

ACCRETION PHARMACEUTICALS

Financial Year : 2022-23

Assessment Year : 2023-24

- 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



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 31/03/2023, and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, 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, 2023 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In 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.





K M V & CO.
Chartered Accountants

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

Patil Monark

Monark Shaileshbhai Patel
(Partner)

M. No. : 159927

FRN : 0139787W

UDIN : 23159927BGYQBS7769

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

Date : 16/09/2023

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 tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes		
	SN	Type	Registration Number	
	1	Goods and Services Tax (GUJARAT)	24AAXFA3348J1Z3	
5	Status	Firm		
6	Previous year from	01/04/2022 to 31/03/2023		
7	Assessment year	2023-24		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
	SN	Type		
	1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits		
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD?			No
	Section under which option exercised			

PART-B

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios					
		Name			Profit Sharing Ratio (%)		
		HARDIK MUKUNDBHAI PRAJAPATI			15.00		
		HARSHAD NANUBHAI RATHOD			25.00		
		VIVEK ASHOBHAI PATEL			30.00		
		MAYUR POPATBHAI SOJITRA			30.00		
	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.					No
		Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
		NA	NA	NA	NA	NA	NA
10	a	Nature of business or profession.					
		Sector			Sub sector		Code



		MANUFACTURING	Manufacture of pharmaceuticals, medicinal chemicals and botanical product(04041)	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 such change.			No				
	Business	Sector	Sub sector	Code				
	Nil	Nil	Nil	Nil				
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.						
		Cash Book Bank Book Journal Ledger Purchase Register Sales Register 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
		Cash Book	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
		Bank Book	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
		Journal	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
		Ledger	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
		Purchase Register	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
		Sales Register	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
		Stock Register	INDIA	PLOT NO 29, XCELON INDUSTRIAL PARK-1	BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI	382213	AHMEDABAD	GUJARAT
	c	List of books of account and nature of relevant documents examined.						
		Cash Book Bank Book Journal						



	Ledger			
	Purchase Register			
	Sales Register			
	Stock Register			
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No		
	Section	Amount		
	Nil	Nil		
13	a Method of accounting employed in the previous year.	Mercantile system		
	b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	No		
	c If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.			
	Particulars	Increase in profit	Decrease in profit	
	Nil	Nil	Nil	
	d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No		
	e If answer to (d) above is in the affirmative, give details of such adjustments:			
	ICDS	Increase in profit	Decrease in profit	Net Effect
	Nil	Nil	Nil	Nil
	Total			
	f Disclosure as per ICDS:			
	ICDS	Disclosure		
	ICDS I - Accounting Policies	1) Assessee has adopted mercantile system/acrual 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 VI - Changes in Foreign Exchange Rates	NOT APPLICABLE		
	ICDS VII - Governments Grants	NOT APPLICABLE		
	ICDS VIII - Securities	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 145A, and the effect thereof on the profit or loss, please furnish.										No			
		Particulars								Increase in profit		Decrease in profit			
		Nil								Nil		Nil			
15	Give the following particulars of the capital asset converted into stock-in-trade: -												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 :-														
Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s 115BA C/115 BAD (for AY 2021-22 only)	Adjustment made to the WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	Additions			Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year		
							Purchase value	Adjustment on account of						Total value of purchases	
								CENV AT	Change in rate of exchange						Subsidy/Grant
W	(18a), Plant &	15%	35001820			35001820	2983899	0	0	0	2983899	785982	0	5569587	31630150



DV	Machinery @ 15%- Sec 32(1)(ii)														
W DV	(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	125993			125993	7903127	0	0	0	7903127		0	1631022	6398098
W DV	(18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)	10%	242266			242266							0	24227	218039
W DV	(18l) Building @ 10%- Sec 32(1)(ii)	10%	1811751			18117751	895558	0	0	0	895558		0	1856554	17156755
	Total		53487830	0	0	53487830	11782584	0	0	0	11782584	785982	0	9081390	55403042

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
05/12/2022	05/12/2022	11186	0	0	0	11186
19/01/2023	19/01/2023	127119	0	0	0	127119
01/04/2022	01/04/2022	148090	0	0	0	148090
04/04/2022	04/04/2022	168622	0	0	0	168622
30/04/2022	30/04/2022	41300	0	0	0	41300
02/05/2022	02/05/2022	9440	0	0	0	9440
18/05/2022	18/05/2022	96760	0	0	0	96760
11/04/2022	11/04/2022	25193	0	0	0	25193
25/04/2022	25/04/2022	2356189	0	0	0	2356189
	Total	2983899	0	0	0	2983899

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

Date of sale etc.	Amount
16/02/2023	785982
Total	785982

19	Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E	NA
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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
10/12/2022	10/12/2022	738379	0	0	0	738379
04/02/2023	04/02/2023	107179	0	0	0	107179
23/03/2023	23/03/2023	50000	0	0	0	50000
	Total	895558	0	0	0	895558

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
17/03/2023	17/03/2023	7903127	0	0	0	7903127
	Total	7903127	0	0	0	7903127



20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]	NA
	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NA
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	NA
		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	No																														
	<table border="1"> <thead> <tr> <th>Date of payment</th><th>Nature of payment</th><th>Amount</th><th>Name of the payee</th><th>PAN of the payee</th><th>Aadhaar of the payee</th></tr> </thead> <tbody> <tr> <td>Nil</td><td>Nil</td><td>Nil</td><td>Nil</td><td>Nil</td><td></td></tr> </tbody> </table>	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee	Nil	Nil	Nil	Nil	Nil																				
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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)	No																														
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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).																															
	<table border="1"> <thead> <tr> <th>Name of related party</th><th>PAN</th><th>Aadhaar</th><th>Relation</th><th>Nature of Transaction</th><th>Payment Made (Amount)</th></tr> </thead> <tbody> <tr> <td>HARSHAD NANUBHAI RATHOD</td><td>AOPPR4568B</td><td></td><td>PARTNER</td><td>REMUNERATION</td><td>400000</td></tr> <tr> <td>HARSHAD NANUBHAI RATHOD</td><td>AOPPR4568B</td><td></td><td>PARTNER</td><td>INTEREST</td><td>1008457</td></tr> <tr> <td>VIVEK ASHOKBHAI PATEL</td><td>AOXPP1356D</td><td></td><td>PARTNER</td><td>REMUNERATION</td><td>400000</td></tr> <tr> <td>VIVEK</td><td>AOXPP1356D</td><td></td><td>PARTNER</td><td>INTEREST</td><td>1030837</td></tr> </tbody> </table>	Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)	HARSHAD NANUBHAI RATHOD	AOPPR4568B		PARTNER	REMUNERATION	400000	HARSHAD NANUBHAI RATHOD	AOPPR4568B		PARTNER	INTEREST	1008457	VIVEK ASHOKBHAI PATEL	AOXPP1356D		PARTNER	REMUNERATION	400000	VIVEK	AOXPP1356D		PARTNER	INTEREST	1030837	
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VIVEK	AOXPP1356D		PARTNER	INTEREST	1030837																											



	ASHOKBHAI PATEL					
	MAYUR POPATLAL SOJITRA	BWSPS0599F		PARTNER	REMUNERATION	400000
	MAYUR POPATLAL SOJITRA	BWSPS0599F		PARTNER	INTEREST	1025563
	HARDIK MUKUNDBHAI PRAJAPATI	AZYPP1475D		PARTNER	REMUNERATION	400000
	HARDIK MUKUNDBHAI PRAJAPATI	AZYPP1475D		PARTNER	INTEREST	918794
	VAISHAKHI PRAJAPATI	BNHPM5523K		PARTNER'S WIFE	SALARY	700000
	POOJA RATHOD	BNCPS0618G		PARTNER'S WIFE	SALARY	700000
	ANKITA VIVEK PATEL	BEQPG6693Q		PARTNER'S WIFE	SALARY	700000
	SHWETA MAYUR SOJITRA	FAIPS4937K		PARTNER'S WIFE	SALARY	700000
	MADHAVDAS GHETIYA	AFFPG7160R		PARTNER'S RELATIVE	INTEREST	108000
	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 other indirect tax,levy,cess,impost etc.is passed through the profit and loss account					No
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.				No
		CENVAT / ITC	Amount		Treatment in Profit & Loss / Accounts	
		Opening Balance				
		Credit Availed				



