

ACCRETION PHARMACEUTICALS

Financial Year : 2021-22

Assessment Year : 2022-23

- 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

CA Kuntal Shah
B.B.A. FCA

CA Monark Patel
B.Com. FCA

CA Vinil Patel
M.Com. FCA, Lic. ICSI, DISA



KMV & CO.
Chartered Accountants

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 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, 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, 2022 and
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In 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.



H.O. : 506, Aaryan Work Space-2, Opp. Vasundhara Society, Gulbai Tekra, Ahmedabad-380 006.
Ph. : 079-48990780, M : 99252 29913, 9712911026, 90996 22888, Email : info@kmvandco.com

Branches : Vadodara, Anand



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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For K M V & CO.
Chartered Accountants

Patel Monark

Monark Shaileshbhai Patel
(Partner)

M. No. : 159927

FRN : 0139787W

UDIN : 22159927AROEHH7202

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

Date : 09/09/2022
Place : Ahmedabad

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 : 01/04/2021 to 31/03/2022
- 7 Assessment year : 2022-23

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

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

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

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
Not Applicable					

- 10 a Nature of business or profession.

Sector	Sub sector	Code
MANUFACTURING	Manufacture of pharmaceuticals, medicinal chemicals and botanical	04041



	product(04041)	
WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c(09027)	09027

- 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			

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

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

- 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
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
JOURNAL	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
STOCK REGISTER	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
CASH BOOK
BANK BOOK
JOURNAL



LEDGER
STOCK REGISTER

- 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	

- 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 effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil		

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

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

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil			

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	1) Assessee has adopted mercantile system/acruai 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
Nil		

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

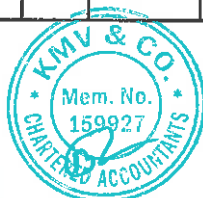
d Any other item of income. : NA

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			
							CENVAT	Change in rate of exchange	Subsidy/Grant				
(18a) Plant & Machinery @	15%	38587991			38587991	2521234	0	0	0	2521234	0	6107405	35001820



15%- Sec 32(1)(ii))													
(18c) Plant & Machi nery @ 40%- Sec 32(1)(ii))	40%	1557 55			15575 5	45838	0	0	0	45838		0	75600 12599 3
(18r) Furnitu res & Fitting s @ 10%- Sec 32(1)(ii))	10%	2691 84			26918 4							0	26918 24226 6
(18l) Buildin g @ 10%- Sec 32(1)(ii))	10%	2012 4817			20124 817	6018	0	0	0	6018		0	20130 84 18117 751
Total		5913 7747	0	0	59137 747	25730 90	0	0	0	2573090	0	0	82230 07 53487 830

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
14/07/2021	14/07/2021	8500	0	0	0	8500
28/09/2021	28/09/2021	3500	0	0	0	3500
24/10/2021	24/10/2021	14350	0	0	0	14350
08/04/2021	08/04/2021	42480	0	0	0	42480
21/05/2021	21/05/2021	681751	0	0	0	681751
22/05/2021	22/05/2021	28320	0	0	0	28320
22/05/2021	22/05/2021	86730	0	0	0	86730
11/06/2021	11/06/2021	54000	0	0	0	54000
25/06/2021	25/06/2021	35990	0	0	0	35990
01/07/2021	01/07/2021	99120	0	0	0	99120
21/08/2021	21/08/2021	295000	0	0	0	295000
10/09/2021	10/09/2021	47200	0	0	0	47200
27/09/2021	27/09/2021	24557	0	0	0	24557
01/10/2021	01/10/2021	327686	0	0	0	327686
17/12/2021	17/12/2021	123050	0	0	0	123050
18/12/2021	18/12/2021	649000	0	0	0	649000
	Total	2521234	0	0	0	2521234

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
30/06/2021	30/06/2021	20650	0	0	0	20650
19/10/2021	19/10/2021	25188	0	0	0	25188
	Total	45838	0	0	0	45838

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
30/04/2021	30/04/2021	6018	0	0	0	6018
	Total	6018	0	0	0	6018

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 : NA
like published by a political party

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	2
TDS PENALTY	400

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 : NA
by law

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 : NA
during the previous year or in the subsequent year before the expiry of time
prescribed under section 200(1)



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 : NA
or before the due date specified in sub- section (1) of section 139

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 : NA
on or before the due date specified in sub- section (1) of section 139

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- : NA
clause (iii)

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, : NA
commission or remuneration inadmissible under section 40(b)/40(ba) and
computation thereof

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

(A) On the basis of the examination of books of account and other relevant : No
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					

(B) On the basis of the examination of books of account and other relevant : No
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					

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 : Nil
40A(9)

g Particulars of any liability of a contingent nature : NA

h Amount of deduction inadmissible in terms of section 14A in respect of the : NA



expenditure incurred in relation to income which does not form part of the total income

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	976104
VIVEK ASHOKBHAI PATEL	AOXPP1356D		PARTNER	REMUNERATION	350000
VIVEK ASHOKBHAI PATEL	AOXPP1356D		PARTNER	INTEREST	1095676
MAYUR POPATLAL SOJITRA	BWSPS0599F		PARTNER	REMUNERATION	350000
MAYUR POPATLAL SOJITRA	BWSPS0599F		PARTNER	INTEREST	1094518
HARDIK MUKUNDBHAI PRAJAPATI	AZYPP1475D		PARTNER	REMUNERATION	350000
HARDIK MUKUNDBHAI PRAJAPATI	AZYPP1475D		PARTNER	INTEREST	677461
VAISHAKHI PRAJAPATI	BNHPM5523K		PARTNER'S WIFE	SALARY	650000
POOJA RATHOD	BNCP50618G		PARTNER'S WIFE	SALARY	650000
SWETA SOJITRA	FAIPS4937K		PARTNER'S WIFE	SALARY	650000
ANKITA VIVEK PATEL	BEQPG6693Q		PARTNER'S WIFE	SALARY	650000
MADHAVDAS GHETIYA	AFFPG7160R		PARTNER'S RELATIVE	INTEREST	108000
MADHAVDAS GHETIYA HUF	AAGHM8015F		PARTNER'S RELATIVE	INTEREST	48000
REKHABEN GHETIYA	ACDPG4880D		PARTNER'S RELATIVE	INTEREST	108000

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

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); : NA

(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		

- 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)(viiia), 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	

- 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	

- 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								

- 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	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	Expected date of repatriation of money



		provisions of sub-section (2) of section 92CE		prescribed time	
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 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						

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

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

- 31 a Particulars of each loan or deposit in an amount exceeding the limit specified in : NA
section 269SS taken or accepted during the previous year :-

