

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

309725610260923

Date of e-Filing

26/Sep/2023

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	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	071913

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

[illegible]

For Highways 8500

For Highyield Agritech Corp.

Mohit Airen
(Partner)

INDORE
MN 71913

(Mahendra Kumar Jain)
Partner
M.No. 071913

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 2023

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To, Opening Stock	910,000.00	By Sales	23,038,057.00
To, Purchases	20,587,132.00		
To, Loading And Unloading Expenses	45,801.00		
To, Freight on Purchases	3,000.00		
To, Gross Profit	2,789,960.00	By Closing Stock	1,297,836.00
Total	24,335,893.00	Total	24,335,893.00
To, Bank Charges	63,271.00	By, Gross Profit	2,789,960.00
To, Bonus to Staff	102,100.00	By Interest Recieved	5,033,574.00
To, Interest on Unsecured Loan	840,191.00		
To, Discount Expense	894,100.00		
To, Audit Fees	20,000.00		
To, Labour Expenses	6,825.00		
To, Salary	4,833,396.00		
To, Insurance Expenses	11,560.00		
To, Legal & Professional Expenses	30,000.00		
To, Stationary Expenses	3,960.00		
To, Travelling Expenses	397,256.00		
To, Fees Charged on GST	500.00		
To, Other Expenses	10,571.00		
To Net profit	609,804.00		
Total	7,823,534.00	Total	7,823,534.00

Subject to our report of even date attached

For Highyield Agritech Corporation
For Highyield Agritech Corporation

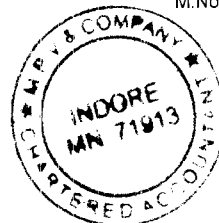
For M P V & Company
Chartered Accountants

Indore
Dated: 01/09/2023

Alok Gupta
(Partner)

Mohit Airey
(Partner)

(Mahendra Kumar Jain)
Partner
M.No. 071913

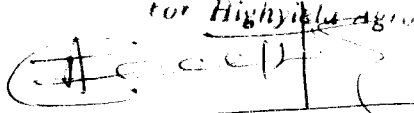


M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
PROFIT AND LOSS APPROPRIATION ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023

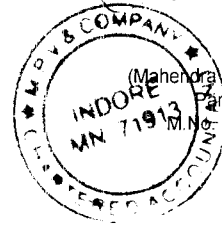
PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To Remuneration To Partners		By Net Profit	609,804.00
Mohit Airen			
Alok Gupta			
To Provision For Tax	214,850.00		
By, Balance Trfd to Partner's			
Capital A/c			
Mohit Airen	197,477.00	394,954.00	
Alok Gupta	197,477.00		
	609,804.00		609,804.00

For Highyield Agritech Corporation

For M P V & Company
Chartered Accountants

for Highyield Agritech Corporation

Alok Gupta
(Partner)

Partner,
Mohit Airen
(Partner)



(Mahendra Kumar Jain)
Partner
M.No- 071913

re
Dated: 01/09/2023



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

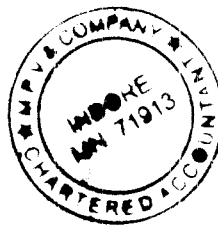
UDIN : 23071913BGWSQP1504

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 31/03/2023, and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, 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, 2023 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In 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 : 01/09/2023

Place : Indore

FORM NO. 3CD
[See rule 6G(2)]

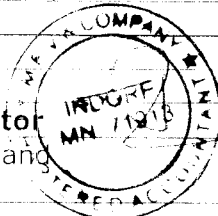
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

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	01/04/2022 to 31/03/2023		
7	Assessment year	2023-24		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
	SN	Type		
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits			
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD?			No
	Section under which option exercised			

PART-B

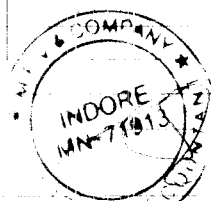
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios					
		Name			Profit Sharing Ratio (%)		
		Alok Gupta			50.00		
		Mohit Airen			50.00		
	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of 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					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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) No						
		Section						
		Amount						
		Nil						
13	a	Method of accounting employed in the previous year. Mercantile system						
	b	Whether there has been any change in the method of accounting employed vis-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	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						



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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

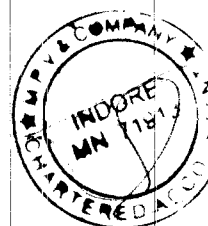
Description	Amount
Nil	Nil

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 :-


Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s	Adjustment made to the WDV	Adjusted WDV	Additions	Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year

