

**M D AGRAWAL AND COMPANY**

Chartered Accountants

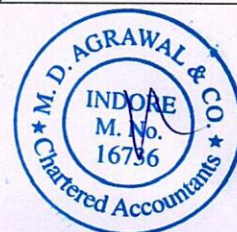
41, Jaora Compound, Indore-452001 Madhya Pradesh

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

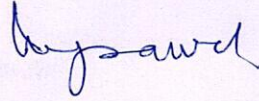
Form No 3CB**[See rule 6G(1)(b)]****Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. We have examined the balance sheet as on 31/03/2021, and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021, 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, 2021 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.



For M D AGRAWAL AND COMPANY
Chartered Accountants



Mathura Prasad Agrawal
(Proprietor)

M. No. : 016736

FRN : 0001177C

41, Jaora Compound, Indore-452001 Madhya
Pradesh

Date : 11/02/2022
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 : **01/04/2020 to 31/03/2021**
- 7 Assessment year : **2021-22**

- 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

- 8a 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	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 accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) : **AS PER ANNEXURE 'I'**

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

Cash Book & Bank Book

Sales and Purchase Register

Ledger

Journal

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

Section	Amount
Nil	Nil

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

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

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

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

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

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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



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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

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

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

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

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

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

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

Description	Amount
Nil	Nil



b Details of contributions received from employees for various funds as 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

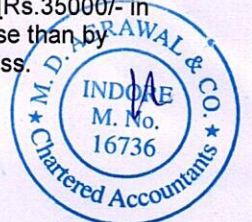
Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Remuneration	40(b)	480000	480000	0	No
Interest	40(b)	2567216	2567216	0	No

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

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

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 : **Yes**
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	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
NA	NA	NA	NA	NA

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
NA	NA	NA

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
NA	NA	NA

B Was incurred in the previous year and was:-

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



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

Section	Nature of Liability	Amount
NA	NA	NA

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

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

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

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

- 28 Whether during the previous year the assessee has received any property, : **No**
being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), 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)(viii), 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 (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 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 : No by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

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

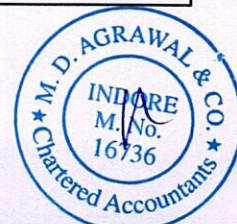
- C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)

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

- 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 : **NA**
manner, to extent available:-
- 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 : **NA**
- (B) Finished products : **NA**
- (B) By products : **NA**

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

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : **NA**
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **NA**



39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : **NA**
in relation to valuation of taxable services, finance act 1994 in relation to
valuation of taxable service as may be reported/identified by the auditor. ?

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

Particulars	Previous year			Preceding previous year		
	258736407			191843698		
Total turnover of the assessee						
Gross profit/turnover	14843947	258736407	5.74	14801858	191843698	7.72
Net profit/turnover	4253317	258736407	1.64	1172819	191843698	0.61
Stock-in-trade/turnover	26423287	258736407	10.21	37210524	191843698	19.40
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**
No. 61A or Form No. 61B, If yes, please furnish

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

43 Whether the assessee or its parent entity or alternate reporting entity is liable : **No**
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	
NA	NA	NA	NA	NA	NA



For P P ENTERPRISES

For P.P. Enterprises

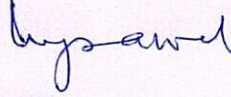


Swapan Khandelwal **Partner**
(Partner)

Date : 11/02/2022
Place : Indore



For M D AGRAWAL AND COMPANY
Chartered Accountants



Mathura Prasad Agrawal
Proprietor

M. No. : 016736
FRN : 0001177C

41, Jaora Compound, 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, Chetak Chamber		Indore	MADHYA PRADESH	452001
2	Bank Book	G-14, Chetak Chamber		Indore	MADHYA PRADESH	452001
3	Sales Register	G-14, Chetak Chamber		Indore	MADHYA PRADESH	452001
4	Purchase Register	G-14, Chetak Chamber		Indore	MADHYA PRADESH	452001
5	Ledger	G-14, Chetak Chamber		Indore	MADHYA PRADESH	452001
6	Journal	G-14, Chetak Chamber		Indore	MADHYA PRADESH	452001
7	Sales & Purchase Register	Flat No. 2, Chandrika Apartment		Jabalpur	MADHYA PRADESH	482002

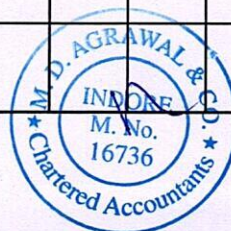
Annexure 'II'

S N	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/15BA D (for assessment Year 2021 - 22 only)	Adjustment made to the written down Value of Intangible asset due to excluding Value of goodwill of A business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year	
							Purchase value	Adjustments on account of						Total value of purchase
								CEN VAT	Change in rate of exchange					
1	(18s) Intangible Assets @ 25%-Sec 32(1)(ii)	25%	137627			137627						34407	103220	
2	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	1994196			1994196	149310	0	0	0	149310		3146797	1828827
3	(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	468904			468904						46890	422014	
4	(18c) Plant & Machine	40%	15636			15636						6254	9382	



ry @ 40%- Sec 32(1)(ii)															
Total		2616 363	0	0	2616 363	1493 10	0	0	0	1493 10	0	0	402230	236344 3	

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
15/01/2021	15/01/2021	7627	0	0	0	7627
30/03/2021	30/03/2021	19483	0	0	0	19483
25/02/2021	25/02/2021	64200	0	0	0	64200
23/06/2020	23/06/2020	58000	0	0	0	58000
	Total	149310	0	0	0	149310

Annexure 'IV'

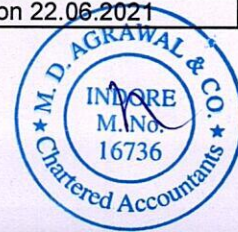
Particulars of any payment made to persons specified under section 40A(2)(b).

