

ACCRETION PHARMACEUTICALS

Financial Year : 2020-21

Assessment Year : 2021-22

- TAX AUDIT REPORT (FORM 3CB-3CD)
- BALANCE SHEET AND PROFIT & LOSS ACCOUNTS
- INCOME TAX RETURN

Audited By:



K M V & CO.

Chartered Accountants

506, Aaryan Work Space 2,

Opp. Vasundhara society,

Gulbai tekra,

Ahmedabad -380006.

Phone No.: 079-48990780 || E-Mail: kmvandco@hotmail.com

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
379562060241221

Date of e-Filing
24-Dec-2021

Name	:	undefined ACCRETION PHARMACEUTICALS
PAN/TAN	:	AAXFA3348J
Address	:	PLOT NO 29, XCELON INDUSTRIAL PARK-1, BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI, , Changodar, AHMEDABAD, Changodar S.O, Gujarat, 382213
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	159927

(This is a computer generated Acknowledgement Receipt and needs no signature)



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. I 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 ACCRETION PHARMACEUTICALS, PLOT NO 29, XCELON INDUSTRIAL PARK-1, BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI, AHMEDABAD, GUJARAT-382213. PAN - AAXFA3348J.
2. I 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 PLOT NO 29, XCELON INDUSTRIAL PARK-1, BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI, AHMEDABAD, GUJARAT-382213 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:
REFERS TO NOTES TO ACCOUNTS
(b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, 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 my opinion and to the best of my information and according to explanations given to me, 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.	Not possible to Verify.
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	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the management.
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Date : 24/12/2021
Place : Ahmedabad

For K M V & CO.
Chartered Accountants

Patel Monark

Monark Shaileshbhai Patel
(Partner)

M. No. : 159927

FRN : 0139787W

UDIN : 21159927AAAABO8165

**506, Aaryan Workspace 2, Opp Vasundhara Society,
Gulbai Tekra, Ahmedabad-380006 Gujarat**

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 : ACCRETION PHARMACEUTICALS
- 2 Address : PLOT NO 29, XCELON INDUSTRIAL PARK-1, BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI, AHMEDABAD, GUJARAT-382213
- 3 Permanent Account Number : AAXFA3348J

- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services : Yes
tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other
identification number allotted for the same

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AAXFA3348J1Z3

- 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 (%)
VIVEK ASHOKBHAI PATEL	30.00
MAYUR POPATLAL SOJITRA	30.00
HARSHAD NANUBHAI RATHOD	25.00
HARDIK MUKUNDBHAI PRAJAPATI	15.00

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

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
MANUFACTURING	Manufacture of pharmaceuticals, medicinal chemicals and botanical product(04041)	04041



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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list of : **Yes**
books so prescribed.

SALES REGISTER
PURCHASE REGISTER
LEDGER
JOURNAL
CASH BOOK
BANK BOOK
STOCK REGITER

- 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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
SALES REGISTER	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICAL S, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
PURCHASE REGISTER	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICAL S, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
LEDGER	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICAL S, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
JOURNAL	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICAL S, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
CASH BOOK	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICAL S, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
BANK BOOK	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICAL S, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
STOCK REGITER	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICAL S, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT

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

SALES REGISTER
PURCHASE REGISTER
LEDGER
JOURNAL
CASH BOOK
BANK BOOK
STOCK REGITER



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

Section	Amount
Nil	Nil

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

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

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

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

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

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

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	1) Assessee has adopted mercantile system/acruel method of accounting. (2) There is no change in any accounting policy which has a material effect.
ICDS II-Valuation of Inventories	1) Inventories are valued at cost or net realisable value whichever is lower. (2) FIFO method has been used as a measurement of cost.
ICDS III-Construction Contracts	NOT APPLICABLE
ICDS IV-Revenue Recognition	1) in case of goods, Revenue are generally recognised when property in goods or all significant risks and rewards of ownership transferred to the buyer for a consideration (2) In case of services, Revenue are generally recognised on percentage completion method (3) all revenue are recognised pertaining to the previous year.
ICDS V-Tangible Fixed Assets	AS PER CLAUSE-18
ICDS VII-Governments Grants	NOT APPLICABLE
ICDS IX Borrowing Costs	NOT APPLICABLE
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	A Provision is recognised when the assessee has a present obligation as a result of a past event, it is reasonably certain that an outflow of resources embodying economic benefit will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

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

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

Particulars	Increase in profit	Decrease in profit
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Nil	Nil	Nil
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- 15 Give the following particulars of the capital asset converted into stock-in-trade: - : **NA**
- 16 Amounts not credited to the profit and loss account, being: -
- a The items falling within the scope of section 28. : **NA**
- 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. : **NA**
- c Escalation claims accepted during the previous year. : **NA**
- d Any other item of income. : **NA**
- e Capital receipt, if any. : **NA**
- 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: : **NA**
- 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 :-

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, if Any	Depreciation allowable	Written down value at the end of the year	
						Purchase value	Adjustment on account of							Total value of purchase
							CENV AT	Change in rate of exchange	Subsidy/ Grant					
(18a) Plant & Machinery @ 15%-Sec	15%	41907293			41907293	4512901	0	0	0	4512901			7832203	38587991



32(1)(ii)													
(18c) Plant & Machinery @ 40%-Sec 32(1)(ii)	40%	235742			235742	23850	0	0	0	23850		103837	155755
(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	299093			299093							29909	269184
(18l) Building @ 10%-Sec 32(1)(ii)	10%	21683256			21683256	654610	0	0	0	654610		2213049	20124817
Total		64125384	0	0	64125384	5191361	0	0	0	5191361	0	10178998	59137747

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
05/08/2020	05/08/2020	8000	0	0	0	8000
08/12/2020	08/12/2020	14900	0	0	0	14900
17/12/2020	17/12/2020	8490	0	0	0	8490
03/09/2020	03/09/2020	25760	0	0	0	25760
25/05/2020	25/05/2020	96000	0	0	0	96000
01/06/2020	01/06/2020	3245	0	0	0	3245
06/06/2020	06/06/2020	2478	0	0	0	2478
08/06/2020	08/06/2020	10325	0	0	0	10325
10/06/2020	10/06/2020	241428	0	0	0	241428
10/06/2020	10/06/2020	359900	0	0	0	359900
12/06/2020	12/06/2020	48616	0	0	0	48616
01/07/2020	01/07/2020	932200	0	0	0	932200
01/07/2020	01/07/2020	290988	0	0	0	290988
02/07/2020	02/07/2020	21889	0	0	0	21889
09/07/2020	09/07/2020	263000	0	0	0	263000
13/07/2020	13/07/2020	161070	0	0	0	161070
13/07/2020	13/07/2020	10620	0	0	0	10620
16/07/2020	16/07/2020	1416	0	0	0	1416
24/07/2020	24/07/2020	10620	0	0	0	10620



