

**M D AGRAWAL AND COMPANY**

Chartered Accountants

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

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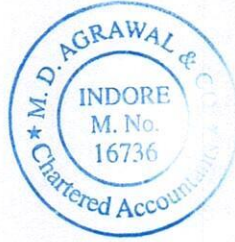
UDIN : 23016736BGQHNA8646**Form No 3CB****[See rule 6G(1)(b)]****Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. We have examined the balance sheet as on 31/03/2023, and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, attached herewith of 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, 2023 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

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



5	Others	The Information given in Form No. 3CD are as per the Books maintained and details and information compiled and furnished by the Assessee. We have broadly reviewed the Basis of Compiling details and Information and we have test Checked wherever considered necessary the Books or Details compiled by the assessee.
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For M D AGRAWAL AND COMPANY
Chartered Accountants

Mathura Prasad Agrawal

Mathura Prasad Agrawal
(Proprietor)

M. No. : 016736
FRN : 0001177C

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

Date : 25/09/2023
Place : Indore

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

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

PART-A

1	Name of the Assessee	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	01/04/2022 to 31/03/2023		
7	Assessment year	2023-24		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
	SN	Type		
	1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits		
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD?			No
	Section under which option exercised			

PART-B

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios				
		Name		Profit Sharing Ratio (%)		
		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
		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		

furnish.		
	Particulars	Increase in profit
	Nil	Nil
		Decrease in profit
		Nil

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

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

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

a	The items falling within the scope of section 28.		
	Description	Amount	
	Nil	Nil	
b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.		
	Description	Amount	
	Nil	Nil	
c	Escalation claims accepted during the previous year.		
	Description	Amount	
	Nil	Nil	
d	Any other item of income.		
	Description	Amount	
	Nil	Nil	
e	Capital receipt, if any.		
	Description	Amount	
	Nil	Nil	

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

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

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

AS PER ANNEXURE 'III'

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

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils
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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):-						
	INDAS 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
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(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

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	Amount admissible	Amount inadmissible	Remarks
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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) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts. **No**

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

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

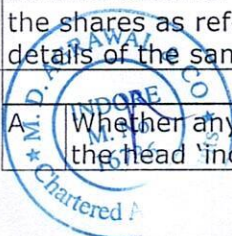
Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

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

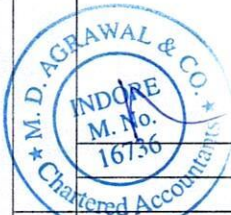
Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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 **No**



	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 head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:						No		
	Nature of income						Amount		
	Nil						Nil		
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)						No		
	Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
A	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details						No		
	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money			
	Nil	Nil	Nil	Nil	Nil	Nil			
B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details						No		
	Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B			
				A.Y.	Amount	A.Y.	Amount		
	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
C	Whether the assessee has entered into an impermissible avoidance						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 specified in section 269SS taken or accepted during the previous year :- **AS PER ANNEXURE 'VI'**

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 in an amount exceeding the limit specified in section 269T made during the previous year:— **AS PER ANNEXURE 'VII'**

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:—

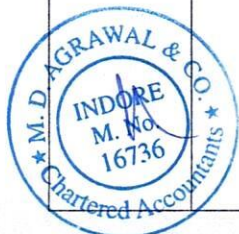
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	Nil

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:—

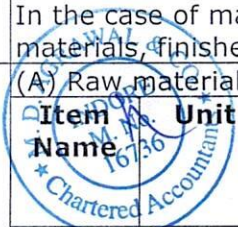
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	Nil

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

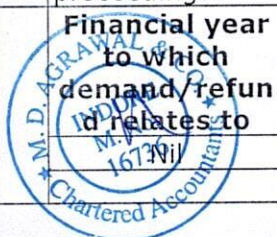
SN	A. Y.	Nature of loss / Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC /	Amount as assessed	Order U/S & Date	Remarks



						115BAD (To be filled in for assessment year 2021-22 only)					
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						No				
c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.						No				
d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.						No				
e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.						No				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						No				
	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.									
	Nil	Nil									
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:						Yes			
								AS PER ANNEXURE 'VIII'			
	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details:						Yes			
								AS PER ANNEXURE 'IX'			
	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:						Yes			
								AS PER ANNEXURE 'X'			
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded						AS PER ANNEXURE 'XI'			
	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	Consumption during previous	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any



			previou s year	s year					
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
(B) Finished products									
Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufact ured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any		
NA	NA	NA	NA	NA	NA	NA	NA		
(C) By products									
Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufact ured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any		
NA	NA	NA	NA	NA	NA	NA	NA		
36	A	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-				No			
		Amount received				Date of receipt			
		Nil				Nil			
37		Whether any cost audit was carried out. ?"				NA			
38		Whether any audit was conducted under the Central Excise Act, 1944. ?				NA			
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?				NA			
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
		Particulars	Previous year			Preceding previous year			
		Total turnover of the assessee	427672040			432667340			
		Gross profit/turnover	34417049	427672040	8.05	27075944	432667340	6.26	
		Net profit/turnover	11783012	427672040	2.76	11011890	432667340	2.55	
		Stock-in-trade/turnover	16488528	427672040	3.86	10123287	432667340	2.34	
		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		
		167391	Nil	Nil	Nil	Nil	Nil		



42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish					No
	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/trans actions which are not reported
	Nil	Nil	Nil	Nil	Nil	Nil
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286:					No
	if yes, please furnish the following details:					
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil	Nil	Nil	Nil		
	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)					
	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	421970037	5943256	0	397238768	403182024	18788013
	2889562	0	0	2889562	2889562	0

For P P ENTERPRISES
For P.P. Enterprises

Swapan Khandelwal
(Partner)

Date : 25/09/2023

Place : Indore

For M D AGRAWAL AND COMPANY
Chartered Accountants



Mathura Prasad Agrawal
Proprietor

M. No. : 016736

FRN : 0001177C

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

Annexure 'I'

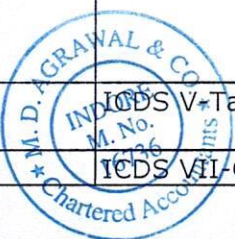
List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses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

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	Computerised Books of Accounts: Cash Book	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	Not applicable as no Government Assistance received in any

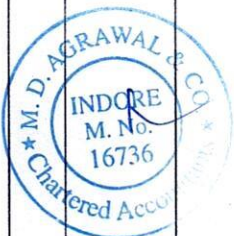


	Grants	form during the year.
7	ICDS IX Borrowing Costs	Not applicable as no asset of the assessee comes in the ambit of definition of Qualifying Asset given in ICDS IX
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions are made for Expenses outstanding at the end of the previous year. No provision is made for Contingent assets or Contingent Liability.

