

M/S. HIGHYIELD AGRITECH CORPORATION
 305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
 BALANCE SHEET
 AS ON 31ST MARCH 2024

LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
PARTNER'S CAPITAL ACCOUNT	1	5,664,603.00	<u>STOCK IN HAND</u>	5	726,176.00
<u>UNSECURED LOAN</u>	2	64,524,863.00	Sundry Debtors	6	1,299,799.00
<u>CURRENT LIABILITIES AND PROVISIONS</u>	3	147,315,773.00	<u>LOANS & ADVANCES</u>	7	213,337,629.00
Sundry Creditors for Expenses:	4	1,003,269.00	<u>DEPOSITS</u>	8	125,000.00
			<u>CASH AND BANK BALANCES</u>		3,019,904.00
			Cash in Hand	239,155.00	
			Kotak Mahindra Bank	100,000.00	
			Icici Bank	2,624,190.00	
			Indusind Bank C/a	56,559.00	
		218,508,508.00			218,508,508.00

Subject to our report of even date attached

For Highyield Agritech Corporation

Highyield Agritech Corporation

Alok Gupta
(Partner) Partner

Mohit Airen
(Partner)

For M P V & Company
Chartered Accountants

Highyield Agritech Corporation

M P V & Company

Partner
Partner
No. 071913




Indore
Dated: 13/09/2024

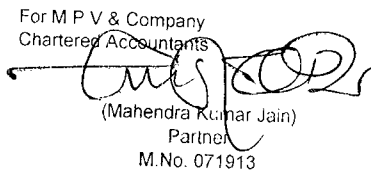
M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To, Opening Stock	1,297,836.00	By Sales	18,178,115.00
To, Purchases	15,708,735.00	By Closing Stock	726,176.00
To, Loading And Unloading Expenses	239,535.00		
To, Freight on Purchases	4,800.00		
To, Gross Profit	1,653,385.00		
Total	18,904,291.00	Total	18,904,291.00
To, Bank Charges	23,207.00	By, Gross Profit	1,653,385.00
To, Bonus to Staff	69,425.00	By Interest Recieved	12,615,028.00
To, Interest on Unsecured Loan	3,082,596.00		
To, Discount Expensese	279,035.00		
To, Audit Fees	20,000.00		
To, Labour Expenses	8,050.00		
Salary	9,769,109.00		
To, Insurance Expenses	9,521.00		
To, Legal & Professional Expenses	21,500.00		
To, Commission	100,000.00		
To, Travelling Expenses	1,460,758.00		
To, Other Expenses	1,000.00		
To Net profit	(578,783.00)		
Total	14,268,413.00	Total	14,268,413.00

Subject to our report of even date attached

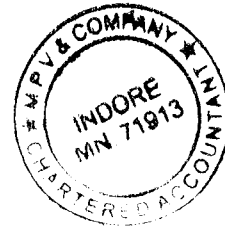
Indore
Dated: 13/09/2024

For Highyield Agritech Corporation

Highyield Agritech Corporation
Alok Gupta (Partner) Mohit Allen (Partner)

For M P V & Company
Chartered Accountants

(Mahendra Kumar Jain)
Partner
M.No. 071913

Partner
Highyield Agritech Corporation

Partner



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 2024

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To Remuneration To Partners		By Net Profit	(578,788.00)
Mohit Airen	-		
Alok Gupta	-		
To Provision For Tax			
By, Balance Trfd to Partner's			
Capital A/c			
Mohit Airen	(289,394.00)		(578,788.00)
Alok Gupta	(289,394.00)		
		(578,788.00)	(578,788.00)

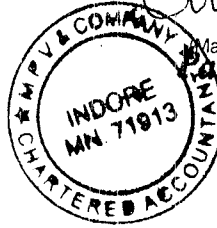
For Highyield Agritech Corporation

For M P V & Company
Chartered Accountants

Indore
13/09/2024

Alok Gupta
Alok Gupta
Partner

Mohit Airen
Mohit Airen
(Partner)



Mahendra Kumar Jain
Mahendra Kumar Jain
Partner
M.No. 071913

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
495077180240924

Date of e-Filing
24/Sep/2024

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	: 2024-25
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 Near Pooja Dairy, M.Y Road, Jaora Compound, Indore-452001 Madhya Pradesh
Phone : 9300837969, 731-2704235, E-Mail : mahendrajain_ca@yahoo.co.in