28/07/2020	28/07/2020	25370	0	0	0	25370
01/08/2020	01/08/2020	6962	0	0	0	6962
14/08/2020	14/08/2020	2065	0	0	0	2065
24/08/2020	24/08/2020	1328	0	0	0	1328
02/09/2020	02/09/2020	239540	0	0	0	239540
03/09/2020	03/09/2020	182900	0	0	0	182900
03/09/2020	03/09/2020	42480	0	0	0	42480
05/09/2020	05/09/2020	2360	0	0	0	2360
12/09/2020	12/09/2020	71980	0	0	0	71980
30/09/2020	30/09/2020	2360	0	0	0	2360
30/09/2020	30/09/2020	236600	0	0	0	236600
09/10/2020	09/10/2020	1770	0	0	0	1770
09/10/2020	09/10/2020	16520	0	0	0	16520
15/10/2020	15/10/2020	25665	0	0	0	25665
15/10/2020	15/10/2020	1770	0	0	0	1770
06/12/2020	06/12/2020	108000	0	0	0	108000
11/12/2020	11/12/2020	38173	0	0	0	38173
11/12/2020	11/12/2020	484980	0	0	0	484980
03/09/2020	03/09/2020	178176	0	0	0	178176
18/06/2020	18/06/2020	24500	0	0	0	24500
18/06/2020	18/06/2020	33079	0	0	0	33079
02/03/2021	02/03/2021	210478	0	0	0	210478
05/03/2021	05/03/2021	64900	0	0	0	64900
	Total	4512901	0	0	0	4512901

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
01/08/2020	01/08/2020	23850	0	0	0	23850
	Total	23850	0	0	0	23850

Additions : (18l) Building @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
17/08/2020	17/08/2020	208270	0	0	0	208270
03/09/2020	03/09/2020	31576	0	0	0	31576
03/03/2021	03/03/2021	414764	0	0	0	414764
	Total	654610	0	0	0	654610

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

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

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



- 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 : NA

Personal expenditure : NA

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

Expenditure incurred at clubs being entrance fees and subscriptions : NA

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

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

Particulars	Amount
INTEREST ON TDS	60

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

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

- 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: : NA

(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) : NA

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

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

(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 : NA

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

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

(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 : NA

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

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

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

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii) : NA



- viii. Payment to PF/other fund etc. under sub-clause (iv) : Nil
- ix. Tax paid by employer for perquisites under sub-clause (v) : Nil
- 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 : NA
- d Disallowance/deemed income under section 40A(3):

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

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

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

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

- e provision for payment of gratuity not allowable under section 40A(7) : Nil
- f any sum paid by the assessee as an employer not allowable under section 40A(9) : Nil
- g Particulars of any liability of a contingent nature : NA
- 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 : NA
- i amount inadmissible under the proviso to section 36(1)(iii) : Nil
- 22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : Nil

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

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
HARSHAD NANUBHAI RATHOD	AOPPR4568B		PARTNER	REMUNERATION	350000
HARSHAD NANUBHAI RATHOD	AOPPR4568B		PARTNER	INTEREST	883122
VIVEK ASHOKBHAI PATEL	AOXPP1356D		PARTNER	REMUNERATION	350000
VIVEK ASHOKBHAI PATEL	AOXPP1356D		PARTNER	INTEREST	1026781
MAYUR POPATLAL SOJITRA	BWSPS0599F		PARTNER	REMUNERATION	350000
MAYUR POPATLAL SOJITRA	BWSPS0599F		PARTNER	INTEREST	1003409
HARDIK MUKUNDBHAI PRAJAPATI	AZYPP1475D		PARTNER	REMUNERATION	350000
HARDIK MUKUNDBHAI	AZYPP1475D		PARTNER	INTEREST	535731



PRAJAPATI					
VAISHAKHI PRAJAPATI	BNHPM5523K		PARTNER'S WIFE	SALARY	650000
POOJA RATHOD	BNCPS0618G		PARTNER'S WIFE	SALARY	650000
SWETA SOJITRA	FAIPS4937K		PARTNER'S WIFE	SALARY	650000
ANKITA VIVEK PATEL	BEQPG6693Q		PARTNER'S WIFE	SALARY	650000
ANKITA VIVEK PATEL	BEQPG6693Q		PARTNER'S WIFE	DESIGNING CHARGES	131300
MADHAVDAS GHETIYA	AFFPG7160R		PARTNER'S RELATIVE	INTEREST	102000
MADHAVDAS GHETIYA HUF	AAGHM8015F		PARTNER'S RELATIVE	INTEREST	136000
REKHABEN GHETIYA	ACDPG4880D		PARTNER'S RELATIVE	INTEREST	102000

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

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

(b) Not paid during the previous year; : **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 the previous year 139(1);

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS	68144
Sec 43B(a) -tax , duty,cess,fee etc	PROVIDENT FUND	57332
Sec 43B(a) -tax , duty,cess,fee etc	ESIC	13391

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

state whether sales tax,goods & services Tax, customs duty, excise duty or any : **No**
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 of or : **No**
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		
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- b Particulars of income or expenditure of prior period credited or debited to the : **NA**
profit and loss account.:-

28 Whether during the previous year the assessee has received any property, being : **NA**
share of a company not being a company in which the public are substantially
interested, without consideration or for inadequate consideration as referred to in
section 56(2)(viia), if yes, please furnish the details of the same.

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

- A Whether any amount is to be included as income chargeable under the head : **No**
'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 head : **No**
'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 (including : **No**
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) : **No**
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 by way : **No**
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	Earnings before interest, tax,	Amount (in Rs.) of expenditure by	Details of interest expenditure brought	Details of interest expenditure carried forward
--------------------------	--------------------------------	-----------------------------------	---	---



way of interest or of similar nature incurred	depreciation and amortization (EBITDA) during the previous year	way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	forward as per sub-section (4) of section 94B		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 : **NA**
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 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 the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
DIPTI DHIRAJLAL PATEL	AHMEDAB AD	AXMPP3071F		500000	No	1000000	Yes-Cheque	Account payee cheque

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

(a) Particulars of each receipt in an amount exceeding the limit specified in : **NA**
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



(b) Particulars of each receipt in an amount exceeding the limit specified in : **NA**
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 :-

(c) Particulars of each payment made in an amount exceeding the limit specified : **NA**
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

(d) Particulars of each payment in an amount exceeding the limit specified in : **NA**
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

c Particulars of each repayment of loan or deposit or any specified advance in an : **NA**
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 : **NA**
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:—

e Particulars of repayment of loan or deposit or any specified advance in an : **NA**
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:—

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 : **NA**
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 section 73 : **No**
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 respect : **No**
of any specified business during the previous year.

e In case of a company, please state that whether the company is deemed to be : **NA**
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 Chapter III : **No**
(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 provisions : Yes
of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
AHMA1246 7A	194A	Interest other than Interest on securities	576687	576687	576687	46496	0	0	0
AHMA1246 7A	194C	Payments to contractors	3841705	3841705	3841705	37578	0	0	0
AHMA1246 7A	194H	Commission or brokerage	2114878	2114878	2114878	88699	0	0	0
AHMA1246 7A	194J	Fees for professional or technical services	3127620	3127620	3127620	236254	0	0	0
AHMA1246 7A	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	43280127	43280127	43280127	32495	0	0	0
AHMA1246 7A	194A	Interest other than Interest on	576687	576687	576687	46496	0	0	0



		securities							
AHMA1246 7A	194C	Payments to contractors	3841705	3841705	3841705	37578	0	0	0
AHMA1246 7A	194H	Commission or brokerage	2114878	2114878	2114878	88699	0	0	0
AHMA1246 7A	194J	Fees for professional or technical services	3127620	3127620	3127620	236254	0	0	0
AHMA1246 7A	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	43280127	43280127	43280127	32495	0	0	0

