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-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, 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-2024; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- 4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In my opinion and to the best of my information and according to explanations given to me, the particulars given in the 5. said Form No. 3CD are true and correct subject to following observations/qualifications, if any: SN

NC		Observations/Qualifications
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee
	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
3		It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.

Place :Khanna Date : 24/09/2024 UDIN : 24510631BKAOWZ7581

For RAJESH DHARAM PAL AND ASSOCIATES **Chartered Accountant** (Firm Regn No.: 021920N) unar MRN. 510631 (RAJESH KUMAR)

Proprietor

Membership No: 510631

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		F). 3CD	
			[See rule 6	6G(2)]	
		Statement of particu	lars requi	red to be furnished	under
		section 44AE	3 of the Inc	ome-tax Act, 1961	
				an a	
			Part A		
		MARKET STATE OF THE OTHER PROVIDED AND A STATE OF THE OTHER PROVIDED AND A STATE OF THE OTHER PROVIDED AND A ST			
01	Name of the area				ann a chuidh an an Shairinn an an Annan an Annan ann an Annan Annan an an Annan an Annan an Annan an Annan Anna
	Name of the assessee			M/S Sandhu Rice Mills	
02	Address			-,-,M/S Sandhu Rice Mill	s,Samrala Road,Khanna,Ludhiar
03	Permanent Account Nu	Imber (PAN)		AAZFS7071C	
04	service tax, sales tax,	is liable to pay indirect tax li- goods and service tax,custo	ms duty etc if	Yes	
	yes, please furnish the	registration number or,GST in the same	number or any		
	yes, please furnish the other identification num Name of Act	registration number or,GST i ber allotted for the same State	Other	Registration No.	Description (optional)
	yes, please furnish the other identification num	ber allotted for the same			Description (optional)
	yes, please furnish the other identification num Name of Act	ber allotted for the same State		Registration No.	Description (optional)
05	yes, please furnish the other identification num Name of Act Sales Tax/VAT	ber allotted for the same State PUNJAB		Registration No. 03591054555	Description (optional)
	yes, please furnish the other identification num Name of Act Sales Tax/VAT Goods and service tax	ber allotted for the same State PUNJAB		Registration No. 03591054555 03AAZFS7071C1ZY	
06	yes, please furnish the other identification num Name of Act Sales Tax/VAT Goods and service tax Status	ber allotted for the same State PUNJAB		Registration No. 03591054555 03AAZFS7071C1ZY Partnership Firm	
	yes, please furnish the other identification num Name of Act Sales Tax/VAT Goods and service tax Status Previous year Assessment year	ber allotted for the same State PUNJAB	Other	Registration No. 03591054555 03AAZFS7071C1ZY Partnership Firm from 1-APR-2023 to 31-N 2024-25	//AR-2024
06 07 08	yes, please furnish the other identification num Name of Act Sales Tax/VAT Goods and service tax Status Previous year Assessment year Indicate the relevant claus been conducted	ber allotted for the same State PUNJAB PUNJAB	Other h the audit has	Registration No. 03591054555 03AAZFS7071C1ZY Partnership Firm from 1-APR-2023 to 31-N 2024-25 Relevant clause of section Clause44AB(e)-When provis applicable	1AR-2024 44AB under which the audit has been

Part B

09	a)	If firm or associa partners/members an	tion of persons, d their profit sharing	indicate names of ratios.		Name	Profit sharing ratio (%)
					Sunita Ran	li	75.00
					Mohit Jind	al	25.00
	b)	If there is any chang profit sharing ratio si the particulars of such	nce the last date of	members or in their the preceding year,	No		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession is carried every business or pro	on during the previ	han one business or ous year, nature of			
			Sector		••••••••••••••••••••••••••••••••••••••	Sub Sector	Code
		MANUFACTURING			Rice milling	9	04009
	b)	If there is any change the particulars of such		siness or profession,	No		
		Business	Sector	Sub Sector	Code	F	Remarks if any:
11	a)	Whether books of acc if yes, list of books so		under section 44AA,	No		

