RAJESH DHARAM PAL AND **ASSOCIATES**

Chartered Accountant



10-B, Ist Floor, New Grain Market, Khanna PUNJAB 141401

Ph. 9872260646,1628-504579 e-mail: carajeshsingla@yahoo.com

FORM NO. 3CB

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

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

1. I have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith, of

M/S Sandhu Rice Mills -,-,M/S Sandhu Rice Mills,Samrala Road,Khanna,Ludhiana

PAN AAZFS7071C

- 2. I certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at -,M/S Sandhu Rice Mills,-,Samrala Road,Khanna,Ludhiana and Nil Branches
- 3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any
 - (b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2023; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- 4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been
		made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
2	Others	Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by it in the absence of any disclosure requirement thereof under the Goods and Service Tax Statute. Further the standard accounting software used by the Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement
		regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause.

Place: Khanna Date: 27/09/2023

UDIN: 23510631BGTQCG2092

For RAJESH DHARAM PAL AND ASSOCIATES

Chartered Accountant Firm Regn No.: 021920N)

Lumar

(RAJESH KUMAR) Proprietor

ech

Membership No: 510631

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

04	IN			84/0	0 dl Di 84'!!-	
01	Name of the assessee		Alexanders	IVI/S	Sandhu Rice Mills	
02	Address				'S Sandhu Rice Mills, I,Khanna,Ludhiana	Samrala
03	Permanent Account Nur	nber (PAN)		AAZI	FS7071C	
04	service tax, sales tax, g	s liable to pay indirect tax goods and service tax,cus egistration number or,GS per allotted for the same	stoms duty,etc. if	Yes		20.20
	Name of Act	State	Other		Registration No.	Description (optional)
	Sales Tax/VAT	PUNJAB			03591054555	
	Goods and service tax	PUNJAB			03AAZFS7071C1ZY	
05	Status			Partr	nership Firm	
06	Previous year			from	1-APR-2022 to 31-MA	R-2023
07	Assessment year			2023	-24	
08	Indicate the relevant claus been conducted	e of section 44AB under w	which the audit has	Relev	rant clause of section 44Al been cond	B under which the audit has ducted
				busin	se 44AB(a)- Total sales/to less exceeding specified	urnover/gross receipts in l limits
08a	Whether the assessee 115BA/115BAA/115BAB		n under section	NA		

Part B

09	a)	If firm or associate partners/members an	tion of persons, d their profit sharing			Name	The second second	ofit sharing ratio (%)
	100				Sunita Rani			75.00
					Mohit Jinda	al	NUMBER DESCRIPTION	25.00
	b)	If there is any chang profit sharing ratio si the particulars of such	nce the last date of					
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Rema	rks
		SUNITA RANI	17-Jun-2022	Addition	0	25	SUNITA RANI A PARTNER	DMIT AS
		MOHIT JINDL	17-Jun-2022	Addition	0	25	MOHIT JINDAL	ADMIT AS
		KAMALDEEP GARG	30-Jun-2022	Deletion	90	0	KAMALDEEP G	ARG RETIRE
		NANDISH GARG	30-Jun-2022	Deletion	10	0	NANDISH GAR	RETIRE
		SUNITA RANI	30-Jun-2022	Change in profit sharing ratio	25	75	CHANGE IN RA	TIO
10	a)	Nature of business or profession is carried every business or pro	on during the pre-					
			Sector			Sub Secto	or	Code
		MANUFACTURING	The Republican		Rice milling]		04009

	b)	If there is any cha			usiness o	or profession	on,	No			
		the particulars of			0	h C		Cada			Demarks if any
		Business	Sect	or	Sui	b Sector		Code			Remarks if any:
11	a)	Whether books of			d under s	section 44A	۱A,	No			
	b)	if yes, list of books List of books of a the books of accomaintained in a account generate accounts are no addresses of loc accounts maintain	ccount main bunts are kep computer s d by such c t kept at o cations along	tained and ot. (In case system, momputer some location g with the	e books on nention to ystem. If n, please	f account a he books the books e furnish t	of of the	Mills, Kh Samrala PUNJAE	anna, Road,		Cash Book, Ledger, Stock Register, Purchases Register, Sales Register (Manual)
	c)	List of books of			of relevan	nt docume	nts				tock Register, Purchases
10	10/1	examined. nether the profit and	d loop poor	nt include		fite and as	ino	Register	, Sales I	Regist	ter
12	the	sessable on presure relevant section BBA, 44BBB,Cha evant section.)	mptive basis	s,if yes, ind	dicate the	amount a	nd BB,		ks if any:		
						Lem -					
13	a)	Method of accoun	nting employe	ed in the p	revious v	ear		Mercant	ile syste	m	
	- 15	Whether there haccounting emploimmediately precedent	nad been a byed vis-a-v	any chang	e in the	e method	of the				
	c)	If answer to (b) at	bove is in the	e affirmativ			ıch				
		change, and the e			ase in pr			Decreas profit(R			Remarks if any:
					PERC.			prontin	5.)		
		Whether any adjuor loss for cocomputation and 145(2) If answer to (d) all	mplying wi	th the p standards	rovisions notified ι	of inco	me	No			
	,	adjustments	001010111111								
		Particula	ars	Increase (Rs		Decrea: profit(F	8/63/3	n Ne	t Effect(F	Rs.)	Remarks if any:
	f)	Disclosure as per	ICDS								
			ICDS						Disclosi	ure	
		ICDS I - Accountin	g Policies		As per a	ccounting	oolio	cies & not	es to fina	ncial s	statements
		ICDS II - Valuation	of Inventorie	S	As per a	ccounting	oolio	cies & not	es to fina	ncial s	statements
		ICDS III - Construc	tion Contract	ts	NA					E. 70	
		ICDS IV - Revenue	Recognition		As per a	ccounting	oolio	ies & not	es to fina	ncial s	statements
		ICDS V - Tangible						Olivery Commence			exed in FORM 3CD
		ICDS VII - Governm			NA						
		ICDS IX - Borrowin	The second second second second			ccounting	oolie	rice & not	es to fina	ncial s	statements
		ICDS X - Provision		Liabilities		0.	mic sale				e been disclosed by way of
		and Contingent As ICDS VI- Changes Rates	sets Total			the notes of					e been disclosed by way of
		ICDS VIII- Securitie	es		NA						
14	a)	Method of valuati year.	on of closing	g stock em	ployed in	the previo	ous	Finished	Goods	:- Cos	st or NRV Whichever is
	b)	In case of deviat under section 145 please furnish:									
		Partic	ulars	Incre	ase in pr	ofit (Rs.)	1916	Decreas profit(R			Remarks if any:
15		ve the following pa ock-in-trade:-	articulars of	the capita	l asset c	converted i	nto	NA			

		Description of Capital Assets		ate of quisition	1000	est of uisition	Amount which capita assets convert into sto	n al s ed		or y or Office			
16	Am	ounts not credite					, -						
	a)	the items falling			of section 2			Nil					
			Descript	tion		Amo	ount			Remarks	if any:		
	b)	the proforma creexcise or service or Goods & Screfunds are adm	e tax or r ervice Ta	refunds of ax,where due by the	sales tax such cred	or value a dits, drawl	dded tax backs or ned;	Nil		Remarks	if any:		
	- \			- 1 - 1 - 1			and have			4	and the second		
	c)	escalation claim	Descript		the previo	_	a. und	Nil		D = == = = = = = =	16	The state of	
			Descript	1011		Amo	Juni			Remarks	ir any:		
	d)	any other item of	of income					Nil					
	-/	arry out or norm	Descript			Amo	ount			Remarks if any: Remarks if any: Remarks if any: Remarks if any: City or Localit Post State Fown or y or Office			
	e)	capital receipt, i	f any.					Nil			arks if any: arks if any: arks if any: arks if any: Calit Post State or Office		
			Descript	tion		Amo	ount		Turn 1	Remarks			
		ere any land o				A TOP OF			Carlo de la			any: any: any: any: Post State	
	ass refe De	of ration receive d or accrued	sable by	any author 50C, ple Remark	ority of a	State Gov sh:	rernment	Pincode	City or Town or District	y or		State	Apply 2nd provis o of 43CA(1) or 4th provis o to 56(2)(x)?
10	Par	ticulars of depr	ociation	allowable	as per th	e Income	tay Act	As Por A	ppoviiro	" A "		y: y: y:	
10	196	1 in respect of e	each asse					ASTELA	illexure	^			
		in the following		als of acco	-1-								
	a) b)			ock of asse	ets.					- 4			
	c)			own value	as the ca	se may b	Α			April 1			
		Adjustment ma											
		115BAC/115B Adjustment ma	AD (for a ade to wri	ssessmer itten dowr	nt year 202 value of l	21-2022 or Intangible	nly) asset						
	cc)	due to excluding Adjusted written			ii oi a busi	ness or pr	Olession					Andrew Pu	
	d)	Additions/dedu											
		any addition of		et, date pu	t to use; in	ncluding a	djustmen	t					
		i) Central Va	lue Adde al Excise	e Rules,	1944, in								
		ii) change in				, and							
		iii) Subsidy o		27.4			ver name	9					
	0)	called. Depreciation a	llowable										
	e) f)	Written down			the year								
19		ounts admissible			your.								