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
AHMA12467A	Form 26Q	31/03/2021	14/07/2020	Yes	
AHMA12467A	Form 26Q	31/03/2021	20/10/2020	Yes	
AHMA12467A	Form 26Q	01/02/2021	25/01/2021	Yes	
AHMA12467A	Form 27EQ	15/01/2021	11/01/2021	Yes	
AHMA12467A	Form 26Q	15/07/2021	06/05/2021	Yes	
AHMA12467A	Form 27EQ	15/05/2021	10/04/2021	Yes	
AHMA12467A	Form 26Q	31/03/2021	14/07/2020	Yes	
AHMA12467A	Form 26Q	31/03/2021	20/10/2020	Yes	
AHMA12467A	Form 26Q	01/02/2021	25/01/2021	Yes	
AHMA12467A	Form 27EQ	15/01/2021	11/01/2021	Yes	
AHMA12467A	Form 26Q	15/07/2021	06/05/2021	Yes	
AHMA12467A	Form 27EQ	15/05/2021	10/04/2021	Yes	

- c Whether the assessee is liable to pay interest under section 201(1A) or section : **No**
206C(7). If yes, please furnish:

Tax deduction and	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
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Collection Account Number(TAN)			
Nil	Nil	Nil	Nil

- 35 a In the case of a trading concern, give quantitative details of principal items of : **NA**
goods traded
- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/ Excess, if any
ACTIVE	102-kilograms	6610	16230	13230	0	9610			
ACTIVE	107-numbers	849054	2856226	2476230	0	1229050			
COLOUR	102-kilograms	90	425	412	0	104			
COLOUR	103-litre	91	632	618	0	105			
FLAVOUR	103-litre	45	172	165	0	52			
FLAVOUR	102-kilograms	187	698	623	0	263			
IN ACTIVE	102-kilograms	6446	42560	41200	0	7806			
IN ACTIVE	103-litre	338	1630	1530	0	438			
P.V.C	102-kilograms	12605	36859	34350	0	15114			
MISC. ITEM	107-numbers	158094	9023500	8921200	0	260394			
CORR. BOX	107-numbers	10458	76260	72350	0	14368			
BASE FOIL	102-kilograms	12612	53200	51405	0	14407			
BOTTLE	107-numbers	5534575	10156500	9925375	0	5765700			

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufacture d during the previous year	Sales during previous year	Closing Stock	Shortage/Ex cess, if any
E.H.G.CAPSULE	107-numbers	3246905		1632500	1585000	3294405	
READY PELLETS	107-numbers	3724400		18650000	18200100	4174300	

(B) By products

- 36 A Whether the assessee has received any amount in the nature of dividend as : **NA**
referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
-----------------	-----------------



Nil

Nil

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

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	213869083			161421465		
Gross profit/turnover	49022765	213869083	22.92	37704669	161421465	23.36
Net profit/turnover	1262597	213869083	0.59	975400	161421465	0.60
Stock-in-trade/turnover	49580700	213869083	23.18	37612300	161421465	23.30
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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

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
NA	NA	NA	NA	NA	NA

- 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

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

- 43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: : 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	
NA	NA	NA	NA	NA	NA



For K M V & CO.
Chartered Accountants

Patel Monark

Monark Shaileshbhai Patel
Partner

M. No. : 159927

FRN : 0139787W

UDIN : 21159927AAAABO8165

506, Aaryan Workspace 2, Opp Vasundhara Society, Gulbai
Tekra, Ahmedabad-380006 Gujarat

Date : 24/12/2021
Place : Ahmedabad

Accretion Pharmaceuticals

Plot No. 29, Xcelon Industrial Park-1, Behind Intas Pharmaceuticals, Vasna Chacharwadi,
Ahmedabad-382213.

Balance sheet as on date of 31st March, 2021

Sr. No.	Particular	Sch. No.	Amount (Rs.)	Amount (Rs.)
I	Liabilities			
1	Partners' Capital	A		34,446,552
2	Secured Loans	B		74,885,907
3	Unsecured Loans	C		4,000,000
4	Current Liabilities & Provision			
	(a) Sundry Creditors	D	61,431,832	
	(b) Other Current Liabilities	E	1,318,870	
	(c) Provision	F	409,619	
				63,160,321
	TOTAL			176,492,780
II	Assets			
1	Fixed Assets	G		63,935,748
2	Investment- Subsidy Fixed Deposit			1,250,000
3	Current Assets, Loans and Advances			
	(a) Inventories	H	49,580,700	
	(b) Sundry Debtors	I	52,423,918	
	(c) Cash and Bank Balance	J	667,850	
	(d) Loans, Advances and Deposits	K	8,634,564	
	Sub Total			111,307,032
	TOTAL			176,492,780
	Notes forming part of the Financial Statements	A to K		

As per our report of even date

FOR, K M V & CO.

Chartered Accountants

Registration No. : 139787W

Patel Monark

Monark S. Patel

(Partner)

Membership No. : 159927



Place : Ahmedabad

Date : December 24, 2021

For and On behalf of

Accretion Pharmaceuticals

H. R. Rathod.

Partner

Partner

Accretion Pharmaceuticals

Plot No. 29, Xcelon Industrial Park-1, Behind Intas Pharmaceuticals, Vasna Chacharwadi, Ahmedabad-382213.

Statement of profit and Loss for the year ended of 31st March, 2021

Sr. No.	Particular	Sch. No.	Amount (Rs.)	Amount (Rs.)
I	Income			
1	Sales / Gross Receipt	L	213,869,083	
2	Closing Stock	H	49,580,700	
4	Indirect Income	M	5,891,124	
	Total			269,340,907
II	Expenses			
3	Opening Stock	-	37,612,300	
4	Purchase	N	173,010,201	
5	Direct Expense	O	3,804,516	
6	Administration and selling Exps.	P	30,732,304	
7	Financial Charges	Q	11,339,990	
8	Depreciation	G	10,178,999	
9	Partners' Remuneration	-	1,400,000	
	Total			268,078,310
Net Profit(Loss)				1,262,597
	Notes forming part of the Financial Statements	L to Q		

As per our report of even date

FOR, K M V & CO.

Chartered Accountants

Registration No. : 139787W

Patil Monark

Monark S. Patel

(Partner)

Membership No. : 159927

Place : Ahmedabad

Date : December 24, 2021



For and On behalf of

Accretion Pharmaceuticals

H. N. Rathod.

Partner

Partner

Accretion Pharmaceuticals

Plot No. 29,Xcelon Industrial Park-1, Behind Intas Pharmaceuticals, Vasna Chacharwadi, Ahmedabad-3822213.