Annexure 'III'

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

Method of depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value under section 115BAC/115BAD (for assessment Year 2021-22 only)	Adjustment made to the written down Value of Intangible asset due to excluding Value of goodwill of A business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year	
							Purchase value	Adjustments on account of						Total value of purchase
								CEN VAT	Change in rate of exchange					
WDV	(18s) Intangible	25%	77415			77415					0	19354	58061	



	Assets @ 25%-Sec 32(1)(i)													
W DV	(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	1733 481			1733 481	2733 860	0	0	0	2733 860	0	47833 3	39890 08
W DV	(18r) Furnitures & Fittings @ 10%-Sec 32(1)(i)	10%	3798 12			3798 12	5229 5	0	0	0	5229 5	0	40596	39151 1
W DV	(18c) Plant & Machinery @ 40%-Sec 32(1)(i)	40%	5628			5628	1034 07	0	0	0	1034 07	0	34713	74322
	Total		219 633 6	0	0	219 633 6	288 956 2	0	0	0	288 956 2	0	57299 6	45129 02

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
30/11/2022	30/11/2022	2282693	0	0	0	2282693
18/10/2022	18/10/2022	104068	0	0	0	104068
16/07/2022	16/07/2022	28814	0	0	0	28814
25/07/2022	25/07/2022	85000	0	0	0	85000
18/02/2023	18/02/2023	48672	0	0	0	48672
20/05/2022	20/05/2022	63136	0	0	0	63136
05/11/2022	05/11/2022	121477	0	0	0	121477
	Total	2733860	0	0	0	2733860

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
07/01/2023	07/01/2023	47718	0	0	0	47718
13/02/2023	13/02/2023	4577	0	0	0	4577
	Total	52295	0	0	0	52295

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
19/05/2022	19/05/2022	58898	0	0	0	58898
18/02/2023	18/02/2023	44509	0	0	0	44509
	Total	103407	0	0	0	103407



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	46682
2	SWAPAN KHANDELWAL	ACPPK3507R		PARTNER	INTEREST	2986508
3	HIENDRA GROVER	AFMPG8998Q		PARTNER	INTEREST	2110740
4	HITENDRA GROVER	AFMPG8998Q		PARTNER	SALARY	480000
5	ASHA KHANDELWAL	AGAPK9564H		PARTNERS WIFE	RENT	168000
6	SWAPAN KHANDELWAL	ACPPK3507R		PARTNER	RENT	531300
7	ASHIRWAD ENTERPRISES	AFMPG8998Q		PARTNERS PROPRIETORSHIP FIRM	PURCHASE	3738930
8	KHANDELWAL ENTERPRISES	ACBPK8187D		PARTNERS MOTHER IS PROPRIETOR	PURCHASE	10298903
9	KHANDELWAL ASSOCIATES	AAGFK4755Q		PARTNERS PARTNERSHIP FIRM	PURCHASE	11893676
10	VANDANA GROVER	AILPG9040R		PARTNERS WIFE	RENT	168000

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	Professional Tax paid on 21/09/2023	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	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or



							system through a bank account	accepted by an account payee cheque or an account payee bank draft
KHANDELWAL ASSOCIATES	30, MANGAL NAGAR, INDORE	AAGFK4755Q		18700000	Yes	10700000	Yes-Electronic clearing system	
DMK PHARMA	30, MANGAL NAGAR, INDORE	AAJFD4528Q		80000	No	80000	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.

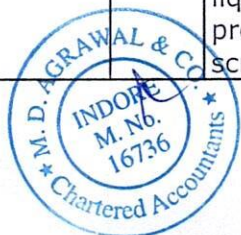
S No	Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment 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		18700000	10700000	Yes-Electronic clearing system	
2	MAYANK GARG	23, JAWAHAR MARG INDORE	AMGPG2995L		1429540	1429540	Yes-Electronic clearing system	
3	VANDANA GROVER	31, SNEH NAGAR, INDORE	AILPG9040R		1726812	1726812	Yes-Electronic clearing system	



Annexure 'VIII'

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:

SN	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)
1	BPLP0463 1E	194A	Interest other than Interest on securities	46682	46682	46682	4668	0	0	0
2	BPLP0463 1E	194C	Payments to contractors	1150100	1150100	1150100	23002	0	0	0
3	BPLP0463 1E	194H	Commission or brokerage	7614152	7614152	7614152	380709	0	0	0
4	BPLP0463 1E	194-I	Rent	867300	531300	531300	53132	0	0	0
5	BPLP0463 1E	194J	Fees for professional or technical services	453638	375554	375554	37555	0	0	0
6	BPLP0463 1E	194Q	Payment of certain sums for purchase of goods	1542508 00	15425080 0	15425080 0	154252	0	0	0
7	BPLP0463 1E	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	3446940 0	34469400	34469400	34469	0	0	0



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

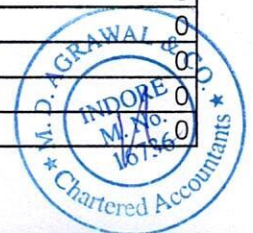
S N	TAN	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details / transactions which are required to be reported.	If not, please furnish list of details / transactions which are not reported
1	BPLP04631E	Form 26Q	01/08/2022	28/07/2022	Yes	
2	BPLP04631E	Form 26Q	30/11/2022	24/11/2022	Yes	
3	BPLP04631E	Form 27EQ	15/10/2022	18/10/2022	Yes	
4	BPLP04631E	Form 26Q	31/01/2023	30/01/2023	Yes	
5	BPLP04631E	Form 26Q	31/05/2023	30/05/2023	Yes	
6	BPLP04631E	Form 27EQ	15/05/2023	22/05/2023	Yes	

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

SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	BPLP04631E	399	399	07/07/2022
2	BPLP04631E	758	758	27/07/2022
3	BPLP04631E	161	161	27/07/2022
4	BPLP04631E	399	399	19/11/2022
5	BPLP04631E	108	108	19/11/2022
6	BPLP04631E	1458	1458	19/11/2022
7	BPLP04631E	280	280	30/01/2023
8	BPLP04631E	2136	2136	30/01/2023
9	BPLP04631E	2478	2478	30/01/2023
10	BPLP04631E	240	240	30/01/2023
11	BPLP04631E	399	399	30/01/2023
12	BPLP04631E	1035	1035	30/05/2023
13	BPLP04631E	15707	15707	30/05/2023
14	BPLP04631E	1510	1510	30/05/2023
15	BPLP04631E	4042	4042	30/05/2023
16	BPLP04631E	598	598	30/05/2023
17	BPLP04631E	840	840	15/10/2023
18	BPLP04631E	606	606	22/05/2023