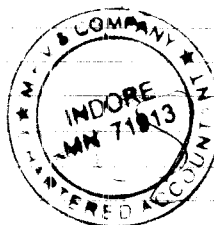
pre cia tio n					115BA C/115 BAD (for AY 2021- 22 only)	of Intang ible asset due to exclud ing value of goodw ill of a busine ss or profes sion		Purch ase value	Adjustment on account of			Total value of purchas e					
									CENV AT	Chang e in rate of excha nge	Subsi dy/Gr ant						
Nil	Nil		Nil	Nil	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
		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
24/06/2022	15840	Interest	Hanuman Prasad Gangasahay	ADBPA8147N		indore, Nil, Indore - 452001, 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

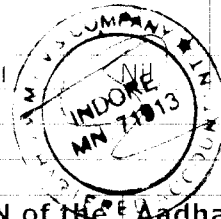
iii. as payment referred to in sub-clause (ib)

(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 tax deducted	Amount out of (VI) deposited, if any
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	payment of payment of the the of the of the of levy out of								
	payment	of payment	of payment	the payee	the payee	of the payee	of the payee	of levy deducte d	out of (VI) deposit ed, 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	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	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					Amount			
	Nature of liability					Nil			
	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			



1	amount inadmissible under the proviso to section 36(1)(iii)	Nil																														
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil																														
23	Particulars of any payment made to persons specified under section 40A(2)(b).																															
	<table border="1"> <thead> <tr> <th>Name of related party</th> <th>PAN</th> <th>Aadhaar</th> <th>Relation</th> <th>Nature of Transaction</th> <th>Payment Made (Amount)</th> </tr> </thead> <tbody> <tr> <td>Divya Jyoti Agritech Pvt Ltd</td> <td>AAACD5976F</td> <td></td> <td>Partner Mgt Company</td> <td>Purchase</td> <td>15262487</td> </tr> <tr> <td>Chatak Agro (INDIA) Pvt LTD</td> <td>AABCC9819K</td> <td></td> <td>Partner Mgt Company</td> <td>Purchase</td> <td>1740380</td> </tr> <tr> <td>Balaji Phosphates Pvt Ltd</td> <td>AADCB5654R</td> <td></td> <td>Partner Mgt. Company</td> <td>Purchase</td> <td>1642921</td> </tr> <tr> <td>divyajyoti organic farm and foods</td> <td></td> <td></td> <td>Partner Mgt. Company</td> <td>Purchase</td> <td>690270</td> </tr> </tbody> </table>	Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)	Divya Jyoti Agritech Pvt Ltd	AAACD5976F		Partner Mgt Company	Purchase	15262487	Chatak Agro (INDIA) Pvt LTD	AABCC9819K		Partner Mgt Company	Purchase	1740380	Balaji Phosphates Pvt Ltd	AADCB5654R		Partner Mgt. Company	Purchase	1642921	divyajyoti organic farm and foods			Partner Mgt. Company	Purchase	690270	
Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)																											
Divya Jyoti Agritech Pvt Ltd	AAACD5976F		Partner Mgt Company	Purchase	15262487																											
Chatak Agro (INDIA) Pvt LTD	AABCC9819K		Partner Mgt Company	Purchase	1740380																											
Balaji Phosphates Pvt Ltd	AADCB5654R		Partner Mgt. Company	Purchase	1642921																											
divyajyoti organic farm and foods			Partner Mgt. Company	Purchase	690270																											
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.																															
	<table border="1"> <thead> <tr> <th>Section</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Section	Description	Amount	Nil	Nil	Nil																									
Section	Description	Amount																														
Nil	Nil	Nil																														
25	Any amounts of profits chargeable to tax under section 41 and computation thereof																															
	<table border="1"> <thead> <tr> <th>Name of party</th> <th>Amount of income</th> <th>Section</th> <th>Description of transaction</th> <th>Computation</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Name of party	Amount of income	Section	Description of transaction	Computation	Nil	Nil	Nil	Nil	Nil																					
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																															
	<table border="1"> <thead> <tr> <th>Section</th> <th>Nature of Liability</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Section	Nature of Liability	Amount	Nil	Nil	Nil																									
Section	Nature of Liability	Amount																														
Nil	Nil	Nil																														
	(b) Not paid during the previous year;																															
	<table border="1"> <thead> <tr> <th>Section</th> <th>Nature of Liability</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Section	Nature of Liability	Amount	Nil	Nil	Nil																									
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);																															
	<table border="1"> <thead> <tr> <th>Section</th> <th>Nature of Liability</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Sec 43B(a) -tax , duty,cess,fee TDS etc</td> <td></td> <td>5625</td> </tr> </tbody> </table>	Section	Nature of Liability	Amount	Sec 43B(a) -tax , duty,cess,fee TDS etc		5625																									
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Sec 43B(a) -tax , duty,cess,fee TDS etc		5625																														
	(b) Not paid on or before the aforesaid date.																															
	<table border="1"> <thead> <tr> <th>Section</th> <th>Nature of Liability</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table>	Section	Nature of Liability	Amount	Nil	Nil	Nil																									
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																															
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.