Schedules forming part of Balance Sheet as on 31st March, 2021

SCHEDULE : A : Partners' Capital

Partner	Ratio	Opening Balance	Additions	Interest on Capital	Remuneration	Profit/ (Loss)	Total	Withdrawal	Closing Balance
Vivek Ashokkumar Patel	30	8,399,005	1,210,141	1,026,781	350,000	378,779	11,364,706	1,241,349	10,123,357
Mayur Popatlal Sojitra	30	8,379,576	18,500	1,003,409	350,000	378,779	10,130,264	49,708	10,080,556
Harshad Nanubhai Rathod	25	7,187,012	1,083,500	883,122	350,000	315,649	9,819,283	1,109,507	8,709,776
Hardik Mukundbhai Prajapati	15	4,473,347	-	535,731	350,000	189,390	5,548,468	15,605	5,532,863
TOTAL	100	28,438,940	2,312,141	3,449,043	1,400,000	1,262,597	36,862,721	2,416,169	34,446,552



H. N. Rathod.

Accretion Pharmaceuticals

Plot No. 29, Xcelon Industrial Park-1, Behind Intas Pharmaceuticals, Vasna Chacharwadi, Ahmedabad-382213.

Schedules forming part of Balance Sheet as on 31st March, 2021

SCHEDULE : G : FIXED ASSETS

Sr. No.	Block of Assets	Rate %	Opening WDV 01/04/2020	Addition before September	Addition after September	Deletion	Total	Depreciation	Additional Depreciation	Closing WDV 31/03/2021
1	Air Conditioner	15%	248,917	-	-	-	248,917	37,338	-	211,579
2	Computer	40%	235,742	23,850	-	-	259,592	103,837	-	155,755
3	Factory Building	10%	21,681,181	208,270	446,340	-	22,335,791	2,212,841	-	20,122,950
4	Fire Fighting Equipment	15%	4,445	-	-	-	4,445	667	-	3,778
5	Furniture and Fixtures	10%	299,093	-	-	-	299,093	29,909	-	269,184
6	Goods Lift	15%	11,563	-	-	-	11,563	1,734	-	9,829
7	Machinery	15%	41,026,858	3,671,676	676,878	200,000	45,175,412	6,725,547	942,346	37,507,519
8	Mobile	15%	89,749	8,000	23,390	-	121,139	16,416	-	104,723
9	Water Treatment Plant	15%	39,601	-	-	-	39,601	5,940	-	33,661
10	Land	0%	4,798,000	-	-	-	4,798,000	-	-	4,798,000
11	ECCO Car	15%	278,941	-	-	-	278,941	41,841	-	237,100
12	Printer	15%	92,218	-	-	-	92,218	13,833	-	78,385
13	Weight Scale	15%	11,300	-	-	-	11,300	1,695	-	9,605
14	Electric Fittings	10%	2,075	-	-	-	2,075	208	-	1,867
15	LED Tv	15%	47,299	-	-	-	47,299	7,095	-	40,204
16	Refrigerators	15%	50,752	-	-	-	50,752	7,614	-	43,138
17	Water Cooler	15%	5,652	57,579	-	-	63,231	9,485	-	53,746
18	Invertor Battery	15%	-	-	275,378	-	275,378	20,653	-	254,725
	TOTAL		68,923,386	3,969,375	1,421,986	200,000	74,114,747	9,236,653	942,346	63,935,748



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : B : SECURED LOAN		
Indian Bank- Cash Credit	21,272,512	
SIDBI Loan	2,003,000	
Term Loan-Indian Bank(Covid)	13,260,674	
Term Loan-Indian Bank	38,349,721	
TOTAL RS.		74,885,907
SCHEDULE : C : UNSECURED LOAN		
Dipti Dhirajlal Patel	1,000,000	
Madhavdas Ghetiya	900,000	
Madhavdas Ghetiya HUF	1,200,000	
Rekhaben Ghetiya	900,000	
TOTAL RS.		4,000,000
SCHEDULE : D : SUNDRY CREDITORS		
<u>Creditor For Goods</u>		
Adarsh Enterprise	23,214	
Aarti Pharma	32,450	
Aarush Agency	983,741	
Alka Enterprise	76,322	
Alutech Packaging Pvt Ltd	342,885	
Ambica Corporation	147,633	
Amin Traders	13,865	
Antilla Pro Pack	164,722	
Apister Lifesciences Pvt Ltd	83,780	
Apple Chem	1,658,385	
Arch Pharmaceuticals	127,088	
Arihant Enterprise	813,465	
Aristo Raw Pharma Pvt Ltd	225,144	
Asha Agency	26,845	
Asutosh Pellets	73,279	
AUSL Pharma Delhi	454,487	
AUSL Pharma Ahmedabad	9,116,948	
BCM Corporation	73,346	
Bharat Trading Co	4,472,378	



H. R. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Biosmith Laboratories	417,956	
Biotech Solutions & Pharmaceuticals Ltd	236,708	
Bipin Offset	4,007,531	
Care Pharma Chem	218,101	
Carewell Healthcare(NEW)	337,780	
Casablanka Corporation Gujarat	50,149	
Corel Pharma Chem	143,606	
C R Pharma	76,110	
Daffocare Research Laboratory LLP	167,706	
Deepen Drugs	245,411	
Deepen Drugs Pvt Ltd	36,138	
Deval Tab Care	52,038	
Dhanuka Laboratories Pvt Ltd	900,340	
Divine Life Care Pvt Ltd	10,738	
Dove Pharmaceuticals	1,218,960	
Empower Solution	231,302	
Enzyme Bioscience Pvt Ltd	32,450	
Espee Pharma Chem Pvt Ltd	3,171,154	
Fidelis International Pvt Ltd	1,161,343	
Foster Pharma	272,580	
Ganesh PET	739,761	
Ganesh Plastic	127,671	
Gangwal Chemicals Pvt Ltd	112,099	
Gayatri Rubber Industries	43,420	
Gopinath Enterprise	42,480	
Gorang International	945,595	
GRC Transport Service	32,000	
Green Leaf Industries	496,529	
Gujarat Laboratory	1,025,555	
Haresh Chemicals	1,223,256	
H B Enterprise	82,755	
Help Pharma(India)	82,875	
Hindustan National Glass & Industries Ltd	1,467,603	
I care Printing and Stationary	87,073	



H. N. Rathod:

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Imex Overseas	40,278	
Infers Methodex Pvt Ltd	25,447	
Jagrut Graphics	62,277	
Jay Maa Ashapura Dhaba	5,110	
J P Polyplast	73,986	
Krishna Traders	40,638	
Laxmi Instruments	14,750	
Laxmi Packaging	8,425	
Lemon Pharma	103,512	
Leo Nutriscience LLP	564,276	
Levee Polymers	204,916	
Lozenge Pharma Industries	958,731	
Mahabali Express & Logistics LLP	1,641	
Mahresh Barcode Solution Pvt Ltd	5,144	
Medisky Pharmaceuticals	3,186	
Meghan Gravures	363,491	
Metrochem API Pvt Ltd	2,310,432	
Narendra Packaging Pvt Ltd	397,988	
Nationwide Overseas	82,600	
Nectar Drugs Pvt Ltd	118,384	
Neha Lifescience Pvt Ltd	188,800	
Ons Pharmaceuticals	408,425	
Pacifica Plast	73,160	
Param Pharma	256,908	
Parikh Pharma	3,991	
Parishil Laboratories Pvt Ltd	87,183	
Pharma Supply Agencies	584,720	
Prachin Chemical	177,000	
Protech Telelink	134,929	
P R Pharma Source Pvt Ltd	59,768	
Purechem INC	44,427	
Pure Chem Pvt Ltd	104,430	
Raj Enterprise	172,800	
Ramdoot Packaging	206,769	