S N	Name of Related Person	PAN	Aadhaar	Relation:	Nature of Transaction	Payment made (Amount):
1	HITENDRA GROVER HUF	AADHH6768 M		Partners HUF	INTEREST	43680
2	VANDANA GROVER	AILPG9040 R		PARTNERS WIFE	INTEREST	200400
3	SWAPAN KHANDELWAL	ACPPK3507 R		PARTNER	INTEREST	1345753
4	HIENDRA GROVER	AFMPG8998 Q		PARTNER	INTEREST	1221463
5	HITENDRA GROVER	AFMPG8998 Q		PARTNER	SALARY	480000
6	VANDANA GROVER	AILPG9040 R		PARTNERS WIFE	RENT	120000
7	ASHA KHANDELWAL	AGAPK9564 H		PARTNERS WIFE	RENT	120000
8	SWAPAN KHANDELWAL	ACPPK3507 R		PARTNER	RENT	420000
9	ASHIRWAD ENTERPRISES	AFMPG8998 Q		PARTNERS PRPPRIETORSHIP FIRM	PURCHASE	9564146
10	KHANDELWAL ENTERPRISES	ACBPK8187 D		PARTNERS MOTHER IS PROPRIETOR	PURCHASE	8313136
11	KHANDELWAL ASSOCIATES	AAGFK4755 Q		PARTNERS PARTNERSHIP FIRM	PURCHASE	6661590

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 22.06.2021	44271
2	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Rent paid on 22.06.2021	7875
3	Sec 43B(a) -tax , duty,cess,fee etc	GST paid on 25/06/2021	200000
4	Sec 43B(a) -tax , duty,cess,fee etc	GST paid on 01/07/2021	200000
5	Sec 43B(a) -tax , duty,cess,fee etc	GST paid on 13/07/2021	250000
6	Sec 43B(a) -tax , duty,cess,fee etc	GST paid on 26/05/2021	400000
7	Sec 43B(a) -tax , duty,cess,fee etc	TCS On Sale of Goods Paid on 24.04.2021	14413
8	Sec 43B(a) -tax , duty,cess,fee etc	TCS On Sale of Goods Paid on 23.06.2021	1774
9	Sec 43B(a) -tax , duty,cess,fee etc	TDS on Professional Sevices paid on 22.06.2021	3938

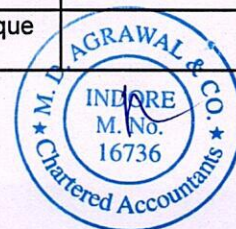


Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

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		5000000	No	19169884	Yes-Electronic clearing system	
KHANDELWAL ENTERPRISES	30, MANGAL NAGAR, INDORE	ACBPK8187D		600000	Yes	600000	Yes-Electronic clearing system	

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

Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
KHANDELWAL ASSOCIATES	30, MANGAL NAGAR, INDORE	AAGFK4755Q		9525000	19169884	Yes-Electronic clearing system	
KHANDELWAL ENTERPRISES	30, MANGAL NAGAR, INDORE	ACBPK8187D		600000	600000	Yes-Electronic clearing system	
HITENDRA GROVER HUF	H.NO. 4, SCH NO. 31, SNEH NAGAR INDORE	AADHH6768M		1312187	1312187	Yes-RTGS	
JAY JAIN	36, anurag nagar, Indore	ANAPJ8591L		779054	779054	Yes-RTGS	
MAYANK GARG	233, JAWAHAR MARG INDORE	AMGPG2995L		10817	1259507	Yes-Cheque	

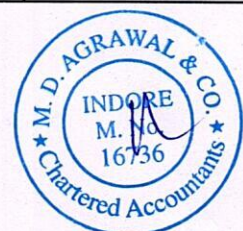


Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

1. TAN / PAN	2. Section	3. Nature of payment	4. Total amount of payment or receipt of the nature specified in column (3)	5. Total amount on which tax was required to be deducted or collected out of (4)	6. Total amount on which tax was deducted or collected at specified rate out of (5)	7. Amount of tax deducted or collected out of (6)	8. Total amount on which tax was deducted or collected at less than specified rate out of (7)	9. Amount of tax deducted or collected on (8)	10. Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
BP LP 046 31 E	19 4 A	Interest other than Interest on securities	633961	633961	633961	47547	0	0	0
BP LP 046 31 E	19 4- I	Rent	420000	420000	420000	31500	0	0	0
BP LP 046 31 E	19 4J	Fees for professional or technical services	116500	87500	87500	6563	0	0	0
BP LP 046 31 E	20 6 C R	Tcs On Sales of Goods	43575355	43575355	43575355	32681	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	BPLP04 631E	Form 26Q	31/03/2 021	24/10/2020	Yes	
2	BPLP04 631E	Form 26Q	01/02/2 021	29/01/2021	Yes	
3	BPLP04 631E	Form 27EQ	15/01/2 021	19/01/2021	Yes	
4	BPLP04 631E	Form 26Q	15/07/2 021	24/06/2021	Yes	
5	BPLP04 631E	Form 27EQ	15/05/2 021	23/06/2021	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	858	702	22/10/2020
2	BPLP04631E	0	156	22/10/2020
3	BPLP04631E	270	78	28/01/2021
4	BPLP04631E	0	192	28/01/2021
5	BPLP04631E	493	493	18/01/2021
6	BPLP04631E	3459	468	23/06/2021
7	BPLP04631E	0	351	23/06/2021
8	BPLP04631E	0	2640	23/06/2021
9	BPLP04631E	455	455	23/06/2021