- 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 amount exceeding the limit specified in section 269T made during the previous year:—

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
DIPTI DHIRAJLAL PATEL	AHMEDABAD			1000000	1090000	Yes-Cheque	Account payee cheque
MADHVDAS J GHETIYA HUF	AHMEDABAD	AAGHM8015F		1200000	1210800	Yes-Cheque	Account payee cheque

- 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:—

- 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:—

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

- b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : NA

- c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : No

- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : No

- e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : NA

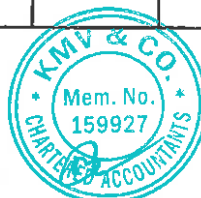
- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : No



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

- 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
AHMA12467A	192	Salary	91000	91000	91000	9000	0	0	0
AHMA12467A	194A	Interest other than Interest on securities	301330	301330	301330	30133	0	0	0
AHMA12467A	194C	Payments to contractors	4418165	4418165	4418165	51697	0	0	0
AHMA12467A	194H	Commission or brokerage	826520	826520	826520	41326	0	0	0
AHMA12467A	194J	Fees for professional or technical services	1631990	1631990	1631990	163199	0	0	0
AHMA12467A	194Q	Payment of certain sums for purchase of goods	29135641	29135641	29135641	29138	0	0	0
AHMA12467A	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	88668000	88668000	88668000	88668	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	31-07-2021	27-07-2021	Yes	
AHMA12467A	Form 27EQ	15-07-2021	14-07-2021	Yes	
AHMA12467A	Form 26Q	01-11-2021	22-10-2021	Yes	
AHMA12467A	Form 27EQ	15-10-2021	18-10-2021	Yes	
AHMA12467A	Form 26Q	31-01-2022	24-01-2022	Yes	
AHMA12467A	Form 27EQ	15-01-2022	11-01-2022	Yes	
AHMA12467A	Form 24Q	31-05-2022	25/05/2022	Yes	
AHMA12467A	Form 26Q	31-05-2022	28-05-2022	Yes	
AHMA12467A	Form 27EQ	16-05-2022	12-05-2022	Yes	

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

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
AHMA12467A	5	8	30-04-2022

- 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

: AS PER ANNEXURE 'I'

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
E H G CAPSULE	107-numbers	3294405	0	17836500	17256900	3874005	0
READY PELLETES	107-numbers	4174300	0	19550000	19099619	4624681	0

(B) By products

: NA

- 36 A Whether the assessee has received any amount in the nature of dividend as : No
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	

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	222920312			213869083		
Gross profit/turnover	51715058	222920312	23.20	49022765	213869083	22.92
Net profit/turnover	1271620	222920312	0.57	1262597	213869083	0.59
Stock-in-trade/turnover	69327582	222920312	31.10	49580700	213869083	23.18
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
2021-22	Goods & Services Tax (GUJARAT)	Refund received	23/11/2021	2753152	GST REFUND
2021-22	Goods & Services Tax (GUJARAT)	Refund received	24/03/2022	3080789	GST REFUND

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

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

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			

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	
244320456	50562017	NA	188853559	NA	4904880



For K M V & CO.

Chartered Accountants

Patel Monark

Monark Shaileshbhai Patel
(Partner)

M. No. : 159927

FRN : 0139787W

UDIN : 22159927AROEHH7202

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

Date : 09/09/2022

Place : Ahmedabad

Quantitative details of the principal items of raw materials

S N	Item name:	Unit:	Opening stock:	Purchases during previous year	Consumption during previous year	Sales during previous year:	Closing stock:	* Yield of finished products:	* Percentage of yield:	Shortage/excess, if any
1	ACTIVE	102-kilograms	9610	17340	14250	0	12700			
2	ACTIVE	107-number s	1229050	3056228	2678650	0	1606628			
3	COLOUR	102-kilograms	104	510	480	0	134			
4	COLOUR	103-litre	105	740	710	0	135			
5	FLAVOUR	103-litre	52	380	295	0	137			
6	FLAVOUR	102-kilograms	262	830	760	0	332			
7	IN ACTIVE	102-kilograms	7806	63325	52560	0	18571			
8	IN ACTIVE	103-litre	438	1860	1720	0	578			
9	P.V.C	102-kilograms	15114	38650	37245	0	16519			
10	MISC. ITEM	107-number s	260394	8923700	8721500	0	462594			
11	CORR. BOX	107-number s	14368	95330	90650	0	19048			
12	BASE FOIL	102-kilograms	14407	59780	57359	0	16828			
13	BOTTLE	107-number s	5765700	7825600	7725600	0	5865700			

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

Sr. No.	Particular	Sch. No.	Amount (Rs.)	Amount (Rs.)
I	Liabilities			
1	Partners' Capital	A		31,311,537
2	Secured Loans	B		74,275,829
3	Unsecured Loans	C		1,800,000
4	Current Liabilities & Provision			
	(a) Sundry Creditors	D	67,417,903	
	(b) Other Current Liabilities	E	2,367,044	
	(c) Provision	F	211,997	
				69,996,944
	TOTAL			177,384,310
II	Assets			
1	Fixed Assets	G		58,285,831
2	Investment- Subsidy Fixed Deposit			2,500,000
3	Current Assets, Loans and Advances			
	(a) Inventories	H	69,327,582	
	(b) Sundry Debtors	I	40,680,244	
	(c) Cash and Bank Balance	J	1,245,335	
	(d) Loans, Advances and Deposits	K	5,345,318	
	Sub Total			116,598,479
	TOTAL			177,384,310
	Notes forming part of the Financial Statements	A to K		

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, 2022

Sr. No.	Particular	Sch. No.	Amount (Rs.)	Amount (Rs.)
I	Income			
1	Sales / Gross Receipt	L	222,920,312	
2	Closing Stock	H	69,327,582	
3	Indirect Income	M	2,921,932	
	Total			295,169,826
II	Expenses			
1	Opening Stock	-	49,580,700	
2	Purchase	N	186,597,143	
3	Direct Expense	O	4,354,993	
4	Administration and selling Exps.	P	33,775,650	
5	Financial Charges	Q	9,970,192	
6	Depreciation	G	8,223,007	
7	Partners' Remuneration	-	1,400,000	
	Total			293,901,685
	Net Profit(Loss)			1,268,141
	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

Patel Monark

Monark S. Patel

(Partner)