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Rayban Pharma	29,500	
Richie Pharma	64,452	
R K Enterprise	41,933	
Rutu Chemicals	175,525	
Rutvik Pharma	30,562	
Satyam Traders	737,808	
Senpet Polymers LLP	41,816	
S G Healthcare Pvt Ltd	2,659	
Shape Packaging	44,038	
Shape Pet	128,824	
Sharad Packaging Pvt Ltd	41,608	
Shashikant L Bhatt	38,160	
Shiva Corporation	150,000	
Shlva Trading Co.	906,242	
Shree Ambica Packaging	629,909	
Shree Parikh Trading	96,035	
Shree Uma Packaging	774,816	
Soulter Remedies	29,865	
Surekha Pharma	1,169,380	
Suren Healthcare	700,806	
TCI Express	1,055	
Trio Pharma Chem	1,467,471	
Truim Pharmaceuticals	92,040	
Umiya Printing Press	6,195	
Uniworth Enterprise LLP	2,962,193	
Vishal Pharma Agency	411,938	
Vital Laboratories Pvt Ltd	144,550	
Walpar Nutritions Limited	440,789	
Wave Analytical & Research Center	402,752	
Zefe Labs Pvt Ltd	1,357,000	59,415,193
<u>Creditor For Salary</u>		
Amrutbhai Mavjibhai Makwana	13,911	
Ankit Narayanbhai Patel	7,389	
Ashifbhai Usmanbhai Vhora	6,307	



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Atikbhai Aslambhai Ghanchi	10,225	
Chitrangi Pareshkumar Chandawala	15,051	
Dilipbhai Vasudevabhai Gajjar	21,300	
Dipubhai Jivabhai Chauhan	12,725	
Dixita Dineshbhai Gandoliya	17,860	
Fatimaben Akbarbhai Vhora	6,283	
Gautam Ambalal Patel	15,795	
Himanshu S Raval	17,860	
Hiralben Mahendrabhai Purabiya	1,199	
Imran Rahimbhai Jam	26,920	
Imtiyazbhai Mahemudmiya malek	11,783	
Jay Prahladbhai Prajapati	9,707	
Jignashaben Amrutbhai Parmar	5,222	
Kailashben Chamanbhai Parmar	5,390	
Kalabhai Dharshibhai Chauhan	13,495	
Kanubhai Prabhubhai Thakor	10,657	
Kanubhai Rameshbhai Raval	14,066	
Kokilaben Mahendrabhai Purabiya	3,481	
Maheshbhai Kanubhai Senma	23,800	
Minaben Vikrambhai Vaghela	6,058	
Niruben Ranjitbhai Raval	5,222	
Palkesh Dineshbhai Gorasiya	28,908	
Pinal Mahendrabhai Purabiya	5,390	
Rahul Bharatbhai Maheriya	12,924	
Rajeshkumar Jayantilal Mevada	24,933	
Rasikbhai Bhagvanbhai Makwana	18,720	
Raval Navghanbhai Amratbhai	13,632	
Sajanaben Mansukhbhai Bhatti	5,338	
Sajjanben Rajubhai Makwana	5,678	
Sanjay Arvindbhai Thakor	8,928	
Savitaben Nareshbhai Parmar	5,887	
Shantuben Faljibhai Bagodariya	6,202	
Shardaben Baldevbhai Parmar	5,887	
Sonalben Arjanbhai Bagodariya	5,809	



H.N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Sonalben Baldevbhai Bhatti	5,182	
Sureshkumar Devkinandan Pathak	41,800	
Tarangbhai Gopalbhai Marakana	15,051	
Vijaybhai M Baldara	13,806	
Vilasben Bharatbhai Jadav	6,572	
Vishnubhai Vibhabhai Chauhan	7,039	
Zikuben Rupabhai Pagi	5,438	524,830
<u>Creditor For Capital Goods</u>		
Arsha Fabrication	314,764	
Bahuchar Sales Agency	174,256	
Foreman Equipments	10,030	
Ganga Trading Co	35,371	
Kesar Control System	19,470	
Kisan Engineering Co	17,773	
M R Industries	99,516	
N K Industries	102,660	
Radical Enterprise	126,466	
Sag Power Electronics Pvt Ltd	275,378	
Star Electric & Power Tools	61,727	
Yoga Pharma Process Equipment	254,398	1,491,809
TOTAL RS.		61,431,832
SCHEDULE : E OTHER CURRENT LIABILITIES		
Aayushya Pharma	213	
Accretion INC	332,126	
Amron Healthcare Corporation	15,000	
Avance Healthcare Pvt Ltd	130,000	
Clitus Pharmaceuticals	17,993	
Crinova Healthcare Pvt Ltd	58,700	
Eldoris Life Science	20,000	
Medwise Overseas Pvt Ltd	100,000	
Merit Polychem Pvt Ltd	439,377	
Pride Lifescience Pvt Ltd	6,760	
Sanjukta Pharmaceuticals	108,631	
Shiv Healthcare	50,000	



H.N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Tanishi Life Science	34,188	
USR Remedies	5,882	
TOTAL RS.		1,318,870
SCHEDULE : F PROVISION		
Administration Charges Payable	1,170	
Employee Provident Fund	28,081	
Employer Provident Fund	29,251	
ESIC Employee	2,524	
ESIC Employer	10,867	
Electricity Expense Payable	197,350	
Professional Tax Employee	66,480	
TCS Payable	6,076	
TDS Payable	62,068	
GST Payable Input CGST 9%	2,876	
GST Payable Input SGST 9%	2,876	
TOTAL RS.		409,619
SCHEDULE : I : SUNDRY DEBTORS		
<u>Receivable For Goods</u>		
4 Care Lifescience Pvt Ltd	313,936	
Acvin Pharma	39,527	
Admit Pharmaceuticals Pvt Ltd	33,018	
Alexa Pharma India	328,006	
Anabiosis Medisciences Ltd	53,228	
Anze Biotech	-	
Aptus Pharma Pvt Ltd	3,238,925	
Astonia Lifesciences	143,492	
Atlantis Pharmaceuticals Works	115,997	
Aton Biotech	65,178	
Avisons Pharma	84,597	
Axacus Pharma Pvt Ltd	967,179	
Azillian Healthcare Pvt Ltd	325,119	
Bhumi Pharmaceuticals	1,169,972	
Biocare Formulation	757,907	
Bluerays Healthcare	1,902	