		Section	Amount debited to P&L		Amount admis			Remar	ks if any:	
			FaL		per the provis the Income-t 1961					
20	a)	Any sum paid to a	n employee as bonu	s or	commission	for	Nil			
			where such sum was dend. [Section 36(1)(i		rwise payable	e to				
			escription	-/1	Amo	unt		Rema	rks if any:	
	b)	Details of contribution	ons received from er in section 36(1)(va):	nplo	yees for vario	ous				
		Name of Fund	Amount	A	ctual Date		Due Date	The actual amount paid	Dalay days	Disallowab le amount
		EMPLOYEES STAT	TE 328	1	5/05/2022	1	5/05/2022	328	Teluvel.	ie amount
		EMPLOYEES STAT	TE 80	1	2/06/2022	1	5/06/2022	80		
		EMPLOYEES STAT	TE 80	0	1/08/2022	1	5/07/2022	80	17	80
		EMPLOYEES STAT	TE 80	1	2/08/2022	1	5/08/2022	80		
		EMPLOYEES STAT	TE 80	1	4/09/2022	2	2/09/2022	80		
		EMPLOYEES STAT	E 80	1	0/10/2022	1	5/10/2022	80		
		EMPLOYEES STAT	E 0			1	5/11/2022			
		EMPLOYEES STAT	E 771	1	2/01/2023	1	5/01/2023	771		
		EMPLOYEES STAT	E 321	1	0/02/2023	1	5/02/2023	321		
		EMPLOYEES STAT	E 393	1	4/03/2023	1	5/03/2023	393		
		EMPLOYEES STAT	E 541	1	3/04/2023	1	5/04/2023	541		
		PROVIDENT FUND	1272	1	4/05/2022	1	5/05/2022	1272		
		PROVIDENT FUND	1272	. 1	6/06/2022	1	5/06/2022	1772	1	1272
		PROVIDENT FUND	1272	3	0/07/2022	1	5/07/2022	1272	15	1272
		PROVIDENT FUND	1272	1	2/08/2022	1	5/08/2022	1272		
		PROVIDENT FUND	1272	1	3/09/2022	1	5/09/2022	1272		
		PROVIDENT FUND	1272	1	0/10/2022	1	5/10/2022	1272		
		PROVIDENT FUND	4200	1	5/11/2022	1	5/11/2022	4200		
		PROVIDENT FUND	4200	1	3/12/2022	1	5/12/2022	4200		
		PROVIDENT FUND	4200	1	2/01/2023	1	5/01/2023	4200		57401-50-7
		PROVIDENT FUND	4200	1	0/02/2023	1	5/02/2023	4200		
		PROVIDENT FUND	4200	1	4/03/2023	1	5/03/2023	4200		
		PROVIDENT FUND	8400	1	3/04/2023		5/04/2023	8400		5 177 1515

1	expenditure of capital nature;		Nil	
	Particulars	Amount in	Rs.	Remarks if any:
2	expenditure of personal nature;		Nil	
	Particulars	Amount in	Rs.	Remarks if any:
3	expenditure on advertisement in any so tract, pamphlet or the like, published by a	uvenir, brochure, political party;	Nil	
	Particulars	Amount in	Rs.	Remarks if any:
4	Expenditure incurred at clubs being er subscriptions	trance fees and	Nil	Territoria de la compansión de la compan
	Particulars	Amount in	Rs.	Remarks if any:

5	E	xpenditu	ire inci	urred at	clubs b	eing co	st for	club	servi	ces	Nil								
				Particu	lars			A	Moui	nt in	Rs.				Rei	marks	if any:		
6	E	xpenditu	ire by	way of	penalty	or fine	for vi	olatio	n of a	any	Nil								
	Id	w for the	e ume i	Particu				A	moui	nt in	Rs.				Rei	marks	if any:		
			FOI																
7		xpenditu overed a		way c	f any	other p	enalty	or	fine	not	Nil						4		
				Particu	ars			Α	mour	nt in	Rs.				Rei	marks i	f any:		
8	E	xpenditu	ire inci	urred fo	any pu	irpose v	which	is an	offer	nce	Nil								
	01	which i	s prohi	bited by Particu	law				mour						Des				
	-			rarticu	ais				Miloui	IL III	NS.				Rei	marks i	r any:		
An	101	ints inac	missib	le unde	section	40(a):-													
i		s payme	A A STATE OF THE S	227	ACTION OF THE PARTY	N. C. Sandania I. C. C.		ST-STATE AND STATE										9-140	
	A	Details			_					-	Nil								
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		under s Date of payme	ection of An	200(1) no Nat nt re c f pay ny mer	of e of the	PAN of the			un Ad	ddr ss ine 1	Add ess Line 2	3	Pinc ode	City or Tow n or Distri	Local ity or Area	Post Offic e	State	Amo unt of tax dedu cted	Rer ark if any
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	-	Details									Nil								
		Date o	f Am	ou Nat	ur Nar of of the m pay	ne PA	N A	adha	Cou	e Li	ddr ss ne 1		s	Pinco de	City or Tow n or Distri ct	Local ity or Area	Post Offic e		Ren arks if any
	B	Details	of nav	ment on	which	ay has	heen	dedu	cted	but I	Vil								
		has not	been	paid on	or befor	e the di													
		Date of payme nt	Amo	Natu re of pay ment	Nam e of the	PAN A	adh (Coun try	Add ress Line 1	res	s co	bo	City or Tow n or Dist	Local ity or Area	Post Offic e	State	Amo unt of tax dedu	Amo unt out of (VI)	Ren arks if any
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iii	as	payme	nt refer	red to in	sub-cla	ause (ib)				_	_							
-17		Details						ucted	1:	1	Nil								
		Date o	of An	no Nat	u Nam	PAN	Aadh	Cou	ın Ad	ddr	Add		Pinc	City	Local	Post	State	Rema	arks it
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		Date paym nt	of Amo e unt of pay ment	Natu re of pay ment	Nam e of the paye e	of the	aar no	Coun	ress		cod	City or Tow n or Dist rict	Local ity or Area	Pos Office e		te	Amo unt of tax dedu cted	unt out of (VI)	,
	iv	Fringe b	anofit tax	Lundor	sub o	21100	(ic)												
	V	Wealth t					(IC)												
	vi	Royalty,	The state of the s	Delta and College			under	sub-clar	use (ii	b)									
	vii	Salary p							- 2	1/1	lil							1,000	
		Date o	Amo	Nam of th	e of		Aadha ar no	Count	Addr ss Line		ddre ss ne 2	Pinco de	City Tow or Distr	n A	ocalit y or Area	Of	ost ffic e	State	F
	vii	Paymen	to PF/o	ther fun	d etc.	unde	r sub-cl	ause (iv	')										
	ix	Tax pai	by emp	loyer fo	or perq	uisite	s under	sub-cla	ause (v)									
c)		nounts de									lil								
		ary, bonuction 40(b						amissib	ie und	ier									
		Particular		Section		Arr debite	nount ed to P/I		escrip	tion		Amo admis			Amou admiss		е	Rema	ar
						-	1/0												
d)	Dis	allowand	e/deeme	d incon	ne und	ler se	ction 40	14 (2)	127					-					-
	Α		pasis of relevant	the exa	minati	ion of	books			nd Y	es								
	A	other expending 6DD we bank or details: Date o	relevant ure cove re made account	the exa docu ered un	minati iments der se count bank d	ion of s/evide ection paye raft. If	books ence, 40A(3) e cheq	of acco whether read view draw ease fur	er to with rown on on the control of	the la	PA	N of	Aadh			Re	emark	s if any	<i>y</i> :
	A	other expendit 6DD we bank or details:	relevant ure cove re made account	the exa docu ered un by ac payee b	minati iments der se count bank d	ion of s/evide ection paye raft. If	books ence, 40A(3) e cheq f not, ple	of acco whether read view draw ease fur	er t with rown on rnish t	the la	PA	.N of payee	Aadh			Re	emark	s if any	y :
		other expendir 6DD we bank or details: Date o paymer On the other re referred made b account of amou or profes	relevant ure cover made account Natural Natura	the exa docu- ered une by accepayee bure of pure of pu	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee che aft If no e the p ion 40	ion of s/evide ection payer aft. If the final payer af	books ence, 40A(3) e cheq f not, ple Amount books , wheth d with drawn ease full and ga	of accc whething read we used assets for acccess the property of acccess the property of accounts of the property of the prope	er to with rown on crish to me of payees ount a payme bank e deta busine	the ule a he the md Y ent ere or ails	PA the	payee	no)					
		other expendir 6DD we bank or details: Date o paymer On the other re referred made b account of amou	relevant ure cover re made account Natu t passis of evant do to in se y accou payee b nt deeme sion unc Natu	the exa docuered un by ac payee bure of pure o	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee che aft If no e the p ion 40	ion of s/evide ection payer aft. If the final payer af	books ence, 40A(3) e cheq f not, plo Amount books , wheth d with drawn ease ful and ga	of accc wheth read vue draw ease fur Nar of acccer the prule 6D on a rnish the	er to with rown on rnish to me of payees ount a payme bank e deta	the ule a he the the ere or ails ess	PA the			aar				s if any	
	B pro 40A	other expendir 6DD we bank or details: Date o paymer On the other re referred made b account of amou or profest Date o paymer ovision for A(7);	relevant ure cover re made account Natu t passis of evant do to in se y accou payee b nt deeme sion unc Natu t	the exa document by acceptance of payers the exa ocument cotion 4 and payers and der section for payers and der section for payers and the bodier section for payers and the bodier section for payers and the payers are payers and the payers and the payers are payers are payers and the payers are payers and the payers are payers are payers and the payers are payers and the payers are payers are payers and the payers are payers and the payers are payers are payers and the payers are payers are payers and the payers are payers are payers are payers are payers and the payers are payers are payers are payers and the payers are payers are payers are payers and the payers are payers are payers and the payers are payers are payers are payers and the payers are payers are payers and the payers are payers are payers are payers and the payers are payers are payers are payers are payers and the payers are payers are payers are payers are payers are payers and payers are pay	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee che aft If no e the p ion 40 aymer	ion of solutions of the solution of solutions of the solution	books ence, 40A(3) e cheq f not, ple Amount books wheth d with drawn ease fur and gab; Amount lllowable	of acccommend whether of acccommend of acccommend of acccommend of accommend of acc	er to with rown on rnish to me of payees bank e deta busines me of payees rectified as the control of the contr	the and Y Y or a sills ass	PA the	nayee	Aadh	aar					
	B pro 40/4	other expendir 6DD we bank or details: Date o paymer On the other re referred made b account of amou or profest Date o paymer ovision for A(7); y sum pa	relevant ure cover made account to account to account to account to account to account do account d	the exa docuered une by acceptance of payee bure of payee bure of payee bure of payee ank drawed to be der section 4 for section	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee che aft If no e the p ion 40 aymer	ion of solutions of the solution of solutions of the solution	books ence, 40A(3) e cheq f not, ple Amount books wheth d with drawn ease fur and gab; Amount lllowable	of acccommend whether of acccommend of acccommend of acccommend of accommend of acc	er to with rown on rnish to me of payees bank e deta busines me of payees rectified as the control of the contr	the and Y Y or a sills ass	PA the	nayee	Aadh	aar					
	B pro 40A any uno	other expendir 6DD we bank or details: Date o paymer On the other re referred made b account of amou or profest Date o paymer ovision for A(7);	relevant ure cover made account Natural transport Natural transpor	the exa document by accommend unre of pure of	imination immediate second and described and	ion of solutions of the solution of solutions of the solution	books ence, 40A(3) e cheq f not, ple Amount books , wheth d with drawn ease fur and ga); Amount	of acccommend whether the property of acccommend of acccommend of accommend of acco	er to with rown on rnish to me of payees bank e deta busines me of payees rectified as the control of the contr	the and Y Y or a sills ass	PA the	nayee	Aadh	aar					
f)	B pro 40A any uno	other expendir 6DD we bank or details: Date o paymer On the other re referred made b account of amou or profest Date o paymer ovision fo A(7); y sum pader section ticulars of the paymer p	relevant ure cover made account Natural transport Natural transpor	the exa docuered une by acceptance of payers the exacument extended to be derived to be derived for the exacument of grant of gra	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee che aft If no e the p ion 40 aymer atuity	ion of solutions of the solution of solutions of the solution	books ence, 40A(3) e cheq f not, ple f not,	of acccommend whether the property of acccommend of acccommend of accommend of acco	er to with rown on rnish to me of payees bank e deta busines me of payees rectified as the control of the contr	nd Y mind Y	PA the PA	N of payee	Aadh	aar	/:				
f)	pro 40A any uno par	other expendident of amount of amoun	relevant ure cover re made account Natu t passis of evant do to in se y accou payee b nt deem sion unc Natu t payme d by the n 40A(9) f any liabil	the exa docuered une by according to be the exa occument of the exa occument occument of the exa occument of the exa occument of the exa occument occurrence of the exa occument occurrence o	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee che ift If no e the p ion 40 aymer atuity	ion of s/evidicection paye raft. If the paye raft is the paye raft. If the paye raft is the paye raft is the paye raft. If the paye raft is the paye raft is the paye raft is the paye raft. If the paye raft is the paye raft is the paye raft is the paye raft is the paye raft. If the paye raft is the paye raft is the paye raft is the paye raft is the paye raft. If the paye raft is the paye	books ence, 40A(3) e cheq f not, ple Amount books wheth d with drawn ease full and gab; Amount lllowable employed t nature	of acccommend of acccommend of acccommend of acccommend of accommend o	er to with rown on rnish to me of payees bank e detabusines me of payees rectillowald.	the	PA the PA	N of payee	Aadh	aar	/:				
f)	pro 40/4 any uno par	other expending 6DD we bank or details: Date of paymer other referred made be account of amount of amount of amount of amount of account of acc	relevant ure cover made account to account to account do to in set of account payee but deems account to account payee but deems account to account payee but deems account account payee but deems account ac	the exa docuered under by accommendation 4 and payers and to be derection 4 and payers and to be derection 4 and drawed to be derection 4 and drawed to be derection 5 and drawed to be derection 6 and drawed to be derect	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee chaft If no e the pion 40 aymer atuity see as a conti	ion of s/evidicection paye raft. If the paye raft raft raft. If the paye raft raft raft. If the paye raft raft raft raft. If the paye raft raft raft raft raft. If the paye raft raft raft raft raft raft raft raft	books ence, 40A(3) e cheq f not, ple f not,	of acccommend whether it is a consistent with the property of according to the property of a consistent with	er to with rown on rnish to me of payees bank e detabusines me of payees rectillowald at 14A	the the the or nd Y	PA the PA	N of payee	Aadh	aar o					
f)	pro 40/4 any uno par	other expending 6DD we bank or details: Date of paymer other referred made be account of amount of amount of amount of amount of account of acc	relevant ure cover made account to assis of evant do to in set account payee but deems account to a payee but deems account to a payee but deems account to a payee but deem account to a payee but account	the exa docuered under by accommendation 4 and payers and to be derection 4 and payers and to be derection 4 and drawed to be derection 4 and drawed to be derection 5 and drawed to be derection 6 and drawed to be derect	iminati iments der se count bank d aymer iminati ts/evic 0A(3A ee chaft If no e the pion 40 aymer atuity see as a conti	ion of s/evidicection paye raft. If the simple simp	books ence, 40A(3) e cheq f not, ple f not,	of acccommend whether it is a consistent with the property of according to the property of a consistent with	er to with rown on rnish to me of payees bank e detabusines me of payees rectillowald at 14A	the the the or nd Y	PA the PA	N of payee	Aadh	aar o					
f)	pro 40/4 any und parres doe	other expending 6DD we bank or details: Date of paymer other referred made be account of amount of amount of amount of amount of account of acc	relevant ure cover re made account re payse b not deem sion unc re paymen d by the n 40A(9) f any liab re expen m part of ticulars	the exa docuered une by acceptance of payee bure of pure of pu	imination in the control of the property in th	ion of s/evidicection payee raft. If int	books ence, 40A(3) e cheq f not, ple f not,	of acccommend of acccommend of acccommend of acccommend of acccommend of accommend	er to with rown on rnish to me of payees bank e deta busines resections and 14A me white	nd Y the nd Y mod N non N N N non N N N N N N N N N N N N N	PA the PA	N of payee	Aadh	aar o					

