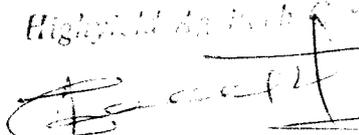


M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
BALANCE SHEET
AS ON 31ST MARCH 2022

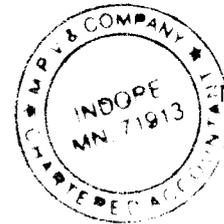
LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
PARTNER'S CAPITAL ACCOUNT	1	5,848,436.00	<u>STOCK IN HAND</u>	5	910,000.00
			Sundry Debtors	6	522,150.00
<u>UNSECURED LOAN</u>	2	29,098,625.00	<u>LOANS & ADVANCES</u>	7	136,322,585.00
<u>CURRENT LIABILITIES AND PROVISIONS</u>	3	102,702,908.00	<u>DEPOSITS</u>	8	125,000.00
<u>Sundry Creditors for Expenses:</u>	4	500,866.00	<u>CASH AND BANK BALANCES</u>		271,100.00
			Cash in Hand		214,530.00
			Indusind Bank C/a		56,570.00
		138,150,835.00			138,150,835.00

Subject to our report of even date attached

For Highyield Agritech Corporation
Highyield Agritech Corporation

Partner
Alok Gupta
(Partner)

For M P V & Company
Chartered Accountants

Partner
Mohit Airen
(Partner)



(M.K. Jain)
Partner
M.No. 071913

Indore
Dated: 01/09/2022

M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To, Opening Stock	0.00	By Sales	56,865,696.00
To, Purchases	56,654,520.00		
To, Freight on Purchases	35,000.00		
To, Gross Profit	1,086,176.00	By Closing Stock	910,000.00
Total	57,775,696.00	Total	57,775,696.00
To, Bank Charges	136,790.00	By, Gross Profit	1,086,176.00
To, Bonus to Staff	80,250.00	By Interest Recieved	3,800,576.00
To, Interest on Unsecured Loan	1,041,180.00	By Discount Received	7,054.00
To, Audit Fees	17,500.00		
To, Salary	1,887,516.00		
To, Legal & Professional Expenses	30,000.00		
To, Interest On Gst	111.00		
To, Fees Charged on GST	920.00		
To Net profit	1,699,539.00		
Total	4,893,806.00	Total	4,893,806.00

Subject to our report of even date attached

For Highyield Agritech Corporation

For M P V & Company
Chartered Accountants

Indore
Dated: 01/09/2022

Alok Gupta
(Partner)

Mohit Airen
(Partner)

(M.K. Jain)
Partner
M.No. 071913



M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
PROFIT AND LOSS APPROPRIATION ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2022

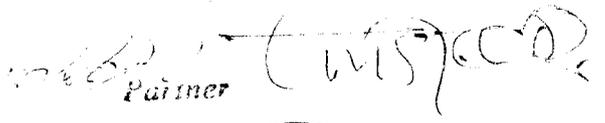
PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To Remuneration To Partners		By Net Profit	1,699,539.00
Mohit Airen	180,000.00		
Alok Gupta	<u>180,000.00</u>		
	360,000.00		
To Provision For Tax			
	413,716.00		
By, Balance Trfd to Partner's Capital A/c			
Mohit Airen	462,911.50		
Alok Gupta	<u>462,911.50</u>		
	925,823.00		
	<u>1,699,539.00</u>		<u>1,699,539.00</u>

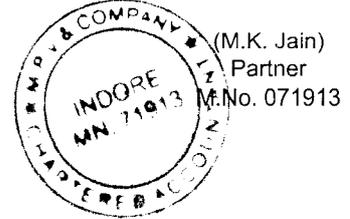
For Highyield Agritech Corporation

For M P V & Company
Chartered Accountants

Highyield Agritech Corporation

 Partner
 Alok Gupta
 (Partner)

Highyield Agritech Corporation

 Partner
 Mohit Airen
 (Partner)



Indore
Dated: 01/09/2022

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



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
524106950230922

Date of e-Filing
23/Sep/2022

Name	:	HIGHYIELD AGRITECH CORPORATION
PAN/TAN	:	AAFFH4174B
Address	:	305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, Indore, Indore G.P.O., Madhya Pradesh, 452001
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	071913