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

S N	Item name:	Unit:	Opening stock:	Purchases during previous year:	Sales during previous year	Closing stock:	Shortage/excess, if any
1	CAPSULES (STRIP)	107-numbers	73377	154516	197045	30848	0
2	FLUIDS	107-numbers	3319	18300	15850	5769	0
3	INJECTION	107-numbers	100996	1016750	778900	338846	0
4	OINTMENT	107-numbers	261	11500	10905	856	0
5	POWDER (PKT)	107-numbers	485	4100	3825	760	0
6	SURGICAL	107-numbers	2801	4325	4150	2976	0
7	SYRUP (BOTTLES)	107-numbers	1650	15125	13255	3520	0
8	TABLET (TRIP)	107-numbers	6149	4475650	250100	4231699	0



P P Enterprises
Balance Sheet As At 31st March, 2023

Liabilities	Amount	Assets	Amount
Capital (As Per Schedule - 1)	4,95,99,951.96	Fixed Assets (As Per Schedule - 6)	1,02,83,019.00
Loan Funds		Current Assets	
Secured Loans (As Per Schedule - 2)	87,91,818.90	Inventory	
Unsecured Loans (As Per Schedule - 3)	10,55,250.00	Closing Stock	1,64,88,528.00
Current Liabilities (As Per Schedule - 4)	15,93,92,554.50	Sundry Debtors (As Per Schedule - 7)	16,44,10,562.99
Provisions (As Per Schedule - 5)	3,58,580.00	Cash And Bank (As Per Schedule - 8)	61,10,577.58
		Other Current Assets (As Per Schedule - 9)	90,98,480.79
		Loans And Advances (Assets) (As Per Schedule - 10)	1,28,06,987.00
Total	21,91,98,155.36	Total	21,91,98,155.36

Schedules 1 To 11 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For P P Enterprises

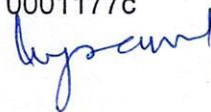
For P.P. Enterprises


Partner

Swapan Khandelwal
(Partner)

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





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

Place : Indore
Date : 25/09/2023

P P Enterprises
Trading And Profit And Loss Account For The Year Ending On 31st March, 2023

Particulars	Amount	Particulars	Amount
To Opening Stock Opening Stock	1,01,23,287.00	By Sales Sales	42,76,72,040.44
To Purchase Purchase	39,23,80,769.01	By Inventory Closing Stock	1,64,88,528.00
To Direct Expenses Commission Paid	72,39,463.00		
To Gross Profit	3,44,17,049.43		
	44,41,60,568.44		44,41,60,568.44
To Indirect Expenses		By Gross Profit	3,44,17,049.43
Audit Fees	30,000.00	By Indirect Incomes	
Bank Charges	85,907.50	Balance Write Off	30,867.00
Bank Interest Eclgs 20%	2,41,015.00	Interest On Fdr	320.16
Bank Interest Eclgs 20%-li	2,01,109.00	Rent Received G13	1,52,576.22
Bank Interest(Cc A/C)	37,08,330.38	Rent Received Pithampur	1,08,000.00
Bonus	82,500.00		2,91,763.38
Carrige Outwards	4,90,480.00		
Cold Repair & Maintenance	50,974.58		
Commission On Sales(Jbl)	3,74,690.00		
Computer Repair & Maintenance	80,365.83		
Courier Expenses	84,363.00		
Diagnostic Imaging Services	55,000.00		
Diwali Expenses	2,63,960.00		
Electric Repair & Maintenance	28,911.00		
Electricity Expenses	3,13,595.40		
Financial Charges	4,032.06		
Financial Charges By Party	6,588.65		
Gst Late Filing Fees	2,200.00		
Insurance Expenses	81,601.00		
Interest On Car Loan	39,915.54		
Interest On Gst	20,335.00		
Interest On Kotak Loan	2,91,088.00		
Interest On Tcs	2,033.00		
Interest On Tds	34,463.00		
Interest On Unsecured Loan	46,682.00		
Interest Paid To Bajaj	1,18,331.00		
Interest To Partners	50,97,248.00		
Late Filing Fees Tcs	600.00		
Late Filing Fees Tds	200.00		
Legal & Professional Expenses	4,53,638.00		
Office Expences	14,176.00		
Office Maintainance Expences	1,82,752.77		
Packing Materials	14,53,503.98		
Petrol & Diseal Expenses	3,56,355.00		
Processing Fees	2,68,922.00		
Professional Tax	2,500.00		
Property Tax	4,296.00		
Rent Expenses	8,67,300.00		
Repair & Maintenance(Jbl)	28,850.00		
Round Off	672.32		
Salary To Partner	4,80,000.00		
Salary To Staff	45,88,165.00		
Shop Repair & Maintenance	11,50,100.00		
Software Renewal	13,983.04		
Staff Weelfare Exp.	75,254.00		
Stamp Duty	1,28,010.00		
Stationery & Printing Expenses	1,65,367.80		
Telephone & Mobile Expenses	28,628.86		
Tour & Traveling Expenses	26,731.37		
Vehecal& Car Repairs & Maint.	1,40,692.00		
Water Expenses	86,388.00		
	2,23,52,805.08		
To Depreciation	5,72,996.00		
To Net Profit	1,17,83,011.73		
	3,47,08,812.81		3,47,08,812.81
To Profit Transferred To Partner'S Capital Account		By Net Profit	1,17,83,011.73
Hitendra Grover (50%)	58,91,505.86		
Swapan Khandelwal (50%)	58,91,505.87		
	1,17,83,011.73		
Total	1,17,83,011.73	Total	1,17,83,011.73



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 : 25/09/2023

P P ENTERPRISES

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

Schedule : 1

Capital Account Of Hitendra Grover

Particulars	Amount	Particulars	Amount
To Withdrawal	18,65,695.19	By Opening Balance	2,29,34,914.56
To Income Tax	20,89,043.00	By Net Profit	58,91,505.86
To Closing Balance	2,74,62,422.23	By Interest On Capital	21,10,740.00
		By Salary To Partner	4,80,000.00
Total	3,14,17,160.42	Total	3,14,17,160.42

Capital Account Of Swapan Khandelwal

Particulars	Amount	Particulars	Amount
To Withdrawal	1,51,09,678.01	By Opening Balance	2,99,26,936.87
To Income Tax	20,89,043.00	By Net Profit	58,91,505.87
To Closing Balance	2,21,37,529.73	By Interest On Capital	29,86,508.00
		By Rent	5,31,300.00
Total	3,93,36,250.74	Total	3,93,36,250.74