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	136716	159073	179973	115816	0
2	FLUIDS	107-numbers	3615	12220	12379	3357	0
3	INJECTION	107-numbers	204508	1544571	1585970	163109	0
4	OINTMENT	107-numbers	1550	7251	7411	1390	0
5	POWDER (PKT)	107-numbers	765	2442	2530	677	0
6	SURGICAL	107-numbers	2488	2878	2908	2458	0
7	SYRUP (BOTTLES)	107-numbers	1711	8939	9065	1585	0
8	TABLET (TRIP)	107-numbers	38410	476237	478503	36144	0



P P Enterprises
Balance Sheet As At 31st March, 2021

Liabilities	Amount	Assets	Amount
Capital (As Per Schedule - 1)	3,22,16,139.32	Fixed Assets (As Per Schedule - 6)	81,33,559.92
Loan Funds		Current Assets	
Secured Loans (As Per Schedule - 2)	1,26,29,426.23	Inventory	
Unsecured Loans (As Per Schedule - 3)	1,82,85,061.00	Closing Stock	2,64,23,287.00
Current Liabilities (As Per Schedule - 4)	4,80,16,912.47	Sundry Debtors (As Per Schedule - 7)	5,98,77,619.57
Provisions (As Per Schedule - 5)	20,000.00	Cash And Bank (As Per Schedule - 8)	80,78,493.18
		Other Current Assets (As Per Schedule - 9)	42,95,997.18
		Loans And Advances (Assets) (As Per Schedule - 10)	43,58,582.17
Total	11,11,67,539.02	Total	11,11,67,539.02

Schedules 1 To 11 Form An Integral Part Of Accounts

For P P Enterprises

For P.P. Enterprises



Partner

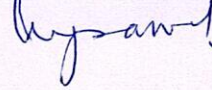
Swapan Khandelwal
(Partner)



In Terms Of Our Attached Report Of Even Date

For M D Agrawal And Company
Chartered Accountants

Frm : 0001177c



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

Place : Indore
Date : 11/02/2022

P P Enterprises
Trading And Profit And Loss Account For The Year Ending On 31st March, 2021

Particulars	Amount	Particulars	Amount
To Opening Stock	3,72,10,524.00	By Sales	25,87,36,406.90
To Purchase	23,31,05,222.42	By Inventory Closing Stock	2,64,23,287.00
To Gross Profit	1,48,43,947.48		
	28,51,59,693.90		28,51,59,693.90
To Indirect Expenses		By Gross Profit	1,48,43,947.48
Audit Fees	20,000.00	By Indirect Incomes	
Bank Charges	56,686.00	Balance Write Off	93,253.22
Bank Interest Ecigs 20%	3,47,220.00	Interest On Fdr	686.00
Bank Interest Icici	2,89,581.00	Paytm Cash Back Received	851.11
Bank Interest (Cc A/C)	12,50,359.00	Rent Received Pithampur	72,000.00
Carrige Outwards	2,62,634.46	Round Off	1,693.48
Computer Repair & Maintenance	1,14,998.16		1,68,483.81
Consultancy Charges	52,500.00		
Courier Expenses	63,042.00		
Cst Demand 2016-17	11,279.00		
Dieseal Expenses	15,226.00		
Electric Repair & Maintenance	1,09,595.05		
Electricity Expenses	1,96,025.85		
Electronic Expenses	1,06,685.00		
Gst Late Filing Fees	10,050.00		
Insurance Expenses	1,46,089.00		
Interest On Gst	2,000.00		
Interest On Tcs	493.00		
Interest On Tds	6,695.00		
Interest On Unsecured Loan	6,33,960.00		
Interest Paid (Kotak Mahindra Loan -36.38 Lakh)	3,41,004.00		
Interest Paid Hdrc Bank Car Loan	39,201.84		
Interest To Partners	25,67,216.00		
Late Filing Fees Tcs	800.00		
Legal & Professional Expenses	44,000.00		
Licence Renewal Fees	1,590.00		
Office Expences	17,962.00		
Office Maintainance Expences	54,694.00		
Petrol Expenses	2,04,759.00		
Processing Fee	81,550.00		
Professional Tax	2,500.00		
Property Tax Shop	3,339.46		
Rent Exp(G-14 Chetak Chember)	2,40,000.00		
Rent Exp.G-17 & G-18	4,20,000.00		
Salary To Partner	4,80,000.00		
Salary To Staff	16,21,560.00		
Sales Pramotional	5,084.74		
Staff Welfare	48,255.00		
Stamp Charges	3,02,058.00		
Stationery & Printing Expenses	56,842.11		
Telephone & Mobile Expenses	38,069.74		
Tour & Traveling Expenses	15,699.37		
Vat Demand 2016-17	10,663.00		
Veihal& Car Repairs & Maint.	64,918.00		
	1,03,56,884.78		
To Depreciation	4,02,230.00		
To Net Profit	42,53,316.51		
	1,50,12,431.29		1,50,12,431.29
To Profit Transferred To Partner'S Capital Account		By Net Profit	42,53,316.51
Hitendra Grover (50%)	21,26,658.26		
Swapan Khandelwal (50%)	21,26,658.25		
	42,53,316.51		
Total	42,53,316.51	Total	42,53,316.51