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



M P V AND COMPANY

Chartered Accountants

201, Amit Chamber, M.Y Road, Jaora Compound, Indore-452001 Madhya Pradesh

Phone : 9300837969, 731-2704235, E-Mail : mahendrajain_ca@yahoo.co.in

Form No 3CB

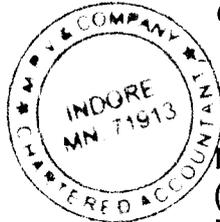
[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of M/S HIGHYIELD AGRITECH CORPORATION, 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, MADHYA PRADESH-452001. PAN - AAFFH4174B.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, MADHYA PRADESH-452001 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
 - 1) Regarding the Information to be submitted under the clause 44 pertaining to classification of total expenditure incurred by the assessee we have to submit that, the assessee had not provided the required information to us. So we are unable to comment on that.
- (b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 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 our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For M P V AND COMPANY

Chartered Accountants



Mahendra Kumar Jain

(Partner)

M. No. : 071913

FRN : 0003995C

201, Amit Chamber, M.Y Road, Jaora

Compound, Indore-452001 Madhya Pradesh

Date : 01/09/2022

Place : Indore

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

- 1 Name of the Assessee : M/S HIGHYIELD AGRITECH CORPORATION
- 2 Address : 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA
COMPOUND, INDORE, MADHYA PRADESH-452001
- 3 Permanent Account Number : AAFFH4174B

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

SN	Type	Registration Number
1	Goods and Services Tax (MADHYA PRADESH)	23ACHPG2799K1ZB

- 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 / 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 (%)
Alok Gupta	50.00
Mohit Airen	50.00

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

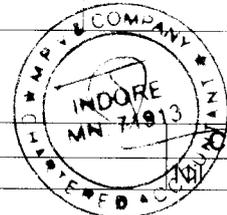
Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.

Sector	Sub sector	Code
WHOLESALE AND RETAIL TRADE	Wholesale of fertilizers and pesticides(09017)	09017

- 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	



- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **No**

Nil

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

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book, Bank Book, Ledger, Journal, Sales Book, Purchase Book	INDIA	305, UTSAV AVENUE	12/5, USHA GANJ, JAORA COMPOUND	452001	INDORE	MADHYA PRADESH

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

Cash Book, Bank Book, Ledger, Journal, Sales Book, Purchase Book

- 12 Whether the profit and loss account includes any profits and gains assessable : **No** 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.)

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 : **No** employed vis-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	Nil	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:

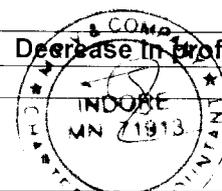
ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

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

- 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	Nil	Nil



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

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

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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

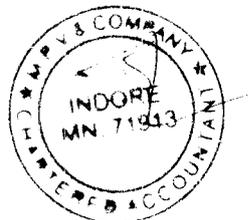
Description	Amount
Nil	Nil

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

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

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

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	Adjusted written down value	Additions		Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year



				or profession										
						Purchase value	Adjustment on account of			Total value of purchase				
							CEN VAT	Change in rate of exchange	Subsidy /Grant					
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total		0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil	Nil	Nil	Nil	Nil

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

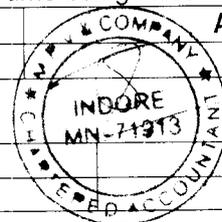
Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil



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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

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

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

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
24/06/2021	7920	interest	Hanuman Prasad Gangasahay	ADBPA8147N		indore, Nil, Indore - 452001, MADHYA PRADESH INDIA
11/11/2021	62500	INterest	KRishna Devi Puroshotum Bagdi	ACMPB4475E		indore, indore, MADHYA PRADESH INDIA
23/02/2022	9000	INterest	Ritu Traders	ACKPG1753E		indore, indore, MADHYA PRADESH INDIA

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

: 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)

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

viii. Payment to PF/other fund etc. under sub-clause (iv) : 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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Remuneration	40(b)	360000	360000	Nil	Nil

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

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

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

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

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

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

Nature of liability	Amount
Nil	Nil

h. Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

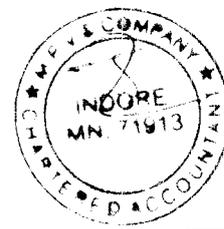
Particulars	Amount
Nil	Nil

i. amount inadmissible under the proviso to section 36(1)(iii) : 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)
Divya Jyoti Agritech Pvt Ltd	AAACD5976F	Partner Mgt Company	Purchase	7029050
Chatak Agro (INDIA) Pvt LTd	AABCC9819K	Partner Mgt Company	Purchae	47542852
Balaji Phosphates Pvt Ltd	AADCB5654R	Partner Mgt. Company	Purchase	1853470
Alok Gupta	ACHPG2799K	Partner	Partner's Remuneration	180000
Mohit Airen	ABXPA1053F	Partner	Partner's Remuneration	180000

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

Section	Description	Amount
Nil	Nil	Nil

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

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

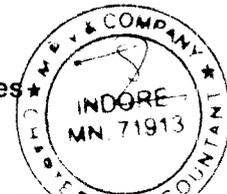
Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS	51896

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) : Yes
 available of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.



CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance	1960 0	
Credit Availed	2796811 0	
Credit Utilized	2757571 0	
Closing / outstanding Balance	41200 0	

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

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

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

- 29 Whether during the previous year the assessee received any consideration for : **No**
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.

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

- A Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:

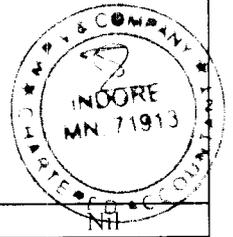
Nature of income	Amount
Nil	Nil

- 30 Details of any amount borrowed on hundi or any amount due thereon (including : **No**
interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section : **No**
(1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil



- B Whether the assessee has incurred expenditure during the previous year : **No**
by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

Amount of	Earnings	Amount (in Rs.)	Details of interest	Details of interest
-----------	----------	-----------------	---------------------	---------------------

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

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

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

- 31 a Particulars of each loan or deposit in an amount exceeding the limit : **AS PER ANNEXURE 'II'** specified in section 269SS taken or accepted during the previous year :-
- b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil			Nil	Nil

- (a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil			Nil	Nil

- (b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil		

- (c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
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Nil	Nil	Nil			Nil	Nil
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(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil		

c Particulars of each repayment of loan or deposit or any specified advance : **AS PER ANNEXURE 'III'** in an amount exceeding the limit specified in section 269T made during the previous year:—

d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

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

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

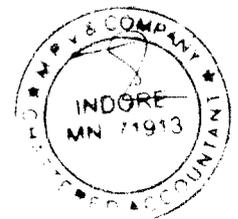
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	

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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether a change in shareholding of the company has taken place in the : **No** previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.

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



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

e In case of a company, please state that whether the company is deemed : **No**
to be carrying on a speculation business as referred in explanation to
section 73.

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

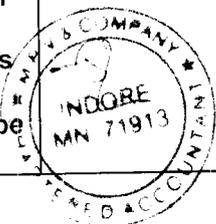
Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil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

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

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
BPLH01670E	194A	Interest other than Interest on securities	1041180	1041180	961763	96176	0	0	0
BPLH01670E	194J	Fees for professional or technical services	30000	30000	30000	3000	0	0	0
BPLH01670E	194Q	Payment of certain sums for purchase of goods	56654520	47271050	47271050	47271	0	0	0

b Whether the assessee is required to furnish the statement of tax deducted : **Yes**
or 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



BPLH01670E	Form 26Q	31-07-2021	31-07-2021	Yes	
BPLH01670E	Form 26Q	01-11-2021	29-10-2021	Yes	
BPLH01670E	Form 26Q	31-01-2022	21-01-2022	Yes	
BPLH01670E	Form 26Q	31-05-2022	28-05-2022	Yes	

- c Whether the assessee is liable to pay interest under section 201(1A) or : **No**
section 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.
Nil	Nil	Nil	Nil

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

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(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
NA	NA	NA	NA	NA	NA	NA	NA

(B) By 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
NA	NA	NA	NA	NA	NA	NA	NA

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

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : **No**

- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **No**

- 39 Whether any audit was conducted under section 72A of the Finance Act,1994 : **No**



in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

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

Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	56865696			4893026	
Gross profit/turnover	1086176	56865696	1.91	254179	4893026	5.19
Net profit/turnover	1339539	56865696	2.36	345880	4893026	7.07
Stock-in-trade/turnover	455000	56865696	0.80	0	4893026	0.00
Material consumed/Finished goods produced			Nil			Nil

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

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

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

43 Whether the assessee or its parent entity or alternate reporting entity is liable to : No furnish the report as referred to in sub-section (2) of section 286: if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil	Nil	Nil	Nil	Nil	Nil



For M P V AND COMPANY
Chartered Accountants

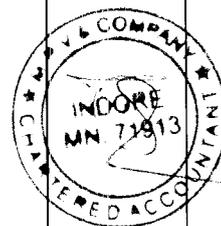
Annexure 'I'