Schedule : 2

Secured Loans

Particulars	Amount
Secured Loans	
Eclgs Loan Msme 20% 185955000012	18,84,333.36
Eclgs Loan Msme 20%-li 185955000018	22,60,000.00
Hdfc Bank Ltd-Car Loan	18,56,841.54
Kotak Mahindra Bank Ltd(Loan)	27,90,644.00
Total	87,91,818.90

Schedule : 3

Unsecured Loans

Particulars	Amount
Unsecured Loans	
Dmk Pharma	80,000.00
Saakar Reality	9,75,250.00
Total	10,55,250.00

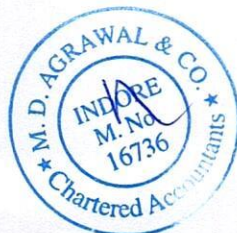
Schedule : 4

Current Liabilities

Particulars	Amount
Bank Od A/C	
Au Small Finance Bank	1,74,34,565.00
Bajaj Finance Ltd Od	22,99,622.00
Icici Bank Ltd-185905000877	87,92,874.98
Icici Bank Ltd-185905000878	3,50,10,591.34
Total	6,35,37,653.32
Current Liabilities	
P P Enterprises Indore H.O	2,82,44,117.66
Pp Enterprises-Jbl	(2,82,44,117.66)
Total	-
Debtors (Credit Balance)	
Agrawal Medical Agency- Sales	1,102.00
Ashirwad Pharmacy	15,600.00
Ayah Pharma- Sales	6,27,245.00
Baser Gynaecology & Ivf Center	5,118.00



Bhandari Hospital & Research Center	36,276.00
Care Pharmacy- Sales	1,849.00
Charak Pharmacy	11,200.00
Devaansh Associates	4,78,855.00
Devyanshi Medicose	1,24,530.00
Dr. Ekta Trivedi	27,001.00
Dr. Sonam Bakshi	2,268.00
Dr. Sudhir Katariya	2,131.00
Enrich Healthcare	44,040.00
Gold N Gold Distributors- Sales	39,96,689.00
Iihno Pharmacy- Sales	1,05,984.44
Indore Infertility Clinic	2,00,847.00
Jain Chemist Khandwa	17,647.00
Kwality Drug House Sales	2,556.00
Mediplus Pharma Dmk	2,03,256.00
New Lucky Chemist Ind	279.00
Niramay Medical Indore	17.00
Pooja Medical	8,551.00
R.S. Surgipharm Pvt Ltd	2,55,550.00
Rajveer Pharma	450.00
Rent Deposit Medicrux Healthcare	36,000.00
Rhea Healthcare Pvt Ltd	32,617.20
Shanti Chemist- New	6,528.00
Shree Sai Chemist New	64,700.00
Shree Satya Medical	1,750.00
Sparsh Pharmacy Indore	50,124.00
Sundry Debtors Jbpl	19,61,900.37
Universal Surgicals	1,438.00
Vishesh Jupiter Pharmacy- Sales	2,112.00
Total	83,26,211.01
<u>Duties And Taxes</u>	
Rcm Payable	36,890.00
Tcs On Sales Of Goods	13,461.66
Tds 194q Payable	71,056.67
Tds On Commission 194h	3,20,347.00
Tds On Contract 194c	23,002.00
Tds On Professional Services	33,555.00
Tds On Rent 22-23	13,283.00
Total	5,11,595.33
<u>Other Creditors</u>	
Aarav Pharma	1,50,000.00
Anil Lad-Commission	1,00,217.00
Asha Khandelwal (Rent)	1,66,916.00
Dwij Enterprises	1,84,016.00
Jain Shree Stationary Stores New	5,69,142.00
Jajoo And Associates	52,400.00
Kiran Narviya- Commission	4,28,669.00
Manoj Industries	10,009.00
N.K. Traders	6,900.48
Naresh Trivedi Huf-Commission	1,18,867.00
Pawan Kumar Patodi-Commission	2,26,668.00
Pooja Patidar-Commission	4,45,969.00
Rajkumar Kochle-Commission A/C	5,90,680.00
Shraddha Sonone-Commission A/C	6,88,313.00
Taruna Laad-Commission	5,67,979.00
Vandana Grover(Rent)	1,76,115.00
Total	44,82,860.48

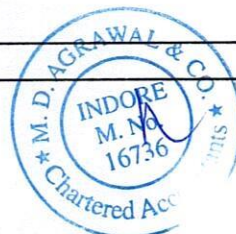


Sundry Creditors

Abbott Healthcare Pvt Ltd- Pur	14,616.00
Anabiosis Medisciences Ltd.	36,084.00
Arpit Medical Stores- Pur	6,237.00
Aureate Healthcare Pvt Ltd	29,29,075.62
Axiommax Oncology Pvt. Ltd.- Pur	26,003.00
Bangalore Pharmaceutical & Research Lab Pvt Ltd	1,40,753.00
Bdr Pharmaceuticals International P Ltd	50,883.00
Bhargava & Co Pur	2,21,599.00
Biofage Pharma- Pur	69,418.00
Biohope Healthcare- Pur(3094)	53,581.00
Biovax Hub- Pur	2,465.00
Cadila Healthcare Ltd-24	3,55,959.08
Cadila Pharmaceuticals Ltd-24	65,379.00
Cadila Pharmaceuticals Ltd- 27	5,51,131.00
Calren Care Lifesciences Pvt. Ltd.- Pur	53,849.00
Celon Laboratories Pvt Ltd-23	10,38,417.60
Chundawat Pharma- Pur	44,492.00
Deeksha Presksha-Jaipur-Pur	3,11,944.00
Deevki Healthcare- Pur	12,710.00
Devyanshi Medicose Pur	3,79,196.00
Disha Pharma-Pur	50,96,009.00
DI Medical- Pur	8,400.00
Dolphin Marketing	1,999.00
Dr Reddy'S Laboratories Ltd	2,07,789.69
Emcure Pharmaceuticals Ltd.	17,49,195.09
Esperer Onco Nutrition Pvt Ltd- Pur	83,368.00
Gajanan Sales- Pur	5,56,979.00
Gennova Biopharmaceuticals Ltd	74,612.00
Gls Pharma Ltd.- 07	14,700.00
Hetero Healthcare Ltd	3,13,291.00
Inception Care- Pur	64,504.00
Indore Healthcare-Pur	98,750.00
Intas Pharmaceuticals Ltd	13,74,275.47
Integrity Formulations Pvt. Ltd.	5,392.00
Integrity Pharmaceutical	22,513.00
J.B. Chemical & Pharmaceutical Ltd-23	3,09,436.00
Jain Pharmacy- Pur	75,398.00
Jeet Enterprises	28,820.00
Jmd Incorp- Pur	1,50,528.00
K R Mehta & Co.	302.00
K.B.Shah & Company- Pur	28,274.00
Khandelwal Associates (Selway Life.)	7,63,351.00
Khandelwal Associates-Adley	76,473.00
Khandelwal Associates-Alniche(Bn)	44,800.00
Khandelwal Associates-Ch	873.00
Khandelwal Enterprises -Ua	3,99,675.00
Khandelwal Enterprises-Sm	2,285.00
Khandelwal Laboratories Pvt Ltd	3,53,577.00
Kothari Brothers Pur	10,75,859.00
Kwality Drug House Pur	90,932.00
Lark Care- Pur	5,662.00
Life Saver- Pur	7,218.00
M K Brothers	3,09,971.00
Maa Ashapuri Medicine- Pur	41,745.00
Maa Gayatri Agency	72,274.00
Macware Enterprise Llp- Pur	1,33,032.00
Man Pharma- Pur	13,776.00
Manav Vaccines -Pur	1,53,354.00
Maruti Sales & Service- Pur	17,326.00