For P.P. Enterprises



Partner



Schedules 1 To 11 Form An Integral Part Of Accounts

For P P Enterprises

For P.P. Enterprises



Partner

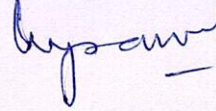
Swapan Khandelwal
(Partner)

Place : Indore
Date : 11/02/2022



In Terms Of Our Attached Report Of Even Date

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, 2021

Schedule : 1

Capital Account Of Hitendra Grover

Particulars	Amount	Particulars	Amount
To Withdrawal	23,50,944.36	By Opening Balance	1,76,68,945.29
To Advance Income Tax	1,50,000.00	By Net Profit	21,26,658.26
To Tds	1,400.00	By Interest On Capital	12,21,463.00
To Income Tax	1,12,265.00	By Salary To Partner	4,80,000.00
To Closing Balance	1,88,82,457.19		
Total	2,14,97,066.55	Total	2,14,97,066.55

Capital Account Of Swapan Khandelwal

Particulars	Amount	Particulars	Amount
To Withdrawal	1,41,64,135.00	By Opening Balance	2,38,24,970.88
To Advance Income Tax	1,50,000.00	By Net Profit	21,26,658.25
To Tds	1,400.00	By Interest On Capital	13,45,753.00
To Income Tax	1,12,265.00	By Rent	4,64,100.00
To Closing Balance	1,33,33,682.13		
Total	2,77,61,482.13	Total	2,77,61,482.13

Schedule : 2

Secured Loans

Particulars	Amount
Secured Loans	
Eclgs Loan Msme 20%	90,44,800.00
Hdfc Bank Car Loan	2,32,057.23
Kotak Mahindra Bank Ltd-Loan	33,52,569.00
Total	1,26,29,426.23

Schedule : 3

Unsecured Loans

Particulars	Amount
Unsecured Loans	
Khandelwal Associates	1,46,44,884.00
Mayank Garg	12,59,507.00
Saakar Reality	8,59,250.00
Vandana Grover	15,21,420.00
Total	1,82,85,061.00

Schedule : 4

Current Liabilities

Particulars	Amount
Bank Od A/C	
Bajaj Finance Od Limit	100.00
Icici Bank Ltd-185905000878	1,43,07,442.76
Total	1,43,07,542.76
Current Liabilities	
P.P Enterprises Indore H.O	3,01,36,423.63
Pp Enterprises-Jbl Branch	(3,01,36,423.63)
Rent Deposit Medicrux Healthcare	36,000.00
Total	36,000.00



Debtors (Credit Balance)

Beta Drugs Limited	34,500.00
Bryan Pharmaceuticals	40,043.00
Central India Pharmacy	5,229.00
Devaansh Associates	4,78,855.00
Devyanshi Medicose	2,70,046.00
Gopi Medical Stores- Sales	38,306.00
Jawahar Medical Store	1,04,939.00
Kamadgiri Enterprises Gwalior	3,308.00
Kilkari Ivf Center	40,219.00
Koolwal Medicose	2,407.00
R.S Enterprises	16,538.00
Raj Medical Agencies Gwalior	30,867.00
Rohan Chemist	630.00
S R Chemist	826.00
Sarita Medical Store	6,766.00
Shree Ram Medical Agency-New	2,982.00
Shri Ganesh Medicose	17,746.00
Shri Harshan Pharmaceuticals-S	7,17,121.00
The Cleaning Art Indore	12,343.00
Universal Pharmacy	566.00
Vidya Cancer Hospital- Sales	1,890.00
Total	18,26,127.00

Duties And Taxes

Gst Tax Payable 2020-21	10,07,289.60
Tcs On Sales Of Goods	16,188.18
Tds On Interest 20-21	44,271.00
Tds On Professional Services	3,938.00
Tds On Rent 20-21	7,875.00
Total	10,79,561.78

Other Creditors

Asha Khandelwal-Rent	90,000.00
Indus Towers Ltd	16,192.90
Pawan Salary A/c	30,000.00
Shri Balaji Mobile Hub	22,990.00
Somnath Enterprise	2,874.00
Vandana Grover-Rent	79,000.00
Total	2,41,056.90

Sundry Creditors

Abhash Pharma	8,441.00
Aeclat Lifesciences Pvt. Ltd.	1,39,807.00
Amit Pharma	3,179.00
Anila Medical Stores	56,100.00
Aureate Healthcare Pvt Ltd	5,79,151.00
Bangalore Pharmaceutical & Research Lab Pvt Ltd	46,110.00
Bdr Pharmaceuticals International P Ltd	1,57,573.00
Bhargava & Co	14,224.00
Cadila Healthcare Ltd	8,77,852.50
Cadila Pharmaceuticals Ltd - Ahmedabad	2,08,274.00
Celon Laboratories Pvt Ltd-Indore	2,35,288.00
Cipla Ltd.	31,34,693.41
Devyanshi Medicose	7,147.00
Disha Pharma	85,776.00
Dr Reddy'S Laboratories Ltd	9,52,470.36
Eisai Pharmaceuticals India Pvt Ltd	1,39,866.00
Ekta Enterprises	31,397.00
Emcure Pharmaceuticals Ltd.	10,81,684.69
Enrich Healthcare	44,040.00
Gennova Biopharmaceuticals Ltd	2,14,323.00
Gold N Gold Distributors Adley	1,40,009.00