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance	41200 0	
Credit Availed	1015008 0	
Credit Utilized	1046528 0	
Closing / outstanding Balance	9680 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)(viii), 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: **No**

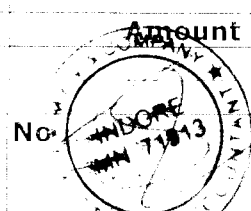
Nature of income	Amount
Nil	Nil

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

Nature of income	Amount
Nil	Nil

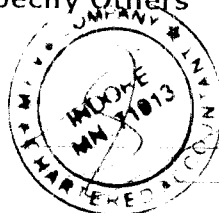
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 59D)

Name of person from whom amount borrowed or	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



repaid on
hundi

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	Nil	
C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)								No
Nature of the impermissible avoidance arrangement		Specify Others			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:			
Nil		Nil			Nil			
31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year								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	Address of the person from whom specified sum is	PAN of the person from whom specified sum is	Aadhaar of the person from whom specified sum is	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or	In case the specified sum was taken or accepted by cheque or		



received	received	received	received		bank draft or use of electronic clearing system through a bank account	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

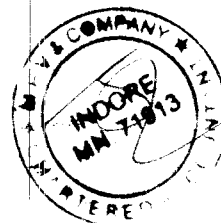
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil		

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

AS PER ANNEXURE '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	

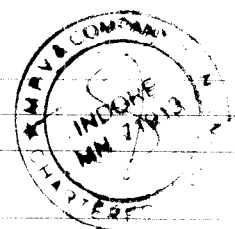
32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:—

SN	A. Y.	Nature of loss / Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	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 U/S & Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

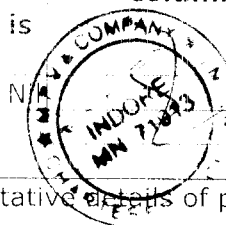
b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **No**

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																																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Section under which deduction is claimed</th> <th style="width: 75%;">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.</th> </tr> <tr> <td style="text-align: center;">Nil</td> <td></td> </tr> </table>	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																																				
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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:																																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 10%;">TAN</th> <th style="width: 10%;">Section</th> <th style="width: 10%;">Nature of payment</th> <th style="width: 10%;">Total amount of payment or receipt of the nature specified in column (3)</th> <th style="width: 10%;">Total amount on which tax was required to be deducted or collected out of (4)</th> <th style="width: 10%;">Total amount on which tax was deducted or collected at specified rate out of (5)</th> <th style="width: 10%;">Amount of tax deducted or collected out of (6)</th> <th style="width: 10%;">Total amount on which tax was deducted or collected at less than specified rate out of (7)</th> <th style="width: 10%;">Amount of tax deducted or collected on (8)</th> <th style="width: 10%;">Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)</th> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> <td style="text-align: center;">3</td> <td style="text-align: center;">4</td> <td style="text-align: center;">5</td> <td style="text-align: center;">6</td> <td style="text-align: center;">7</td> <td style="text-align: center;">8</td> <td style="text-align: center;">9</td> <td style="text-align: center;">10</td> </tr> <tr> <td>BPLH01670E</td> <td>194A</td> <td>Interest other than Interest on securities</td> <td style="text-align: right;">840191</td> <td style="text-align: right;">840191</td> <td style="text-align: right;">824351</td> <td style="text-align: right;">82437</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>BPLH01670F</td> <td>194Q</td> <td>Payment of certain sums for purchase of goods</td> <td style="text-align: right;">20587132</td> <td style="text-align: right;">2572510</td> <td style="text-align: right;">2572510</td> <td style="text-align: right;">2573</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> </table>	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	840191	840191	824351	82437	0	0	0	BPLH01670F	194Q	Payment of certain sums for purchase of goods	20587132	2572510	2572510	2573	0	0	0	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)																																	
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BPLH01670F	194Q	Payment of certain sums for purchase of goods	20587132	2572510	2572510	2573	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:																																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">TAN</th> <th style="width: 30%;">Amount of interest under section 201(1A)/206C(7) is payable</th> <th style="width: 30%;">Amount paid out of column (2)</th> <th style="width: 20%;">Date of payment.</th> </tr> <tr> <td style="text-align: center;">Nil</td> <td></td> <td></td> <td></td> </tr> </table>	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.	Nil				No																																
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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

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

(C) 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 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 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		23038057			56865696	
Gross profit/turnover	2789960	23038057	12.11	1086176	56865696	1.91
Net profit/turnover	609804	23038057	2.65	1339539	56865696	2.36
Stock-in-trade/turnover	1103918	23038057	4.79	165000	56865696	0.80
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 along with details of relevant proceedings.