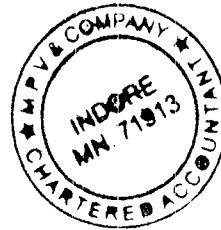
UDIN : 24071913BKBGQE1844

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 31/03/2024, and the Profit and loss account for the period beginning from 01/04/2023 to ending on 31/03/2024, attached herewith of M/S HIGHYIELD AGRITECH CORPORATION, 305, UTSAV AVENUE, 12/5, USHA GANJ, JAORA COMPOUND, INDORE, MADHYA PRADESH-452001. PAN - AAFH4174B.
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, 2024 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 Near Pooja Dairy, M.Y
Road, Jaora Compound, Indore-452001
Madhya Pradesh**

Date : 24/09/2024
Place : Indore

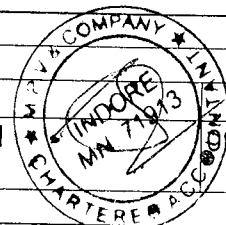
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

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	01/04/2023 to 31/03/2024		
7	Assessment year	2024-25		
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 / 115BAE?			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.					
	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)	99017			
b	If there is any change in the nature of business or profession, the				No	



particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of 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 on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) **No**

Section	Amount
Nil	Nil

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

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

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

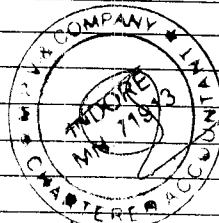
d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). **No**

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

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

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

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



preciation				115BA A/115 BAC/1 158A D (for AY 2020- 21, 2021- 22 and 2024- 25 only)	of Intang ible asset due to excludi ng	value of goodw ill of a busine ss or profes sion	Purchase value	Adjustment on account of			Total value of purchas e					
								CENV AT	Chang e in rate of excha nge	Subsi dy/Gr ant						
Nil	Nil	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	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

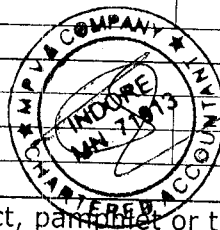
Particulars	Amount
Nil	Nil

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



Ependiture incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Ependiture for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Ependiture incurred to compound an offence under any law for the time being in force, in India or outside India.

Particulars	Amount
Nil	Nil

Ependiture incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

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

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

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

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

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

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

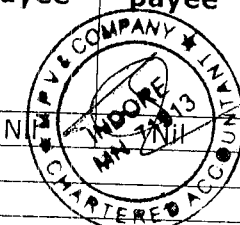
(A) Details of payment on which tax is not deducted:

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (V) 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 (V) 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
Nil	Nil	Nil	Nil	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	Nil				
22	(a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.					
		Nil				
	(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.					
		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	12733868
	Chatak Agro (INDIA) Pvt LTD	AABCC9819K		Partner Mgt Company	Purchase	367619
	Balaji Phosphates Pvt Ltd	AADCB5654R		Partner Mgt. Company	Purchase	627592
	divyajyoti organic farm and foods			Partner Mgt. Company	Purchase	1920008
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 PAYABLE			34846	



Sec 43B(a) -tax , duty,cess,fee etc GST PAYABLE 13483

(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 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. **Yes**

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed	9680 0	
Credit Utilized	714362 0	
Closing / outstanding Balance	718574 0	
	5468 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, 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)(viia), if yes, please furnish the details of the same. **No**

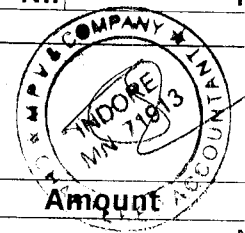
Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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 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 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 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
	Nil	Nil	Nil	Nil	Nil	Nil

B	Whether the assessee has incurred expenditure during the previous year by way 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



Nil

Nil

parties to the arrangement:

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 :- **AS PER ANNEXURE 'II'**

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 :-

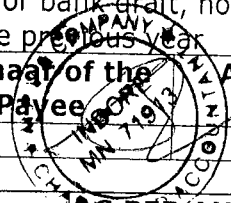
Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil		