Indore Healthcare	34,103.00
Intas Pharmaceuticals Ltd	8,88,375.79
Jai Ganesh Pharmaceuticals	3,293.00
Jeet Enterprises	23,520.00
Kanishka Pharma	6,500.00
Khandelwal Associates (Selway Life.)	3,71,559.00
Khandelwal Associates-Adley	1,00,559.00
Khandelwal Associates-Alniche(Bn)	44,800.00
Khandelwal Associates-Bc	2,47,332.00
Khandelwal Associates-Ch	1,12,296.00
Khandelwal Associates-Onco Bio	6,50,877.00
Khandelwal Enterprises -Ua	7,29,028.00
Khandelwal Enterprises-Ag	72,311.00
Khandelwal Enterprises-Urihk	43,032.00
Kothari Brothers	1,81,361.00
Kwality Drug House	73,830.00
Life Saver	3,688.00
Maa Gayatri Agency	63,385.00
Mahaveer Medicare- Bhiwandi	64,69,475.00
Man Pharma	88,200.00
Manav Vaccines	32,997.00
Medion Biotech Pvt. Ltd.	10,167.00
Merck Specialities Pvt.Ltd.Mumbai	6,03,360.00
New Yash Surgi Pharma	22,763.00
Nova Care	4,95,107.00
Om Medical & Surgical	16,016.00
Patel Medicose	1,09,560.00
Prem Distributors	65,859.00
Protection Healthcare	6,82,962.00
R C Distributors	3,48,286.00
Rajesh Pharma	12,378.00
Rajpal Medicose	30,920.00
Rajveer Pharma	3,925.00
Royal Pharma Distributors	1,07,943.00
Rpg Life Sciences Limited	90,578.00
Rudra Enterprises	66,051.00
S K Distributors	7,06,004.00
S.K. Speciality & Mediplant	50,000.00
Saltek Pharmaceuticals Llp	7,118.00
Sanzyme (P) Ltd.	2,18,518.00
Sarabhai Chemicals (India) Pvt Ltd	2,14,928.00
Shilpa Medicare Limited	1,38,149.00
Shri Balaji Medical And Wholesale Agency	18,614.00
Shubh Medicines	4,214.00
Speciality Drug House	6,57,721.00
Sundry Creditors Jbpl	67,51,150.28
Super Drug House	4,803.00
Uniarm Biotech Pvt. Ltd. - Mumbai	3,97,341.00
Vidhya Shree Pharma	16,605.00
Vision Marketing	16,000.00
Vitamin India	21,752.00
Yash Enterprises	2,39,904.00
Total	3,05,26,624.03
Total	4,80,16,912.47



Provisions

Particulars	Amount
Provisions	
Audit Fees Payable A/C	20,000.00
Total	20,000.00

Fixed Assets

Particulars	Rate	Wdv As On 01/04/2020	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2021
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Machinery & Plant								
Activa	15%	59,630.00	0.00	0.00	0.00	59,630.00	8,945.00	50,685.00
Activa Jbl	15%	0.00	58,000.00	0.00	0.00	58,000.00	8,700.00	49,300.00
Air Conditioner	15%	68,613.00	0.00	0.00	0.00	68,613.00	10,292.00	58,321.00
Bajaj Discover Jbpl	15%	8,297.00	0.00	0.00	0.00	8,297.00	1,245.00	7,052.00
Bike Honda Shine	15%	46,126.00	0.00	0.00	0.00	46,126.00	6,919.00	39,207.00
Car	15%	9,25,585.00	0.00	0.00	0.00	9,25,585.00	1,38,838.00	7,86,747.00
Cc Tv Camera	15%	35,136.00	0.00	0.00	0.00	35,136.00	5,270.00	29,866.00
Cold Room Jbpl	15%	65,668.00	0.00	0.00	0.00	65,668.00	9,850.00	55,818.00
Cold Room	15%	1,69,133.00	0.00	0.00	0.00	1,69,133.00	25,370.00	1,43,763.00
Storage								
Hero Cd Deluxe	15%	13,304.00	0.00	0.00	0.00	13,304.00	1,996.00	11,308.00
Invertor	15%	16,518.00	0.00	0.00	0.00	16,518.00	2,478.00	14,040.00
Mobile	15%	3,470.00	0.00	27,110.18	0.00	30,580.18	2,554.00	28,026.18
Motor Cycle	15%	32,027.00	0.00	64,200.00	0.00	96,227.00	9,619.00	86,608.00
Moulds Pvc	15%	31,379.00	0.00	0.00	0.00	31,379.00	4,707.00	26,672.00
Plant & Machinery	15%	5,12,686.00	0.00	0.00	0.00	5,12,686.00	76,903.00	4,35,783.00
Printer Hp Lj 1020	15%	1,822.00	0.00	0.00	0.00	1,822.00	273.00	1,549.00
Ups And Battery	15%	4,802.00	0.00	0.00	0.00	4,802.00	720.00	4,082.00
Furniture & Fixtures								
Epbx Machine	10%	3,874.00	0.00	0.00	0.00	3,874.00	387.00	3,487.00
Furniture	10%	4,63,438.60	0.00	0.00	0.00	4,63,438.60	46,344.00	4,17,094.60
Scanner	10%	1,591.00	0.00	0.00	0.00	1,591.00	159.00	1,432.00
Computer								
Computer	40%	1,025.00	0.00	0.00	0.00	1,025.00	410.00	615.00
Computer Jbpl	40%	3,856.00	0.00	0.00	0.00	3,856.00	1,542.00	2,314.00
Printer Jbpl	40%	10,373.14	0.00	0.00	0.00	10,373.14	4,149.00	6,224.14
Software	40%	382.00	0.00	0.00	0.00	382.00	153.00	229.00
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%	1,37,627.00	0.00	0.00	0.00	1,37,627.00	34,407.00	1,03,220.00
Total		83,86,479.74	58,000.00	91,310.18	0.00	85,35,789.92	4,02,230.00	81,33,559.92