ICDS	Disclosure
1 ICDS I-Accounting Policies	1)The financial statements are prepared under the historical cost convention and in accordance with the applicable Accounting Standards except where otherwise stated. The concern has followed Mercantile System of accounting in respect of all the material expenditure and income. 2) The assessee follows Mercantile System of accounting and recognizes Income and Expenditure on accrual basis. 3) Fixed Assets are stated at Historical Cost less Depreciation. Depreciation on Fixed Assets as per WDV.
2 ICDS II-Valuation of Inventories	Inventories are valued at cost or net realisable value whichever is lower basis. The value of inventories has been taken as valued and certified by the Partners.
3 ICDS III-Construction Contracts	As per Information and explanation given to us, this ICDS is not applicable to the assessee.
4 ICDS IV-Revenue Recognition	The assessee follows Mercantile System of accounting and recognizes Income and Expenditure on accrual basis.
5 ICDS V-Tangible Fixed Assets	In respect of Disclosure of Tangible Fixed Assets, refer Clause No. 18 of Tax Audit Report in Form No. 3CD
6 ICDS VII-Governments Grants	As per Information and explanation given to us, this ICDS is not applicable to the assessee as no government grants has been received by it during the previous year.
7 ICDS IX Borrowing Costs	1)Borrowing costs that are attributable to acquisition, construction or production of a qualifying asset are capitalised as cost of such assets. 2) As per Information and explanation given to us, During the previous year, the assessee has not capitalized any of its borrowing cost to any of its asset.
8 ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provision , Contingent Liabilities & Assets have been disclosed by way of notes in the notes on Accounts, if required

Annexure 'II'

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

S N	Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor:	Aadhaar of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	AVI COMPUTECH	Indore			1200000	NO	1200000	Yes-Electronic clearing system	Account payee cheque
2	BHAGWATI LAL JAIN	Indore	ABUPJ9005F		500000	YES	500000	Yes-Electronic clearing	Account payee



Mahendra Kumar Jain

Partner

M. No. : 071913

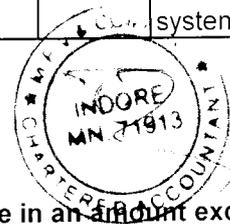
FRN : 0003995C

**201, Amit Chamber, M.Y Road, Jaora Compound,
Indore-452001 Madhya Pradesh**

Date : 01/09/2022

Place : Indore

								system	cheque
3	Dhanvanti Devi Jain	Indore	ABUPJ216 7R		500000	YES	500000	Yes-Electro nic clearing system	Account payee cheque
4	DHENU NATURE FARMS PVT LTD	Indore	AAICD122 9P		3000000	YES	300000 0	Yes-Electro nic clearing system	Account payee cheque
5	ISHIKA ENTERPRIS ES	Indore	AAEFI051 6M		3000000	YES	300000 0	Yes-Electro nic clearing system	Account payee cheque
6	JYOTI WEIGHING SYSTEMS PVT.LTD.	Indore	AAACJ021 8J		2500000	YES	250000 0	Yes-Electro nic clearing system	Account payee cheque
7	KALA SHRI JEWELARS	Indore			1002000	NO	100200 0	Yes-Electro nic clearing system	Account payee cheque
8	KISHI BANTHIYA	Indore	AOEPB47 54Q		2070897	YES	217224 7	Yes-Electro nic clearing system	Account payee cheque
9	KRISHNA DEVI PURSHOTA M BAGDI	Indore	ACMPB44 75E		1000000	YES	100000 0	Yes-Electro nic clearing system	Account payee cheque
10	MAHENDRA KUMAR DIXIT,HUF	Indore	AAMHM95 93E		480000	NO	451600 0	Yes-Electro nic clearing system	Account payee cheque
11	MAHESH JOSHI / KAMLESH JOSHI	Indore	ADYPJ267 4G		3500000	NO	350000 0	Yes-Electro nic clearing system	Account payee cheque
12	NEETA DOSHI	Indore	AEKPD800 6M		75000	NO	580625	Yes-Electro nic clearing system	Account payee cheque
13	PRAVEEN KUMAR LALAWAT	Indore	AAMPL869 3C		1062500	YES	106250 0	Yes-Electro nic clearing system	Account payee cheque
14	RITU TRADERS	Indore	ACKPG17 53E		9000	NO	159000	Yes-Electro nic clearing system	Account payee cheque
15	SAGAR KHANDELW AL	Indore	AAAPK894 2K		1500000	YES	150000 0	Yes-Electro nic clearing system	Account payee cheque
16	SATISH AGRO INDUSTRIES	Indore	ABVPJ098 3D		2000000	YES	200000 0	Yes-Electro nic clearing system	Account payee cheque
17	SHANKAR CHEMICALS	Indore	ACVFS382 1J		22500000	NO	225000 00	Yes-Electro nic clearing system	Account payee cheque
18	VIJAY KUMAR GUPTA	Indore	ADHPP48 91L		600000	NO	410000 0	Yes-Electro nic clearing system	Account payee cheque