Medicamen Biotech Limited- Pur	3,78,076.00
Medicuro Pharma- Pur	1,37,200.00
Mediexa Pharma- Pur	78,624.00
Medigrowth International- Pur	76,160.00
Medion Biotech Pvt. Ltd.	5,88,616.00
Merck Specialities Pvt.Ltd.Mumbai	34,93,074.14
Navkar Enterprises- Pur	77,560.00
New Care Pharma- Pur	14,243.00
New Ruchem Pharmaceuticals- Pur	10,282.00
Nova Care-Pur	10,46,147.00
Om Medical & Surgical	27,727.00
Ozone Pharmaceauticals Ltd- Pur	7,38,352.00
Patel Medicose- Pur	6,12,189.00
Protection Healthcare-Pur	38,74,248.00
Pv Pharma Healthcare Pvt Ltd- Pur	33,53,074.00
Raghuveer Enterprises- Pur	1,06,071.00
Raj Pharma- Pur	3,885.00
Rajesh Pharma Pur	27,262.00
Rajpal Medicose Pur	1,51,830.00
Rajveer Pharma Pur	700.00
Royal Pharma Distributors -Pur	10,55,098.00
Rpg Life Sciences Limited	20,96,423.82
Rudra Enterprises-Pur	2,00,230.00
Samarth Life Sciences Pvt Ltd- Pur	4,36,689.00
Sarabhai Chemicals (India) Pvt Ltd	1,49,909.00
Shilpa Medicare Limited	14,87,749.00
Shiva Medical Store- Pur	2,39,612.00
Shubham Agencies- Pur	84,388.00
Som Lifecare Pur	10,584.00
Speciality Drug House-Pur	9,48,428.00
Ssd Medical Supplies Pvt Ltd- Pur	1,45,600.00
Sumi Pharma Pur	23,199.00
Sundry Creditors Jbpl	1,25,42,128.86
Sunil Agencies- Pur	6,04,800.00
Suprem Enterprises	19,264.00
Suresh Medical Store- Pur	46,015.00
Swastik Medical Store- Pur	2,81,737.00
Taxane Healthcare Pvt. Ltd.	14,369.00
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	15,469.00
V S Healthacre Pur	6,150.00
Vaccine Hub- Pur	8,863.00
Vaccine Point- Pur	3,31,518.00
Vaishnavi Healthcare- Pur	40,017.00
Vijay Distributors- Pur	39,000.00
Wockhardt Ltd	20,816.00
Xena Coronus Healthcare Pvt Ltd	1,00,093.00
Yash Enterprises- Pur	73,304.00
Yashashvi Healthcare- Pur	11,935.00
Zuventus Healthcare Ltd-10	7,98,006.00
Zuventus Healthcare Ltd-18	28,70,742.00
Zuventus Healthcare Ltd-19	1,90,64,211.00
Zyodus Lifesciences Limited- Pur C/O Cadila	32,17,367.99
Total	8,25,34,234.36
Total	15,93,92,554.50



Provisions

Particulars	Amount
Provisions	
Audit Fees Payable	30,000.00
Electricity Exp Payable	6,080.00
Professional Tax Payable	2,500.00
Salary Payable	3,20,000.00
Total	3,58,580.00

Fixed Assets

Particulars	Rate	Wdv As On 01/04/2022	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2023
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Macinery & Plant								
Refrigeration	15%	7,924.00	63,136.00	0.00	0.00	71,060.00	10,659.00	60,401.00
Machinery & Plant								
Activa	15%	43,082.00	0.00	0.00	0.00	43,082.00	6,462.00	36,620.00
Activa Jbl	15%	41,905.00	0.00	0.00	0.00	41,905.00	6,286.00	35,619.00
Air Conditioner	15%	93,401.00	28,814.00	0.00	0.00	1,22,215.00	18,332.00	1,03,883.00
Bajaj Discover Jbpl	15%	5,994.00	0.00	0.00	0.00	5,994.00	899.00	5,095.00
Bike Honda Shine	15%	33,326.00	0.00	0.00	0.00	33,326.00	4,999.00	28,327.00
Car	15%	6,68,735.00	0.00	22,82,693.00	0.00	29,51,428.00	2,71,512.00	26,79,916.00
Cc Tv Camera	15%	25,386.00	0.00	0.00	0.00	25,386.00	3,808.00	21,578.00
Cold Room Jbpl	15%	49,295.00	0.00	0.00	0.00	49,295.00	7,394.00	41,901.00
Cold Room	15%	1,22,199.00	0.00	1,21,477.00	0.00	2,43,676.00	27,441.00	2,16,235.00
Storage								
E-Bike(Jbpl)	15%	53,843.00	0.00	0.00	0.00	53,843.00	8,076.00	45,767.00
Hero Cd Deluxe	15%	9,612.00	0.00	0.00	0.00	9,612.00	1,442.00	8,170.00
Invertor	15%	11,934.00	0.00	0.00	0.00	11,934.00	1,790.00	10,144.00
Mobile	15%	89,591.00	0.00	1,04,068.00	0.00	1,93,659.00	21,244.00	1,72,415.00
Motor Cycle	15%	73,617.00	85,000.00	0.00	0.00	1,58,617.00	23,793.00	1,34,824.00
Moulds Pvc	15%	22,671.00	0.00	0.00	0.00	22,671.00	3,401.00	19,270.00
Plant & Machinery	15%	3,70,416.00	0.00	0.00	0.00	3,70,416.00	55,562.00	3,14,854.00
Printer Hp Lj 1020	15%	1,317.00	0.00	0.00	0.00	1,317.00	198.00	1,119.00
Television	15%	0.00	0.00	48,672.00	0.00	48,672.00	3,650.00	45,022.00
Ups And Battery	15%	3,470.00	0.00	0.00	0.00	3,470.00	521.00	2,949.00
Water Dispenser	15%	5,763.00	0.00	0.00	0.00	5,763.00	864.00	4,899.00
Furniture & Fixtures								
Epbx Machine	10%	3,138.00	0.00	0.00	0.00	3,138.00	314.00	2,824.00
Furniture	10%	3,75,385.00	0.00	52,295.00	0.00	4,27,680.00	40,153.00	3,87,527.00
Scanner	10%	1,289.00	0.00	0.00	0.00	1,289.00	129.00	1,160.00
Computer								
Computer	40%	369.00	58,898.00	44,509.00	0.00	1,03,776.00	32,609.00	71,167.00
Computer Jbpl	40%	1,388.00	0.00	0.00	0.00	1,388.00	555.00	833.00
Printer Jbpl	40%	3,734.00	0.00	0.00	0.00	3,734.00	1,494.00	2,240.00
Software	40%	137.00	0.00	0.00	0.00	137.00	55.00	82.00
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%	77,415.00	0.00	0.00	0.00	77,415.00	19,354.00	58,061.00
Total		79,66,453.00	2,35,848.00	26,53,714.00	0.00	1,08,56,015.00	5,72,996.00	1,02,83,019.00