(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
Nil	Nil	Nil			Nil	Nil

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

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



c Particulars of each repayment of loan or deposit or any specified

AS PER ANNEXURE

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

'III'

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:—

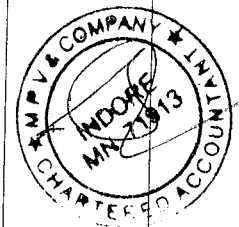
Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	

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	A. Y.	Nature of loss / Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD / 115BAE (To be filled in for assessment year 2021-22 and 2024-25)	Amount as assessed	Order U/S & Date	Remarks



Nil Nil Nil 0 0 only) 0 Nil Nil

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. **No**

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. **No**

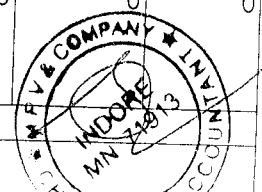
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

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
BPLH01670E	194A	Interest other than Interest on securities	3082596	3082596	3082596	308261	0	0	0
BPLH01670E	194H	Commission or brokerage	100000	100000	100000	5000	0	0	0



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

AS PER ANNEXURE 'IV'

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

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 of goods traded **AS PER ANNEXURE 'V'**

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 'VI'

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufact ured during the previous year	Sales during previous year	Closing Stock	Shortage / Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(C) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufact ured 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 as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:- **No**

Amount received

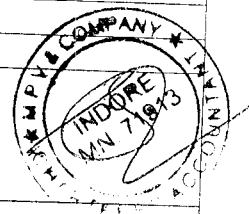
Date of receipt

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 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. ? **No**



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	18178115	18178115	23038057	23038057
Gross profit/turnover	1653385	18178115	9.10	2789960 23038057 12.11

Net profit/turnover	-578788	18178115	-3.18	609804	23038057	2.65
Stock-in-trade/turnover	726176	18178115	3.99	1103918	23038057	4.79
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. 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	Nil	Nil	Nil

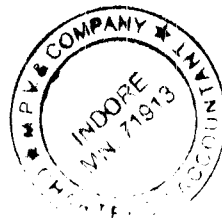
43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: **No**

if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil
If Not due , please enter expected date of furnishing the report			

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

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



For M P V AND COMPANY
Chartered Accountants

Mahendra Kumar Jain
Partner

Date : 24/09/2024
Place : Indore

M. No. : 071913
FRN : 0003995C
201, Amit Chamber Near Pooja Dairy, M.Y
Road, Jaora Compound, Indore-452001
Madhya Pradesh



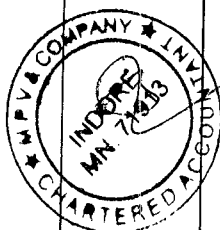
Annexure 'I'

SN	ICDS	Disclosure as per ICDS.
1	ICDS I-Accounting Policies	Disclosure 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.
	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

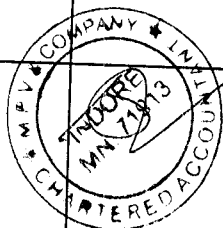
Annexure 'II'

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

SN	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	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



							h a bank account	or an account payee bank draft	
1	NIPUN AIREN	INDORE			350000	Yes	350000	Yes-Cheque	Account payee cheque
2	PULKIT AIREN	INDORE			350000	Yes	350000	Yes-Cheque	Account payee cheque
3	ANANYA KHANDELWAL	INDORE			500000	No	500000	Yes-Cheque	Account payee cheque
4	MONIKA KHANDELWAL	INDORE			500000	No	500000	Yes-Cheque	Account payee cheque
5	PANKAJ KUMAR CHHABRA	INDORE			500000	Yes	500000	Yes-Cheque	Account payee cheque
6	MANJU JAIN	INDORE			700000	No	700000	Yes-Cheque	Account payee cheque
7	SHREE RADHE METAL CRAFT	INDORE			800000	No	800000	Yes-Cheque	Account payee cheque
8	NEETA DOSHI	INDORE			900000	No	140000	Yes-Cheque	Account payee cheque
9	NUTAN JAIN	INDORE			900000	No	900000	Yes-Cheque	Account payee cheque
10	TARUN HIRALAL DOSHI	INDORE			900000	No	900000	Yes-Cheque	Account payee cheque
11	ARVIND GULAB CHAND JAIN	INDORE			1000000	Yes	100000	Yes-Cheque	Account payee cheque
12	KARAN DOSHI	INDORE			1200000	No	120000	Yes-Cheque	Account payee cheque
13	BHARAT SETHI	INDORE			1250000	Yes	125000	Yes-Cheque	Account payee cheque
14	RISHIKA TRADING PVT LTD.	INDORE			2000000	Yes	200000	Yes-Cheque	Account payee cheque
15	ANKIT TALWAR	INDORE			2100000	No	210000	Yes-Cheque	Account payee cheque
16	SANTOSHEE GUPTA MRS	INDORE			2250000	No	225000	Yes-Cheque	Account payee cheque
17	DEEPALI RANA D/O.BABU SINGH CHOUHAN	INDORE			2500000	No	250000	Yes-Cheque	Account payee cheque
18	KISHI BANTHIYA	INDORE			2500000	No	250000	Yes-Cheque	Account payee cheque
19	PRAKASH	INDORE			2500000	Yes	250000	Yes-Cheque	Account