Financial year	Name of other	Type (Demand	Date of	Amount	Remarks
----------------	---------------	--------------	---------	--------	---------

to which demand/refund relates to	tax law	raised/Refund received)	demand raised/refund received		
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

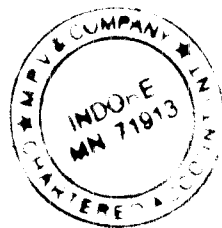
43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: if yes, please furnish the following details: **No**

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

M. No. : 071913

FRN : 0003995C

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

Date : 01/09/2023

Place : Indore

Annexure 'I'

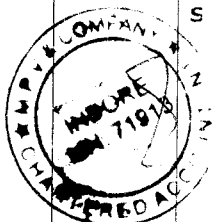
Disclosure as per ICDS.

SN	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 reliable 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

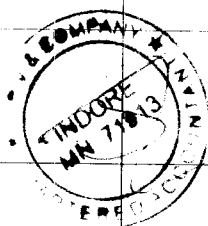
Annexure 'II'

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

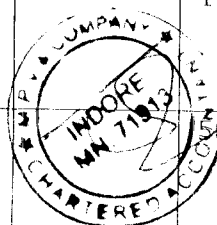
SN	Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor :	Aadhaar of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time 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



								a bank account	payee cheque or an account payee bank draft
1	ADITYA JAIN	indore			400000	No	40000	Yes-Electronic clearing system	
2	AMITA JAIN	indore			100000	Yes	10000	Yes-Electronic clearing system	
3	AMOLIKA JAIN	indore			200000	Yes	20000	Yes-Electronic clearing system	
4	AMRITA G GUPTA	indore			100000	No	10000	Yes-Electronic clearing system	
5	ARIHANT JAIN	indore			300000	Yes	30000	Yes-Electronic clearing system	
6	ARYAVART DEVELOPERS	indore			600000	Yes	60000	Yes-Electronic clearing system	
7	BABITA JAIN	indore			500000	Yes	50000	Yes-Electronic clearing system	
8	BAGLAMUKHI ENTERPRISES (PROP.PIYUSH BARGAL)	indore			250000	Yes	25000	Yes-Electronic clearing system	
9	BALJFET SINGH SAWHNEY	indore			500000	Yes	50000	Yes-Electronic clearing system	
10	BHAGWATI LAL JAIN	indore			700000	Yes	70000	Yes-Electronic clearing system	
11	BHAGWATI LAL JAIN (HUF)	indore			500000	Yes	50000	Yes-Electronic clearing system	
12	CHOUDHARY SERVICES	indore			100000	No	10000	Yes-Electronic clearing system	
13	DEEPA CHHABARIA	indore			145000	Yes	14500	Yes-Electronic clearing system	
14	Dhanvanti Devi Jain	indore			500000	Yes	50000	Yes-Electronic clearing	



1 5	GEETANSH SUNIL JAIN	indore			500000	Yes	50000 0	system Yes-Elect ronic clearing system	
1 6	GYAN PRAKASH	indore			500000	No	50000 0	Yes-Elect ronic clearing system	
1 7	JYOTI CHOUDHARY	indore			500000	No	50000 0	Yes-Elect ronic clearing system	
1 8	KB SANGHVI FINANCE	indore			450000	Yes	45000 0	Yes-Elect ronic clearing system	
1 9	KISHI BANTHIYA	indore			225000 0	Yes	22500 00	Yes-Elect ronic clearing system	
2 0	KETAN BAMNIYA	indore			500000	No	50000 0	Yes-Elect ronic clearing system	
2 1	KRITIKA RAWAT	indore			500000 0	No	50000 00	Yes-Elect ronic clearing system	
2 2	MAHENDRA KUMAR DIXIT, HUF	indore			100000 0	No	50450 00	Yes-Elect ronic clearing system	
2 3	MAHESH S/O SHYAMLAL GOYAL	indore			500000	No	50000 0	Yes-Elect ronic clearing system	
2 4	MANISH JAIN	indore			110000 0	Yes	11000 00	Yes-Elect ronic clearing system	
2 5	MADHAV BABUR	indore			500000	No	50000 0	Yes-Elect ronic clearing system	
2 6	PAWAN BHARDWAJ	indore			200000 0	No	20000 00	Yes-Elect ronic clearing system	
2 7	RITESH CHOUDHARY	indore			150000 0	No	15000 00	Yes-Elect ronic clearing system	
2 8	MAYANK GUPTA S/O. ANIL KUMAR GUPTA	indore			115000 0	Yes	11500 00	Yes-Elect ronic clearing system	
2 9	NISHA W/O MAHESH GOYAL	indore			500000	No	50000 0	Yes-Elect ronic clearing system	
3	NUTAN JAIN	indore			100000	Yes	10000	Yes-Elect	