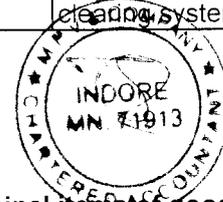


Annexure 'III'

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

S N	Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time	Whether the repayment was made by cheque or	In case the repayment was made by cheque or bank draft,
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						during Previous Year:	bank draft or use of electronic clearing system through a bank account	whether the same was repaid by an account payee cheque or an account payee bank draft
1	ALOK GUPTA (H.U.F.)	INDORE	ACHP G2799K		1000000	2000000	Yes-Electronic clearing system	Account payee cheque
2	BHAGWATI LAL JAIN	INDORE	ABUPJ 9005F		500000	500000	Yes-Electronic clearing system	Account payee cheque
3	Dhanvanti Devi Jain	INDORE	ABUPJ 2167R		500000	500000	Yes-Electronic clearing system	Account payee cheque
4	DHENU NATURE FARMS PVT LTD	INDORE	AAICD 1229P		3000000	3000000	Yes-Electronic clearing system	Account payee cheque
5	GJ ENTERPRISES, INDORE	INDORE	AAVFG 6388E		400000	835000	Yes-Electronic clearing system	Account payee cheque
6	ISHIKA ENTERPRISES	INDORE	AAEF10 516M		3000000	3000000	Yes-Electronic clearing system	Account payee cheque
7	JYOTI WEIGHING SYSTEMS PVT.LTD.	INDORE	AAACJ 0218J		2500000	2500000	Yes-Electronic clearing system	Account payee cheque
8	KISHI BANTHIYA	INDORE	AOEPB 4754Q		2172247	2172247	Yes-Electronic clearing system	Account payee cheque
9	KRISHNA DEVI PURSHOTAM BAGDI	INDORE	ACMP B4475E		1000000	1000000	Yes-Electronic clearing system	Account payee cheque
10	MAHENDRA KUMAR DIXIT,HUF	INDORE	AAMH M9593E		480000	4516000	Yes-Electronic clearing system	Account payee cheque
11	MAHESH JOSHI	INDORE	ADYPJ 2674G		1000000	1000000	Yes-Electronic clearing system	Account payee cheque
12	NEETA DOSHI	INDORE	AEKPD 8006M		75000	580625	Yes-Electronic clearing system	Account payee cheque
13	PRAVEEN KUMAR LALAWAT	INDORE	AAMPL 8693C		1062500	1062500	Yes-Electronic clearing system	Account payee cheque
14	RITU TRADERS	INDORE	ACKPG 1753E		9000	159000	Yes-Electronic clearing system	Account payee cheque
15	SAGAR KHANDELWAL	INDORE	AAAPK 8942K		1500000	1500000	Yes-Electronic clearing system	Account payee cheque
16	SATISH AGRO INDUSTRIES	INDORE	ABVPJ 0983D		2000000	2000000	Yes-Electronic clearing system	Account payee cheque
17	SHANKAR CHEMICALS	INDORE	ACVFS 3821J		12500000	22500000	Yes-Electronic clearing system	Account payee cheque
18	VIJAY KUMAR GUPTA	INDORE	ADHPP 4891L		1100000	4100000	Yes-Electronic clearing system	Account payee cheque



Annexure 'IV'

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

S N	Item name:	Unit:	Opening stock:	Purchases during previous year:	Sales during previous year	Closing stock:	Shortage/excess, if any
1	RatnamSSP(Zincated Powder)	109-ton	0	77	77	0	0
2	RatnamS.S.P (FORTIFIED WITH ZINC AND BORAN GRANULATED)	109-ton	0	142	142	0	0

3	N.P.K	109-ton	0	4160	4160	0	0
4	ORGANIC MANURE LOOSE	109-ton	0	94	94	0	0
5	ROCK PHOSPHATE	109-ton	0	3680	3160	520	0
6	SSP POWDER	109-ton	0	153	153	0	0