Membership No. : 159927

Place : Ahmedabad

Date : September 9, 2022



For and On behalf of

Accretion Pharmaceuticals

H. N. Rathod.

Partner

H. N. Rathod.

Partner

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, 2022

SCHEDULE : A : Partners' Capital

Partner	Ratio	Opening Balance	Additions	Interest on Capital	Remuneration	Profit/ (Loss)	Total	Withdrawal	Closing Balance
Vivek Ashokkumar Patel	30	10,123,357	-	1,095,676	350,000	380,442	11,949,475	3,531,574	8,417,901
Mayur Popatlal Sojitra	30	10,080,556	-	1,094,518	350,000	380,442	11,905,516	3,531,574	8,373,942
Harshad Nanubhai Rathod	25	8,709,776	10,700,000	976,104	350,000	317,035	21,052,915	13,111,729	7,941,186
Hardik Mukundbhai Prajapati	15	5,532,863	2,000,000	677,461	350,000	190,221	8,750,545	2,172,037	6,578,508
TOTAL	100	34,446,552	12,700,000	3,843,759	1,400,000	1,268,140	53,658,451	22,346,914	31,311,537



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

S. N. Rathod.

PARTNER

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, 2022

SCHEDULE : G : FIXED ASSETS

Sr. No.	Block of Assets	Rate %	Opening WDV 01/04/2021	Addition before September	Addition after September	Deletion	Total	Depreciation	Additional Depreciation	Closing WDV 31/03/2022
1	Air Conditioner	15%	211,579	-	-	-	211,579	31,737	-	179,842
2	Computer	40%	155,755	20,650	25,188	-	201,593	75,600	-	125,993
3	Factory Building	10%	20,122,950	-	-	-	20,122,950	2,012,295	-	18,110,655
4	Fire Fighting Equipment	15%	3,778	-	-	-	3,778	567	-	3,211
5	Furniture and Fixtures	10%	269,184	-	-	-	269,184	26,918	-	242,266
6	Goods Lift	15%	9,829	-	-	-	9,829	1,474	-	8,355
7	Machinery	15%	37,507,519	1,722,834	772,050	-	40,002,403	5,942,457	-	34,059,946
8	Mobile	15%	104,723	12,000	14,350	-	131,073	18,584	-	112,489
9	Water Treatment Plant	15%	33,661	-	-	-	33,661	5,049	-	28,612
10	Land	0%	4,798,000	-	-	-	4,798,000	-	-	4,798,000
11	ECCO Car	15%	237,100	-	-	-	237,100	35,565	-	201,535
12	Printer	15%	78,385	-	-	-	78,385	11,758	-	66,627
13	Weight Scale	15%	9,605	-	-	-	9,605	1,441	-	8,164
14	Electric Fittings	10%	1,867	6,018	-	-	7,885	789	-	7,096
15	LED Tv	15%	40,204	-	-	-	40,204	6,031	-	34,173
16	Refrigerators	15%	43,138	-	-	-	43,138	6,471	-	36,667
17	Water Cooler	15%	53,746	-	-	-	53,746	8,062	-	45,684
18	Invertor Battery	15%	254,725	-	-	-	254,725	38,209	-	216,516
	TOTAL		63,935,748	1,761,502	811,588	-	66,508,838	8,223,007	-	58,285,831



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

[Signature]

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : B : SECURED LOAN		
Indian Bank- Cash Credit	22,260,933	
GECL Extension Loan	6,541,246	
SIDBI Loan	5,338,000	
Term Loan-Indian Bank(Covid)	10,105,056	
Term Loan-Indian Bank	30,030,594	
TOTAL RS.		74,275,829
SCHEDULE : C : UNSECURED LOAN		
Madhavdas Ghetiya	900,000	
Rekhaben Ghetiya	900,000	
TOTAL RS.		1,800,000
SCHEDULE : D : SUNDRY CREDITORS		
<u>Creditor For Goods</u>		
Aadarsh Enterprise	37,786	
Aarush Agency	79,958	
Aban Pharmaceuticals	159,300	
A J Enterprise	378,777	
Akshar Plast	1,844,484	
Alka Enterprise	176,105	
Allied Plastics	22,922	
Alutech Packaging Pvt Ltd	254,595	
Ambica Corporation	148,625	
Amgeen Minerals	16,013	
Amin Traders	8,260	
Anmol Healthcare Laboratory Pvt Ltd	1,829	
Antilla Pro Pack	194,316	
Apple Chem	2,098,458	
Arch Pharmaceuticals	164,464	
Arihant Enterprise	1,005,748	
Asha Agency	2,301	
AUSL Pharma Delhi	1,090,317	
AUSL Pharma Ahmedabad	5,781,669	
BCM Corporation	2,597,564	



FOR, ACCRETION PHARMACEUTICALS

H. R. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

21/2

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Bhagwati Organics Pvt Ltd	548,700	
Bharat Trading Co	2,002,581	
Bhavna Roadways	2,445	
Biosmith Laboratories	197,355	
Biotech Solutions & Pharmaceuticals Ltd	60,510	
Bipin Offset Pvt Ltd	5,219,543	
Care Pharma Chem	453,887	
Carewell Healthcare(NEW)	167,712	
Corel Pharma Chem	548,995	
Curis Lifesciences Pvt Ltd	17,995	
Deepen Drugs Pvt Ltd	531,531	
Deval Tab Care	49,914	
Dhanuka Laboratories Pvt Ltd	796,500	
D K Enterprises	89,975	
Dove Pharmaceuticals	829,955	
Eastern Chemical Mumbai Pvt Ltd	941,050	
Espee Pharma Chem Pvt Ltd	1,855,255	
Fidelis International Pvt Ltd	458,679	
Foster Pharma	215,940	
Ganesh PET	2,753,929	
Ganesh Plastic	155,170	
Gangwal Chemicals Pvt Ltd	179,359	
Gayatri Rubber Industries	47,255	
Gorang International	1,073,505	
Green Leaf Industries	250,599	
Gujarat Laboratory	270,591	
Hap Enterprise	142,980	
Haresh Chemicals	262,799	
H B Enterprise	95,380	
Help Pharma(India)	82,875	
Hindustan Chemicals and Pharmaceuticals	46,997	
Hi Tech Healthcare Laboratory & Research Center	463,752	
I care Printing and Stationary	145,936	
Jagrut Print Pack Pvt Ltd	47,274	



