413.15
Icici Bank Jbpl	14,52,085.44
Icici Bank Ltd-185905000877	79,276.20
Paytm A/C	9,615.35
Total	30,74,722.25

Schedule : 9

Other Current Assets

Particulars	Amount
Creditors (Debit Balance)	
Abbott Healthcare Pvt Ltd- Pur	2,690.00
Cadila Healthcare Ltd C/O Zydus	4,051.00
Cipla Ltd.	3,01,685.59
Gold N Gold Distributors- Pur (Jw)	9,25,350.00
Hetero Healthcare Ltd	11,169.00
Integra Life Sciences Pvt Ltd	6,892.00
J.B. Chemicals & Pharmaceuticals Ltd.- Pur 24	143.00
Khandelwal Enterprises-Adley	17,198.00
Khandelwal Enterprises-Ag	845.00
Khandelwal Enterprises-Urihk	12,566.00
Mylan Pharmaceuticals Pvt. Ltd.-24	1,603.00
Sundry Creditors Jbpl	45,34,359.12
Venus Remedies Ltd.- Pur	630.00
Zuventus Healthcare Ltd.	1,28,087.00
Total	59,47,268.71
Other Current Assets	
Gst Receivable	3,85,104.74
Tcs Receivable	1,01,361.57
Tds 194q Receivable	72,881.00
Tds/Tcs Unmatch	7,405.20
Total	5,66,752.51
Total	65,14,021.22

Schedule : 10

Loans And Advances (Assets)

Particulars	Amount
Loans And Advances (Assets)	
Accrued Interest	7,000.00
Advance Tax Fy 21-22 Ay 22-23	11,50,000.00
Dashmesh Pharma -Loan	3,00,000.00
Dmk Pharma	1,28,20,000.00
Fdr For Military Hospital Jabalpur	1,95,811.00
Fdr For Satya Sai Cancer Society	1,00,000.00
Fdr For Tendor(M.Y.Hospital)	1,00,000.00
Fdr For Vfj	1,80,000.00
Fdr Icici Bank A/C No.185913006404	3,85,000.00
Fdr Icici Bank For Od	25,000.00



Fdr J D H S S M C Jbp	2,00,000.00
Fdr Pca (Fys) Kolkata	3,10,000.00
Fdr Pca (Fys) Kolkata (Icici)	2,55,476.00
Fdr Vehical Factory Jbp	50,000.00
Fdr With Sales Tax Department	10,000.00
Gem Deposit	25,000.00
Gold N Gold Distributors-Advance	80,00,000.00
Jt.Dhs.& Suprientendent Medical Collage (S.D)	10,000.00
Kanai Biswas Advocate	5,50,000.00
Khandelwal Enterprises (Loan)	75,80,000.00
Kirti Mudgal	3,69,000.00
Kunal Dubal	2,16,000.00
M.Y.Hospital Tender	1,00,000.00
Mpeb Security Deposit-Pithampur	1,23,700.00
Rent Deposit -Jabalpur	50,000.00
Security Deposit-Suburban Diagnostics	50,000.00
Shobhana Khandelwal	5,00,000.00
Total	3,36,61,987.00



Schedule No.11

Accounting Polices & Notes on Accounts

Significant Accounting Polices

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

1. Accounting Convention

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

2. Revenue Recognition

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

3. Inventories

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

4. Tangible Assets

Fixed assets are stated at actual Cost less depreciation on WDV method as per Income Tax Ac,1961. Cost includes inward freight, duties, taxes and all incidental expenses incurred to bring the assets ready for their intended use. No depreciation has been taken on the value of plot.

5. Intangible Assets Nil

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

7. Cash Flow Statement - Nil

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

9. Event Occurring after the Balance sheet Date - Nil

10. Construction Contract - Nil

11. Foreign Currency Transcation - NIL

12. Retirement benefit - NA

13. Segment Reporting - NA

14. Leases - Nil

15. Discontinuing Operations - NA

16. Contingent liabilities - Nil



Notes on Accounts

1. Balance under main heads "Current Liabilities", "Sundry Debtors" and Loans & Advances" subject to confirmation to respective parties.
2. Interest on capital have been Calculated on Average Capital of the Partner's.
3. Sales and Purchase are excluding GST.
4. Test Checking method has applied on Suitable item & accounts.
5. Vouchers for petty expenses are not maintained. However, it has been explained to us that these expenses have been incurred in order to meet the legitimate needs of the business and the line of trade in which the assessee deals in.
6. GST balance considered as per books of accounts, subject to reconciliation.

For P P Enterprises

For P.P. Enterprises



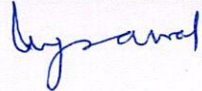
Partner

Swapan Khandelwal
Partner

Place : INDORE
Date : 29/09/2022



For M.D. Agrawal and Co.
Chartered Accountants



Mathura Prasad Agrawal
Proprietor

M.No.: 016736
FRN: 001177C

21/2, Alok Apartment, Block-C
Manoramaganj, Indore