23		rticu A(2)		of pa	ayments m	nade 1	to persor	ns spe	cified	under	sectio	n						
	R	Na	me ed F	Party	Rela	ition		Date			aymen e(Amo			Nature of ansaction	PAN of Re	200000000000000000000000000000000000000	Aad	haar no
	17 D1600	MAI	DEI	EP	PARTNER	}					6	2500	SAL	ARY				
	1000000	MAI	DE	EP	PARTNER	}					6	0038	INT	EREST				
			SHO	SARG	PARTNER	2					6	2500	SAL	ARY				
	100000		Common Co		PARTNER			The In	37.	E				EREST				
24					ed to be p			ns und	ler sec	ction 3	B2AC	or N	il					
	02		tion		Desc			A	mount					Re	marks if any:			
																V. EV.		
25	An	y a	mou	int of on the	profit cha	argea	ble to ta	ax und	der se	ction	41 an	d N	il					
	001			e of F		1	Amount o	of	S	ection				otion of	Computation	n if R	lemarl	ks if any:
							Income					tr	ransa	action	any			
26	i	In	esp	ect of	any sum i	referre	ed to in c	lause	(a).(b).	(c).(d).(e).(f) or (a) of	section 43	BB, the liability	for whi	ich:-	
	-	Α	pre	-exist	ed on the	first	day of th	he pre	vious	year l	but wa	s	3,		o, the hability	101 1111	1011.	
				allow ar and	ved in the	asse	ssment o	of any	prece	ding p	previou	IS						
			-		during the	previ	ous year	;				N	il					
					Nature of	of Lial	bility	A	mount		R	ema	rks if	any:		Sect	ion	
			b)	not p	aid during Nature				mount		D	Ni		any:		Cook	1	
					ivature (JI LIAI	Officy	^	mount		, r	еша	IKS II	arry.		Sect	ion	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		В	wa	s incu	rred in the	previ	ious year	and w	/as							P F		
			a)		on or befo							n						
				of inc	ome of the Nature				er secti mount			Rema	rks if	any:		Sect	ion	
				ELEC	TRIC BILL	PAYA	ABLE		12482	5				UE VER	Sec 43B(c	0.0000000000000000000000000000000000000	ole se	ed to u/s
				ESI P	AYABLE				288	0					36(1)(ii) Sec 43B(b) -provi	dent	
															/superann fund	uation/g	gratuit	y/other
				PROV	/IDENT FU	ND PA	YABLE		897	5					Sec 43B(b /superann fund			y/other
				TDS	PAYABLE				140	7					Sec 43B(a) -tax , c	luty,ce	ess,fee
			b)	not p	aid on or b	efore	the afor	esaid o	date.			Ni	il		etc			
					Nature o	of Liab	oility	A	mount		R	ema	rks if	any:		Sect	ion	
																		港區的
	ii	exc	ise	duty	er sales to or any of igh the pro	ther i	ndirect t	ax, levy	,cess,				0					
27	a)	Am	oun	t of	Central V	alue	Added 7	ax cre	edits a				0					
					g the previount and													
	b)				redits in the			of prio	r poris	d oro	ditad a	r Ni						
	b)				e profit and				or pend	ou cre	allea c	ואו	•					
				Тур	е		Particul	lars		F	Amoun	t			od to which s(Year in	Ren	narks	if any:
															y format)			
20	10/1	no+h-	or d	uring	the previo	110 110	ar the or	20000	e has	receiv	red an	v N.						
28	pro	per	y, b	eing s	share of a	comp	any not	being a	a comp	oany i	n whic	h	0					
					ubstantially sideration													
					sh the det	ails o		ne.										
		Nan pers	ne o son th sh	f the from nares	PAN the per	of	Aadhaa no	r	Name mpany share	y who		IN of		No. of Shares Receive	The second second second second second	Mai valu	air rket ie of	Remark s if any:
		re	ceiv	ed					rece	ived						the sh	iares	