FOR, ACCRETION PHARMACEUTICALS

H. R. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

P. R. PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Joshi Enterprise	5,428	
J P Polyplast	13,933	
Krishna Traders	45,153	
Kumar Industries	45,430	
Lemon Pharma	228,951	
Leo Nutriscience LLP	263,494	
Levee Polymers	102,332	
Lohitha Life Sciences Pvt Ltd	53,100	
Lozenge Pharma Industries	1,102,740	
Mahavir Agency	241,106	
Mayur Industries	8,024	
Medisky Pharmaceuticals	18,585	
Meghan Gravures	285,252	
Metrochem API Pvt Ltd	156,350	
Narendra Packaging Pvt Ltd	611,237	
Nationwide Overseas	82,600	
Neelkanth Polymer Industries	37,312	
Nova Chemie	533,630	
Ons Pharmaceuticals	2,496,292	
Orex Pharma Pvt Ltd	9,794	
Palam Pharma Pvt Ltd	12,685	
Param Pharma	2,297,145	
Parishil Laboratories Pvt Ltd	531	
Pellucid Pharma	161,526	
Pharma Supply Agencies	1,325,141	
Protech Telelink	316,768	
Prudence Pharma Chem	18,290	
Purechem INC	42,775	
Pure Chem Pvt Ltd	99,120	
Raj Dhanvantry Pharmacy	2,110	
Raj Enterprise	177,650	
Raj Yagna Chemicals	164,170	
Ramdoot Packaging	474,329	
Rayban Pharma	88,205	



FOR, ACCRETION PHARMACEUTICALS

H. R. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

[Signature]
PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Reine Lifescience	25,370	
Richie Pharma	87,698	
Rishabh Lifescience Pvt Ltd	2,157,925	
River Print World	19,824	
R K Enterprise	43,804	
Rutvik Pharma	339,132	
Saffron Pet and Plastice Products	216,455	
Sanjivani Pharma	124,431	
Satyam Traders	1,610,488	
Scoat Pharma Pvt Ltd	205,615	
S G Healthcare Pvt Ltd	24,028	
Shagun Pharmaceuticals	1,357,000	
Shiva Corporation	20,650	
Shiva Trading Co.	1,097,401	
Shree Ambica Packaging	946,914	
Shree Balaji Courier Service	2,108	
Shreeji Bottle Trading Company	336,314	
Shree Mahabali Express Pvt Ltd	3,201	
Shree Parikh Trading	128,829	
Shree Uma Packaging	413,361	
Sreepathi Pharmaceuticals Ltd	334,088	
Supriya Lifesciences Ltd	68,086	
Suraj Print Pack Pvt Ltd	180,846	
Surekha Pharma	1,146,960	
Suren Healthcare	1,041,007	
Synetech Pharma Drugs Pvt Ltd	439,550	
Trio Pharma Chem	2,166,660	
Truim Pharmaceuticals	118,059	
Uniworth Enterprise LLP	1,077,674	
Varahi International	79,650	
Vardhaman Stamping Pvt Ltd	24,780	
Vardhaman Pharmaceuticals	149,211	
Velnex Pharma	120,360	
Wave Analytical & Research Center	202,095	



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod

PARTNER

FOR, ACCRETION PHARMACEUTICALS

P. P. P. PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Zefe Labs Pvt Ltd	169,478	65,070,654
<u>Creditor For Salary</u>		
Aarti Parmar	11,204	
Amir Khan	11,660	
Amrutbhai Mavjibhai Makwana	15,035	
Anupriya Shaileshbhai Prajapati	17,445	
Ashiyana Vasimhmed Kureshi	15,605	
Ashifbhai Usmanbhai Vhora	5,180	
Baldev Dharmisibhai Makwana	14,158	
Bharatbhai Balabhai Vaghela	18,090	
Bharatbhai Navghanbhai Rabari	17,748	
Bipin Manubhai Bambharoliya	15,791	
Chauhan Vishnubhai Vibhabhai	6,905	
Chhodavdiya Rohit	11,700	
Chintankumar Dineshkumar Prajapati	23,744	
Chitrangi Pareshkumar Chandlawala	19,514	
Danabhai Oganiya	17,550	
Dilipbhai Vasudevabhai Gajjar	26,205	
Dishant Bhupatray Joshi	12,836	
Divya Ramjibhai Gajipara	10,404	
Fatimaben Akbarbhai Vhora	9,314	
Himanshu S Raval	22,714	
Hiralben Dilipbhai Hingu	22,000	
Hiral Dipen Shah	31,400	
Imran Rahimbhai Jam	28,484	
Imtiyazbhai Mahemudmiya malek	20,310	
Jabbar	15,959	
Jagruti bhirud	5,630	
Kalabhai Dharshibhai Chauhan	17,764	
Kalpith Rathod	5,606	
Kanubhai Prabhubhai Thakor	10,532	
Kanubhai Rameshbhai Raval	19,685	
Kartik Bhadani	12,958	
Kokilaben Mahendrabhai Purabiya	3,459	



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

W. P. P.

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Kotadiya Aarti Manishbhai	10,791	
Krushnaben Bharatbhai Solanki	9,349	
Maheshbhai Kanubhai Senma	24,458	
Mayurkumar B Madhani	14,812	
Mitul Rajeshbhai Vaghasiya	39,453	
Navganbhai Amratbhai Raval	18,673	
Nikujkumar Prajapati	11,400	
Niruben Ranjitbhai Raval	3,722	
Palkesh Dineshbhai Gorasiya	34,066	
Pareesh Makwana	16,742	
Patel Gautam Ambalal	20,666	
Pinal Mahendrabhai Purabiya	6,040	
Rahul Bharatbhai Maheriya	18,732	
Rajeshkumar Jayantilal Mevada	30,854	
Rishit Nariya	8,399	
Sajanaben Mansukhbhai Bhatti	4,380	
Sanjay Arvindbhai Thakor	11,464	
Sanjaykumar Rathod	9,463	
Savitaben Nareshbhai Parmar	8,715	
Shantuben Faljibhai Bagodariya	8,394	
Shardaben Baldevbhai Parmar	7,860	
Suraj Singh	20,991	
Sureshkumar Devkinandan Pathak	51,841	
Sureshbhai Katesiya	6,336	
Vijaybhai M Baldara	16,559	
Zikuben Rupabhai Pagi	6,195	916,944
<u>Creditor For Capital Goods</u>		
Akshar Tools	98,031	
Anachrom Sales & Services	50,150	
Bahuchar Sales Agency	251,132	
CMPL Computronics Multivision Pvt Ltd	2,450	
Ganga Trading Co	91,157	
Hemochrom	18,644	
Infres Methodox Pvt Ltd	12,355	