	Credit Utilized								
	Closing / outstanding Balance								
b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-	NA							
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.	NA							
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NA							
A	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:	No							
	Nature of income	Amount							
	Nil	Nil							
B	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:	No							
	Nature of income	Amount							
	Nil	Nil							
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)	No							
	Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
A	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details	No							
	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section	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			



		92CE							
Nil		Nil		Nil		Nil			
B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details						No		
	Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B			
				A.Y.	Amount	A.Y.	Amount		
	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)						No		
	Nature of the impermissible avoidance arrangement	Specify Others			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:				
	Nil	Nil			Nil				
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	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
	PARASKU MAR PARMAR	AHMEDABAD			1000000	No	1010000	Yes-Cheque	Account payee cheque
b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						NA		



	(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	NA
	(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-	NA
	(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	NA
	(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	NA
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:—	NA
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:—	NA
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:—	NA
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		Nil								
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:							Yes		
		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
		AHMA124 67A	194A	Interest other than Interest on securities	216000	216000	216000	21600	0	0	0
		AHMA124 67A	194C	Payments to contractors	5434249	5434249	5434249	54946	0	0	0
		AHMA124 67A	194H	Commission or brokerage	1000000	1000000	1000000	50000	0	0	0
		AHMA124 67A	194J	Fees for professional or technical services	2213383	2213383	2213383	221342	0	0	0
		AHMA124 67A	194Q	Payment of certain sums for purchase of goods	59304792	59304792	59304792	59306	0	0	0
		AHMA124 67A	206C	Profits and gains from the business of trading in alcoholic	31732976	31732976	31732976	31732	0	0	0



		liquor, forest produce, scrap, etc								
b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details:							Yes		
	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	01/08/2022	22/07/2022	No					
	AHMA12467A	Form 26Q	30/11/2022	12/10/2022	No					
	AHMA12467A	Form 27EQ	15/10/2022	15/10/2022	No					
	AHMA12467A	Form 26Q	31/01/2023	27/01/2023	No					
	AHMA12467A	Form 27EQ	16/01/2023	27/01/2023	No					
	AHMA12467A	Form 26Q	31/05/2023	17/05/2023	No					
	AHMA12467A	Form 27EQ	15/05/2023	05/05/2023	No					
c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:							Yes		
	TAN	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2)	Date of payment.					
	AHMA12467A	805		805	13/05/2023					
	AHMA12467A	0		120	24/05/2023					
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded							NA	
	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	
		EHG CAPSULE	107-numbers	3874005	0	19236500	20256900	2853605		
		READY PELLETS	107-numbers	4624681	0	20560000	19988619	5196062		
		(C) By products							NA	
36	A	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2,							No	



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	293842749	222920312
	Gross profit/turnover	65799542 29384274 22.39	51715058 22292031 23.20
	Net profit/turnover	1645433 29384274 0.56	1271620 22292031 0.57
	Stock-in-trade/turnover	77638680 29384274 26.42	69327582 22292031 31.10
	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.		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		No
	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing
	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/trans actions which are not reported
	Nil	Nil	Nil
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
	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	Expenditure in respect of entities registered under GST	Expenditure



of Expenditure incurred during the year					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	
301982135	49448736	0	243523418	292972154	9009981

Date : 16/09/2023
Place : Ahmedabad



For K M V & CO
Chartered Accountants

Patel Monark

Monark Shaileshbhai Patel
Partner

M. No. : 159927

FRN : 0139787W

UDIN : 23159927BGYQBS7769

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

Quantitative details of the principal items of raw materials

Item name:	Unit:	Opening stock:	Purchases during previous year	Consumption during previous year	Sales during previous year:	Closing stock:	* Yield of finished products:	* Percent age of yield:	Shortage /excess, if any
ACTIVE	102-kilograms	12700	17256	15175		14781			
ACTIVE	107-numbers	1606628	2956228	3061666		1501190			
COLOUR	102-kilograms	134	520	480		174			
COLOUR	103-litre	135	690	710		115			
FLAVOUR	103-litre	137	389	295		231			
FLAVOUR	102-kilograms	332	802	760		374			
IN ACTIVE	102-kilograms	18571	65325	52560		31336			
IN ACTIVE	103-litre	578	1760	1720		618			
P.V.C	102-kilograms	16519	36890	37245		16164			
MISC. ITEM	107-numbers	462594	9263700	8921800		804494			
CORR. BOX	107-numbers	19048	105330	90650		33728			
BASE FOIL	102-kilograms	16828	56760	61359		12229			
BOTTLE	107-numbers	5865700	8255600	8125600		5995700			

Accretion Pharmaceuticals

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

Balance sheet as on date of 31st March, 2023

Sr. No.	Particular	Sch. No.	Amount (Rs.)	Amount (Rs.)
I	Liabilities			
1	Partners' Capital	A		39,605,311
2	Secured Loans	B		78,077,595
3	Unsecured Loans	C		6,580,641
4	Current Liabilities & Provision			
	(a) Sundry Creditors	D	78,495,446	
	(b) Other Current Liabilities	E	2,945,795	
	(c) Provision	F	170,609	
				81,611,850
	TOTAL			205,875,397
II	Assets			
1	Fixed Assets	G		60,201,043
2	Investment- Subsidy Fixed Deposit			
3	Current Assets, Loans and Advances			
	(a) Inventories	H	77,638,680	
	(b) Sundry Debtors	I	57,993,773	
	(c) Cash and Bank Balance	J	363,714	
	(d) Loans, Advances and Deposits	K	9,678,187	
	Sub Total			145,674,354
	TOTAL			205,875,397
	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

Monark S. Patel

Monark S. Patel

(Partner)

Membership No. : 159927



Place : Ahmedabad

Date : September 16, 2023

For and On behalf of

Accretion Pharmaceuticals

H. R. Rathod.

Partner

M. 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, 2023

Sr. No.	Particular	Sch. No.	Amount (Rs.)	Amount (Rs.)
I	Income			
1	Sales / Gross Receipt	L	293,842,750	
2	Closing Stock	H	77,638,680	
3	Indirect Income	M	1,472,240	
	Total			372,953,670
II	Expenses			
1	Opening Stock	-	69,327,582	
2	Purchase	N	231,537,373	
3	Direct Expense	O	4,816,932	
4	Administration and selling Exps.	P	44,694,879	
5	Financial Charges	Q	10,250,082	
6	Depreciation	G	9,081,389	
7	Partners' Remuneration	-	1,600,000	
	Total			371,308,237
Net Profit(Loss)				1,645,433
	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 16, 2023



For and On behalf of

Accretion Pharmaceuticals

H.N. Rathod.

Partner

W. N.

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, 2023

SCHEDULE : A : Partners' Capital

Partner	Ratio	Opening Balance	Additions	Interest on Capital	Remuneration	Profit/ (Loss)	Total	Withdrawal	Closing Balance
Vivek Ashokkumar Patel	30	8,417,901	1,925,000	1,030,837	400,000	493,630	12,267,368	2,279,594	9,987,774
Mayur Popatlal Sojitra	30	8,373,942	825,000	1,025,563	400,000	493,630	11,118,135	1,179,594	9,938,541
Harshad Nanubhai Rathod	25	7,941,187	4,825,000	1,008,457	400,000	411,358	14,586,002	4,558,829	10,027,173
Hardik Mukundbhai Prajapati	15	6,578,508	2,025,000	918,794	400,000	246,815	10,169,117	517,294	9,651,823
TOTAL	100	31,311,538	9,600,000	3,983,651	1,600,000	1,645,433	48,140,622	8,535,311	39,605,311