			the de	tails of	the sam	ne. AN of t			haar	if yes,	of of	Amo	unt of	E	air	P	emarks if any:
	w	nom co	nsidera			persor		1	10	Sha	ares ued	consi	derat on eived	Ma valu	rket le of hares	, i	emarks if any.
9	und	der the	head i	ount is ncome section	from o	ther s	ources										
			Nature	e of Inco	ome				Am	ount				R	emark	s if an	ıy:
9	und	der the	head I	ount is ncome section	from o	ther s	ources		eferre	d to in							
			Nature	e of Inco	ome				Am	ount				R	emark	s if an	ıy:
0	thereon	n (incli	uding i	int bori nterest gh an ac	on th	e am	ount	borrov	ved)	repaid,							
				PAN of the perso n				Addr ess Line 2			Loc ality or Area	Post Offic e	Stat e	Date of Borr owin g	Amo unt due inclu ding inter est	Amo unt repa id	Date of Repayment
)	d on hundi																
	Clause Sub	d on nundi A Whether primary adjustments to transfer in sub section (1) of section 92CE, has previous year? Clause under which of Sub section(1) of 92CE primary adjustments is made Amount in Rs of primary adjustment adjustment and primary adjustment are in primary and primary adjustment and pri						ether these more able we occiate erprise red to riated as per ion of on (2) on 920	ne ney rith d is be to the sub of	Whe th Exc mod has the repatr within	ether ne cess ney been riated in the cribed	intere on su mon has rep wit	unt(Rs nputed est inco ch exc ey wh not be atriate thin the ribed	ome cess ich een ed	Expec Date		Remarks if any
)	pre	B Whether the assessee has incurred previous year by way of interest or of sone crore rupees as referred to in sughts Amount(in Earnings Amount (In						natur	e exc	eeding							
	Amou Rs) intere sim nati incu	of est or ilar ure	bef inter	ore rest, oreciat and zation(DA) g the ious	Rs expen by w interes sim natur per(i) wh	unt (In) of aditure ay of est of ailar re as above ich	exp b for p sect	Year hterest enditurought ward a er sub ion (4) tion 94	re e	Amour interes expend broug forward per s ection section	est liture ght d as ub (4) of	expe ca for ca forw pe section	Year of erest inditure rried ward rried ard as r sub on (4) on 94-	e ex	mount interest pendit carried forward carried orward per su ction (4 ction 9	st ture d d d as b	Remarks if any

	prev Mar	dance arrangen rious year (Thi ch,2022)	s Clause	e is kept in	abey	ance	till 31st							
	Nat	ture of the imper arrang	missible jement	avoidance	ber	nefit in year a aggreg parti	(in Rs) of to the previous arising, in gate, to all es to the ngement			Re	emark	s if a	iny:	
	limit	ticulars of each last specified in se vious year						Vil						
	-	ne of the lender or depositor	The state of the s	s of the lender depositor	PAN (lendo depo	er or	Aadhaar n	1	Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared up during the Previous Year	Maxir amo outstang in account at a tim duri the Previous Years	andi the bunt ny ne ng e ious	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electroniclearing system through a bank account	the loan or deposi was taken of accepte by cheque or banl draft, whethe the sam was taken of accepte by an
b)	limit	ticulars of each t specified in se vious year:-	specified ection 269	sum in an ai	mount accep	excee ted du	eding the uring the	Nil						
	pers	Name of the son from whom ecified sum is received	person fro	of the Name of om whom speci n is received	200000	of the p whom	the Name erson from specified received	Aa	adhaar no	Amour specif sum ta or acce	fied iken epted	spe sur tak acce che bank us elec cle sy thro	ther the ecified in was ken or pted by que or draft or se of ctronic earing stem ough a hank count	In case the specified sum was taken or accepted to cheque o bank draff whether the same was taken or accepted I an account payee cheque of an account payee bank draft
b		Particulars of elimit specified person in a day respect of trans from a person receipt is other of electronic cle	in section or in reactions re , during wise than	on 269ST, ir spect of a sir elating to one the previou by a cheque	n aggr ngle tra event s year or ba	regate ansact or or r, whe	from a gion or in occasion ere such aft or use	Nil						
		Of Cicculotilo oic	WILLIAM OFF	COILL CITTO CIGIT										

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b	b)	Particulars of each limit specified in s person in a day or respect of transact from a person, rece	section in resion rela	269ST, pect of si ating to o	in aggregate ngle transac ne event or	from tion or occasion	a in on	Nil				
		an account payee of	heque									
		during the previous Name of the paye		Address	of the payer	P	AN	of the payer		Aadhaar n)	Amount or receipt
b	c)	Particulars of each the limit specified person in a day or respect relating to otherwise than by electronic clearing:	in section response evaluation	tion 269S sect of a sect or of a sect or of a sect or a	T, in aggregatingle transaction to a contract of the contract	gate to ction or a perso r use	a in n, of	Nil				
		the previous year Name of the Payer	е	Addres	ss of the Payee		PAN	of the Payee	Aadhaar no	Nature of transaction	Amoun of paymer	paymer
b	d)	Particulars of each limit specified in se in a day or in resp relating to one ever cheque or bank do cheque or an ac- previous year	ection 20 pect of nt or oc raft, no	69ST, in a single transcrassion to be being the	aggregate to nsaction or i a person, m he an accou	a personal responsibility and by and	on ct a ee	Nil				
		Name of the Payer	е	Address	of the Payee	Р	AN	of the Payee		Aadhaar n	0	Amount of payment
	•	section 269T made d	Address pa	ss of the ayee	PAN of the payee	Aadha		repayment	e Maxin amo outstar in th accou any t during Previ	unt rep nding wa ne by nt at ime or bo ime ele ous cl ar si thr	ether the ayment is made cheque ank draft use of cetronic earing ystem ough a bank ccount	In case the repayment was made by chequiting or bank draft, whether the same was repaid by account payee cheque of an account payee bare draft.
1)	adv 269 use	rticulars of repayme vance in an amount 9T received otherwise of electronic clearing the previous year	exceed se than ring sy	ling the line by a che	nit specified eque or bank	in section	on	Nil				
		Name of the payer			Address of	the paye			PAN c	The state of the s	haar no	Amount or repayment of loan or deposit of any specified advance received otherwise than by a cheque of bank draft use of electronic clearing system through a bank account during the

	e)	advance in 269T receiv	an amount of yed by a cl yee cheque	nt of loan or exceeding the neque or bar or account pa	e limit specif nk draft whi	ied in s	ection not an						
			the payer		Addres	s of the	payer		F	pay	201/19/20/20/20	Aadhaar no	Amount of repayment 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
32	a)	Details of bi	rought forwar	d loss or der	preciation allo	wance,	in the	Nil					
		Serial No	Assessment Year		Amount as returned	Al losses/ ances allow und secti 115BA/ BAC/1	/allow s not wed ler ion A/115 15BA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/11 5BAD	(giv	e refe	s assess erence t it order)	to	Remarks
									Amou	unt	Order and d		
		RETURN.											
	b)	place in the prior to the forward in to	e previous y e previous y erms of sect		which the lose oe allowed	sses ind to be o	curred carried						
	c)	referred to i	n section 73 sh the detail	nas incurred a during the pr s of the same	revious year, e.	If yes,		No					
	d)	section 73A	in respect of	has incurred a of any specifie ease furnish c	ed business	during t		No					
	e)	In case of a is deemed to referred in e	company, p to be carrying explanation t	please state the g on a specul to section 73, ss if any incur	nat whether t ation busine if yes, pleas	the com ss as e furnis	h the	NA					
33		ction-wise d		leductions, if Section 10A,			under	Nil					
	OII	Section			nount	U 1/1.			Re	emark	ks if an	y:	
34	a)	per the prov	visions of Ch	is required to apter XVII-B					nnexui	re "B)"		
	b)		e assesse i	s required to				Yes					