FOR, ACCRETION PHARMACEUTICALS

H. R. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

H. R. Rathod.
PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Kalash Enterprise	74,991	
Kisan Engineering Co	17,773	
N K Industries	276,710	
Radical Enterprise	22,090	
Star Electric & Power Tools	194,108	
V P Packaging	66,316	
Yoga Pharma Process Equipment	254,398	1,430,305
TOTAL RS.		67,417,903
SCHEDULE : E OTHER CURRENT LIABILITIES		
Adisys Health Care	59,759	
Eldoris Life Science	25,000	
Florican Pharma	38,000	
Gayatri Ayupharma Pvt Ltd	33,040	
Medrace Healthcare	25,000	
Morvin India Healthcare	25,000	
Phar East Life Science	20,097	
R Bac Pharma	30,000	
Renova Lifescience Pvt Ltd	84,000	
Ronak Healthcare Pvt Ltd	1,906,500	
Sanjivani Medico	11,290	
Shreeon Pharma Pvt Ltd	5,000	
Swiss Parenteral Ltd	4,358	
Tenet Healthcare	100,000	
TOTAL RS.		2,367,044
SCHEDULE : F PROVISION		
Administration Charges Payable	933	
Employee Provident Fund	29,890	
Employer Provident Fund	23,336	
ESIC Employee	1,662	
ESIC Employer	7,157	
Other Deduction	45	
Professional Tax Employee	4,760	
TCS Payable	22,030	
TDS Payable	28,212	



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

[Signature]

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Credit Reversal	87,854	
GST Payable	6,118	
TOTAL RS.		211,997
SCHEDULE : I : SUNDRY DEBTORS		
<u>Receivable For Goods</u>		
Accretion Inc	2,124,538	
Accretion Nutraveda Pvt Ltd	72,522	
Admit Pharmaceuticals Pvt Ltd	88,318	
Alexa Pharma India	262,795	
Anze Biotech	238,665	
Aptus Pharma Pvt Ltd	1,419,061	
Astonia Lifesciences	1,719	
Atlantis Pharmaceuticals Works	115,997	
Aton Biotech	77,974	
Avisons Pharma	73,548	
Azillian Healthcare Pvt Ltd	776,394	
Bhumi Pharmaceuticals	653,899	
Biocare Formulation	313,916	
Bluerays Healthcare	116,585	
BTMC Mfg Co	100,000	
Corona Engicon	686,567	
Crinova Healthcare Pvt Ltd	263,719	
Delwis Healthcare Pvt Ltd	172,821	
Divine Care Pharmaceuticals	211,069	
Divine Life Care Pvt Ltd	11,651	
Estrellaass Life Sciences Pvt Ltd	1,292,029	
Eurus Lifescience LLP	123,701	
Gleem Life Sciences Pvt Ltd	22,926	
Gratus Pharmaceuticals	46,751	
Grebe Pharmaceuticals	36,340	
Igniva Marketing Pvt Ltd	234,730	
Jemon Pharmaceuticals Pvt Ltd	87,631	
Jetcy Lifescience	10,592	
Just Care Lifesciences	125,010	



FOR, ACCRETION PHARMACEUTICALS

H.Y. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

21/21

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Kapeetus Medicorp	88,914	
Kayush Laboratories Pvt Ltd	573,564	
Khatri Healthacare Pvt Ltd	1,741,705	
Kidserv Healthcare	80,406	
K M Pharma	218	
Krishna Medisales	126,055	
Lavina Pharmaceuticals Pvt Ltd	11,328	
Leo Formulations Pvt Ltd	403,322	
Lepius Lifescience Pvt Ltd	847,305	
Macline Pharmaceuticals	106,905	
Medheal Pharmaceuticals	202,181	
Medico International Ltd	387,000	
Medistream Biotech Pvt Ltd	141,929	
Meditrack Pharmaceuticals	66,011	
Medousia Pharmacare	179,406	
Nascent Lifesciences Pvt Ltd	372,748	
National Chemicals & Pharmaceuticals Works Pvt Ltd	871,692	
NCPW Pharmaceuticals	1,433,955	
Nilrise Pharmaceuticals Pvt Ltd	114,761	
Novita Healthcare Pvt Ltd	10,353	
Novita Healthcare Pvt Ltd Mumbai	3,613,960	
Parpan Remedjes	107,925	
Pegasus Lifesciences Pvt Ltd	79,572	
Pharm Biotech	184,663	
Piecan Pharma Pvt Ltd	2,416,520	
Pratham Remedies	472,335	
Purple Medicine	444,804	
Reliabo pharma India P Ltd	1,879,999	
Riasmo Lifesciences	106,618	
Ritoz Pharmaceuticals Pvt Ltd	118,103	
Royal Lifecure Pvt Ltd	1,245,626	
Sahore Life Sciences Pvt Ltd	44,066	
Salvavidas Pharmaceutical Pvt Ltd	6,314,041	
S G Wellness	54,264	



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod

PARTNER

FOR, ACCRETION PHARMACEUTICALS

M. P. Singh

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Shantam Lifesciences	53,391	
Shree Harikrishna Pharmaceuticals	1,133	
Skymax Lifescience Pvt Ltd	1,205,741	
Soulter Inc	84,280	
Soulter Remedies	360	
Stanmark Healthcare Pvt Ltd	311,342	
Swejer Medicare	90,328	
Synex Global Services LLP	333,914	
Taj Pharmaceuticals Ltd	808,778	
Taksharya Pharmaceuticals	64,225	
Taurus Lifescience Ltd	177,432	
Villsun Laboratories(India) Ltd	292,170	
Wintech Pharmaceuticals Ltd	187,006	
Zain Pharmaceuticals	1,203,102	
Zenova Therapeutics Pvt Ltd	76,882	
Zlix Healthcare	1,180	
Zurion Pharma Services	111,287	
Zota Healthcare Ltd	911,425	
Zrugved Pharmin	162,546	
TOTAL RS.		40,680,244
SCHEDULE J : CASH & BANK BALANCE		
<u>Cash In Hand</u>		
Cash	1,245,335	
<u>Bank Balance</u>		
TOTAL RS.		1,245,335
SCHEDULE K : LOANS, ADVANCES & DEPOSITS		
<u>Loan & Advances</u>		
Ketan D Panchal	280	
Regent Ajanta Biotech	10,000	
Kesar Control System	35,400	
Electronic Credit Ledger CGST	2,633,071	
Electronic Credit Ledger SGST	861,134	
GST Cash Ledger	108,532	



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

2/12/22

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Credit Not Taken	250,433	
Advance Rent	10,000	
Imran Rahimbhai Jam	120,000	
Kailashben Parimar Advance	25,000	
Kartik Bhadani	30,000	
Minaben Vikrambhai Vaghela	50,000	
Paikesh Dineshbhai Gorasiya	150,000	
SIDBI Interest Receivable	137,396	
UGVCL Interest Receivable	15,390	
Advance Tax	239,660	
Penal Interest Receivable	37,893	
TDS Receivable	347,531	
TCS Receivable	28,139	
		5,089,859
<u>Deposits</u>		
CST Deposit	10,000	
VAT Deposit	10,000	
UGVCL Security Deposit	235,459	
		255,459
TOTAL RS.		5,345,318