0					0	00	ronic clearing system	
3 1	SANDHYA JAIN	indore			350000 0	No	35000 00	Yes-Electronic clearing system
3 2	SANTOSHI GUPTA	indore			100000 0	No	10000 00	Yes-Electronic clearing system
3 3	SARANSH JAIN S/O SUNIL KUMAR	indore			500000	Yes	50000 0	Yes-Electronic clearing system
3 4	SHANKAR CHEMICALS	indore			115000 00	Yes	21500 000	Yes-Electronic clearing system
3 5	SHIVANT JAIN D/O SUSHIL JAIN	indore			500000	Yes	50000 0	Yes-Electronic clearing system
3 6	SUMITRA ANIL GORANI	indore			200000 0	Yes	20000 00	Yes-Electronic clearing system
3 7	VEFNUS TIWARI	indore			700000	No	22000 00	Yes-Electronic clearing system
3 8	VISHNU PRASAD PATWARI	indore			250000 0	Yes	25000 00	Yes-Electronic clearing system
3 9	VISHNU SINGH SUNER	indore			100000 0	No	10000 00	Yes-Electronic clearing system

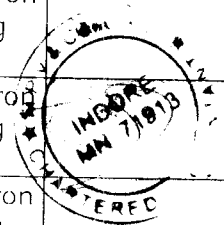
Annexure 'III'

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:	Addre ss of Payee	PAN of Payee:	Aadhaa r of Payee:	Amount of the repayme nt:	Maximum amount outstandin g 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	AMITA JAIN	indore			1000000	1000000	Yes-Electron ic clearing system	
2	AMOLIKA JAIN	indore			2000000	2000000	Yes-Electron ic clearing system	
3	ARIHANT JAIN	indore			300000	300000	Yes-Electron ic clearing system	
4	ARYAVART DEVELOPERS	indore			600000	600000	Yes-Electron ic clearing system	
5	BABITA JAIN	indore			500000	500000	Yes-Electron ic clearing system	
6	BAGLAMUKHI ENTERPRISES (PROP.PIYUSH BARGAL)	indore			250000	250000	Yes-Electron ic clearing system	
7	BALJEET SINGH SAWHNEY	indore			5000000	5000000	Yes-Electron ic clearing system	
8	BHAGWATI LAL JAIN	indore			700000	700000	Yes-Electron ic clearing system	
9	BHAGWATI LAL JAIN (HUF)	indore			500000	500000	Yes-Electron ic clearing system	
10	DEEPA CHHABARIA	indore			1450000	1450000	Yes-Electron ic clearing system	
11	Dhanvanti Devi Jain	indore			500000	500000	Yes-Electron ic clearing system	
12	GEETANSH SUNIL JAIN	indore			500000	500000	Yes-Electron ic clearing system	
13	KB SANGHVI FINANCE	indore			450000	450000	Yes-Electron ic clearing system	
14	KISHI BANTHIYA	indore			2250000	2250000	Yes-Electron ic clearing system	
15	MAHESH JOSHI / KAMLESH JOSHI	indore			3500000	3500000	Yes-Electron ic clearing system	
16	MANISH JAIN	indore			1100000	1100000	Yes-Electron ic clearing system	
17	MAYANK GUPTA S/O.ANIL KUMAR GUPTA	indore			1150000	1150000	Yes-Electron ic clearing system	
18	NUTAN JAIN	indore			1000000	1000000	Yes-Electron ic clearing system	
19	SARANSH JAIN S/O SUNIL KUMAR	indore			500000	500000	Yes-Electron ic clearing system	
20	SHANKAR CHEMICALS	indore			21500000	21500000	Yes-Electron ic clearing system	
21	SHIVANI JAIN D/O	indore			500000	500000	Yes-Electron	



1	ZINC SULPHATE 21	109-ton	0	1	0	1	
5							