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, 2023

SCHEDULE : G : FIXED ASSETS

Sr. No.	Block of Assets	Rate %	Opening WDV 01/04/2022	Addition before September	Addition after September	Deletion	Total	Depreciation	Additional Depreciation	Closing WDV 31/03/2023
1	Air Conditioner	15%	179,842	-	-	-	179,842	26,976	-	152,866
2	Bus	15%	-	2,356,189	-	-	2,356,189	353,428	-	2,002,761
3	Camera	15%	-	25,193	-	-	25,193	3,779	-	21,414
4	Computer	40%	125,993	-	-	-	125,993	50,397	-	75,596
5	Factory Building	10%	18,110,655	-	895,558	-	19,006,213	1,855,843	-	17,150,370
6	Fire Fighting Equipment	15%	3,211	-	-	-	3,211	482	-	2,729
7	Furniture and Fixtures	10%	242,266	-	-	-	242,266	24,227	-	218,039
8	Goods Lift	15%	8,355	-	-	-	8,355	1,253	-	7,102
9	Machinery	15%	34,059,945	464,212	-	785,982	33,738,175	5,060,726	-	28,677,449
10	Mobile	15%	112,489	-	-	-	112,489	16,873	-	95,616
11	Water Treatment Plant	15%	28,612	-	-	-	28,612	4,292	-	24,320
12	Land	0%	4,798,000	-	-	-	4,798,000	-	-	4,798,000
13	ECCO Car	15%	201,535	-	-	-	201,535	30,230	-	171,305
14	Printer	15%	66,627	-	138,305	-	204,932	20,367	-	184,565
15	Weight Scale	15%	8,164	-	-	-	8,164	1,225	-	6,939
16	Electric Fittings	10%	7,096	-	-	-	7,096	710	-	6,386
17	LED TV	15%	34,173	-	-	-	34,173	5,126	-	29,047
18	Refrigerators	15%	36,667	-	-	-	36,667	5,500	-	31,167
19	Water Cooler	15%	45,684	-	-	-	45,684	6,853	-	38,831
20	Inverter Battery	15%	216,516	-	-	-	216,516	32,477	-	184,039
21	Solar Panel	40%	-	-	7,903,127	-	7,903,127	1,580,625	-	6,322,502
	TOTAL		58,285,830	2,845,594	8,936,990	785,982	69,282,432	9,081,389	-	60,201,043

Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : B : SECURED LOAN		
Indian Bank- Cash Credit	37,396,770	
GECL Extension Loan	6,550,907	
HDFC Bank Bus Loan	1,769,557	
Indian Bank Solar Loan	5,839,224	
Term Loan-Indian Bank(Covid)	5,576,724	
Term Loan-Indian Bank	20,944,413	
TOTAL RS.		78,077,595
SCHEDULE : C : UNSECURED LOAN		
Kotak Mahindra Bank	3,770,641	
Paraskumar Parmar	1,010,000	
Madhavdas Ghetiya	900,000	
Rekhaben Ghetiya	900,000	
TOTAL RS.		6,580,641
SCHEDULE : D : SUNDRY CREDITORS		
<u>Creditor For Goods</u>		
Aarush Agency	426,811	
Aashay Pharmachem	282,728	
Accuspectra Analytical Lab (94J)	271,933	
ADVAIT PRINT PACK	278,072	
A J Enterprise	240,263	
Akshar Plast	2,606,323	
Alben Chemicals Pvt Ltd	29,057	
Alka Enterprise	390,875	
ALUCAPS	74,911	
Ambica Corporation	198,194	
Ambica Plastomech LLP	677,359	
Amin Traders	11,506	
Amrutam Lamipack LLP	31,168	
Antilla Pro Pack	25,311	
Apple Chem(194Q)	1,125,899	
Arch Pharmceuticals	175,525	
Arihant Enterprise	1,696,101	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Aril Pharmaceuticals	111,577	
Asha Agency	130,532	
Astra Pharmaceuticals	811,250	
Asutosh Pellets	30,385	
Atman Pharmaceuticals	114,165	
AUSL Pharma Ahmedabad (194Q)	64,325	
AUSL Pharma Delhi	586	
Bahuchar Sales India	47,471	
Bajaj Healthcare Ltd	219,038	
Balaji Steoids & Hormones Pvt Ltd	200,600	
BCM Corporation	313,880	
BHARAT RUBBER WORKS PVT LTD	1,187,670	
Bharat Trading Co(194Q)	873,935	
Biosmith Laboratories	761,632	
Bipin Offset Pvt Ltd (194Q)	294,945	
B Sharda Pharma Pellets Pvt Ltd	729,204	
Care Pharma Chem	638,501	
Central Lifecare Pvt Ltd	47,200	
Century Pharmaceuticals Ltd	87,615	
Chandra Chemicals	77,066	
Corel Pharma Chem	378,603	
Creative Consultancy	36,580	
CRYSTAL PHARMA	168,150	
Cynergy Pharma	68,145	
Deval Tab Care	147,500	
Dhanuka Laboratories Pvt Ltd	158,384	
Dhrumin Gas Service	6,519	
Divine Life Care Pvt Ltd	32,599	
D.K. Enterprises	228,920	
Dove Pharmaceuticals	878,702	
Eastern Chemical(Mumbai) Pvt Ltd	610,650	
Envee Drugs Pvt Ltd	329,536	
Espee Pharma Chem Pvt Ltd	415,795	
Farma Fusion	102,888	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Fidelis International Pvt Ltd	92,196	
Ganesh PET (194Q)	4,402,294	
Ganesh Plastic	162,656	
Ganga Trading Co	161,830	
Gayatri Rubber Industries	35,282	
GLOBAL PACKAGING INDUSTRIES	82,438	
Godavari Drugs Limite	454,300	
Green Leaf Industries	549,709	
Gujarat Laboratory (94J)	165,519	
GUJARAT MARKETING	19,824	
Gururaj Printpack	356,873	
H B Enterprise	322,833	
Heer Pharma Chem	1,226,817	
Hemsil Raw Pharma(194Q)	991,687	
Himalayan Packaging Industries Pvt Ltd Unit- II	129,988	
Hi Tech Healthcare Laboratory & Research Centr(94J)	273,213	
I Care Printing & Stationary	452,751	
Indigo	10,301	
Inspira Bio Pharma Pvt Ltd	372,880	
Janvi Packaging Pvt Ltd	944,810	
Jesons Enterprise	236,649	
JKR Exim Corp	45,920	
Juana Pharma	440,108	
Krishna Traders	40,638	
K. Sevntilal & Co.	4,672,800	
Lemon Pharma	301,897	
Leo Nutriscience LLP	566,400	
Lozenge Pharma Industries	397,318	
Mahesh Barcode Solutions Pvt Ltd (Apex Bartech)	23,367	
Mars Healthcare Pvt Ltd (2020-21)	110,625	
MD CORPORATION	15,576	
Meck Pharmaceuticals & Chemicals P/ltd	25,075	
Meghna Gravures	222,245	
Metrochem API Pvt Ltd-94Q	5,182,493	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Monarch Pharma Chem	553,826	
Monil Impex	917,922	
M/s Amratlal Harivallabhdas	535,510	
Narendra Packaging Pvt Ltd	1,239,212	
Nationwide Overseas	82,600	
Neelkanth Polymer Industries	252,143	
NIKEON CORPORATION	52,510	
Nova Chemie	464,610	
Oxford Pharma	91,242	
Padmavati Pharmachem	206,583	
Palam Pharma Pvt Ltd	12,626	
Panchsheel Organics Ltd	1,117,460	
Parikh Pharma	2,980	
Parishil Laboratories Pvt Ltd(94J)	65,557	
Parshwa Packaging	56,800	
Parshwa Pharma Chem	740,215	
PASSIM MEDICHEM AGENCIES	34,220	
Peacock Industries	92,040	
Pellucid Pharma	549,721	
Pharma Supply Agencies	673,780	
Pingachh Enterprise-94C	151,951	
Prachem Laboratories Pvt Ltd	207,427	
P R Industries	266,117	
Prism Lamitubes	26,755	
Prudence Pharma Chem	115,640	
Purechem INC	233,735	
PV Packaging	44,952	
Raj Enterprise	293,300	
Raj Sales Corporation	101,752	
Raj Yagna Chemicals	318,496	
Ramdoot Packaging	763,204	
RASHI PHARMA CARE PVT LTD	2,606,209	
Rayban Pharma	694,432	
Reine Lifescience	799,568	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Richie Pharma	10,620	
Rishabh Lifescience Pvt Ltd(194Q)	763,759	
Royal Printing & Folding	214,896	
Rutu Chemicals	235,705	
Samir Pharma	71,736	
Sanjivani Pharma	228,330	
Satyam Traders	640,271	
S G Healthcare Pvt Ltd	6,800	
Shashikant L Bhatt-Office Owner	20,000	
Shiva Trading Co	57,821	
Shiv Enterprise(94C)	81,168	
Shree Ambica Packaging	3,134,471	
Shree Harikrishna Pharmaceuticals	23,541	
Shreeji Bottle Trading Company	161,215	
Shree Krishna Enterprise	11,207	
Shree Parikh Trading	129,891	
Shree Uma Packaging	202,816	
Shriya Pharma & Surgical	67,930	
Shubham Pharmachem Pvt Ltd	1,298	
Sky Remedies	253,829	
Sneha Medicare Pvt Ltd	920,400	
Stabicoat Vitamins-46	12,980	
Star Plastic Industries	5,044	
Suheka Industries	69,915	
Sunrise Enterprise	315,355	
Suraj Print Pack Pvt Ltd	1,387,744	
Sureka Pharma	247,800	
Suren Healthcare	911,805	
Suryen Pharma	1,947	
Trima Industries	986,899	
Trima Roto Gravure	130,249	
Trio Pharam Chem(194Q)	2,803,440	
Umiya Printing Press	24,899	
Uniworth Enterprise LLP	1,164,411	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Unnati Pharmaceuticals Pvt Ltd	287,941	
Vardhaman Pharmaceuticals	32,893	
Vipul Lifecare	209,924	
Viraj Pharmaceuticals Pvt Ltd	592,521	
VIVEK POLYMER INDIA	7,080	
V N PHARMA	337,551	
Watair Envisol Engineering LLP(94J)	14,160	
Watair Invisol Consultancy Co.	6,480	
Wave Analytical & Research Center(94J)	119,383	
Yaksh Pharm	13,393	
		73,622,509
<u>Creditor For Salary</u>		
Ajay Chavda	15,355	
Amrutbhai Mavjibhai Makwana	15,513	
Ankita Vivek Patel	50,000	
Ankurbhai Patel	300,000	
Arpita Shah	300,000	
Ashiyana Vasimahmed Kureshi	18,726	
Asifbhai Usmanbhai Vhora	9,468	
Azhar Akhtar Ali	12,194	
Bharatbhai Bhalabhai Vaghela	20,827	
Bharatbhai Navghanbhai Rabari	21,364	
Bhaveshkumar Makwana	14,968	
Chauhan Vishnubhai Vibhabhai	10,325	
Chitrangi Pareshkumar Chandawala	16,206	
Dadhaniya Grishma Pravinbh - SALARY	16,839	
Danabhai Oganiya	18,203	
Dhaval Kumar Pravinbhai Prajapati	13,203	
Dilipbhai Vasudev bhai Gajjar	30,575	
Dipti Dhirajlal Patel	20,000	
Divya Ramjibhai Gajipara	25,000	
Fatimaben Akbarbhai Vhora	9,109	
Gautam Ambalal Patel	24,377	
Harshil S Gupta	12,303	
Himanshu S Raval	17,859	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT	AMOUNT
	Rs.	Rs.
Hiralben Dilipbhai Hingu	26,000	
Hiral Dipen Shah	33,706	
Imran Rahimbhai Jam-Salary	41,304	
Imtiyazbhai Mahemudmiya Malek	21,985	
Jabbar	19,430	
Jagruti Bhirud	15,484	
Jaswant Bhai Vikramsinh Makwana	14,725	
Jay Prakash Ram Sakal	37,800	
Kalabhai Dharshibhai Chauhan	21,195	
Kalpic Rathod	13,221	
Kanubhai Prabhubhai Thakor	11,588	
Kanubhai Rameshbhai Raval	30,009	
Kartik Bhadani	23,520	
Kevin J Pattni	24,800	
Kokilaben Mahendrabhai Purabiya	6,688	
Kotadiya Aarti Manishbhai	24,161	
Krushnaben Bharatbhai Solanki	10,657	
Maheshbhai Kanubhai Senma	27,870	
Makwana Paresh Gobar Bhai	16,439	
Manan-Office Salary	15,355	
Mayurkumar B Madhani	22,825	
Mitul Rajeshbhai Vaghasiya	40,788	
Navghanbhai Amratbhai Raval	22,866	
Nikunj Kumar Prajapati	14,572	
Nishith Jagdish Leuva	24,775	
Om Prakash Singh	37,800	
Palkesh Dineshbhai Gorasiya-Salary	41,200	
Paresh Makwana	7,151	
Parth K Trada	10,792	
Parthkumar Mukeshbhai Sharma	19,310	
Parth Sharma-Salary	12,836	
PARTH VAISHNANANI - SALARY	9,032	
Patel Hardikkumar Bharatbhai	14,032	
Pinal Mahendrabhai Purabiya	8,296	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Pooja Harshad Rathod	50,000	
Prajapati Vandana Maheshbhai	8,710	
Prakashchandra N Patel	49,800	
Pramod Deore	22,258	
Pravin Bhai Bhurabhai Dabhi	16,528	
Rahul Bharatbhai Maheriya	48,431	
Rajeshkumar Jayantilal Mevada	32,801	
Rathod Kalpikkumar	14,000	
Rucha P Parmar	480,000	
Sajanaben Mansukhbhai Bhatti	5,892	
Sanjay Arvidbhai Thakor	12,353	
Sanjaykumar Rathod.	19,771	
Savitaben Nareshbhai Parmar	10,132	
Shantuben Faljibhai Bagodariya	8,908	
Shardaben Baldevbhai Parmar	9,509	
Shweta Mayur Sojitra	50,000	
Suraj Singh	27,634	
Sureshbhai Devkinandan Pathak	58,060	
Sureshbhai Kateshiya	15,875	
Vaishaki Hardik Prajapati	50,000	
Vijaybhai Merubhai Baladra	21,803	
Vikas Kanjibhai Vaghasiya	18,021	
Vishal Ashokbhai Radadiya-Salary	10,379	
Zikuben Rupabhai Pagi	6,369	2,761,860
<u>Creditor For Capital Goods</u>		
Akshar Tools	29,500	
Anachrom Sales & Services	36,462	
Arsha Fabrication	47,179	
Bahuchar Sales Agency	322,943	
Indosurgicals Pvt Ltd	16,789	
Jay Bhavani Trading Co	59,845	
Kalash Enterprise	116,197	
Kesar Control System	4,956	
N K Industries	90,624	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Paramount Calibration Centre	4,059	
Samarika Pharma Solutions LLP	829,580	
Star Electric & Power Tools	298,545	
Yoga Pharma Process Equipment	254,398	2,111,077
TOTAL RS.		78,495,446
SCHEDULE : E OTHER CURRENT LIABILITIES		
<u>Advance from Debtors</u>		
Adhoc Pharma	5,192	
Adisys Health Care	1,548	
BN Trading International Pvt Ltd	305,867	
Gayatri Ayupharma Pvt Ltd	33,040	
Harvin Pharmaceuticals	100,000	
Hinus Pharmaceuticals	22,400	
Kapeetus Medicorp	2,272	
Medicast Healthcare	60,000	
Novaprime Pharma	55,954	
Remember India Health Link Pvt Ltd	6,065	
Renova Lifesciences Pvt Ltd	84,000	
Ronak Healthcare Pvt Ltd	403,100	
RX Medicine Mart	1,000,000	
Sahore Life Sciences Pvt Ltd	5,624	
Sanjivani Medico	11,984	
Shreeon Pharma Pvt Ltd	5,000	
Supravitz Lifesciences Pvt Ltd	265,724	
Sydney Pharmaceuticals	88,503	
Tenet Healthcare	100,000	
Vyom Worldwide	350,000	
Xcel Labs Pvt Ltd	35,000	
Yogi Care Pharmaceuticals Pvt Ltd	4,522	
TOTAL RS.		2,945,795
SCHEDULE : F PROVISION		
Administration Charges Payable	1,067	
Employee Provident Fund	25,607	
ESIC Employee	10,492	
Professional Tax Employee	5,320	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Provident Fund	26,663	
Output IGST	22,500	
TDS Payable	69,962	
RCM Payable	8,998	
TOTAL RS.		170,609
SCHEDULE : I : SUNDRY DEBTORS		
<u>Receivable For Goods</u>		
Accretion INC(Tcs)	2,544,384	
Accretion Nutraveda Pvt Ltd	3,525,926	
Alexa Biopharma Pvt Ltd	132,411	
Anabiosis Medisciences Ltd	66,044	
Anze Biotech	91,095	
Apicare Pharma	72,286	
Aptus Pharma Pvt Ltd	5,260,798	
Aryan Life Healthcare Pvt Ltd	176,999	
Astra Idl Limited	17,450	
Astronia Lifesciences	1,719	
Atlantis Pharmaceutical Works	97,367	
Aura Pharmaceuticals Pvt Ltd	1,114,024	
Avisons Pharma	228,564	
Azillian Healthcare Pvt Ltd	21,812	
Believe International Pvt Ltd	61,967	
Biocare Formulation	1,980,284	
Bluerays Healthcare	281,701	
BTMC Mfg Co.	35,703	
Carewell Healthcare (NEW)	163,214	
Chhaya Pharma	235,574	
Clitus Pharmaceuticals	2,377	
Corona Ecogen	931,050	
Corvus Remedies	3,540	
Delwis Healthcare Pvt Ltd	253,450	
Divine Care Pharmaceuticals	193,675	
Estrellas Life Science Pvt Ltd	274,538	
Eurus Lifescience LLP	326,118	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Gleem Lifesciences Pvt Ltd	22,926	
Gratus Pharmaceuticals	126,181	
Halewood Laboratories Pvt Ltd	426,084	
Jaclyn Pharmaceutical	106,663	
Just Care Lifesciences	74,662	
Kayush Laboratories Pvt Ltd	363,564	
Khatri Healthcare Pvt Ltd	626,374	
Kidserve Healthcare	41,408	
Krishna Medisales	5,416	
Lepius Lifesciences Pvt Ltd	1,882,351	
Macline Pharmaceuticals	2,319,306	
Medico Intercontinental Ltd	172,471	
Medispace Pharmaceuticals	94,097	
Medousia Pharmacare	52,072	
Medwise Overseas Pvt Ltd	7,664,327	
Medwise Pharmaceuticals	61,206	
Nascent Lifescience Pvt Ltd	372,748	
National Chemical & Pharmacecutical Works Pvt Ltd	700,264	
NCPW Pharmaceuticals	397,490	
Novita Healthcare Pvt Ltd	10,353	
Novita Healthcare Pvt Ltd Mumbai	1,340,469	
Pegasus Lifesciences Pvt Ltd	79,572	
Pharm Biotech	388,452	
Piecan Pharma Pvt Ltd	962,653	
Pratham Remedies	221,093	
Purple Medicine	444,804	
Reliabo Pharma India P Ltd	957,075	
Rising Sun Healthcare	38,368	
Ritoz Pharmaceutical Pvt Ltd	56,475	
Royal Lifecure Pvt Ltd	190,995	
Salvavidas Pharmaceutical Pvt Ltd	7,325,916	
Satyam Remedies	53,708	
Skymax Lifescience Pvt Ltd(TCS)	505,863	
Soulter Remedies	2,000	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Stanmark Healthcre Pvt Ltd	91,798	
Switzer Lifescience Pvt Ltd(Tcs)	331,201	
Syzer Lifesciences	2,748	
Taj Pharmaceuticals Ltd	808,778	
Vega Biotech Pvt Ltd	7,316,582	
Wintech Pharmaceuticals Ltd	207,610	
Zain Pharmaceuticals	1,634,001	
Zenova Therapeutics Pvt Ltd	95,047	
Zicad Life Care	151,021	
Zota Healthcare Ltd	1,080,698	
Zrugved Pharmin	92,814	
TOTAL RS.		57,993,773
SCHEDULE : J : CASH & BANK BALANCE		
<u>Cash In Hand</u>		
Cash	363,714	
<u>Bank Balance</u>		
TOTAL RS.		363,714
SCHEDULE : K : LOANS, ADVANCES & DEPOSITS		
<u>Advances To Creditors</u>		
Samarika Fabrication Works	12,475	
Shree Ratnashiv Pharma Needs	200,000	
Alutech Packaging Pvt Ltd	11,795	
Labtronik	32,856	
Mahdev Pharma	10,000	
Regent Ajanta Biotech	10,000	
Spectrum Pharmasol	100,000	
Vaibhav Analytic Services	3,720	
VRS Healthcare	300,000	
Advance Rent	10,000	
Imran Rahimbhai Jam	120,000	
Kailashben Parmar	25,000	
Palkesh Gorasiya	150,000	
Suraj Singh	200,000	