FOR, ACCRETION PHARMACEUTICALS

H.N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

[Signature]

PARTNER

Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : L : Sales / Gross Receipt		
Inter State Sales	30,404,629	
Local Sales	187,370,427	
Cylinder Charges	631,348	
Designing Charges	25,000	
CPC JobWork Charges	843,404	
Freight Income	575,160	
Inventory Charges	423,726	
Plate Charges	182,750	
Sales Tax Free	74	
Testing Charges	48,500	
Product Permission Charges	2,415,294	
TOTAL RS.		222,920,312
SCHEDULE : M Indirect Incomes		
Cheque Return Charges	4,000	
Discount Income	19,041	
Interest Income	203,588	
Interest on Security Deposit	17,100	
Loading Unloading Charges	6,000	
Interest Subsidy	2,672,062	
Round Off	141	
TOTAL RS.		2,921,932
SCHEDULE : N Purchase		
Local Purchase	148,030,181	
Interstate Purchase	38,555,628	
Tax Free Purchase	11,334	
		186,597,143
SCHEDULE : O Direct Expenses		
Administration Charges	12,838	
Electricity Expense	4,453,021	
Gas Expense	56,800	
Other Allowance	390	
Packaging and Forwarding Expense	174,556	
Rate Difference	(342,612)	
		4,354,993



FOR, ACCRETION PHARMACEUTICALS

H. R. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

P. R. PARTNER

Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : P Administrative and Selling Expense		
Air Validation Expense	52,000	
Amc Charges	79,000	
Bank Charges	42,148	
Bonus Expense	1,138,434	
Building Repairing and Maintenance Expense	144,699	
Car Repairing Expense	31,885	
Car Insurance Expense	9,164	
Commission Expense	836,518	
Computer Repairing Expense	48,488	
Consulting fees	7,500	
Courier charges	89,576	
Custom Clearing Expense	2,000	
Design Charges	53,800	
Discount Expense	50,233	
Dis-Infection Treatment Expense	60,000	
Dossier Compilation Expense	13,000	
DSC Expense	3,000	
Employee Medicine Expense	1,725	
ESIC Expense	100,669	
Fire Extinguisher Refilling Expense	8,650	
Food Expense	248,775	
Franking Expense	16,850	
Freight Expense	11,562	
Fuel Expense	180,829	
GST Expense	517,828	
HRA Allowance	2,191,715	
Inspection Charges	30,852	
Installation Charges	1,000	
Insurance Charges	151,112	
Internet Expense	7,580	
Labour Expense	423,354	
Loading Unloading Charges	1,800	
Machinery Repairing and Parts Expense	4,087,724	
Maintenance Expense	18,110	
Manpower Service Expense	3,196,949	
Medical Expense	18,660	
Membership fees	19,008	
Office Expense	51,337	
Office Rent Expense	152,640	
Overtime	1,237,378	



FOR, ACCRETION PHARMACEUTICALS

H. R. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

[Signature]
PARTNER

Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2022

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
PF ESIC Consulting Fees	22,500	
Processing Fees	95,134	
Professional fees	440,442	
Product Manufacturing Service	90,255	
Provident Fund Expense	320,973	
Rate Difference	627	
Registration Fees	12,100	
Salary Expense	12,375,110	
Shipping Charges	125	
Software Expense	43,100	
Stationary and Printing Expense	439,633	
TDS Late Fees	400	
Tea and Refreshment Expense	222,923	
Term Loan Review Charges	51,072	
Testing Expense	1,267,525	
Tour and Travelling Expense	12,450	
Transportation Expense	2,138,331	
Waste Cloth Expense	162,551	
Water Expense	742,757	
Weigh Bridge Charges	90	
TOTAL RS.		33,775,650
SCHEDULE : Q Financial Charges		
Interest On Cash Credit	1,653,830	
Interest On Term Loan	2,734,711	
Interest On SIDBI Loan	379,208	
Interest On Term Loan COVID	894,382	
Interest on TDS	2	
Interest On GECL Extension	162,967	
Interest On Unsecured Loan	301,333	
Interest On Partners Capital	3,843,759	
TOTAL RS.		9,970,192



FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

[Signature]
PARTNER

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, 2022

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 Physically 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



For and On behalf of

Accretion Pharmaceuticals

H. N. Rathod

Partner

H. N. Rathod

Partner

Place Ahmedabad

Date September 9, 2022

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 2021-22

SR.NO	ITEM	UNITS	OPENING STOCK	RECEIPT	ISSUE	CLOSING BALANCE	RATE	AMOUNT
								RS
1	ACTIVE	KGS	9,610.00	17,340.00	14,250.00	12,700.00	1,993.00	25,311,100.00
2	ACTIVE	NUMBER	1,229,050.00	3,056,228.00	2,678,650.00	1,606,628.00	0.51	819,380.00
3	COLOUR	KGS	103.50	510.00	480.00	133.50	1,235.00	164,873.00
4	COLOUR	LTR	105.00	740.00	710.00	135.00	1,120.00	151,200.00
5	E.H.G.CAPSULE	NUMBER	3,294,405.00	17,836,500.00	17,256,900.00	3,874,005.00	0.50	1,937,003.00
6	FLAVOUR	LTR	52.00	380.00	295.00	137.00	1,056.00	144,672.00
7	FLAVOUR	KGS	262.00	830.00	760.00	332.00	1,260.00	418,320.00
8	IN ACTIVE	KGS	7,806.00	63,325.00	52,560.00	18,571.00	361.00	6,704,131.00
9	IN ACTIVE	LTR	438.00	1,860.00	1,720.00	578.00	310.00	179,180.00
10	READY PELLETS	NUMBER	4,174,300.00	19,550,000.00	19,099,619.00	4,624,681.00	1.78	8,231,932.00
11	P.V.C	KGS	15,114.00	38,650.00	37,245.00	16,519.00	168.00	2,775,192.00
12	MISC. ITEM	NUMBER	260,394.00	8,923,700.00	8,721,500.00	462,594.00	0.48	222,045.00
13	CORR. BOX	NUMBER	14,368.00	95,330.00	90,650.00	19,048.00	63.00	1,200,024.00
14	BASE FOIL	KGS	14,407.00	59,780.00	57,359.00	16,828.00	520.00	8,750,560.00
15	BOTTLE	NUMBER	5,765,700.00	7,825,600.00	7,725,600.00	5,865,700.00	2.10	12,317,970.00
	TOTAL							69,327,582.00