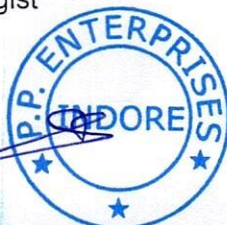


Sundry Debtors

Particulars	Amount
Sundry Debtors	
02 Medical Store	1,915.00
Aarohi Medisales- Sales	3,03,025.00
Aaryash Pharmacy Indore	4,320.00
Aas Enterprises- Sales	27,462.00
Acne Care Clinics Pvt Ltd- Sales	6,514.00
Adarsh Medicose	58,670.00
Add. Director Cghs (Indore)	1,61,852.00
Addl Director Cghs Bhopal	4,78,028.00
Agrawal Hospital & Research	5,600.00
Agrawal Medical Hub New	58,238.00
Akash Medical- Sales	6,204.00
Akna Medical Pvt. Ltd.	4,00,554.00
Amit Drug House Sales	4,500.00
Amrish Oncology Services Pvt. Ltd.- Sales	7,12,289.00
Amrit Medical Agencies- Sales	29,100.00
Anandshree Medical Agencies	10,592.00
Ankur Medical Stores- Sales	2,308.00
Annapurna Medicose Ind	245.00
Ansh Pharma- Sales	67,011.00
Arihant Enterprises- Sales	4,143.20
Arihant Pharmacy Ind	867.00
Arpan Medical Store- Sales	30,899.00
Arpit Medical Stores- Rd	1,36,731.00
Arvind Medicose- Sales	1,300.00
Ashirwad Enterprises Sale	1,59,47,666.63
Ashirwad Pharma Gwalior	10,830.00
Ashok Khandauli Pharma- Sales	3,29,286.00
Atharva Medicose	1,42,125.00
Atishay Pharma Pvt. Ltd.- Sales	1,581.00
Atlard Medical Dewas	8,616.00
Avaunt Cancer Support Foundation	5,89,52,270.00
Avni Pharma- Sales	14,850.00
Beta Drugs Limited	1,12,112.00
Bhandari Hospital & Research Centre-New	1,68,283.00
Bhargava & Co Sales	1,07,987.00
Bhoomi Medicals Gwalior	15,024.00
Bimch-Indore	11,30,199.96
Biohope Health Care Bpl Urd	1,17,391.00
Biohope Healthcare- Rd	1,62,680.00
Bombay Hospital	1,950.00
Cancer Hospital Medical Stores-New	2,73,281.00
Cash Credit Sales 2021-22	55,516.54
Central India Pharmacy	97,986.00
Charak Medisales Pvt Ltd	12,000.00
Chirag Singhvi	1,30,177.00
Chl Pharmacy- Sales	2,32,822.00
Choudhary Hospital Dhar	34,899.00
Chundawat Pharma- Sales	34,321.00
Cms West Central Railway Hospital	2,164.00
Concept Technologies	10,000.00
Critical Care & Vaccine House	10,605.00
D.C.P. Indore	34,711.00
Dashmesh Pharmaceuticals	27,02,097.90
Dattatraya Medical & General Stores- Sales	9,618.00
Deeksha Preksha Enterprises-Sales	3,10,978.00
Devi Medicose Sanawad	237.00



Disha Pharma- Sales	1,16,874.00
Disha Traders	24,100.00
Divine Pharmacy- Sales	4,320.00
Dr Anil Singhvi	31,500.00
Dr Ishita Ganguly	52,086.00
Dr Jai Shree Shridhar Sales	1.60
Dr Manju Patidar	54,429.00
Dr Shushmita Mukhargee	12,200.00
Dr Shweta Kau Indore	28,691.00
Dr Smita Dubey	18,650.00
Dr Sonal Shroff	40,352.00
Dr Susheel Gour	91,333.00
Dr. Abhilasha Billore	15,300.00
Dr. Aditya Sethiya	35,110.00
Dr. Anshul Agarwal	1,17,804.00
Dr. Ashish Khare	4,320.00
Dr. Diptee Mahabale	2,650.00
Dr. Gayatri Choudhary	4,800.00
Dr. Hansali Neema Bhartiya	1,600.00
Dr. Hema Jaju Indore	2,570.00
Dr. Jyoti Patel	8,190.00
Dr. Kirtika Tarwala	750.00
Dr. Mayank Pancholi	24,851.00
Dr. Neelam Tejwani	4,200.00
Dr. Neha Premy Agrawal- Gwalior	14,200.00
Dr. Nikita Rawal Fertility Cent	19,439.00
Dr. Pankaj Bajaj	10,320.00
Dr. Poonam Nivalkar Indore	25,530.00
Dr. Purna Gehlot	900.00
Dr. Priyesh Dubey	5,500.00
Dr. Radhika Nayati Kasat	567.00
Dr. Raj K. Kanwal	1,53,000.00
Dr. Raj Singhal	13,830.00
Dr. S.H. Zaidi	13,299.00
Dr. Sallauddin	3,193.00
Dr. Sapna Bundival	9,800.00
Dr. Shaila Tyagi	3,500.00
Dr. Sonal Rathore	7,400.00
Dr. Suresh Birla	5,120.00
Dr. Tabbsume Chandorwala	12,560.00
Dr. Vijay Bairagi	25,485.00
Dr. Vikas Asati	15,666.00
Dr. Viniti Gupta	19,000.00
Dr. Wasim Zaidi	7,145.00
Dr. Kamlesh Kumawat	2,59,652.00
Dr. Malika Doshi-Indore	63,211.00
Dr. Moon Jain	26,175.00
Dr. Pramila Gupta	1,02,298.00
Fairdeal Pharma	7,87,781.00
Gada'S Ivf & Hd Care	92,225.00
Gatik Pharmacy	20,260.00
Global Health Pvt Ltd	60,741.00
Good Life Chemist Ind	6,500.00
Gopi Medical Stores- Sales	2,600.00
Gudenia Medical Store Pachore	700.00
Gupta Medical Stores Chemist And Drugist	1,000.00
Gwalior Medicose	13,041.00
Hardik Oncocare- Sales	32,500.00
Harpray Associates- Sales	62,061.00
Herbs And Health Makers I Ltd	14,350.00