Accretion Pharmaceuticals

Schedules forming part of Balance Sheet as on 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
UGVCL Interest Receivable	21,113	1,206,959
<u>Deposits</u>		
Cash Ledger IGST	96,848	
ECL CGST	6,492,941	
ECL SGST	702,048	
Input CGST	72,293	
Input SGST	72,293	
Input IGST	133,817	
Output CGST	5,574	
Output SGST	5,574	
TCS Payable	3,523	
Advance Tax	200,000	
TCS Receivable	22,459	
TDS Receivable	272,526	
CST Deposit	10,000	
VAT Deposit	10,000	
UGVCL Security Deposit	371,332	
		8,471,228
TOTAL RS.		9,678,187



Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : L : Sales / Gross Receipt		
Inter State Sales	27,044,140	
Local Sales	262,574,481	
Cylinder Charges	894,937	
Designing Charges	21,500	
CPC JobWork Charges	670,900	
Freight Income	352,017	
Inventory Charges	336,974	
Plate Charges	52,500	
Export Sales	503,601	
Legal Fees	125,000	
Testing Charges	61,000	
Product Permission Charges	1,205,700	
TOTAL RS.		293,842,750
SCHEDULE : M Indirect Incomes		
Cheque Return Charges	500	
Discount Income	146,006	
Duty Drawback	775	
Foreign Exchange Gain	7,608	
Interest Income	94,331	
Interest on Security Deposit	23,459	
Interest on Income Tax Refund	12,282	
Interest Subsidy	1,187,279	
TOTAL RS.		1,472,240
SCHEDULE : N Purchase		
Local Purchase	181,881,442	
Interstate Purchase	49,647,666	
Tax Free Purchase	8,265	
		231,537,373
SCHEDULE : O Direct Expenses		
Electricity Expense	4,752,104	
Gas Expense	57,912	
Other Allowance	1,371	
Packaging and Forwarding Expense	5,545	
		4,816,932



Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
SCHEDULE : P Administrative and Selling Expense		
Admin Charges	12,459	
Advertisement Expense	162,000	
Apron Expense	109,765	
Bank Charges	45,861	
Bonus Expense	1,448,041	
Brokerage Expense	9,000	
Building Repairing and Maintenance Expense	817,580	
Business Expo Expense	296,040	
Cleaning Expense	39,449	
Commission Expense	1,002,500	
Computer Repairing Expense	50,360	
Consulting fees	41,000	
Courier charges	45,599	
Design Charges	29,300	
Discount Expense	107,614	
Dis Infection Treatment Expense	60,000	
Domain Charges	2,289	
ESIC Expense	102,796	
Food Expense	331,376	
Franking Expense	209,350	
Freight Expense	53,750	
Fuel Expense	232,484	
GST Expense	239,628	
HRA Allowance	2,609,211	
Inspection Charges	30,558	
Insurance Charges	231,707	
Internet Expense	7,301	
Lab Instrument Expense	18,940	
Labour Expense	4,535,849	
Loan Processing Fees	227,364	
Machinery Repairing and Parts Expense	5,373,376	
Maintenance Expense	370,207	
Medical Expense	19,727	
Membership fees	19,008	
Office Expense	83,615	
Office Rent Expense	307,120	
Overtime	1,134,521	
Processing Fees	126,800	
Professional Fees	913,239	
Providend Fund	311,512	



Accretion Pharmaceuticals

Schedules forming part of Profit & Loss A/c for the year ended 31st March, 2023

PARTICULAR	AMOUNT Rs.	AMOUNT Rs.
Registration Fees	83,141	
Round off	1,520	
Salary Expense	16,794,419	
Seminar Fees	12,000	
Shipping Charges	450	
Software Expense	85,242	
Stationary and Printing Expense	694,784	
Tea and Refreshment Expense	282,568	
Term Loan Review Charges	113,958	
Testing Expense	1,433,145	
Tour and Travelling Expense	343,504	
Transportation Expense	2,042,600	
Waste Cloth Expense	116,100	
Water Expense	923,152	
TOTAL RS.		44,694,879
SCHEDULE : Q Financial Charges		
Interest On Cash Credit	1,843,084	
Interest On Term Loan	2,119,824	
Interest On SIDBI Loan	111,352	
Interest On Term Loan COVID	674,127	
Interest on Bus Loan	129,686	
Interest on Solar Loan	130,512	
Interest On GECL Extension	569,875	
Interest On Unsecured Loan	687,971	
Interest On Partners Capital	3,983,651	
TOTAL RS.		10,250,082



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, 2023

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 which ever 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 Phisically 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 September 16, 2023