FOR, ACCRETION PHARMACEUTICALS

H. N. Rathod.

PARTNER

FOR, ACCRETION PHARMACEUTICALS

21/12/21

PARTNER

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
2022-23

PAN	AAXFA3348J		
Name	ACCRETION PHARMACEUTICALS		
Address	PLOT NO 29 , XCELON INDUSTRIAL PARK-1 , BEHIND INTAS PHARMACEUTICALS , 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	481055091090922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		12,68,540
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	12,68,540
	Net tax payable	4	3,95,784
	Interest and Fee Payable	5	498
	Total tax, interest and Fee payable	6	3,96,282
	Taxes Paid	7	4,67,998
Accreted Income & Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 71,720
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return submitted electronically on 09-Sep-2022 18:22:55 from IP address 122.176.230.73 and verified by HARSHAD NANUBHAI RATHOD having PAN AOPPR4568B on 09-Sep-2022 using generated through mode

System Generated

Barcode/QR Code



AAXFA3348J0548105509109092293588D26E8A4A9CD0E79E33061187316C7DD1A5A

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	ASSESSMENT YEAR	: 2022 - 2023
WARD NO	: 3(WARD 3(2)(5), AHMEDABAD)	FINANCIAL YEAR	: 2021 - 2022
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 : 09/09/2022 & NO. : 481055091090922)		

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

1268542

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		1268140
ADD :		
DEPRECIATION DISALLOWED	8223007	
DISALLOWED PARTNERS' REMUNERATION	1400000	
DISALLOWED PARTNERS' INTEREST	3843759	
DISALLOWED U/S 37	402	13467168
		14735308
LESS : ALLOWED DEPRECIATION		-8223007
		6512301
LESS :		
ALLOWED INTEREST	3843759	
ALLOWED REMUNERATION U/S 40b [AS PER CALCULATION]	1400000	-5243759
		1268542

GROSS TOTAL INCOME

1268542

TOTAL INCOME

1268542

TOTAL INCOME ROUNDED OFF U/S 288A

1268540

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 1268540 @ 30%	380562
	380562
ADD: HEALTH AND EDUCATION CESS @ 4%	15222
	395784

LESS TAX DEDUCTED AT SOURCE

SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS	41757	
SECTION 194A: OTHER INTEREST	16976	
SECTION 194N: PAYMENT OF CERTAIN AMOUNTS IN CASH	2800	
SECTION 194JB: SECTION 194JB	277577	
SECTION 194Q: SECTION 194Q	8421	
SECTION 206CR: SECTION 206CR	20467	367998
		27786

LESS ADVANCE TAX

0013283 - 15590 - 15/12/2021	100000	100000
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ADD INTEREST PAYABLE

INTEREST U/S 234C

-72214

498

498

-71716

REFUNDABLE

TAX ROUNDED OFF U/S 288B

(71716)

(71720)

CALCULATION OF REMUNERATION ALLOWED U/S 40b

TOTAL PROFIT / LOSS (AS PER COMPUTATION)

6512301

LESS : ALLOWED INTEREST

-3843759

BOOK PROFIT

2668542

MAXIMUM REMUNERATION ALLOWED [90% OF RS.

1691125

300000 + 60% OF NEXT RS. 2368542]

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	677461	12%	15%	190743	350000
HARSHAD NANUBHAI RATHOD	350000	976104	12%	25%	317905	350000
MAYURBHAI POPATLAL SOJITRA	350000	1094518	12%	30%	381485	350000
VIVEK ASHOKBHAI PATEL	350000	1095676	12%	30%	381485	350000
TOTAL	1400000	3843759			1271618	1400000

INSTALLMENT WISE INCOME BIFURCATION

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	1268540	1268540	1268540	1268540	1268540	1268540
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	1268540	1268540	1268540	1268540	1268540	1268540
	TOTAL SPECIAL INCOME	0	0	0	0	0	0
	*TOTAL INCOME	1268540	1268540	1268540	1268540	1268540	1268540

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	380562	380562	380562	380562	380562	380562
	TAX + SURC + HECESS	395784	395784	395784	395784	395784	395784
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	367998	367998	367998	367998	367998	367998
	BALANCE TAX	27786	27786	27786	27786	27786	27786
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	4168	12504	20840	27786	27786	27786

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	15/06/2021	15%	4168	12%	3334	-	0	0	4168	123
IInd	15/09/2021	45%	12504	36%	10003	-	0	0	12504	375
IIIRD	15/12/2021	75%	20840	75%	20840	15/12/2021	100000	100000	0	0
IVth	15/03/2022	100%	27786	100%	27786	-	0	100000	0	0

Previous Year Return Filing Details :

Acknowledgement No.

379709200241221

Date of Filing

24/12/2021

Ward.

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

Return Income

Rs. 1262657

NAME & ADDRESS OF THE BANK BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT	STATUS
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	

GSTR No.	24AAXFA3348J1Z3
Amount of turnover/Gross receipt as per the GST return filed	222920311

Particulars	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AIR CONDITIONER	15%	2,11,579.00	0.00	0.00	0.00	2,11,579.00	31,737.00	1,79,842.00
CAR	15%	2,37,100.00	0.00	0.00	0.00	2,37,100.00	35,565.00	2,01,535.00
COMPUTER	40%	1,55,755.00	20,650.00	25,188.00	0.00	2,01,593.00	75,600.00	1,25,993.00
FIRE FIGHTING EQUIPMENT	15%	3,778.00	0.00	0.00	0.00	3,778.00	567.00	3,211.00
GOODS LIFT	15%	9,829.00	0.00	0.00	0.00	9,829.00	1,474.00	8,355.00
INVERTER	15%	2,54,725.00	0.00	0.00	0.00	2,54,725.00	38,209.00	2,16,516.00
LED TV	15%	40,204.00	0.00	0.00	0.00	40,204.00	6,031.00	34,173.00
MACHINERY	15%	3,75,07,518.00	17,22,834.00	7,72,050.00	0.00	4,00,02,402.00	59,42,457.00	3,40,59,945.00
MOBILE	15%	1,04,723.00	12,000.00	14,350.00	0.00	1,31,073.00	18,584.00	1,12,489.00
PRINTER	15%	78,385.00	0.00	0.00	0.00	78,385.00	11,758.00	66,627.00
REFRIGARATORS	15%	43,138.00	0.00	0.00	0.00	43,138.00	6,471.00	36,667.00
WATER COOLER	15%	53,746.00	0.00	0.00	0.00	53,746.00	8,062.00	45,684.00
WATER TREATMENT PLANT	15%	33,661.00	0.00	0.00	0.00	33,661.00	5,049.00	28,612.00
WEIGHT SCALE	15%	9,605.00	0.00	0.00	0.00	9,605.00	1,441.00	8,164.00
FURNITURE AND FIXTURE	10%	2,69,184.00	0.00	0.00	0.00	2,69,184.00	26,918.00	2,42,266.00
ELECTRIC FITTING	10%	1,867.00	6,018.00	0.00	0.00	7,885.00	789.00	7,096.00
FACTORY BUILDING	10%	2,01,22,950.00	0.00	0.00	0.00	2,01,22,950.00	20,12,295.00	1,81,10,655.00
Total		5,91,37,747.00	17,61,502.00	8,11,588.00	0.00	6,17,10,837.00	82,23,007.00	5,34,87,830.00