Ifham Medical Stores Ind	5,453.00
Imo Central Store	20,160.00
Imo Esi Center Jbp	70,296.00
Ims Pharmacy Ind	7,000.00
Inception Care Nagpur	55,194.00
Index Pharmacy Dewas	6,06,845.00
Indira Ivf Hospital Pvt Ltd	50,519.10
Indore Healthcare-Sales	3,97,239.00
Indore Laparoscopy Center	1,76,972.00
Indus Towers Ltd	25,846.10
J. D. Pharma- Sales	118.00
Jai Ganesh Pharmaceuticals- Sales	6,479.00
Janarogyam Medical Store	12,858.00
Jawahar Medical Store	1,16,471.00
Jayanti Medical & Surgical- Rd	1,53,639.00
Jeet Enterprises- Sales	20,342.00
Jivesh Medical Stores	13,453.00
Jupiter Hospital Projects Pvt Ltd	1,02,111.00
K.B. Shah & Company- Sales	28,270.00
K.C.C. Pharmacy	9,000.00
Kamkhya Enterprises Indore	4,528.00
Kaul Hospital & Research Center	16,250.00
Kavita Medical Stores New	5,228.00
Kilkari Ivf Center	1,26,202.00
Kokilaben Ambani Hospital- Sales	1,32,311.69
Kothari Brothers Sales	9,07,837.00
Life Care Hospitalindore	25,630.00
Life Care Medicos Indore	15,998.00
Life Saver-Sales	7,218.00
M.K.Brothers- Sales	34,451.00
Maa Ashapuri Medicine-Sales	44,065.00
Maa Medicose-Indore	17,486.00
Mahi Womens Clinic	6,600.00
Man Pharma- Sales	18,776.00
Manav Vaccines- Sales	24,840.00
Manohar Medical Store- Rd	32,667.00
Medi Junction	1,250.00
Medicrux Healthcare Pvt Ltd-Rent	14,752.00
Medihub Pharmacy Ind	22,457.00
Medilane Pharmacy Pvt. Ltd.- Sales	5,300.00
Mehta Medical Store Mandsaur	5,256.00
Mh Mhow	19,557.00
Mother Medicose Indore	1,930.00
Muskan Fertility Center	42,190.00
Narmada Kiran Pharmacy- Sales-Old	5,652.00
Nav Shraddha Medicare	70,350.00
New Balaji Medicose	1,400.00
New Jain Medicose Store	11,900.00
New Sanjay Pharma- Sales	30,419.00
Nilesh Enterprises	3,674.00
Nishi Medicose- Rd	26,587.00
Nova Care New Sales	11,44,232.08
Nova Pharmacy	554.00
Nova Pluse Ivf Clinic Pvt. Ltd.	4,38,613.57
Novo Texcom Pvt Ltd	1,91,851.00
Ojas Medicose- Sales	2,455.00
Om Medical Stores Sagar	2,77,415.00
Osque Pharma Pvt Ltd	7,860.00
P.V. Pharma- Sales	32,56,521.00
Param Medical Sales	8,409.00



Param Medical Stores	1,429.00
Patel Medicose- Sales	6,11,126.00
Patidar Chemist Indore	9,671.00
Patidar Medical Agency Mhow	2,852.00
Patidar Medical Store	5,676.00
Payrani Medical	6,075.00
Pramila Pharmacy- New	58,692.00
Prem Medical Agency	1,750.00
Prisha Medicose- Sales	75,395.00
Protection Healthcare	35,21,595.00
Puls Pharmacy	7,330.00
Pushp Shree Medicose	660.00
Pushpashree Hospital	9,495.00
Quantrix Healthcare Pvt Ltd	5,200.00
R.K. Pharma- Sales	4,27,281.00
Raj Medical Agencies Gwalior	29,395.00
Raj Pharma- Sales	4,505.00
Rajesh Pharma- Sales	8,588.00
Rajpal Medicose Sales	1,00,647.00
Rawal Medical Indore	825.00
Royal Pharma Distributors- Sales	3,05,228.00
Rudra Enterprises, Bhopal	1,43,494.00
Sai Medical	29,950.00
Sai Medicals- Sales	25,416.00
Saims Pharmacy	6,14,238.00
Saloni Medical & Cosmetics	5,820.00
Sampat Pharmacy	213.00
Sandeep Medical Stores- Sales	5,250.00
Sanjay Medical-Dewas	85,218.00
Sanjeevani Medical Mhow	2,112.00
Sanjeevni Medical Store	4,200.00
Sant Kripa Medical	7,235.00
Sant Ravidas Medical Store	1,80,791.90
Satya Medical Hall	73,819.00
Shail Drug House- Sales	1,83,615.00
Shakti Medicose Dewas	6,770.00
Shakuntala Hospital & Rec.Center	7,840.00
Shalby Ltd C/O Shallbe Hospital	3,94,145.99
Sharma Medical- Sales	13,736.00
Shilpa Medical Agency	1,22,866.00
Shiva Medical Store- Sales	2,39,612.00
Shivansh Medicals	5,568.00
Shree Krishna Pharmacy	10,409.00
Shree Minesh Chemist- Urd	2,940.00
Shree Minesh Chemists- Rd	5,950.00
Shree Ram Medical Agency-Indore	1,02,076.75
Shree Ram Medical Indore	4,991.00
Shree Sai Medical Store	1,858.00
Shree Vinayak Medical Mhow	3,330.00
Shreesen Wellness & Health Care- Sales	42,263.00
Shri Bala Ji Enterprises Bhopal	47,390.00
Shri Balaji Medical Store Ind	10,635.00
Shri Charan Chemist- Sales	21,293.00
Shri Dutt Medicose	41,000.00
Shri Ganesh Medical Store Rau	80,412.00
Shri Ganesh Medicose Ind	10,635.00
Shri Govardhan Medical	25,142.00
Shri Harshan Pharmaceuticals-S	1,00,37,006.00
Shri Ji Nursing Home	16,711.00
Shri Ji Pharmacy	4,000.00