is

		CC	ax deduction and ollection Account Number (TAN)		pe of Form	- 100	ue date fo furnishing		of fur furnis	rnishing, shed	statem dedu col co infor ab trans whi requir	ther the sent of tax acted or lected or lected intains rmation out all sactions ich are red to be ported		not, please fu ils/transaction not repo	ns which are
		JLI	DS03864A	26Q		31-J	an-2023	30-J	an-20	23	Yes	Jortou			
	100	JLI	DS03864A	26Q		31-M	lay-2023	31-N	ay-20	023	Yes				
	c)		ether the asse	100000	e liable to				-						
	0)		1(1A) or section					nder sect	1011	•					
		Ta	ax deduction nd collection Account umber (TAN)	Amo intere se 201(1A	ount of st under ction \(\delta\)/206C(7	Amo out o	unt paid f column (2)		ate of	2000		Re	emark	s if any:	
35	a)	In t	the case of a tr	odina	oncorn di	110 01101	atitativa	dotaile of	nrino	inal itar	no of ac	ode trad	od ·		
33	a)	-	Item Name		Unit Unit	open stoc	ing p	ourchases he previou	durir	ng sal	es durin evious	g the	-	ng stock	shortage / excess, if any
		NA				1504	The state of								
	b)		the case of a ducts and by- Raw Materials	products		oncern,	give qu	antitative	deta	ils of t	he princ	cipal item	ns of r	raw materia	lls, finished
			Item Name	Unit	oper sto	ck	purchase s during the previous year	consump ion during the previous year	dui	sales ring the evious year	closir	k fini	eld of shed ducts	*percentag e of yield;	*shortage / excess, if any.
			As Per Anne	exure "	C"			year							
		В	Finished prod												
			Item Na		Ur	nit	opening	purch durin prev	g the ious	manu	antity factured ng the ous year	sales du the previ	ious	closing stock	shortage / excess, if any.
			As Per Anno	exure "	D"		星光工								
		C	By products :												
			Item Na	ame	Ur	nit	opening	g purch durin prev	g the ious	manu	antity factured ng the ous year	sales du the previ year	ous	closing stock	shortage / excess, if any.
			As Per Anne	exure "	E"										
36	A	of	nether the assedividends as rection 2							NA					
		Ar	mount Received(in Rs)		Date of	receipt					Remark	s if an	y:	
															Marie Mercia
37	any	y, itter	er any cost au of disqual /item/value/qua uditor.	ification	or	disagre	ement	on a	any	NA					
	194 dis rep	44, agre	er any audit w if yes, give eement on a ed/identified by	the deny ma	etails, if atter/item/v ditor.	any, o alue/qu	f disqua	alification as may	or be						
39	Fin yes any	anc s, gi y m	er any audit e Act,1994 in ve the details, atter/item/value ditor	relation	n to valua of disqual	ation of ification	taxable or disa	services greement	, if on	No					
40			regarding turn			t, etc., t	for the p	revious y	ear						
			Particulars			Previo	ous Year			%	P	receding	previou	ıs Year	%
		al tu sess	irnover of the					1509780	9					1252384	13

Gross profit/turnover	4780517	15097809	31.66	4462090	12523843	35.63
Net profit/turnover	422824	15097809	2.80	295084	12523843	2.36
Stock-in-trade/turnover	3903395	15097809	25.85	4033412	12523843	32.21
Material consumed/finished goods produced	0	0	0	0	0	0

41		orevious year and Wealth ta	under any	tax laws oth	ner than Incor	ne-tax		
	Financial year to which demand/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Ref und issued)	Date of demand raised/refu nd issued	Amount	Remarks

12		1 or Form 61A or		urnish statemer			
	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	information	if not, please furnish the list of details/transac tion which are not reported	Remarks if any:

43		to furnish the report as r	tity or alternate reporting referred to in sub section			
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44			ties registered or not kept in abeyance till 31st			

For RAJESH DHARAM PAL AND ASSOCIATES
Chartered Accountant
(Firm Regn No.: 021920N)

Place :Khanna Date : 27/09/2023

UDIN: 23510631BGTQCG2092

(RAJESH KUMAR)

Proprietor

Membership No: 510631

M/S Sandhu Rice Mills Annexure "A"

ng form.	B/F Add. Dep added in depreciation allowable	0	0	0	0	0	0	0	Ŏ.	0	0	0	0	0	0	0	0	
e-Tax Act, 1961 in respect of each asset or block of assets in the following form.	Written down value at the end of the year	2,84,807	2,78,632	11,860	4,31,574	41,232	2,56,548	1,345	0	1,316	3,26,840	824	61,197	1,763	9,304	14,986	1,75,750	18.97.978
ssets in t	Depreciati on allowable	31,645	44,317	707	56,649	7,276	45,273	237	0	232	57,678	146	7,182	311	6,202	2,645	14,250	2.74.750
block of a	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
th asset or	Subsidy or grant or reimburseme nt, by whatever name called	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
pect of eac	Change in rate of exchange of currency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1961 in res	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-Tax Act,	Additions/ded uctions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	0	55,000	11,000	2,21,130	0	0	0	0	0	0	0	41,000	0	0	0	1,90,000	5,18,130
e Income	Adjusted written down value	3,16,452	2,67,949	1,567	2,67,093	48,508	3,01,821	1,582	0	1,548	3,84,518	970	27,379	2,074	15,506	17,631	0	16,54,598
as per th	Adjustmen t made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
llowable	Adjustmen t made to the written down value under section 115BAC/1 15BAD (for assessme nt year 2021-2022 only)	0	0	0	.0	0	0	0	0	0	0	0	0	0	0	0	0	0
Particulars of Depreciation allowable as per the Incom	Actual cost or written down values	3,16,452	2,67,949	1,567	2,67,093	48,508	3,01,821	1,582	0	1,548	3,84,518	970	27,379	2,074	15,506	17,631	0	16,54,598
s of Dep	Rate of Dep.%	10%	15%	10%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	40%	15%	15%	
Particular	Description of asset/block of assets.	Building	MACHINARY	Furniture and fitting	TARPAL	WEIGHING	Motor Car	STITCHING	TRUCK	TELEVISION	SORTEX	Cycle	Motor Cycle	FAN	Computer	Air Conditioner	TROLLY	Total

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% MACHINARY

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
	MACHINERY	0	55,000	55,000	04/10/2022	04/10/2022
	Total	0	55,000	55,000		

Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
FURNITURE		0	11,000	11,000	20/10/2022	20/10/2022
Total		0	11,000	11,000		

Block 15% TARPAL

	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
TARPAL	2AL	0	2,21,130		30/09/2022	15/10/2022
Total		0	2,21,130	2,21,130		

Block 15% Motor Cycle

.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
	MOTORCYCLE	0	41,000	41,000	06/10/2022	06/10/2022
	Total	0	41,000	41,000		

Block 15% TROLLY

.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
	TROLLY	0	1,90,000	1,90,000	20/10/2022	20/10/2022
	Total	0	1,90,000	1,90,000		



Annexure "B"

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:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Governme nt out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
JLDS03864A	194C	Payments to contractors	922444	922444	922444	10195	0	0	0	

Annexure "C"

35(B) In the case of a manufacturing concern, give quantitative detail of the principal items of raw materials, finished products and by-products;

(b)(A) Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumpti on during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
PADDY PSWC MILLING	quintal	0	27607.13	0	27607.13	0			
RICE ACCOUNT	quintal	2538.24	18707.95	0	21245.62	0			-0.57

Annexure "D"

35(B) In the case of a manufacturing concern, give quantitative detail of the principal items of raw materials, finished products and by-products;

(b)(B) Finished products:

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
Rice PSWC Milling	quintal	2538.24	18707.96		21245.62	0	-0.58
RICE FCI MILLING ACCOUT	quintal	0					

Annexure "E"

35(B) In the case of a manufacturing concern, give quantitative detail of the principal items of raw materials, finished products and by-products;

(b)(C) By products:

(b)(C) By products :				quantity			
Item Name	Unit	opening stock	purchases during the previous year	manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
Rice Bran	quintal	240.40	315.90	924.84	1471.95	9.19	
Husk	quintal	3770	7038.85	5521.43	11854.20	4476.08	
Phuck	quintal	608	0	552.15	1070.77	89.38	
BARDANA	numbers	90000	34250	0	6019	118231	

FORTIFIED RICE	quintal	0	124.25	0	124.19	0	-0.0
ACCOUNT DORB ACCOUNT	quintal	0	1225	0	1225	0	-0.0
	quintai		1220		1220	0	
			MANA.				
		HAN SAM	PALSAS				
		1/3/ 7	N 18/				
		MARN MARN	.510631				
		374	Jak.				
		Darten	d Accounts				
			Annia de la companya				
			TENEST III				
			TERRORIA TERRORIA TOTALIA TOTA				
			TENERS OF THE PROPERTY OF T				

BALANCE SHEET FOR THE YEAR ENDING 31-03-2023

LIABILITIES	AMOUNT	ASSETS		AMOUNT
SHRI GANESH JI MAHARAJ	201.00	FIXED ASSETS (As per annexure attached)		2061477.55
PARTNER'S CAPITAL Sunita Rani 2265520. Mohit Jindal 738902. CURRENT LIABILITIES & PROVISIONS	24 3004422.54	P.S.E.B D.F.S.C License Telephone	164243.00 2000.00 4000.00	170243.00
SUNDRY CREDITORS (As per annexure attached)	8942253.24	CURRENT ASSETS AND ADV	ANCES	
OTHER LIABILITIES (As per annexure attached)	153087.00	CLOSING STOCK (as valued to certified by Partners)	aken &	3903395.00
		SUNDRY DEBTORS (As per annexure attached)		4257769.66
		CASH & BANK BALANCES		
		Cash in Hand ICICI Bank C/A Punjab National Bank C/A	579736.00 238520.00 71655.57	889911.57
		ADVANCES RECOVERABLE (As per annexure attached)		817167.00
TOTAL	12099963.78	TOTAL		12099963.78

MRN. 510631

AUDITOR'S REPORT

As per our seprate report of even date annexed

PARTNER

PLACE:KAHNNA D. E:27.09.2023 FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

CA.RAJESH KUMAR (PROP.)