		maintained i account gene accounts are addresses of accounts mai	of account mainta accounts are kept in a computer sy arated by such con- not kept at one locations along ntained at each loc	with the	ention the stem. If the please details c	account a e books he books furnish th of books o	re Mills, of Samr of PUNJ e INDIA	Khanna, ala Road, AB, 141401,	Cash Book, Ledger, Stock Register, Purchases Register, Sales Register (Manual)
1		Whether the profi assessable on pr he relevant sect 14BBA, 44BBB, elevant section.)	t and loss account esumptive basis,if ion (44AD, 44AD Chapter XII-G, F	yes, indic	any profit	s and gain amount an	s No	Book, Ledger, St Register	tock Register, Purchases Register
	+	Section	Amount					Remarks if any:	
1:	3 8	a) Method of acc	ounting employed	in the prev	vious vea	r	Morca	ntile system	
		 Whether then accounting en immediately pr If answer to (b) 	e had been any nployed vis-a-vis receding previous) above is in the a	change the metho year. ffirmative	in the od emplo	method o yed in the	f No	indie System	
		P	e effect thereof or articulars	the profit	or loss.	profit (Rs.)	Deere	CUD)	
					ouse in p		Decre	ase in profit(Rs.)	Remarks if any:
		computation at 145(2)	djustment is requi complying with nd disclosure star	the providends not	visions c tified und	of income ler section			
	e) If answer to (d) adjustments	above is in the at	firmative,	give deta	ils of such			
			culars	Increase (Rs		1	ase in (Rs.)	Net Effect(Rs	5.) Remarks if any:
	f)	Disclosure as p	ariche						
		biolosure as p	ICDS						
		ICDS I - Account						Disclosur	
		ICDS II - Valuatio						notes to financial	
			uction Contracts		NA NA	ccounting	policies 8	notes to financial	statements
		ICDS IV - Revent				counting	olicios 8	notes to financial	atata manda
		ICDS V - Tangibl							nexed in FORM 3CD
		ICDS VII - Govern	nments Grants		NA				
		ICDS IX - Borrow	ing Costs		As per ac	counting	olicies &	notes to financial	statements
		ICDS X - Provision and Contingent A ICDS IX - Borrow	ons,Contingent Liab Assets Total Ing Costs	oilities	Provision		nt Liabilit	ties and Assets have	ve been disclosed by way of notes in
		ICDS X - Provisio and Contingent A	ns,Contingent Liab		NA				
14	a)	Method of valua year.	tion of closing sto	ck employ	ed in the	previous	Finished	Goods :- Cost c	or NRV Whichever is lower
	b)	In case of devia	tion from the met 5A, and the effect	hod of va	luation or	rescribed			
		and some state of the second s	ticulars	Increa	ase in pro	ofit (Rs.)	Decreas	e in profit(Rs.)	Remarks if any:
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10	sto	e the following p ck-in-trade:-	particulars of the o	capital ass	set conve	rted into I	AV		
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	or G	oods & Se	ervice Ta	x, where sulue by the a	ales tax or	value adde s, drawback concerned;	ed tax ks or	I					
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d)	any o	ther item o	f income;				Nil						
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									K	emarks if	any:		
e)	capita	il receipt, if	any.				Nil						
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Am	B B	unts inad s payme nt Details Date of payme nt Details of has not subsequ under se	ure incurr rer form, t or exerc efit or per r rule or r e time be on missible u missible u nt to non- of paymen t Amount of paymen t been pa ent year ection 200 Amount	Particula ed to pro o a perso ising a perso ising a perso regulation end of Particula under sec resident nt on whi id during before to (1)	ars ovide a on, whe profession orce, go rs ction 40 referrection ich tax i Name of the payee ch tax h g the put the exp Name	ny bene ther or i person deline, a overning ((a):- 1 to in su s not de PAN the payer has bee revious iry of ti	not carr l accep is in via s the c the cc lb-claus ducted of Aad ar r e n deduc year o me pre	erquis ying or otance olation case m onduct Ar se (i) : : : : : : : : : : : : : : : : : : :	ite, Nil n a of of mount in Nil ountry	Addre ss Line 1	ss Line 2		Rer City or Town or Distri ct	Locali ty or Area	any:		ark