For and On behalf of

Accretion Pharmaceuticals

H. R. Rathod.

Partner

P. B.

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 2022-23

SR.NO	ITEM	UNITS	OPENING STOCK	RECEIPT	ISSUE	CLOSING BALANCE	RATE	AMOUNT
								RS
1	ACTIVE	KGS	12,700.00	17,256.00	15,175.00	14,781.00	1,993.00	29,458,533.00
2	ACTIVE	NUMBER	1,606,628.00	2,956,228.00	3,061,666.00	1,501,190.00	0.51	765,607.00
3	COLOUR	KGS	133.50	520.00	480.00	173.50	1,235.00	214,273.00
4	COLOUR	LTR	135.00	690.00	710.00	115.00	1,120.00	128,800.00
5	E.H.G.CAPSULE	NUMBER	3,874,005.00	19,236,500.00	20,256,900.00	2,853,605.00	0.50	1,426,803.00
6	FLAVOUR	LTR	137.00	389.00	295.00	231.00	1,056.00	243,936.00
7	FLAVOUR	KGS	332.00	802.00	760.00	374.00	1,260.00	471,240.00
8	IN ACTIVE	KGS	18,571.00	65,325.00	52,560.00	31,336.00	361.00	11,312,296.00
9	IN ACTIVE	LTR	578.00	1,760.00	1,720.00	618.00	310.00	191,580.00
10	READY PELLETS	NUMBER	4,624,681.00	20,560,000.00	19,988,619.00	5,196,062.00	1.78	9,248,990.00
11	P.V.C	KGS	16,519.00	36,890.00	37,245.00	16,164.00	168.00	2,715,552.00
12	MISC. ITEM	NUMBER	462,594.00	9,263,700.00	8,921,800.00	804,494.00	0.48	386,157.00
13	CORR. BOX	NUMBER	19,048.00	105,330.00	90,650.00	33,728.00	63.00	2,124,863.00
14	BASE FOIL	KGS	16,828.00	56,760.00	61,359.00	12,229.00	520.00	6,359,080.00
15	BOTTLE	NUMBER	5,865,700.00	8,255,600.00	8,125,600.00	5,995,700.00	2.10	12,590,970.00
	TOTAL		-					77,638,680.00

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[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)				
PAN	AAXFA3348J			
Name	ACCRETION PHARMACEUTICALS			
Address	PLOT NO 29, XCELON INDUSTRIAL PARK-1, BEHIND INTAS PHARMACEUTICALS, VASNA CHARCHARWADI , AHMEDABAD , 11-Gujarat, 91-INDIA, 382213			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	264173521160923	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	16,45,430	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	16,45,430	
	Net tax payable	5	5,13,374	
	Interest and Fee Payable	6	1,164	
	Total tax, interest and Fee payable	7	5,14,538	
	Taxes Paid	8	5,14,534	
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0	
	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>HARSHAD NANUBHAI RATHOD</u> in the capacity of <u>Managing Partner</u> having PAN <u>AOPPR4568B</u> from IP address <u>223.178.103.157</u> on <u>16-Sep-2023 17:53:36</u> DSC <u>SI.No</u> & Issuer <u>3117001</u> & <u>90179904787148203187232047950318589382CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN</u>				
System Generated	 AAXFA3348J052641735211609232bc1a244b8419e72be975ee8622500bd55b81256			
Barcode/QR Code				
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 : 2023 - 2024
WARD NO	: 3(WARD 3(2)(5), AHMEDABAD)	FINANCIAL YEAR : 2022 - 2023
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 : 16/09/2023 & NO. : 264173521160923)	

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 1633151

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		1633151
ADD :		
DEPRECIATION DISALLOWED	9081390	
DISALLOWED PARTNERS' REMUNERATION	1600000	
DISALLOWED PARTNERS' INTEREST	3983651	14665041
		16298192
LESS : ALLOWED DEPRECIATION		-9081390
		7216802
LESS :		
ALLOWED INTEREST	3983651	
ALLOWED REMUNERATION U/S 40b [AS PER CALCULATION]	1600000	-5583651
		1633151

<u>INCOME FROM OTHER SOURCES</u>		12282
INTEREST ON INCOME TAX REFUND		12282
TOTAL		12282

GROSS TOTAL INCOME	1645433
TOTAL INCOME	1645433
TOTAL INCOME ROUNDED OFF U/S 288A	1645430

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 1645430 @ 30%	493629
	493629
ADD: HEALTH AND EDUCATION CESS @ 4%	19745
	513374

LESS TAX DEDUCTED AT SOURCE

SECTION 206CL	22150	
SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS	63287	
SECTION 194A: OTHER INTEREST	11779	
SECTION 194JB: SECTION 194JB	77080	
SECTION 194Q: SECTION 194Q	120380	
SECTION 206CR: SECTION 206CR	308	294984
		218390

LESS ADVANCE TAX

0261632 - 67740 - 14/09/2022
0510308 - 76018 - 15/12/2022

100000
100000
200000
18390

ADD INTEREST PAYABLE

INTEREST U/S 234C

1164
1164
19554
19550

TAX ROUNDED OFF U/S 288B

LESS SELF ASSESSMENT TAX U/S 140A

0002271 - 26699 - 16/09/2023

19550
19550
NIL

TAX PAYABLE**CALCULATION OF REMUNERATION ALLOWED U/S 40b**

TOTAL PROFIT / LOSS (AS PER COMPUTATION)

7216802

LESS : ALLOWED INTEREST

-3983651

BOOK PROFIT

3233151

MAXIMUM REMUNERATION ALLOWED [90% OF RS.

2029891

300000 + 60% OF NEXT RS. 2933151]

REMUNERATION PAID

1600000

REMUNERATION ALLOWED

1600000

PARTNER'S REMUNERATION

NAME OF PARTNER	REMUNERATION PAID	INTEREST	INTT. RATE	PROFIT RATIO	SHARE IN INCOME	ALLOWED REMUNERATION
HARDIK MUKUNDBHAI PRAJAPATI	400000	918794	12%	15%	246815	400000
HARSHAD NANUBHAI RATHOD	400000	1008457	12%	25%	411358	400000
MAYURBHAI POPATLAL SOJITRA	400000	1025563	12%	30%	493630	400000
VIVEK ASHOKBHAI PATEL	400000	1030837	12%	30%	493630	400000
TOTAL	1600000	3983651			1645433	1600000

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	1645430	1645430	1645430	1645430	1645430	1645430
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	1645430	1645430	1645430	1645430	1645430	1645430
	TOTAL SPECIAL INCOME	0	0	0	0	0	0
	*TOTAL INCOME	1645430	1645430	1645430	1645430	1645430	1645430

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	493629	493629	493629	493629	493629	493629
	TAX + SURC + HECESS	513374	513374	513374	513374	513374	513374
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	294984	294984	294984	294984	294984	294984
	BALANCE TAX	218390	218390	218390	218390	218390	218390
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	32758	98276	163792	218390	218390	218390

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	15/06/2022	15%	32758	12%	26207	-	0	0	32758	981
IInd	15/09/2022	45%	98276	36%	78620	14/09/2022	100000	100000	0	0
IIIrd	15/12/2022	75%	163792	75%	163792	15/12/2022	100000	200000	0	0
IVth	15/03/2023	100%	218390	100%	218390	-	0	200000	18390	183

Previous Year Return Filing Details :

Acknowledgement No.
Date of Filing
Ward
Return Income

481055091090922
09/09/2022
3(WARD 3(2)(5), AHMEDABAD)
Rs. 1268542

DETAILS OF BANK ACCOUNTS

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	

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	24AAXFA3348J1Z3
Amount of turnover/Gross receipt as per the GST return filed	293842749