(M.NO.510631)

MANUFACTURING & TRADING ACCOUNT FOR THE YEAR ENDING 31-03-2023

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
TO OPENING STOCK			BY SALES		
Rice Bran	36686.00		Rice Bran	2195324.00	
Rice Bran Grade 2	13980.00		Rice Fortified	593497.66	
Husk	38363.00		Husk	3687384.00	
Bardana	876480.00	965509.00	Phuck	766093.00	7242298.66
TO PURCHASES			By Milling Charges		224204.00
4.			By Driage		484952.00
Rice Bran	579787.00		By Bardana Usage Charges		221097.00
Rice Fortified	490539.00				
Husk	3501173.00		BY CLOSING STOCK		
Bardana	993250.00	5564749.00			
	ALL DE LA		Rice Bran	18380.00	
TO MANUFACTURING EXI	PENSES		Rice Bran Grade 2	156415.00	
Explain services			Husk	2238040.00	
Electric Power	497838.00		Bardana	1490560.00	3903395.00
M. linery Repair	264658.21				
Rubber Rolls & Polishers	15300.00				
Sutli & Thread Exp.	21625.00				
Wages	612549.00				
Freight Inward	137344.00				
Quality Cut on Rice	497590.00				
GST Disallowed	15721.18	2062625.39			
To Gross Profit c/d		3483063.27			
TOTAL		12075946.66	TOTAL		12075946.66

Reffer Notes to Account

FOR SANDHURICE MILLS

AUDITOR'S REPORT

As per our seprate report of even date annexed

MRN. 510631

PARTNER

P! E:KAHNNA DATE:27.09.2023 FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

CA.RAJESH KUMAR (PROP.)

M.NO.510631

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31-03-2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Bank Charges	2077.49	By Gross Profit b/d	3483063.27
To Depreciation	215868.00	By Wooden Crate Rent	29925.00
To Labour	1216165.00	By Rebate & Discount	1750.49
To Salary	344940.00	By Interest on Security PSPCL	
To E.S.I.	9796.00	By Misc.Income	7990.00 22020.00
To Building Repair	420242.90	By Freight Received	258720.00
To Court Yard Repair	129258.00	by Freight Nederved	250720.00
To Electric Repair	65531.23		
To Fee & Taxes	130517.25		
To Freight Outward	174510.00		
To Insurance	10123.00		
To Scooter Exp.	16665.00		
To Printing & Stationery	3745.00		
To Property Tax	38250.00		
To Provident Fund	29925.00		
To Staff Welfare	48481.00		
To elephone Exp.	2181.00		
To Weighing Charges	33756.00		
To Labour Welfare Fund	1830.00		
To Audit Fees	15000.00		
To CCTV Repair Exp.	5656.78		
To Misc.Exp.	163543.99		
To Moisture Meter Repair	4320.00		
To Tractor Trolly Exp.	26356.00		
To Generator Exp.	30864.00		
To Conveyance Exp.	8870.00		
To Professional Charges	6000.00		
To Crate Repair	30000.00		
To Tags & Marka Exp.	12360.00		
To Security Guard Exp.	96960.00		
To Bonus	93490.00		
To Bardana Repair	62950.00		
To Net Profit	353236.12		
T/ AL	3803468.76	TOTAL	3803468.76

Reffer Notes to Account

FOR M/S SANDHU RICE MILLS

AUDITOR'S REPORT

As per our seprate report of even date annexed

PARTNER

PLACE:KAHNNA DATE: FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Rajesh Kumar (PROP.)

M.NO.510631

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ANNEXURE 'C' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM 3CD

DEPRICIATION CHART FOR THE YEAR ENDING 31-03-2023

Assets	Dep.	Actual Cost or WDV as on 01.04.2022	Addi Before 30-Sep-22	Additions ore After -22 30-Sep-22	Total	Depriciation	WDV. As on 31-03-2023
Land	%0	163498.55	1	1	163498.55	0.00	163498.55
Building	10%	316452.00		-	316452.00	31645.00	284807.00
Machinery	15%	267949.00	-	55000.00	322949.00	44317.00	278632.00
Furniture	10%	1567.00		11000.00	12567.00	707.00	11860.00
Tarpal & Wooden Creates	15%	267093.00	***	221130.00	488223.00	56649.00	431574.00
Weighing Scale	15%	48508.00			48508.00	7276.00	41232.00
Car	15%	301822.00	-	1	301822.00	45273.00	256549.00
Stiching Machine	15%	1582.00	-	1	1582.00	237.00	1345.00
Television	15%	1548.00	-	-	1548.00	232.00	1316.00
Sortex Machine	15%	384518.00	-		384518.00	57678.00	326840.00
Cycle	15%	970.00	-	-	970.00	146.00	824.00
Motor Cycle & Honda Activa	15%	27379.00	-	41000.00	68379.00	7182.00	61197.00
Fan	15%	2074.00	***************************************		2074.00	311.00	1763.00
Air Conditioner	15%	17631.00	-		17631.00	2645.00	14986.00
Computer	40%	15506.00		-	15506.00	6202.00	9304.00
Trolly	15%	1	-	190000.00	190000.00	14250.00	175750.00
Total (Rs.)		1818097.55		518130.00	2336227 55	274750 00	77 574 570

FOR SANDHU RICE MILLS

PARTNER

SUNDRY CREDITORS	AMOUNT
G.B Tondon & Co.	25712.00
Ranjeet Kumar Yadav S/o Sita Ram Yadav	19004.00
Manjur Alam S/o Rashid Miyan	
Bhola Alam S/o Rashid Miyan	16000.00
Arora Hardware Store	13000.00
Naresh Kumar	1100.00
Anish Alam	22000.00
Jindal Rice Mills	15000.00
Lalit Walia	5853.00
공간은 안보통하는데 얼먹인 기가스 가라가 하고 있다. 도시스를 잃었다고 하면 보고 있다. 그리고 있는 아이를 내내 바다 어머니 주시하는 그 것은	7000.00
Ankush Jindal	26600.00
Dinesh Yadav S/o Hare Ram Yadav	13312.000
SK Minerals & Additives Pvt Ltd.	8111664.24
Karuna Kant	14903.00
A M Agrovet	608777.00
Kumar Yadav S/o Vasuki Yadav	10756.00
Ravindra Rishidev	11622.00
Harbans Lal Nitish Kumar	19950.00
TOTAL	8942253.24
ADVANCES RECOVERABLES	AMOUNT
Advance Tax A.Y 2022-23	6572.00
Advance Tax A.Y 2023-24	152295.00
Prepaid Insurance	16000.00
Bardana Usage Charges Recoverables	217773.00
reight Outward Recoverables	132395.00
SST CGST ITC	52697.00
SST SGST ITC	52697.00
	8158.00
SST CGST TDS	
SST CGST TDS	
SST CGST TDS SST SGST TDS	8158.00
SST CGST TDS SST SGST TDS ikram	8158.00 (10000.00 (
SST CGST TDS SST SGST TDS ikram alvir Tea Boy	8158.00 (10000.00 (2000.00 (
	8158.00 (10000.00 (

MRN. 510631

M/s	S SANDHU RICE MILLS,KHANNA
SUNDRY DEBTORS	
D.M Pungrain Food Corporation Of India PSWC Milling 2022-23 M.D Pungrain Punjab Agro foodgrain Corp. Punjab State Ware Housing Corporation Jaspal Singh (Truck) Fandon Mill Store	359962.00 489849.00 1251108.66 1050000.00 106476.00 695374.00 5000.00 300000.00
TOTAL	4257769.66
OTHER LIABILITIES	AMOUNT
Electric Power Payable ESI Payable Iit Fee Payable Provident Fund Payable TDS Payable TOTAL	124825.00 2880.00 15000.00 8975.00 1407.00 153087.00
	PARTNER
	CAN PAL & ACRES OF THE PALE OF

SCHEDULE OF PARTNER'S CAPITAL ACCOUNT

Name of Partners	Ratio	Bal. As On 01/07/2022	Ratio Bal. As On Credits during 01/07/2022 Year	Profit	Total	Withdrawals Bal. as on 31/03/2023	Bal. as on 31/03/2023
Smt. Sunita Rani	75%	593.21	5500000.00	264927.09	264927.09 5765520.30	3500000.00	
Sh.Mohit Jindal	25%	593.21	4400000.00	88309.03	88309.03 4488902.24 3750000.00	3750000.00	738902.24
	100%	1186.42	9900000000	353236.12	10254422.54	353236.12 10254422.54 7250000.00	3004422.54

PARTNER

FOR SANDHU RICE MILLS





ANNEXURE 'D' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM NO.3CD PARTICULARS OF QUANTITATIVE STOCK STATEMENTS AS ON 01-07-2022 To 31.03.2023

PARTICULARS	Qtls.	PARTICULARS	Qtls.
	PADDY AGEN	CY ACCOUNT	
To Paddy Received	23541.375	By Issue For Production	00544.075
To raday reconved	25541.575	By Closing Stock	23541.375 0.000
	23541.375		23541.375
	PRODUCTION	ACCOUNT	23341.375
	TRODUCTION	ACCOUNT	
To Paddy Agency	23541.375	By Rice Agency	15772.720
		By Rice Bran By Rice Bran Grade 2	788.640
		By Husk	470.830 4708.280
		By Shortage	1800.905
	23541.38		23541.375
	RICE AGENCY	ACCOUNT	
To Dood out on			
To Production To FRK	15772.720 124.187	By Delivered to Govt.	15896.328
TOTAK	124.107	By Shortage By Closing Stock	0.579 0.000
		by closing clock	0.000
	15896.907		15896.907
	RICE BRAN AC	COUNT	
To Opening Stock	16.600	By Sales	1111.950
To Production	788.640	By Closing Stock	9.190
Γο Purchase	315.900 1121.140		1121.140
	HUSK ACCOUN	NT.	1121.110
To Opening Stock	85.250	By Sales	7356.300
Γο Production Γο Purchase	4708.280 7038.850	By Closing Stock	4476.080
TO Fulcilase	11832.380		11832.380
	RICE BRAN GR	ADE 2 ACCOUNT	
To Opening Stock	0.220	D. Calaa	000 770
Γο Opening Stock Γο Production	9.320 470.830	By Sales By Closing Stock	390.770 89.380
		by Gloomy Glook	
	480.150		480.150
	BARDANA ACC	COUNT	
To Opening Stock	87648.00	By Sale	0.00
o Purchase	34250.00	By Consumption By Closing Stock	3667.00 118231.00
	121898.00		121898.00
	FORTIFIED RIC	E ACCOUNT	
o Opening Start			101.107
o Opening Stock O Purchase	0.000 124.250	By Sale By Shortage	124.187 0.063
		By Closing Stock	0.000
	124.250		124.250
	124.200		124.230