Shri Krishna Pharmacy- Rd	1,97,000.00
Shri Raj Medical Agency	240.00
Shri Ram Medical And Surgical Store	62,304.00
Shri Ram Pharma	453.00
Shri Shanti Medicals- Sales	5,255.00
Shri Tulsi Medical Store	26,762.00
Shrinath Medicose Depalpur-Rd	23,250.00
Shubham Agencies- Sales	66,468.00
Shukla Hospital	16,728.00
Siddharth Medicose	9,825.00
Siddharth Medicose- Dmk	2,33,755.00
Skin Shop Indore	1,858.00
Speciality Drug House-Sales	9,38,130.00
Srj Wallness	2,15,480.00
Ssd Medical Supplies Pvt Ltd- Sales	20,126.00
Star Medical Agencies	12,550.00
Sukhkarta Medicose-Indore	1,810.00
Sukhmani Medical Stores	39,675.00
Sundry Debtors Jbpl	3,08,87,557.68
Suresh Medical Store	47,029.00
Suyash Medicose Indore	5,600.00
Swastik Medical Store- Sales	82,609.00
Swastik Medicose- Sales	35,301.00
Systematix Shares And Stocks (I) Ltd	1,36,000.00
Taran Medical Pvt. Ltd.- Sales	1,45,003.00
Tbs Distributers- Sales	6,400.00
The Skin Shop Pharmacy	15,800.00
Tiwari Medical & Surgical Stores Rd	69,014.00
Top Win India	5,006.00
Total Fertility Solutions Indore Rd	8,000.00
Trust Medical Stores-Sales	3,30,807.00
Ujjain Charitable Trust	2,927.00
Unique Drug Hospital Rd	3,459.00
Vaccine Point- Sales	5,278.00
Vaishnavi Healthcare Pharmaceuticals	1,25,424.00
Vardaan Fertility Center Indore	3,065.00
Vardhman Health Specialities Pvt Ltd- Sales	40,688.00
Vedgyan Pharmaceuticals Pvt. Ltd.	17,85,649.00
Vidya Cancer Hospital- Sales	1,34,474.00
Vinayak Medicose	6,785.00
Viomdan Enterprises Pvt. Ltd.	4,43,943.00
Vision Marketing Sales	18,665.00
Vivan Life Sciences	7,718.00
Wenlay Medicare Pvt. Ltd.	1,50,72,859.30
Yaami Pharmacy- Sales	112.00
Yanish Medicose	5,491.00
Yash Enterprises- Sales	73,304.00
Yash Medicose Dewas	7,024.00
Yash Pharmacy Indore	6,199.00
Yashashvi Healthcare- Sales	25,536.00
Total	16,44,10,562.99

Schedule : 8

Cash And Bank

Particulars	Amount
Cash And Bank	
Cash In Hand	55,15,702.96
Hdfc Bank Jbpl	270.15
Icici Bank Jbpl	5,94,604.47
Total	61,10,577.58



Other Current Assets

Particulars	Amount
Creditors (Debit Balance)	
Cipla Ltd.	2,05,514.26
Gold N Gold Distributors- Pur (Jw)	9,25,350.00
I.M.S.	1,78,780.00
Integra Life Sciences Pvt Ltd	6,892.00
Khandelwal Associates-Bc	1,20,478.24
Khandelwal Associates-Onco Bio	6,44,715.00
Khandelwal Enterprises- Vhb	23,327.00
Khandelwal Enterprises-Adley	17,198.00
Khandelwal Enterprises-Ag	5,159.00
Khandelwal Enterprises-Urihk	12,566.00
Prem Distributors Pur	15,722.00
S K Distributors-Pur	14,184.00
Somnath Enterprise	17,382.00
Sundry Creditors Jbpl	16,49,295.00
Super Specialities Pharma Warehousing & Logistics-P	3,003.00
Zuventus Healthcare Ltd.	17,827.00
Total	38,57,392.50
Other Current Assets	
Gst Receivable 2020-21	37,76,911.24
Igst (Hold Due To Credit Note)	11,17,507.66
Prepaid Insurace	14,373.00
Prepaid Insurance	44,435.00
Tcs On Car Purchases	19,260.00
Tcs Receivable	97,586.00
Tcs Receivable(Jbl)	17,475.49
Tds 194q Receivable 22-23	1,40,774.70
Tds 194q Receivable 22-23(Jbl)	5,360.00
Tds/Tcs Unmatch	7,405.20
Total	52,41,088.29
Total	90,98,480.79

Loans And Advances (Assets)

Particulars	Amount
Deposit	
Fdr For Milirty Hospital Jabalpur (Hdfc)	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 (Icici)	2,55,476.00
Fdr Pca Kolkata	3,10,000.00
Fdr Vehical Factory Jbp	50,000.00
Fdr With Sales Tax Department	10,000.00
Gem Deposit	25,000.00
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
Total	21,59,987.00



Loans And Advances (Assets)

Accrued Interest	7,000.00
Advance Tax Fy 22-23 Ay 23-24	10,00,000.00
Advance(Gurpreet Singh Saluja)	2,00,000.00
Dashmesh Pharma -Loan	3,00,000.00
Gold N Gold Distributors-Advance	30,00,000.00
Jt.Dhs.& Supriendent Medical Collage (S.D)	10,000.00
Kanai Biswas Advocate	5,50,000.00
Khandelwal Enterprises (Loan)	50,80,000.00
Shobhana Khandelwal	5,00,000.00
Total	1,06,47,000.00
Total	1,28,06,987.00



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 - Nil

9. Event Occurring after the Balance sheet Date - Nil

10. Construction Contract - Nil

11. Foreign Currency Transcation - NIL

12. Retirement benefit - NA

13. Segment Reporting - NA

14. Leases - Nil

15. Discontinuing Operations - NA

16. Contingent liabilities - Nil



Notes on Accounts

1. Balance under main heads "Current Liabilities", "Sundry Debtors" and Loans & Advances" subject to confirmation to respective parties.
2. 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

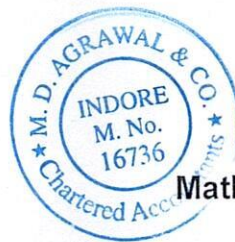
For P.P. Enterprises


Partner

Swapan Khandelwal
Partner

Place : INDORE
Date : 25/09/2023

For M.D. Agrawal and Co.
Chartered Accountants





Mathura Prasad Agrawal
Proprietor
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FRN: 001177C
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Manoramaganj, Indore