Sundry Debtors

Particulars	Amount
Sundry Debtors	
Aarushi Surgicare Health & Hos.	17,800.00
Adarsh Medicose	69,450.00
Add. Director Cghs (Indore)	36,064.00
Addl Director Cghs Bhopal	3,04,572.00
Advait Pharmacy	26,999.00
Ahsas Medicose	2,286.00
Akash Medicose	8,141.00
Akash Medicose C/O Akash Hospital	11,358.00
Amrit Medicose Ujjain	23,285.00



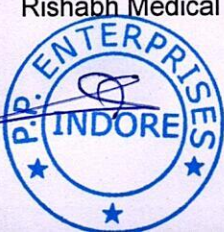
Annpurna Drug House	15,394.00
Apollo Hos. Enterprises Ltd.	10,726.00
Apollo Rajshree Hospital Pvt Ltd	16,472.00
Arihant Medical Store C/O Arihant Hospital	26,100.00
Arogyam Health Shopp	4,221.00
Arora Medical Holl	2,400.00
Aryan Chemist	3,600.00
Ashirwad Enterprises Sale	66,74,582.85
Ashirwad Medical & Surgical	2,72,855.00
Ashok Medical	1,332.00
Ashu Medical Stores Bilaspur	7,919.00
Astha Shree Medical- Sales	7,250.00
Atharva Medicose	3,47,460.00
Atishay Pharma Pvt. Ltd.- Sales	1,03,815.00
Axansh Medicose- Sales	1,580.00
Ayah Pharma- Sales	2,10,531.00
Ayesha Medicose- Sales	3,675.00
Ayush Medical Stores-Gwalior	1,46,475.00
Baser Gynaecology & Ivf Center	55,699.00
Bhandari Hospital & Research Center	4,82,360.92
Bhargava & Co Sales	81,337.00
Bimch-Indore	4,93,720.00
Bombay Hospital	1,56,461.00
Cancer Hospital Medical Stores-New	21,42,908.92
Care Pharmacy- Sales	43,044.00
Cash Chemist	3,000.00
Chirag Enterprises- Sales	27,300.00
Chirag Singhvi	1,38,072.00
Cms West Central Railway Hospital	2,164.00
Concept Technologies	22,400.00
Dashmesh Pharmaceuticals	26,87,617.90
Dashmesh Pharmacy-Sales	2,15,168.00
Deshana Medical Store	664.00
Devayush Medicose	9,450.00
Digimed Enterprises	10,300.00
Dr A K Choudhary	3,500.00
Dr A S Rathore Ujjain	13,552.00
Dr Anil Singhvi	1,328.00
Dr Archana Patel	3,700.00
Dr Heena Agrawal Indore	34,500.00
Dr Ishita Ganguly	5,500.00
Dr J Gupta	28,000.00
Dr J S Kachwa Indore	4,538.00
Dr Jai Shree Shridhar Sales	4,07,559.60
Dr K K Agrawal	39,754.00
Dr Kavita Bapat	46,801.00
Dr Mehlam Kauser	2,500.00
Dr Priyesh Agrawal Indore	1,750.00
Dr Rashmi Chouhan Mhow	4,500.00
Dr Shaila Tyagi	3,250.00
Dr Shushmita Mukhargee	9,900.00
Dr Shweta Kau Indore	21,400.00
Dr Sonal Shroff	2,000.00
Dr Suruchi Singh Siddha	2,731.00
Dr Susheel Gour	28,859.00
Dr. Alka Korla	13,850.00
Dr. Anita Enadi	960.00
Dr. Anshul Agarwal	10,74,398.00
Dr. Archana Gupta	16,200.00
Dr. Astha Ubeja	9,000.00



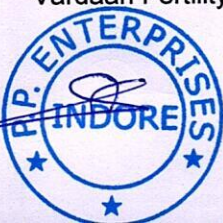
Dr. Bhavna Sharma	7,900.00
Dr. F. Johar	6,600.00
Dr. Fakhruddi Indore	94,046.00
Dr. Gayatri Atal	4,000.00
Dr. Jyoti Patel Sendhwa	5,670.00
Dr. Jyoti Shukla	11,078.00
Dr. Kuldeep Singh Udawat	17,501.00
Dr. Lalita Gupta	25,300.00
Dr. Mayank Pancholi	2,45,806.00
Dr. Mohammad Zazaar	2,520.00
Dr. Neelam Tejwani	18,400.00
Dr. Neha Premy Agrawal- Gwalior	75,300.00
Dr. Nikita Rawal Fertility Cent	38,501.00
Dr. Nimesh Dahima	3,900.00
Dr. Pankaj Bajaj	6,000.00
Dr. Pawan Jain	1,200.00
Dr. Poonam Nivalkar Indore	20,530.00
Dr. Poonam Raikwar	9,300.00
Dr. Preeti Jain	128.00
Dr. R.S. Guliya	968.00
Dr. Raj K. Kanwal	28,950.00
Dr. Rajendra Anjane	1,960.00
Dr. Ranuka Gupta	3,500.00
Dr. Ruchita Jhawar	5,200.00
Dr. S.K. Sahu	5,100.00
Dr. Sangeeta Shrivastav - Badwani	3,000.00
Dr. Sapna Bundival	3,500.00
Dr. Seema Gupta	5,250.00
Dr. Sunita Chouhan M.S.F.M.A.S	3,875.00
Dr. Tabbsume Chandorwala	2,100.00
Dr. Vijay K. Nagar	8,000.00
Dr. Vijay Paryani	30.00
Dr. Vikas Asati	8,000.00
Dr. Viniti Gupta	39,220.00
Dr.Kamlesh Kumawat	1,59,432.00
Dr.Malika Doshi-Indore	2,17,398.00
Dr.Moon Jain	1,500.00
Eminent Pharmacy Of Pratyush Ind Pvt Ltd	12,813.00
Fairdeal Pharma	3,18,699.00
G & G Pharmacy	3,78,938.00
Gajanan Medicose	4,20,420.00
Gatik Pharmacy	52,467.00
Gauransh Medicals	23,678.00
Global Health Pvt Ltd	2,49,873.00
Great Lake Pharma	24,915.00
Gudenia Medical Store Pachore	10,000.00
Gupta Medical Stores Chemist And Drugist	5,564.00
Gwalior Medicose	69,680.00
Herbs And Health Makers I Ltd	32,084.00
Imo Central Store	20,160.00
Imo Esi Center Jbp	4,76,161.00
Index Pharmacy Dewas	2,32,322.00
Indira Ivf Hospital Pvt Ltd	74,736.00
Indore Healthcare-Sales	2,29,726.00
Indore Infertility Clinic	2,51,798.00
J.K. Pharmaceutical & Distributor	86.00
Janarogyam Medical Store	12,858.00
Joseph Medicose Bagli- Sales	6,656.00
Jupiter Hospital Projects Pvt Ltd	630.00
Kasturba Medicose-Gw	20,481.00