VALUATION OF CLOSING STOCK	AMOUNT
Rice Bran 9.19 Qtls. @ 2000/-	18380.00
Rice Bran Grade 89.38 Qtl. @ 1750/-	156415.00
Husk 4476.08 Qtl. @ 500/-	2238040.00
Bardana 118231 Bags	
Bardana 83981 Bags @ 10/-	839810.00
Bardana 34250 Bags @ 19/-	650750.00 1490560.00
Total Closing Stock	3903395.00

FOR SANDHURICE MILLS



PARTNER

M/S SANDHU RICE MILLS. KHAN	NΔ
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BALANCE SHEET AS ON 17-06-2022 TO 30-06-2022

LIABILITIES	AMOUNT	ASSETS		
	AIIIOUNT	AUGETO		AMOUN
SHRI GANESH JI MAHARAJ	201.00			1818097.5
PARTNER'S CAPITAL		(As per annexure attached)		
Kamaldeep Garg 262664	1.05	SECURITY DEPOSITS		
Nandish Garg 13200).14	P.S.E.B	164243.00	
		D.F.S.C License	2000:00	
Mohit Jindal 593	277050.61	Telephone	4000.00	170243.0
UNSECURED LOANS		CURRENT ASSETS AND ADV	/ANCES	
S.K Minerals	12168154.00	CLOSING STOCK (as valued	taken &	965509.00
CURRENT LIABILITIES & PROVISIONS		certified by Partners)		000000.00
SUNDRY CREDITORS		SUNDRY DEBTORS		6523612.00
		(As per annexure attached)		
Shreyans Oil Limited 2310875.		CASH & BANK BALANCES		
Janam Singh S/o Baldev Sint 119980.	00 2430855.00			
OTHER LIABILITIES		Cash in Hand	130198.00	
(As per annexure attached)	465686.00	Punjab National Bank C/A	5702526.06	5832724.06
		ADVANCES RECOVERABLE		
		Advance Tax A.Y 2022-23	6572.00	
		Advance Tax A.Y 2023-24	10189.00	
		Advance To Labour	15000.00	31761.00
TOTAL	15341946.61	TOTAL		15341946.61

0.00 FOR SANDHU RICE MILLS

AUDITOR'S REPORT

As per our seprate report of even date annexed

PARTNER

PLACE:KAHNNA DATE:27.09.2023

FOR RAJESH DHARAMPAL & ASSOCIATES CHARTERED ACCOUNTANTS

CA.RAJESH KUMAR (PROP.) MRN. 510631

(M.NO.510631) REGD.NO.021920N

MANUFACTURING & TRADING ACCOUNT AS ON 17-06-2022 TO 30-06-2022

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
TO OPENING STOCK			BY SALES		
Rice Bran Rice Bran Grade 2 Husk	36686.00 13980.00 1637483.00		Husk DORB	1596634.00 1751750.00	3348384.00
Bardana	876480.00	2564629.00	BY CLOSING STOCK		
TO PURCHASES			Rice Bran	36686.00	
DORB		1702750.00	Rice Bran Grade 2 Husk Bardana	13980.00 38363.00 876480.00	005500.00
To Gross Profit c/d		46514.00	Dardana		965509.00
TOTAL		4313893.00	TOTAL		4313893.00

Reffer Notes to Account

AUDITOR'S REPORT

As per our seprate report of even date annexed

PARTNER

FOR SANDHURICE MILLS

PLACE:KAHNNA DATE: FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

CA.RAJESH KUMAR (PROP.) MRN. 510631

M.NO.510631 REGD.NO.021920N

PROFIT & LOSS ACCOUNT AS ON 17-06-2022 TO 30-06-2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Bank Charges To Labour To Salary To E.S.I. To Depreciation To Provident Fund To Net Profit	1484.14 12480.00 18947.00 345.00 9060.00 1825.00 2372.86	By Gross Profit b/d	46514.00
TOTAL	46514.00	TOTAL	46514.00

Reffer Notes to Account

AUDITOR'S REPORT

FOR M/S SANDHU RICE MILLS

As per our seprate report of even date annexed

PARTNER

PLACE:KAHNNA DATE:27.09.2023

FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

CA.RAJESH KUMAR (PROP.)

M.NO.510631

ANNEXURE 'C' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM 3CD

DEPRICIATION CHART AS ON 17-06-2022 TO 30-06-2022

Assets	Rate of Dep.	Actual Cost or WDV as on 17.06-2022	Addi Before 30-Sep-22	Additions ore After -22 30-Sep-22	Total	Depriciation	WDV. As on 30-Jun-22
Land	%0	163498.55	1		163498.55	0.00	163498.55
Building	10%	316452.00	1	1	316452.00	0.00	316452.00
Machinery	15%	267949.00	-	-	267949.00	0.00	267949.00
Furniture	10%	1567.00	-		1567.00	0.00	1567.00
Tarpal & Wooden Creates	15%	267093.00	1		267093.00	0.00	267093.00
Weighing Scale	15%	48508.00		1	48508.00	00:00	48508.00
Car	15%	301822.00	1		301822.00	0.00	301822.00
Stiching Machine	15%	1582.00	1		1582.00	0.00	1582.00
Television	15%	1548.00	-		1548.00	00.00	1548.00
Sortex Machine	15%	384518.00		1	384518.00	0.00	384518.00
Cycle	15%	970.00	-	-	970.00	0.00	970.00
Motor Cycle & Honda Activa	15%	27379.00		-	27379.00	00.0	27379.00
Fan	15%	2074.00		1	2074.00	0.00	2074.00
Air Conditioner	15%	17631.00			17631.00	0.00	17631.00
Computer	40%	15506.00			15506.00	0.00	15506.00
Total (Rs.)		1818097.55			1818097.55	0.00	1818097.55
			VS SS	A GOOTA		FOR SANDHU	SANDHU RICE MILLS

PARTNER

	KHANNA
SUNDRY DEBTORS	AMOUNT
D.M Pungrain	
Food Corporation Of India	359962.00
Kay Dee Enterprises	490086.00
M.D Pungrain	335614.00
Punjab Agro foodgrain Corp.	1000000.00
Punjab State Ware Housing Corporation	106476.00
Sandeep Trading Co.	2144136.00
Tandon Mill Store	682916.00
Tarsem Chand Harbans Lal	300000.00
V.D Traders	1000000.00
	104422.00
TOTAL	6523612.00
OTHER LIABILITIES	AMOUNT
Electric Power Payable	
Payable	391282.00
Audit Fee Payable	425.00
Depreciation Payable	12000.00
Provident Fund Payable	58882.00
To vident i and i ayable	3097.00
TOTAL	465686.00
	FOR SANDHURICE MILLS
	PARTNER

BALANCE SHEET AS ON 01-04-2022 TO 16-06-2022

LIABILITIES		AMOUNT	ASSETS		AMOUN
SHRI GANESH JI MAHARAJ PARTNER'S CAPITAL		201.00	FIXED ASSETS (As per annexure attached)		1818097.5
Kamaldeep Garg Nandish Garg UNSECURED LOANS	2492570.83 1578106.92	4070677.75	P.S.E.B D.F.S.C License Telephone	164243.00 2000.00 4000.00	170243.0
Sunita Rani S.k Minerals CURRENT LIABILITIES & PRO	1218800.00 9467152.00 OVISIONS	10685952.00	CURRENT ASSETS AND AD CLOSING STOCK (as valued certified by Partners)		2564629.0
SUNDRY CREDITORS Shreyans Oil Limited Je m Singh S/o Baldev Sing	608125.00 89985.00	698110.00	SUNDRY DEBTORS (As per annexure attached)		10679951.00
OTHER LIABILITIES (As per annexure attached)	09900.00	517989.00	CASH & BANK BALANCES Cash in Hand Punjab National Bank C/A ADVANCES RECOVERABLE	148931.00 559317.20	708248.20
FOTAL			Advance Tax A.Y 2022-23 Advance Tax A.Y 2023-24 Advance To Labour	6572.00 10189.00 15000.00	31761.00
TOTAL		15972929.75	TOTAL		15972929.75

0.00

FOR SANDHU RICE MILLS

AUDITOR'S REPORT

As per our seprate report of even date annexed

MRN. 510631

PARTNER

PLACE:KAHNNA

DATE:

FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

CA.RAJESH KUMAR (PROP.)

(M.NO.510631) REGD.NO.021920N

MANUFACTURING & TRADING ACCOUNT AS ON 01-04-2022 TO 16-06-2022

	AMOUNT	PARTICULARS		AMOUN'
		BY SALES		Zimoon
468780.00 674880.00 1187550.00 382202.00 1320000.00	4033412.00	Husk Rice Bran Phuck DORB Rice Fortified	533530.00 795600.00 1020000.00 625625.00 483724.00	3458479.00
		BY CLOSING STOCK		
608125.00 23306.00	631431.00	Rice Bran Rice Bran Grade 2 Husk Bardana	36686.00 13980.00 1637483.00 876480.00	2564629.00
106510.00 7210.00				200 1020.00
112000.00				
	6023108.00	TOTAL		6023108.00
	674880.00 1187550.00 382202.00 1320000.00 608125.00 23306.00	468780.00 674880.00 1187550.00 382202.00 1320000.00 4033412.00 608125.00 23306.00 631431.00 106510.00 7210.00 112000.00 225720.00 1132545.00	## BY SALES 468780.00	## BY SALES Husk

As per our seprate report of even date annexed

PARTNER

PLACE:KAHNNA DATE:27.09.2023 FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

CA.RAJESH KUMAR (PROP.)