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Dep for the Year				WDV as on 31/03/2023
			More than 180 Days	Less than 180 Days			Normal	Additional		Total	
								Rate	Amount		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
AIR	15%	1,79,842.00	0.00	0.00	0.00	1,79,842.00	26,976.00	-	0.00	26,976.00	1,52,866.00
CONDITIONER		0				0					0
BUS	15%	0.00	23,56,189.00	0.00	0.00	23,56,189.00	3,53,428.00	-	0.00	3,53,428.00	20,02,761.00
CAMERA	15%	0.00	25,193.00	0.00	0.00	25,193.00	3,779.00	-	0.00	3,779.00	21,414.00
CAR	15%	2,01,535.00	0.00	0.00	0.00	2,01,535.00	30,230.00	-	0.00	30,230.00	1,71,305.00
COMPUTER	40%	1,25,993.00	0.00	0.00	0.00	1,25,993.00	50,397.00	-	0.00	50,397.00	75,596.00
FIRE FIGHTING	15%	3,211.00	0.00	0.00	0.00	3,211.00	482.00	-	0.00	482.00	2,729.00
EQUIPMENT											
GOODS LIFT	15%	8,355.00	0.00	0.00	0.00	8,355.00	1,253.00	-	0.00	1,253.00	7,102.00
INVERTER	15%	2,16,516.00	0.00	0.00	0.00	2,16,516.00	32,477.00	-	0.00	32,477.00	1,84,039.00
LED TV	15%	34,173.00	0.00	0.00	0.00	34,173.00	5,126.00	-	0.00	5,126.00	29,047.00
MACHINERY	15%	3,40,59,945.00	4,64,212.00	0.00	7,85,982.00	3,37,38,175.00	50,60,726.00	-	0.00	50,60,726.00	2,86,77,449.00
MOBILE	15%	1,12,489.00	0.00	0.00	0.00	1,12,489.00	16,873.00	-	0.00	16,873.00	95,616.00
PRINTER	15%	66,627.00	0.00	1,38,305.00	0.00	2,04,932.00	20,367.00	-	0.00	20,367.00	1,84,565.00
REFRIGARATORS	15%	36,667.00	0.00	0.00	0.00	36,667.00	5,500.00	-	0.00	5,500.00	31,167.00
SOLAR PANEL	40%	0.00	0.00	79,03,127.00	0.00	79,03,127.00	15,80,625.00	-	0.00	15,80,625.00	63,22,502.00
WATER COOLER	15%	45,684.00	0.00	0.00	0.00	45,684.00	6,853.00	-	0.00	6,853.00	38,831.00
WATER TREATMENT PLANT	15%	28,612.00	0.00	0.00	0.00	28,612.00	4,292.00	-	0.00	4,292.00	24,320.00
WEIGHT SCALE	15%	8,164.00	0.00	0.00	0.00	8,164.00	1,225.00	-	0.00	1,225.00	6,939.00
FURNITURE	10%	2,42,266.00	0.00	0.00	0.00	2,42,266.00	24,227.00	-	0.00	24,227.00	2,18,039.00
AND FIXTURE		0				0					0
ELECTRIC FITTING	10%	7,096.00	0.00	0.00	0.00	7,096.00	710.00	-	0.00	710.00	6,386.00
FACTORY BUILDING	10%	1,81,10,655.00	0.00	8,95,558.00	0.00	1,90,06,213.00	18,55,844.00	-	0.00	18,55,844.00	1,71,50,369.00
Total		5,34,87,830.00	28,45,594.00	89,36,990.00	7,85,982.00	6,44,84,432.00	90,81,390.00		0.00	90,81,390.00	5,54,03,042.00

As per Form 26AS [File Creation Date: 12-09-2023] last imported on 12-09-2023 04:18 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the	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	Head of Inco	B/F C/F
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	Deductor							me
194A : Other Interest								
1.	AHMMU01069F		UTTAR GUJARAT VIJ COMPANY LIMITED	23459	31/03/2023	2346	2346	BP
Sub-Total (TAN)				23459		2346	2346	
1.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	34705	07/12/2022	3471	3471	BP
2.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	34672	07/09/2022	3467	3467	BP
3.	MUMS56757B		SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA	24954	07/06/2022	2495	2495	BP
Sub-Total (TAN)				94331		9433	9433	
Total (Section)				117790		11779	11779	
194C : Contractors and sub-contractors								
1.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	1498000	29/12/2022	29960	29960	BP
2.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	10500	20/12/2022	210	210	BP
3.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	78500	22/11/2022	1570	1570	BP
4.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	87000	28/06/2022	1740	1740	BP
Sub-Total (TAN)				1674000		33480	33480	
1.	AHMS00381D		SWISS PARENTERALS LIMITED	2500	12/01/2023	50	50	BP
2.	AHMS00381D		SWISS PARENTERALS LIMITED	6000	07/12/2022	120	120	BP
Sub-Total (TAN)				8500		170	170	
1.	BRDB03739B		BHUMI PHARMACEUTICALS	3540	31/12/2022	70	70	BP
2.	BRDB03739B		BHUMI PHARMACEUTICALS	26378	30/11/2022	527	527	BP
3.	BRDB03739B		BHUMI PHARMACEUTICALS	58070	31/10/2022	1161	1161	BP
4.	BRDB03739B		BHUMI PHARMACEUTICALS	83072	30/09/2022	1661	1661	BP
5.	BRDB03739B		BHUMI PHARMACEUTICALS	424283	31/08/2022	8486	8486	BP
6.	BRDB03739B		BHUMI PHARMACEUTICALS	41439	31/07/2022	829	829	BP
7.	BRDB03739B		BHUMI PHARMACEUTICALS	136478	30/06/2022	2730	2730	BP
8.	BRDB03739B		BHUMI PHARMACEUTICALS	154385	31/05/2022	3088	3088	BP
Sub-Total (TAN)				927645		18552	18552	
1.	RKTS12522G		SG HEALTHCARE PRIVATE LIMITED	340000	30/11/2022	6800	6800	BP
Sub-Total (TAN)				340000		6800	6800	
1.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	23500	30/01/2023	470	470	BP
2.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	100000	18/09/2022	2000	2000	BP
3.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	23500	21/07/2022	470	470	BP
4.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	45000	18/07/2022	900	900	BP
5.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	5770	17/07/2022	115	115	BP
6.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	16500	30/06/2022	330	330	BP
Sub-Total (TAN)				214270		4285	4285	
Total (Section)				3164415		63287	63287	
194JB : SECTION 194JB								
1.	MUMA36673A		AURA PHARMACEUTICALS PRIVATE LIMITED	70800	30/03/2023	7080	7080	BP
Sub-Total (TAN)				70800		7080	7080	
1.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	700000	31/03/2023	70000	70000	BP
Sub-Total (TAN)				700000		70000	70000	
Total (Section)				770800		77080	77080	
194Q : SECTION 194Q								
1.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	1795200	31/03/2023	1795	1795	BP
2.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	1069200	31/03/2023	1069	1069	BP
3.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	919440	31/03/2023	919	919	BP
4.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	1485000	30/03/2023	1485	1485	BP
5.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	464835	30/03/2023	465	465	BP
6.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	467165	27/03/2023	467	467	BP
7.	AHMM14518A		MEDWISE OVERSEAS PRIVATE LIMITED	1188000	27/03/2023	1188	1188	BP

8.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	2534400	27/03/2023	2534	2534	BP
9.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1239389	27/03/2023	1239	1239	BP
10.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	173950	23/03/2023	174	174	BP
11.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	6060000	23/03/2023	6060	6060	BP
12.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1403825	23/03/2023	1404	1404	BP
13.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1401495	22/03/2023	1401	1401	BP
14.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	151695	09/02/2023	152	152	BP
15.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	146355	09/02/2023	146	146	BP
16.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1400000	04/01/2023	1400	1400	BP
17.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1187200	01/01/2023	1187	1187	BP
18.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1463400	01/01/2023	1463	1463	BP
19.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1612800	30/12/2022	1613	1613	BP
20.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1350000	30/12/2022	1350	1350	BP
21.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	11625	30/12/2022	12	12	BP
22.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	5143680	30/12/2022	5144	5144	BP
23.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	721000	01/12/2022	721	721	BP
24.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	721000	21/11/2022	721	721	BP
25.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	484566	22/10/2022	485	485	BP
26.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	28910	19/10/2022	29	29	BP
27.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	207982	07/10/2022	208	208	BP
28.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	1470144	29/08/2022	1470	1470	BP
Sub-Total (TAN)			36302256		36301	36301	
1.	AHMS00381D	SWISS PARENTERALS LIMITED	513750	20/01/2023	514	514	BP
2.	AHMS00381D	SWISS PARENTERALS LIMITED	10266298	31/10/2022	10266	10266	BP
Sub-Total (TAN)			10780048		10780	10780	
1.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	294083	28/02/2023	294	294	BP
2.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	1447097	31/01/2023	1447	1447	BP
3.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	2924952	30/11/2022	2925	2925	BP
4.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	1642846	17/10/2022	1643	1643	BP
5.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	627309	28/09/2022	628	628	BP
6.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	1363924	31/07/2022	1364	1364	BP
7.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	527561	30/06/2022	528	528	BP
8.	BRDR02318B	RONAK HEALTHCARE PRIVATE LIMITED	3981628	31/05/2022	3982	3982	BP
Sub-Total (TAN)			12809400		12811	12811	
1.	JBPK02927B	KHATRI HEALTHCARE PRIVATE LIMITED	725560	31/03/2023	726	726	BP
2.	JBPK02927B	KHATRI HEALTHCARE PRIVATE LIMITED	463952	28/02/2023	464	464	BP
3.	JBPK02927B	KHATRI HEALTHCARE PRIVATE LIMITED	271292	31/01/2023	271	271	BP
4.	JBPK02927B	KHATRI HEALTHCARE PRIVATE LIMITED	39462	31/12/2022	39	39	BP
Sub-Total (TAN)			1500266		1500	1500	
1.	MUMA36673A	AURA PHARMACEUTICALS PRIVATE LIMITED	1038598	29/03/2023	1039	1039	BP
2.	MUMA36673A	AURA PHARMACEUTICALS PRIVATE LIMITED	104429	04/03/2023	104	104	BP
3.	MUMA36673A	AURA PHARMACEUTICALS PRIVATE LIMITED	823654	04/03/2023	824	824	BP