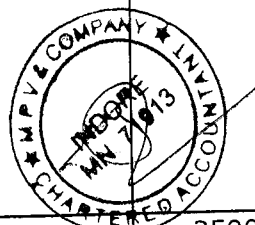


9	CHANDRA SHANTILAL JAIN					00	que	payee cheque	
2	SUSHIL SAKLECHA JAIN	INDORE			2840000	No	284000	Yes-Cheque	Account payee cheque
2	AMIT JAIN S/O SURESH CHAND JAIN	INDORE			3000000	No	300000	Yes-Cheque	Account payee cheque
2	MOHIT LALWANI HUF	INDORE			3000000	No	300000	Yes-Cheque	Account payee cheque
2	VINOD LALWANI INDORE	INDORE			5000000	Yes	500000	Yes-Cheque	Account payee cheque
2	ISHIKA ENTERPRISES	INDORE			6000000	No	300000	Yes-Cheque	Account payee cheque
2	Vishnu Prasad Patwari (Un Sec. Loan)	INDORE			1000000	Yes	100000	Yes-Cheque	Account payee cheque
2	PADMAVATI BIOORGANIC PVT LTD.	INDORE			1200000	No	120000	Yes-Cheque	Account payee cheque
2	SHANKAR CHEMICALS	INDORE			3460000	Yes	185000	Yes-Cheque	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 during Previous Year:	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
1	NIPUN AIREN	INDORE			350000	350000	Yes-Cheque	Account payee cheque
2	PULKIT AIREN	INDORE			350000	350000	Yes-Cheque	Account payee cheque
3	PANKAJ KUMAR CHHABRA	INDORE			500000	500000	Yes-Cheque	Account payee cheque
4	ARVIND GULAB CHAND JAIN	INDORE			1000000	1000000	Yes-Cheque	Account payee cheque
5	BHARAT SETHI	INDORE			1250000	1250000	Yes-Cheque	Account payee cheque
6	RISHIKA	INDORE			2000000	2000000	Yes-Cheque	Account



1
2
2
2

WI

S N

1 BP 16

2 BPL 167

3 BPL 167

4 BPL 167

Annexure 'V'

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/e xcess, if any
1	Ratnam S.S.P. (Zincated Powder)	109-ton	0	61	61	0	
2	14:35:14	109-ton	0				
3	BIO ENRICHED ORGANIC MANURE	109-ton	0	22	22	0	
4	DEVSIL	109-ton	0	4	4	0	
5	ORGANIC MANURE	109-ton	0	2812	2812	0	
6	Prom	109-ton	0	165	165	0	
7	SSP POWDER	109-ton	0	14	14	0	
8	ZINC SULPHATE	109-ton	0	16	0	16	
9	CFCL-UTTAM POTASH-50 KG	109-ton	1	0	0	1	
10	HUSK	109-ton	39	0	22	17	
11			0	240	240	0	
11	N.P.K 12:32:06	109-ton	0	37	37	0	

Annexure 'VI'

Quantitative details of the principal items of raw materials

S N	Item name :	Unit:	Openin g stock:	Purchase s during previous year	Consumpti on during previous year	Sales during previou s year:	Closing stock:	* Yield of finished products:	* Percent age of yield:	Shortage /excess, if any
1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA