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	B/F C/F
194A : Other Interest								
1.	AHMU01069F		UTTAR GUJARAT VIJ COMPANY LIMITED	17100	31/03/2022	1710	1710	
Sub-Total (TAN)				17100		1710	1710	
1.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	9311	31/03/2022	931	931	
2.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	33134	07/03/2022	3313	3313	
3.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	33112	07/12/2021	3311	3311	
4.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	21608	11/10/2021	2161	2161	
5.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	33082	07/09/2021	3308	3308	
6.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	20627	09/07/2021	2063	2063	
7.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	1788	09/04/2021	179	179	
Sub-Total (TAN)				152662		15266	15266	
Total (Section)				169762		16976	16976	
194C : Contractors and sub-contractors								

1.	BRDB03739B	BHUMI PHARMACEUTICALS	1878082	31/03/2022	37561	37561
Sub-Total (TAN)			1878082		37561	37561
1.	RKTS12522G	SG HEALTHCARE PRIVATE LIMITED	89815	24/12/2021	1796	1796
Sub-Total (TAN)			89815		1796	1796
1.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	42000	31/07/2021	840	840
2.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	78000	30/06/2021	1560	1560
Sub-Total (TAN)			120000		2400	2400
Total (Section)			2087897		41757	41757
194JB : SECTION 194JB						
1.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1800000	31/03/2022	180000	180000
2.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	975768	31/05/2021	97577	97577
Total (Section)			2775768		277577	277577
194N : Payment of certain amounts in cash						
1.	CHEI10009G	INDIAN BANK-194N TDS ON CASH WITHDRAWAL	140000	28/02/2022	2800	2800
Total (Section)			140000		2800	2800
194Q : SECTION 194Q						
1.	AHMA07388D	AZILLIAN HEALTH CARE PVT LTD	484064	31/03/2022	484	484
2.	AHMA07388D	AZILLIAN HEALTH CARE PVT LTD	32095	28/02/2022	32	32
3.	AHMA07388D	AZILLIAN HEALTH CARE PVT LTD	227713	31/01/2022	228	228
Sub-Total (TAN)			743872		744	744
1.	AHMS00381D	SWISS PARENTERALS LIMITED	4357744	28/02/2022	4358	4358
Sub-Total (TAN)			4357744		4358	4358
1.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	92700	28/02/2022	93	93
2.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	107350	28/02/2022	107	107
3.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	474600	31/01/2022	475	475
4.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	407400	31/01/2022	407	407
5.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	339000	31/01/2022	339	339
6.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	474600	31/12/2021	475	475
7.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	474600	31/12/2021	475	475
8.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	474600	31/12/2021	473	473
9.	MUMV25690A	NOVITA HEALTHCARE PRIVATE LIMITED	474600	31/12/2021	475	475
Sub-Total (TAN)			3319450		3319	3319
Total (Section)			8421066		8421	8421
Grand Total			13594493		347531	347531

Details of Tax Collected at Source on Income

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name and address of the Collector	Amount received /debited	Date of receipt /debit	Total tax deducted	Amount claimed for this year
206CR : SECTION 206CR						
1.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	628350	18/06/2021	628	628
2.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	165200	20/05/2021	165	165
3.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	156056	21/04/2021	156	156
4.	AHME00361E	ESPEE PHARMA CHEM PVT.LTD.	60652	19/04/2021	61	61
Sub-Total (TAN)			1010257		1010	1010
1.	AHMS37903F	SPIRANTI	311062	14/05/2021	311	311
2.	AHMS37903F	SPIRANTI	283708	07/05/2021	283	283
3.	AHMS37903F	SPIRANTI	2214713	23/04/2021	2215	2215
Sub-Total (TAN)			2809483		2809	2809
1.	AHMT01976C	TRIO PHARMA CHEM	891338	30/06/2021	891	891
2.	AHMT01976C	TRIO PHARMA CHEM	1857781	31/05/2021	1858	1858
3.	AHMT01976C	TRIO PHARMA CHEM	171454	30/04/2021	171	171
Sub-Total (TAN)			2920573		2920	2920
1.	AHMU01920C	UNI WORTH ENTERPRISES LLP	844748	31/07/2021	845	845
2.	AHMU01920C	UNI WORTH ENTERPRISES LLP	796002	30/06/2021	796	796
3.	AHMU01920C	UNI WORTH ENTERPRISES LLP	778609	30/04/2021	778	778
Sub-Total (TAN)			2419359		2419	2419
1.	DELA42264F	AUSL PHARMA	1987240	30/11/2021	1987	1987

2.	DELA42264F	AUSL PHARMA	273360	31/10/2021	273	273
3.	DELA42264F	AUSL PHARMA	2541000	31/08/2021	2541	2541
4.	DELA42264F	AUSL PHARMA	2297366	31/07/2021	2297	2297
5.	DELA42264F	AUSL PHARMA	1271082	30/06/2021	1271	1271
Sub-Total (TAN)			8370048		8369	8369
1.	MUMJ14108D	J B KHOKHANI & CO	372880	11/05/2021	373	373
Sub-Total (TAN)			372880		373	373
1.	MUMN17876F	NOVA CHEMIE	19765	30/06/2021	20	20
2.	MUMN17876F	NOVA CHEMIE	63720	30/06/2021	64	64
3.	MUMN17876F	NOVA CHEMIE	179213	30/06/2021	179	179
4.	MUMN17876F	NOVA CHEMIE	210630	31/05/2021	211	211
5.	MUMN17876F	NOVA CHEMIE	163430	31/05/2021	163	163
6.	MUMN17876F	NOVA CHEMIE	278480	30/04/2021	278	278
7.	MUMN17876F	NOVA CHEMIE	224200	30/04/2021	224	224
8.	MUMN17876F	NOVA CHEMIE	1427800	30/04/2021	1428	1428
Sub-Total (TAN)			2567238		2567	2567
Grand Total			20469838		20467	20467

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	INTEREST ON TDS	2.00
2	TDS PENALTY	400.00
	Total	402.00