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Chhaya Pharma	254,456	
Delwis Healthcare Pvt Ltd	416,922	
Estrellaass Life Sciences Pvt Ltd	740,828	
Genial Medicaments	69,081	
Glantis Pharmaceuticals	119,239	
Gleem Life Sciences Pvt Ltd	22,926	
Grebe Pharmaceuticals	36,340	
Hasti Pharmaceuticals	132,652	
Igniva Marketing Pvt Ltd	83,391	
Jaclyn Pharmaceuticals	47,615	
Jetcy Lifescience	100,690	
J J Enterprises	44,260	
Kayush Laboratories Pvt Ltd	706,119	
Kevrin Biotech	50,288	
Khatri Healthacare Pvt Ltd	1,086,726	
khushbu Auto Pvt Ltd	1,888	
Krishna Medisales	30,148	
Kurizon Healthcare Pvt Ltd	64,066	
Lepius Lifescience Pvt Ltd	570,524	
Maa Pharma Tech	35,383	
Macline Pharmaceuticals	392,101	
Medheal Pharmaceuticals	220,829	
Medico International Ltd	205,381	
Medilane Labs	65,278	
Medispace Pharmaceuticals	103,276	
Medistream Biotech Pvt Ltd	94,890	
Nascent Lifesciences Pvt Ltd	372,748	
National Chemicals & Pharmaceuticals Works Pvt Ltd	320,328	
NCPW Pharmaceuticals	372,446	
Novita Healthcare Pvt Ltd	3,377,581	
Novita Healthcare Pvt Ltd Mumbai	4,092,251	
Omicorn Pharma	142,861	
Orr Life India	93,089	
Parpan Remedies	38,012	



H.N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Pegasus Lifesciences Pvt Ltd	201,028	
Pharm Biotech	114,883	
Piecan Pharma Pvt Ltd	7,731,069	
Pratham Remedies	467,979	
Purple Remedies Pvt Ltd	392,008	
Ramdular Pharmaceuticals Pvt Ltd	70,480	
Reliabo pharma India P Ltd	1,863,376	
Rescutech Remedies	115,821	
Ritz Formulations Pvt Ltd	86,856	
Rosefinch Lifesciences	36,292	
Royal Lifecure Pvt Ltd	530,041	
Salvavidas Pharmaceutical Pvt Ltd	4,802,132	
Satyam Remedies	487,148	
S G Wellness	45,159	
Shayana Healthcare Pvt Ltd	405,550	
Shree Enterprise	99,174	
Skymax Lifescience Pvt Ltd	4,894,442	
Stanmark Healthcare Pvt Ltd	362,792	
Sungrace Pharma Pvt Ltd	63,856	
Sunshine Formulation	75,807	
Synex Global Services LLP	602,856	
Taj Pharmaceuticals Ltd	863,064	
Taksharya Pharmaceuticals	212,275	
Tauras Lifescience Ltd	685,911	
Treatwell Pharma	35,955	
V G F Healthcare	117,501	
Villsun Laboratories(India) Ltd	2,463,424	
Wintech Pharmaceuticals Ltd	259,838	
Xperia Creation	36,233	
Yassas Lifesciences	58,491	
Zain Pharmaceuticals	1,352,446	
Zenova Therapeutics Pvt Ltd	62,245	
Zicad Life Care	262,424	
Zrugved Pharmin	222,766	



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2021

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Satellite Engineers	200,000	
TOTAL RS.		52,423,918
SCHEDULE : J : CASH & BANK BALANCE		
<u>Cash In Hand</u>		
Cash	667,850	
<u>Bank Balance</u>		
TOTAL RS.		667,850
SCHEDULE : K : LOANS, ADVANCES & DEPOSITS		
<u>Loan & Advances</u>		
Electronic Credit Ledger CGST	3,407,631	
Electronic Credit Ledger SGST	3,800,488	
GST Cash Ledger	15,990	
Credit Not Taken	192,629	
Advance Rent	10,000	
Imran Rahimbhai Jam	100,000	
Kailashben Parmar Advance	25,000	
Minaben Vikrambhai Vaghela	50,000	
Palkesh Dineshbhai Gorasiya	150,000	
SIDBI Interest Receivable	72,194	
UGVCL Interest Receivable	11,071	
Advance Tax	350,000	
TDS Receivable	175,531	
TCS Receivable	18,571	
		8,379,105
<u>Deposits</u>		
CST Deposit	10,000	
VAT Deposit	10,000	
UGVCL Security Deposit	235,459	
		255,459
TOTAL RS.		8,634,564



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2021

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : L : Sales / Gross Receipt		
Inter State Sales	44,477,063	
Local Sales	165,599,051	
Cylinder Charges	954,485	
Designing Charges	23,600	
Development Income	153,100	
Freight Income	293,339	
Inventory Charges	325,390	
Product Permission Charges	2,043,055	
TOTAL RS.		213,869,083
SCHEDULE : M Indirect Incomes		
Discount Income	10,571	
Interest Income	102,507	
Interest on Security Deposit	90,017	
Interest Subsidy	5,688,029	
TOTAL RS.		5,891,124
SCHEDULE : N Purchase		
Local Purchase	150,764,498	
Interstate Purchase	22,242,488	
Tax Free Purchase	3,215	
		173,010,201
SCHEDULE : O Direct Expenses		
Electricity Expense	3,748,796	
Electric Parts Expense	10,406	
Freight On Purchase	1,800	
Gas Expense	21,940	
Insurance Expense on Purchase	329	
Packing & Forwarding Expense	6,245	
Plate Charges on Purchase	15,000	
		3,804,516
SCHEDULE : P Administrative and Selling Expense		
Art Work Charges	65,000	
Administration Charges	15,268	
Conveyance Allowance	29,169	
ESIC Expense	133,664	
Waste Cloth Expense	65,393	
Bank Charges	30,032	
Bonus Expense	756,970	
Camera Repairing Charges	8,350	



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2021

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Car Repairing Expense	35,540	
Car Insurance Expense	9,962	
Color Expense	149,100	
Commission Expense	2,124,378	
Computer Repairing Expense	19,048	
Consulting fees	205,625	
Conveyance Allowance-Office	80,737	
Courier charges	30,575	
Design Charges	88,800	
Discount Expense	128,587	
Dis-Infection Treatment Expense	105,500	
Diwali Expense	35,420	
DM Water Expense	73,350	
DSC Expense	3,750	
Environmental Damage Compensation	75,000	
Factory License Renewal Fees	16,200	
Freight Expense	3,126	
Fuel Expense	191,429	
GPCB Expense	39,500	
Gram Panchayat Tax	122,380	
GST Expense	242,240	
GST Late Filling Fees	200	
Insurance expense	226,566	
Labour Charges	1,609,826	
Late Fees On Water Expense	1,057	
Loan Pre-Payment Charges	198,911	
Loan Processing Charges	196,800	
Machinery Parts Expense	1,531,196	
Machinery Repairing and Parts Expense	1,814,616	
Manpower Service Expense	876,127	
Marketing Expense	100,002	
Mask Expense	9,050	
Membership fees	30,808	
Office Expense	249,218	
Other Allowance	547,879	
Other Allowance Office	1,270,461	
Overtime	378,032	
Product Permission Charges	3,900	
Professional fees	415,670	
Provident Fund Expense	271,147	
Registration Fees	34,161	



H. N. Rathod.

Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2021

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Round Off	302	
Salary Expense	2,835,336	
Salary Expense Office	6,923,299	
Seminar Expense	11,800	
Service Expense for Dissolution Testor	5,900	
Software Expense	23,600	
Stationary and Printing Expense	293,707	
Stock Audit Fees	15,000	
Tea and Refreshment Expense	31,093	
Telephone Expense	4,810	
Testing Expense	2,245,745	
Tiffin Expense	120,352	
Tour and Travelling Expense	126,120	
Trade Mark Registration	62,100	
Transportation Expense	2,498,395	
Valuation Expense	20,000	
Visitin Charges	160,000	
Water Expense	599,600	
Website Expense	15,120	
Inspection charges	23,780	
Review charges	65,805	
Weigh Bridge Charges	720	
TOTAL RS.		30,732,304
SCHEDULE : Q Financial Charges		
Interest On Cash Credit	1,763,400	
Interest On Term Loan	4,418,182	
Interest On SIDBI Loan	177,292	
Interest On Term Loan COVID	763,348	
Interest on TDS	60	
Interest On Short Term Borrowings	352,415	
Interest On Unsecured Loan	416,250	
Interest On Partners Capital	3,449,043	
TOTAL RS.		11,339,990



H. R. Rathod.

Accretion Pharmaceuticals

Plot No. 29, Xcelon Industrial Park-1, Behind Intas Pharmaceuticals, Vasna Chacharwadi, Ahmedabad-382213.

NOTES TO ACCOUNTS

ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS A/c. FOR THE YEAR ENDING AS ON 31ST MARCH, 2021

1) Statement on significant accounting policies

(A) Recognition of Income & Expenditure:

- * The Partnership Firm is following Mercantile system of accounting. Revenue/Income and cost/Expenditure are generally accounted on accrual as they are earned or incurred.

(B) Fixed Assets:

- * Fixed assets are stated at cost. The cost of an asset comprises its purchase price, addition and improvements thereon as well as cost directly attributable to bring the assets to working conditions.

(C) Inventories & Cash Balance:

- * Stock are valued at Cost or Net realizable value whichever is lower, it is taken based on the Certificate provided by the Partners. Stock is valued exclusive of VAT/GST. Firm has taken closing stock by physical verification done on 31-03-2018. We have not physically verified Cash Balance.

- 2) Debtors, Creditors, Loans & Advances and Bank Balances are subject to confirmation and subsequent reconciliation, if any.

- 4) Figures are rounded off as nearest to Rupee.

- 5) Whenever internal evidences in the form of bills, cash memos etc. are not available, we have relied on the vouchers or entries certified and authorised by the partners.

- 6) I have restricted my audit to the extent of Books of Accounts maintained for partnership firm whose Books of Accounts had been produced before me for audit u/s 44 AB of the Income Tax Act, 1961.

FOR, K M V & CO

Chartered Accountants

Firm Registration No. : 139787W

Patel Monark

Monark S. Patel

(Partner)

Membership No. : 159927



Place Ahmedabad

Date December 24, 2021

For and On behalf of

Accretion Pharmaceuticals

H. N. Rathod.

Partner

Partner

Accretion Pharmaceuticals

Plot No. 29,Xcelon Industrial Park-1, Behind Intas Pharmaceuticals, Vasna Chacharwadi, Ahmedabad-382213.

Schedule : H : Quantitative details of the principal items of Finished Goods

STOCK FOR THE YEAR 2020-21

SR.NO	ITEM	UNITS	OPENING STOCK	RECEIPT	ISSUE	CLOSING BALANCE	RATE	AMOUNT
								RS
1	ACTIVE	KGS	6,610.00	16,230.00	13,230.00	9,610.00	1,832.00	17,605,520.00
2	ACTIVE	NUMBER	849,054.00	2,856,226.00	2,476,230.00	1,229,050.00	0.42	516,201.00
3	COLOUR	KGS	90.00	425.00	411.50	103.50	1,235.00	127,822.50
4	COLOUR	LTR	91.00	632.00	618.00	105.00	1,120.00	117,600.00
5	E.H.G.CAPSULE	NUMBER	3,246,905.00	1,632,500.00	1,585,000.00	3,294,405.00	0.22	724,769.10
6	FLAVOUR	LTR	45.00	172.00	165.00	52.00	830.00	43,160.00
7	FLAVOUR	KGS	187.00	698.00	622.50	262.50	953.00	250,162.50
8	IN ACTIVE	KGS	6,446.00	42,560.00	41,200.00	7,806.00	286.00	2,232,516.00
9	IN ACTIVE	LTR	338.00	1,630.00	1,530.00	438.00	298.00	130,524.00
10	READY PELLETS	NUMBER	3,724,400.00	18,650,000.00	18,200,100.00	4,174,300.00	1.58	6,595,394.00
11	P.V.C	KGS	12,605.00	36,859.00	34,350.00	15,114.00	165.00	2,493,810.00
12	MISC. ITEM	NUMBER	158,094.00	9,023,500.00	8,921,200.00	260,394.00	0.32	83,326.08
13	CORR. BOX	NUMBER	10,458.00	76,260.00	72,350.00	14,368.00	65.00	933,920.00
14	BASE FOIL	KGS	12,612.00	53,200.00	51,405.00	14,407.00	490.00	7,059,430.00
15	BOTTLE	NUMBER	5,534,575.00	10,156,500.00	9,925,375.00	5,765,700.00	1.85	10,666,545.00
	TOTAL							49,580,700.18

H. R. Rathod.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAXFA3348J		
Name	ACCRETION PHARMACEUTICALS		
Address	PLOT NO 29 , XCELON INDUSTRIAL PARK-1 , BEHIND INTAS PHARMACEUTICALS . VASNA CHARCHARWADI , VASNA CHARCHARWADI , AHMEDABAD , AHMEDABAD , 11-Gujarat , 91-India , 382213		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	379709200241221

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		12,62,660
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	12,62,660
	Net tax payable	4	3,93,950
	Interest and Fee Payable	5	2,964
	Total tax, interest and Fee payable	6	3,96,914
	Taxes Paid	7	5,36,574
Distribution Tax details	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,39,660
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 24-12-2021 14:05:50 from IP address and verified by HARSHAD NANUBHAI RATHOD
having PAN AOPPR4568B on 24-12-2021 14:05:48 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



AAXFA3348J05379709200241221EC31F924976037B087295530822C395C5128E237

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE	: ACCRETION PHARMACEUTICALS
PAN	: AAXFA3348J
OFFICE ADDRESS	: PLOT NO 29, XCELON INDUSTRIAL PARK-1, BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI, AHMEDABAD, GUJARAT-382213
STATUS	: FIRM
WARD NO	: 3(WARD 3(2)(5), AHMEDABAD)
D.O.I.	: 18/12/2012
EMAIL ADDRESS	: info@accretionpharma.com
NAME OF BANK	: INDIAN BANK
MICR CODE	: 380019005
IFSC CODE	: IDIB000P009
ADDRESS	: PALDI
ACCOUNT NO.	: 6173469415
RETURN	: ORIGINAL (FILING DATE : 24/12/2021 & NO. : 379709200241221)

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

1262657

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	1262597
ADD :	
DEPRECIATION DISALLOWED	10178998
DISALLOWED PARTNERS' REMUNERATION	1400000
DISALLOWED PARTNERS' INTEREST	3449043
DISALLOWED U/S 37	60
	<u>15028101</u>
	16290698
LESS : ALLOWED DEPRECIATION	<u>-10178998</u>
	6111700
LESS :	
ALLOWED INTEREST	3449043
ALLOWED REMUNERATION U/S 40b [AS PER CALCULATION]	1400000
	<u>-4849043</u>
	<u>1262657</u>

GROSS TOTAL INCOME

1262657

TOTAL INCOME

1262657

TOTAL INCOME ROUNDED OFF U/S 288A

1262660

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 1262660 @ 30%	378798
	<u>378798</u>
ADD: HEALTH AND EDUCATION CESS @ 4%	15152
	<u>393950</u>
LESS TAX DEDUCTED AT SOURCE	
SECTION 194A: OTHER INTEREST	14166
SECTION 194N: PAYMENT OF CERTAIN AMOUNTS IN CASH	8000
SECTION 194JB: SECTION 194JB	153365
SECTION 206CR: SECTION 206CR	11043
	<u>186574</u>
	207376
LESS ADVANCE TAX	
0011349 - 09527 - 15/06/2020	25000
0013283 - 05364 - 04/09/2020	25000
0011349 - 02936 - 14/12/2020	50000
0013283 - 23914 - 15/03/2021	250000
	<u>350000</u>

ADD INTEREST PAYABLE

INTEREST U/S 234C

-142624

2964

2964

-139660

(139660)

REFUNDABLE**CALCULATION OF REMUNERATION ALLOWED U/S 40b**

TOTAL PROFIT / LOSS (AS PER COMPUTATION)

6111700

LESS : ALLOWED INTEREST

-3449043

BOOK PROFIT

2662657

MAXIMUM REMUNERATION ALLOWED [90% OF RS. 300000 + 60% OF NEXT RS. 2362657]

1687594

REMUNERATION PAID

1400000

REMUNERATION ALLOWED

1400000

PARTNER'S REMUNERATION

NAME OF PARTNER	REMUNERATION PAID	INTEREST	INTT. RATE	PROFIT RATIO	SHARE IN INCOME	ALLOWED REMUNERATION
HARDIK MUKUNDBHAI PRAJAPATI	350000	535731	12%	15%	189390	350000
HARSHAD NANUBHAI RATHOD	350000	883122	12%	25%	315649	350000
MAYURBHAI POPATLAL SOJITRA	350000	1003409	12%	30%	378779	350000
VIVEK ASHOKBHAI PATEL	350000	1026781	12%	30%	378779	350000
TOTAL	1400000	3449043			1262597	1400000

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15/06/2020	15%	31106	12%	24885	15/06/2020	25000	25000	6106	0
IInd	15/09/2020	45%	93319	36%	74655	04/09/2020	25000	50000	43319	1299
IIIRD	15/12/2020	75%	155532	75%	155532	14/12/2020	50000	100000	55532	1665
IVth	15/03/2021	100%	207376	100%	207376	15/03/2021	250000	350000	0	0

Previous Year Return Filing Details :

Acknowledgement No.

534608811090920

Date of Filing

09/09/2020

Ward

3(WARD 3(2)(5), AHMEDABAD)

Return Income

Rs. 302888

DETAILS OF BANK ACCOUNTS

NAME & ADDRESS OF THE BANK BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT
BANK OF BARODA BLOCK NO 565, NH NO 8A, BESIDE GATI SARKHEJ BAVLA ROAD, NR S T BUS STAND, CHANGODAR, AHMEDABAD-382 213	BARB0CHANGO	30940200000221	CURRENT

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	24AAXFA3348J1Z3
Amount of turnover/Gross receipt as per the GST return filed	213869083

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				
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

1.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	215640	22/03/2021	162	162
2.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	69325	01/03/2021	52	52
3.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	1253160	17/02/2021	940	940
4.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	190257	12/02/2021	143	143
5.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	69620	10/02/2021	52	52
6.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	138060	08/01/2021	104	104
7.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	24043	30/12/2020	18	18
8.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	171100	29/12/2020	128	128
9.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	35400	07/12/2020	27	27
10.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	259600	07/12/2020	195	195
Sub-Total (TAN)			2426205		1821	1821
1.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	25016	30/03/2021	19	19
2.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	838862	01/03/2021	629	629
3.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	396500	16/02/2021	297	297
4.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	400000	30/01/2021	300	300
5.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	494922	11/01/2021	371	371
6.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	617213	01/01/2021	463	463
7.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	424800	01/01/2021	319	319
8.	AHMR01092A	RAJNIKANT CHUNILAL [HUF] MEHTA	576725	01/01/2021	433	433
Sub-Total (TAN)			3774038		2831	2831
1.	AHMT01976C	TRIO PHARMA CHEM	123753	31/03/2021	93	93
2.	AHMT01976C	TRIO PHARMA CHEM	713250	31/03/2021	535	535
3.	AHMT01976C	TRIO PHARMA CHEM	138060	28/02/2021	104	104
4.	AHMT01976C	TRIO PHARMA CHEM	64228	28/02/2021	48	48
Sub-Total (TAN)			1039291		780	780
1.	DELA42264F	AUSL PHARMA	2708482	31/03/2021	2031	2031
2.	DELA42264F	AUSL PHARMA	351047	28/02/2021	263	263
3.	DELA42264F	AUSL PHARMA	1219232	31/12/2020	914	914
4.	DELA42264F	AUSL PHARMA	1442547	30/11/2020	1082	1082
5.	DELA42264F	AUSL PHARMA	1761442	31/10/2020	1321	1321
Sub-Total (TAN)			7482750		5611	5611
Grand Total			14722284		11043	11043

Note: Form 26AS [File Creation Date: 21-12-2021] last imported on 21-12-2021 03:53 PM

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	INTEREST ON TDS	60.00
	Total	60.00

Tax Payer Counterfoil

PAN AAXFA3348J

Received from : ACCXXXXON
PHARMACEUTICALS

Rs : 25000/-

(in words) : Twenty Five Thousand Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head :OTHER THAN
COMPANIES TAX[0021]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2021-22

Payment Status :

Success

SBI Ref No. : IK0ARGXVE7

	BSR Code	Tender date	Challan No
CIN	0013283	040920	05364
Date of challan :	04-09-2020		

State Bank of India

Gandhinagar
Bangalore
(Internet Collection Center)

Tax Payer Counterfoil

PAN **AAAXFA3348J**

Received from : ACCXXXXON
PHARMACEUTICALS

Rs : **50000/-**

(in words) : Fifty Thousand Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head :OTHER THAN
COMPANIES TAX[0021]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2021-22

Payment Status :

Success

SBI Ref No. : IK0AVWNVC1

	BSR Code	Tender date	Challan No
CIN	0011349	141220	02936
Date of challan :	14-12-2020		

State Bank of India

Gandhinagar

Bangalore

(Internet Collection Center)

Tax Payer Counterfoil

PAN AAXFA3348J

Received from : ACCXXXXON
PHARMACEUTICALS

Rs : 250000/-

(in words) : Two Lakhs And Fifty Thousand
Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head :OTHER THAN
COMPANIES TAX[0021]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2021-22

Payment Status :

Success

SBI Ref No. : IK0BAPDEE6

	BSR Code	Tender date	Challan No
CIN	0013283	150321	23914
Date of challan :	15-03-2021		

State Bank of India

Gandhinagar
Bangalore
(Internet Collection Center)