Kavya Skin Allergy Clinic	16,000.00
Khandelwal Ji-Sales	8,913.00
Khare Nursing Homes	9,240.00
Koolwal @ Sons	1,01,000.00
Koolwal And Sons Sales	98,524.00
Kwality Drug House Sales	43.00
Lahoti Medicare Pvt Ltd	79,600.00
Life Care Hospital Indore	32,082.00
Life Care Medicos Indore	5,47,569.68
Life Line Medical Store	8,950.00
Life Saver-Sales	12,778.00
M.P. International	77,605.00
Maa Ashapuri Medicine-Sales	5,55,941.00
Maa Gada Life Art Center	5,000.00
Maha Laxmi Medical Sotres Sales	5,400.00
Mahesh Pinkesh & Company	100.00
Malviya Medical Stores Dhamnod	6,720.00
Man Pharma- Sales	7,104.00
Manohar Medical Stores- Ind Urd	2,235.00
Mayuri Medical Indore	238.00
Medhansh Medical Stores	6,788.00
Narayan Agency	980.00
Narayani Medical Store	400.00
Nav Shraddha Medicare	10,210.00
Ndonco Care Pvt Ltd Mumbai	2,240.00
New Aadya Medical Store	2,250.00
New Dilip Medical Store	5.00
New Jain Medicose	13,650.68
New Jain Medicose Store	2,141.00
New Pooja Medical Stores	10,816.00
New Shukla Medical Home	4,200.00
Nisa Medicos - Bhopal	32,340.00
Nova Care New Sales	8,34,794.08
Nova Pharmacy	7,800.00
Nova Pluse Ivf Clinic Pvt. Ltd.	2,82,221.57
Novo Texcom Pvt Ltd	1,91,851.00
Ojas Medicose Indore Rd	13,824.00
Om Medical Stores Sagar	1,51,513.00
Omkar Pharmacy	5,398.00
Osque Pharma Pvt Ltd	7,860.00
Param Medical Sales	87,993.00
Parul Pharmacy	3,93,800.00
Patel Medicose- Sales	2,05,163.00
Patidar Medical Agency Mhow	8,265.00
Pharmcy 365 Unit Of Greater Kailash Hospital	2,01,441.00
Pooja Medical	8,960.00
Prabhukrapa Medical	32,800.00
Pramila Pharmacy	4,500.00
Pratap Medical Chemist And Druggists	8,904.00
Prem Medical Agencies Gwalior	3,500.00
Prem Medical Agency	4,800.00
Protection Healthcare	6,13,830.00
Purvee Hospital	2,229.00
Pushpashree Hospital	9,495.00
Quantrix Healthcare Pvt Ltd	5,200.00
Rahamt Chemist	2,460.00
Rajabai Welfare Society	19,800.00
Rajpal Medicose Sales	64,502.00
Rhea Healthcare Pvt Ltd	6,81,246.00
Rishabh Medical Store Indore	603.00