4.	MUMA36673A		AURA PHARMACEUTICALS PRIVATE LIMITED	476000	15/01/2023	476	476	BP	
5.	MUMA36673A		AURA PHARMACEUTICALS PRIVATE LIMITED	5311204	30/11/2022	5311	5311	BP	
Sub-Total (TAN)				7753885		7754	7754		
1.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	9302	31/03/2023	9	9	BP	
2.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	315987	31/03/2023	316	316	BP	
3.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	738138	31/03/2023	738	738	BP	
4.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	151995	31/03/2023	152	152	BP	
5.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	127745	31/03/2023	128	128	BP	
6.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	67940	31/03/2023	68	68	BP	
7.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	144520	31/03/2023	145	145	BP	
8.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	1350	31/03/2023	1	1	BP	
9.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	370714	31/03/2023	371	371	BP	
10.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	248147	31/03/2023	248	248	BP	
11.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	629868	31/03/2023	630	630	BP	
12.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	75950	31/03/2023	76	76	BP	
13.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	58068	31/03/2023	58	58	BP	
14.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	446780	31/03/2023	447	447	BP	
15.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	21580	31/03/2023	22	22	BP	
16.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	91750	31/03/2023	92	92	BP	
17.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	153368	31/03/2023	153	153	BP	
18.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	94400	31/03/2023	94	94	BP	
19.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	190460	31/03/2023	190	190	BP	
20.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	283314	31/03/2023	283	283	BP	
21.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	158272	31/03/2023	158	158	BP	
22.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	45016	31/03/2023	45	45	BP	
23.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	99874	31/03/2023	100	100	BP	
24.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	11990	31/03/2023	12	12	BP	
25.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	8093	31/03/2023	8	8	BP	
26.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	780	31/03/2023	1	1	BP	
27.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	108760	31/03/2023	109	109	BP	
28.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	143800	31/03/2023	144	144	BP	
29.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	37000	31/03/2023	37	37	BP	
30.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	125766	31/03/2023	126	126	BP	
31.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	119260	31/03/2023	119	119	BP	
32.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	111600	31/03/2023	112	112	BP	
33.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	262088	31/03/2023	262	262	BP	
34.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	77686	31/03/2023	78	78	BP	
35.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	344100	31/03/2023	344	344	BP	
36.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	182850	31/03/2023	183	183	BP	
37.	RKTA03321D		APTUS PHARMA PRIVATE	149426	31/03/2023	149	149	BP	

			LIMITED						
38.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	195520	31/03/2023	196	196	BP	
39.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	123375	31/03/2023	123	123	BP	
40.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	42997	31/03/2023	43	43	BP	
41.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	160650	31/03/2023	161	161	BP	
42.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	242480	31/03/2023	242	242	BP	
43.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	62354	31/03/2023	62	62	BP	
44.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	106179	31/03/2023	106	106	BP	
45.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	75080	31/03/2023	75	75	BP	
46.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	1051080	31/03/2023	1051	1051	BP	
47.	RKTA03321D		APTUS PHARMA PRIVATE LIMITED	1005940	31/03/2023	1006	1006	BP	
Sub-Total (TAN)				9273392		9273	9273		
1.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	152248	31/03/2023	152	152	BP	
2.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	308040	30/03/2023	308	308	BP	
3.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	2458543	20/03/2023	2459	2459	BP	
4.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1005969	09/03/2023	1006	1006	BP	
5.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	301459	06/03/2023	301	301	BP	
6.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	220547	03/03/2023	221	221	BP	
7.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	79723	03/03/2023	80	80	BP	
8.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	375121	01/03/2023	375	375	BP	
9.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	35000	20/02/2023	35	35	BP	
10.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	263074	09/02/2023	263	263	BP	
11.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	2080175	30/01/2023	2080	2080	BP	
12.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1637256	25/01/2023	1637	1637	BP	
13.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	792000	20/01/2023	792	792	BP	
14.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	10580	20/01/2023	11	11	BP	
15.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	204360	07/01/2023	204	204	BP	
16.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	159280	04/01/2023	159	159	BP	
17.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	43556	29/12/2022	44	44	BP	
18.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	242545	14/12/2022	243	243	BP	
19.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	901774	14/12/2022	902	902	BP	
20.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	233205	10/12/2022	233	233	BP	
21.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	629372	08/12/2022	629	629	BP	
22.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	111384	27/11/2022	111	111	BP	
23.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	2019920	27/11/2022	2020	2020	BP	
24.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1218634	18/11/2022	1219	1219	BP	
25.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1534513	16/11/2022	1535	1535	BP	
26.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	484570	16/11/2022	485	485	BP	
27.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1041966	30/09/2022	1042	1042	BP	
28.	SRTS17271C		SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	365619	18/09/2022	366	366	BP	

29.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	261250	18/08/2022	261	261	BP
30.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	74500	12/08/2022	75	75	BP
31.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	512294	03/08/2022	512	512	BP
32.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	2265155	28/07/2022	2265	2265	BP
33.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	64548	17/07/2022	65	65	BP
34.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	40700	17/07/2022	41	41	BP
35.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	2185000	15/07/2022	2185	2185	BP
36.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	562111	14/07/2022	562	562	BP
37.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1796522	09/07/2022	1797	1797	BP
38.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	3625213	08/07/2022	3625	3625	BP
39.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	842041	01/07/2022	842	842	BP
40.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	254280	30/06/2022	254	254	BP
41.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	351220	30/06/2022	351	351	BP
42.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	236076	30/06/2022	236	236	BP
43.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	120150	31/05/2022	120	120	BP
44.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1279596	31/05/2022	1280	1280	BP
45.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	646690	31/05/2022	647	647	BP
46.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	266667	31/05/2022	267	267	BP
47.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1222400	31/05/2022	1222	1222	BP
48.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	98000	31/05/2022	99	99	BP
49.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	700	31/05/2022	1	1	BP
50.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	407470	30/04/2022	407	407	BP
51.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	440736	30/04/2022	441	441	BP
52.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	8900	30/04/2022	9	9	BP
53.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	614855	30/04/2022	615	615	BP
54.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	1053132	30/04/2022	1053	1053	BP
55.	SRTS17271C	SALVAVIDAS PHARMACEUTICAL PRIVATE LIMITED	3817375	30/04/2022	3817	3817	BP
Sub-Total (TAN)			41958014		41961	41961	
Total (Section)			120377261		120380	120380	
Grand Total			124430266		272526	272526	

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
206CL :						
1.	AHMA01818F	APCO MOTORS PVT LTD	2215000	01/05/2022	22150	22150
Total (Section)			2215000		22150	22150
206CR : SECTION 206CR						
1.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	104371	22/03/2023	104	104
2.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	129410	17/03/2023	129	129
3.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	4239	15/03/2023	4	4
4.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	33969	15/03/2023	34	34
5.	AHMM14518A	MEDWISE OVERSEAS PRIVATE LIMITED	36726	15/03/2023	37	37
Total (Section)			308715		308	308
Grand Total			2523715		22458	22458

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Interest from deposit	Other Source	194A	117790.00	117790.00	0.00	117790.00	117790.00	117790.00
2	Business receipts	Business		124312473.00	124312473.00	293842749.00	-169530276.00	0.00	-293842749.00
3	GST turnover	Profit & Loss A/c		293768138.00	293768138.00	293842749.00	-74611.00	0.00	-293842749.00
4	GST purchases	Profit & Loss A/c		237713934.00	237713934.00	231537373.00	6176561.00		
5	Business expenses			308715.00	308715.00				
6	Purchase of vehicle			2215000.00	2215000.00				