PROFIT & LOSS ACCOUNT AS ON 01-04-2022 TO 16-06-2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Advertisment Exp. To Bank Charges To Car Exp. To Interest To Partner To Labour To Salary to Partner To Salary to Other To Freight Outward To Bardana Usage Charges To Motorcycle Exp. To Staff Welfare To E.S.I. To Provident Fund To Printing & Stationary To Insurance To epreciation To Bonus To Net Profit	23814.00 916.84 15320.00 97312.00 598347.00 102853.00 227853.00 119450.00 600.00 3420.00 17550.00 1762.00 3650.00 915.00 18292.00 49822.00 10146.00 67215.16	By Gross Profit b/d By Wooden Crate Rent By Driage By Milling Charges	1132545.00 5445.00 79674.00 38721.00
TOTAL	1256385.00	TOTAL	1256385.00

Reffer Notes to Account

AUDITOR'S REPORT

FOR M/S SANDHU RICE MILLS

As per our seprate report of even date annexed

PARTNER

PLACE:KAHNNA DATE: 27.09.2023 FOR RAJESH DHARAMPAL & ASSOCIATES

CHARTERED, ACCOUNTANTS

CA.RAJESH KUMAR (PROP.)

M.NO.510631 REGD.NO.021920N

ANNEXURE 'C' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM 3CD

DEPRICIATION CHART AS ON 01-04-2022 TO 16-06-2022

Name of	Kate of	Actual Cost	Addi	Additions	Total	Denriciation	WOW Acon
Assets	Dep.	or WDV as on 01.04.2022	Before 30-Sep-22	After 30-Sep-22			16-Jun-22
Land	%0	163498.55		-	163498.55	0.00	163498.55
Building	10%	316452.00	1	-	316452.00	0.00	316452.00
Machinery	15%	267949.00		1	267949.00	00 0	267949 00
Furniture	10%	1567.00	-	-	1567.00	0.00	1567.00
Tarpal & Wooden Creates	15%	267093.00	1		267093.00	0.00	267093.00
Weighing Scale	15%	48508.00	1		48508.00	0.00	48508.00
Car	15%	301822.00	1		301822.00	0.00	301822.00
Stiching Machine	15%	1582.00	-		1582.00	0.00	1582.00
Television	15%	1548.00	1	1	1548.00	0.00	1548.00
Sortex Machine	15%	384518.00	-		384518.00	0.00	384518.00
Cycle	15%	970.00		-	970.00	0.00	970.00
Motor Cycle & Honda Activa	15%	27379.00	1		27379.00	0.00	27379.00
Fan	15%	2074.00		-	2074.00	0.00	2074.00
Air Conditioner	15%	17631.00			17631.00	0.00	17631.00
Computer	40%	15506.00			15506.00	0.00	15506.00
Total (Rs.)		1818097.55			1818097.55	00 0	1818097 65
			H531	1100		FOR SANDHURICE MILLS	RICE MILLS
			3 S MRN.	ARN. 510631 / 53 €			

PARTNER

SUNDRY DEBTORS Punjab State Ware Housing Corporation Malwa Foods M.D Pungrain Food Corporation Of India Tandon Mill Store D.M Pungrain Kay Dee Enterprises	420000.00 1000000.00
Malwa Foods M.D Pungrain Food Corporation Of India Tandon Mill Store D.M Pungrain Kay Dee Enterprises	2144136.00 420000.00 1000000.00
Malwa Foods M.D Pungrain Food Corporation Of India Tandon Mill Store D.M Pungrain Kay Dee Enterprises	420000.00 1000000.00
Malwa Foods M.D Pungrain Food Corporation Of India Tandon Mill Store D.M Pungrain Kay Dee Enterprises	420000.00 1000000.00
Food Corporation Of India Tandon Mill Store D.M Pungrain Kay Dee Enterprises	1000000.00
Food Corporation Of India Tandon Mill Store D.M Pungrain Kay Dee Enterprises	
Tandon Mill Store D.M Pungrain Kay Dee Enterprises	
D.M Pungrain Kay Dee Enterprises	507294.00
Kay Dee Enterprises	300000.00
Tay Dee Enterprises	359962.00
B.K Garg & Co.	2055614.00
V.D Traders	43332.00
Tarsem Chand Harbans Lal	989607.00
Punjab Agro foodgrain Corp.	2220000.00
Sandeep Trading Co.	106476.00
Sandeep Trading Co.	533530.00
TOTAL	10679951.00
OTHER LIABILITIES	AMOUNT
	Tambon 1
Stric Power Payable	391282.00
Salary Payable	21653.00
Depreciation Payable	49822.00
udit Fee Payable	12000.00
GST Payable	21616.00
GST Payable	21616.00
OTAL	21010.00
STAL	517989.00
	FOR CANDUM BIOTHER
	FOR SANDHU RICE MILLS
and PA	PARTNER
The second secon	
18 (MR) \$10631) E	
Control Control	

SCHEDULE OF PARTNER'S CAPITAL ACCOUNT

Name of Partners	Ratio	Rai Ac On	Calani					
		01/04/2022	Salary	Interest	Profit	Total	Withdrawals	
								16/06/2022
Sh.Kamaldeep Garg	%06	2538672.09	62500.00	60038.00	60493.64	60493.64 2721703.73	229132.90	2492570 83
Smt.Nandish Garg	10%	1480959.50	62500.00	37274.00	6721.52	6721.52 1587455 02		
	,000,					1		1376100.92
	%001	4019631.59	125000.00	97312.00	67215.16	67215.16 4309158.75	238484 00	37 7730701
						0		40100101

FOR SANDHU RICE MILLS

PARTNER



ANNEXURE 'D' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM NO.3CD PARTICULARS OF QUANTITATIVE STOCK STATEMENTS AS ON 01-04-2022 To 16-06-2022

			Qtl
	PADDY(PSV	NC) MILLING ACCOUNT	
To Opening Stock	4065.750	By Issue For Production	4065.75
	4065.750		4065.75
	PRODUCTIO	N ACCOUNT	4005.75
To Paddy (Pswc)			
To Faddy (PSWC)	4065.750	-,	2724.0
		By Rice Bran By Rice Bran Grade 2	136.2
		By Husk	81.3
		By Shortage	813.18 311.03
	4065.75		4065.75
	RICE (PSWC)	MILLING ACCOUNT	
o Opening Stock	2538.242	By Delivered to FCI	5040.000
o Production	2724.050		5349.292
o FRK Rice	87.000		0.000
	5349.292		5349.292
	RICE BRAN A	CCOUNT	
o Opening Stock o Production	240.40	,	360.00
o Production	136.20	By Closing Stock	16.60
	376.60		376.60
	HUSK ACCOU	<u>INT</u>	
Opening Stock		By Sales	944.30
Production	813.15	By Closing Stock	3638.85
	4583.15		4583.15
	RICE BRAN GI	RADE 2 ACCOUNT	
Opening Stock	608.00	By Sales	680.00
Production	81.32	By Closing Stock	9.32
	689.32		689.32
	BARDANA ACC	COUNT	
Opening Stock	90000.00	By Delivered With Products By Closing Stock	2352.00 87648.00
	00000 00		
	90000.00		90000.00

ANNEXURE 'D' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM NO.3CD

PARTICULARS OF QUANTITATIVE STOCK STATEMENTS AS ON 01-04-2022 To 16-06-2022

PARTICULARS	Qtls.	PARTICULARS	Qtls.
	FORTIFIED RIC	E ACCOUNT	
To Opening Stock	82.00	By Sale	87.00
To Purchase	5.00	By Closing Stock	0.00
	87.00		87.00
	D.O.R.B ACCOU	<u>TNL</u>	
To Purchase	437.500	By Sale	437.50
		By Closing Stock	0.00
	437.50		437.50



VALUATION OF CLOSING STOCK	
The state of the s	AMOUNT
Rice Bran 16.60 Qtls. @ 2210/-	36686.00
Rice Bran Grade 9.32 Qtl. @ 1500/-	13980.00
<u>Husk 3638.85 Qtl. @ 450/-</u>	1637483.00
Bardana 87648 Bags @ 10/-	876480.00
Total Closing Stock	2564629.00

FOR SANDHU RICE MILLS

PARTNER



ACCOUNTING POLICIES & NOTES ON ACCOUNT SIGNIFICANT ACCOUNTING POLICIES

- 1. i) These accounts have been prepared on the historical cost basis and on the Principles of going concern.
 - ii) Accounting policies unless specifically stated to be otherwise are consistent and are in accordance with generally accepted accounting principles.
- Sale
 Sales of goods is recognized at the point of dispatch of goods to customers. Sale value is net of GST paid on the sale of goods.
- 3. <u>Inventory</u>
 Inventories are valued at cost or Net realizable value which ever is less and certified by assesse.
- 4. Accounts are being maintained on Mercantile basis. All expenses and income to the extent considered payable & receivable respectively unless specifically stated to be otherwise are accounted for on accrual basis.

NOTESON ACCOUNTS

- 1. Party balance whether debit or credit are subject to our confirmation
- 2. During the year the firm has charged depreciation on W.D.V. basis on the rates prescribed under the Income Tax Rules, 1962.

For M/S Sandhu Rice Mills.

Partner

For Rajesh Dharam Pal & Associates Chartered Accountants

CA.Rajesh Kumar(Prop.)

M.NO.510631

UDIN: - 235106361BGTQCG2092