Rishit Enterprises Pvt Ltd	711.00
Royal Pharma Distributors- Sales	80,566.00
Rudra Enterprises, Bhopal	10,072.00
S.D. Distributors- Sales	13,187.00
Sahaj Enterprises-Sales	45,48,599.90
Sahaj Medical Store	1,080.00
Sai Medical	29,950.00
Saims Pharmacy	10,61,329.00
Sanjay Medical-Dewas	14,318.00
Sanjeev Kothari	4,000.00
Sanmati Enterprises Indore	4,836.00
Sant Ravidas Medical Store	1,80,791.90
Satguru Medical Stores-Sales	1,340.00
Satya Medical Hall	72,069.00
Shakuntala Hospital & Rec.Center	10,560.00
Shalby Ltd C/O Shallbe Hospital	17,19,089.92
Shanti Chemist	6,04,721.00
Shanti Pharma	5,280.00
Shilpa Medical Agency	1,35,093.00
Shiv Enterprises	27,900.00
Shivansh Medicals	5,568.00
Shree Krishna Pharmacy	10,409.00
Shree Radhe Medical Stores	9,000.00
Shree Ram Medical Agency-Indore	1,02,076.75
Shree Ram Medical Indore	4,991.00
Shree Sai Chemist Dewas Old	64,680.00
Shree Satya Medical	1,260.00
Shri Anant Medical & Agencies	100.00
Shri Bala Ji Enterprises Bhopal	47,390.00
Shri Ganesh Medical Store Rau	1,80,698.14
Shri Ganesh Medicose- Sales	24,944.00
Shri Ji Nursing Home	7,500.00
Shri Leela Medical Store Indore	68.00
Shri Niwas Medicose	235.00
Shri Raj Medical Agency	551.00
Shri Ram Medical And Surgical Store	12,576.00
Shri Ram Pharma	3,61,538.00
Shri Tulsi Medical Store	14,560.00
Shubham Medical	26,268.00
Soni Chemist- Sales	3,461.00
Speciality Drug House-Sales	84,801.00
Srj Wallness	3,57,708.00
Star Medical Agencies	15,840.00
Sukhkarta Medicose Sales	1,800.00
Sukhkarta Medicose-Indore	98,830.00
Sundry Debtors Jbpl	2,22,07,919.76
Suresh Medical Store	2,55,447.00
Suyash Medicose Indore	2,08,891.00
Suyog Medicos	1,32,600.00
Swastik Medical & Surgicals	9,000.00
Swastik Medicose- Sales	58,240.00
Systematix Shares And Stocks (I) Ltd	1,36,000.00
Tiwari Medical & Surgical Stores Rd	9,480.00
Top Win India	5,006.00
Trishank Medical Store	8,000.00
Ujjain Charitable Trust	3,820.00
Unique Drug Hospital Rd	4,62,532.00
Universal Surgicals	18,100.00
Vaishnavi Healthcare Pharmaceuticals	47,414.00
Vardaan Fertility Center Indore	25,940.00



Vidhya Shree Pharma Sales	45,201.00
Vinayak Medicoce	6,785.00
Vision Marketing Sales	18,665.00
Vivan Life Sciences	7,718.00
Yash Medicoce- Sales	9,250.00
Total	5,98,77,619.57

Schedule : 8

Cash And Bank

Particulars	Amount
Cash And Bank	
Axis Bank A/C	11,913.08
Cash 2020-21	17,02,236.97
Cash In Hand Jbpl	1,88,962.28
Hdfc Bank Ltd Jbpl	50,27,565.16
Hdfc Bank Ltd-Ca A/C	1,61,173.24
Hdfc Bank New Jbpl	1,38,837.00
Icici Bank	6,20,683.57
Icici Bank Ltd-185905000877	29,644.00
Paytm A/C	60,865.23
State Bank Of India	1,36,612.65
Total	80,78,493.18

Schedule : 9

Other Current Assets

Particulars	Amount
Creditors (Debit Balance)	
Adinath Medicoce	1,78,762.00
Akumentis Healthcare Ltd.	7,899.00
Hetero Healthcare Ltd	11,603.00
Integrity Pharmaceutical	24,375.00
Khandelwal Enterprises-Adley	14,919.00
Khandelwal Laboratories Pvt Ltd	41,424.00
Mahaveer Medicare(Delhi)	8,676.00
Mylan Pharmaceuticals Pvt. Ltd.-24	38,23,090.00
Zuventus Healthcare Ltd.	1,18,206.00
Total	42,28,954.00
Other Current Assets	
Tcs Receivable	61,796.18
Tcs Receivables 21-22	5,247.00
Total	67,043.18
Total	42,95,997.18

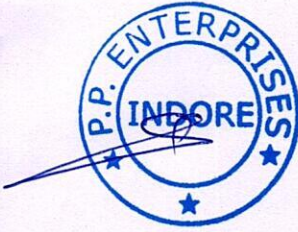
Schedule : 10

Loans And Advances (Assets)

Particulars	Amount
Deposit	
Other Current Assets Jbpl	10,91,287.00
Loans And Advances (Assets)	
Accrued Interest	7,000.00
Dashmesh Pharma -Loan	3,00,000.00
Deposit Under Pradhan Mantri Garib Kalyan -2016	1,50,000.00
Fdr For Tendor(M.Y.Hospital)	1,00,000.00
Fdr J D H S S M C Jbp	2,00,000.00
Fdr With Sales Tax Department	10,000.00
Hitachi Payment Services Pvt Ltd	2,29,800.00
Jt.Dhs.& Supriendent Medical Collage (S.D)	10,000.00
Kanai Biswas Advocate	3,00,000.00
Kirti Mudgal	3,44,000.00



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
Risen Berg Infratel Pvt Ltd	5,00,000.00
Security Deposit-Suburban Diagnostics	50,000.00
Shobhana Khandelwal	5,00,000.00
Tds Receivable 2020-21	594.00
Vat Tax	76,201.17
Total	32,67,295.17
Total	43,58,582.17



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.
7. The Spread of Covid-19 Pandemic has impacted Business Operations of the Firm in the year 2020-21 & thus the Results for the year ended 31st March 2021 are not comparable with those of the comparative year ended 31st March, 2020.

For P P Enterprises
For P.P. Enterprises



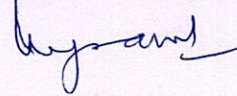
Partner

Swapan Khandelwal
Partner

Place : **INDORE**
Date : **11/02/2022**



For **M.D. Agrawal and Co.**
Chartered Accountants



Mathura Prasad Agrawal
Proprietor
M.No.: 016736
FRN: 001177C
41, Jaora Compound, Indore
Madhya Pradesh - 452001