		Details Date o		Contractory of the owner of the owner	and the second se		- martine				Nil						1.000		
		paymer		0	f me p	Name of the Dayee	t	AN of the ayee	Aadh aar no	Courry	nt Add s: Lir 1	s s e	ddres Line 2	Pincode	City or Town or Distri ct		i Post Office		ar
	в	Details o	of payme	nt on wi	nich ta	ax has	bee	en de	ducter		Jil								
		nas not	been pai	donorl	pefore	the d	ue	date s	specifie	ed in	•								
		sub-sec	Amoun	Naturo	Nan	D PA		Andh	10			-							
		paymen t		of payme nt	eot	f of th Pay	ne	Aadh aar no	Cour	nt Add ess Line 1	ess	ode		ty or Area r	Post Office	State	Amou nt of tax dedu cted		1
iii	as	payment	referred	to in su	b-clau	use (ib)		1		1					L			
		Details o						educt	ed:	N	il								
		Date of paymen t	Amount of paymen t	Nature of	e Nar of t	me P he of ye pa	AN the aye e	Aad	h Co r r	unt Ac	ddre A ss	Addre ss Line 2	Pinco de	City or Town or Distri ct	Locali ty or Area	Post Office	State	Rema an	
	BI	Details o	f navme	nt on w	hich I	ovv h	20 1		dadua	tod									
	1k	but has	not bee	n paid	on c	r befo	ore	the	due d	ate	1								
	9	specified	in sub-s	ection (1	I) of s	ection	139	Э.											
		Date of baymen t	t of	of payme nt	Nam e of the pay ee	PAN of the Paye e	Э і	adh aar no	Count ry	Addr ess Line 1	Addr ess Line 2	Pinc ode	-	Area	Post Office	State	Amou nt of tax dedu cted	Amou nt out of (VI) depo	Re ark if an
													ict					sited, if any	
-																		in any	
		ge benet				e (ic)												h	
		alth tax u																	
ii	Sale	alty, licer ary payat	le outois	lo India	ee etc	. unde	er st	ub-cla	iuse (ii	(d									
6	etc.	under s	sub-claus	e (iii)	toan	on res	ider	nt with	nout II	DS NI									
-	and the second				PAN	of Aa	dha		untr /	Addres	Add	es P	Pincod	City or	Local	it Pos	t Sta	to Po	ma
	pa	yment	t of payme nt	of the payee	the paye	a	no			s Line 1	s Li		e	Town or District	y or Area	Offic		k	s if
iF	ayı	ment to F	F/other	fund etc.	unde	er sub-	clau	ise (iv	1)		1			L	L				
x	Гах	paid by	employe	for nor	Tuieite	an und	05.5	ub al	21105										
		s debited																	
alar	y, b on 4	onus, co 40(b)/40(mmissio ba) and (n or rem computa	unera	ition in	adn	nissib	le und	er									
Pa	artic	culars	See	ction		to P/L			De	scriptic	n		Amour dmissil		Amo inadmi		R	emarks	
isal	low	ance/dee	emed inc	ome und	der se	ction 4	IOA((3)											
0	n t their their their their	he basis	of the e ant do covered ade by	xaminat cuments under se account	ion of s/evid ection paye	book ence, 40A(e che	s of w 3) re que	acco hethe ead v drav	er th vith ru vn on	le a	3								
6 b	etai	la	in payor	s ballk u	rait. I	r not, p	leas	se fur	nish tr	le									

				referred to made by account pa of amount	o in sec account ayee bar deemed on under	tion 40A(3A payee che hk draft If no to be the p r section 40A	ence,) reac eque o t, plea rofits a A(3A);	whet with drawr ase fu and g	her th rule on urnish ains c	6DD wei 6DD wei a bank o the detai of busines	nt pr Is s					
			-	payment	INALL	ure of payme	ent	Am	ount		e of the yee		of the yee	Aadhaar no	Rer	marks if any:
	e) r	provi	ision for p	avment	of gratuity r	ot all	owohl	0.000	lan anatia						
	-	17	TUNI	(),												
	')	14	inde	1 Section 4	+UA(9)	ssessee as				allowable	e Nil					
	g) p	artic	culars of a	ny liabilit	ty of a contin	gent r	nature);		Nil					
		L		Nature of	Liability		moun				-	-	Rema	irks if any:		
	-	-														
		16	espe	ect of the e	expendition of the	admissible ure incurred e total incom	in rela	ation t	section o inco	on 14A ir ome which	n Nil		Rema	rks if any:		
	-													into il arry.		
2	(i)	a	mou	nt inadmis	ssible un	der the prov	so to	sectio	on 36(1)(iii).	Nil					
2	(1)	S	mall	and Medi	est inadr um Ente	nissible und rprises Deve	er sec	tion 2	3 of th	ne Micro,	Nil					
	(ii)	a	ny o	ther amou	nt not all	owable unde	er clau	ise (h) of se	ection	Nil					
3		any other amount not allowable under cla 43B of the Income-tax Act, 1961 articulars of payments made to persons sp A(2)(b).														
	-+01	m(2	(u)(· La Stuta das C	ients ma	de to perso	ns spe	ecified	d unde	er section	NII					
	Na		e of I Par	Related	Rela	ation	I	Date		Payr made(A			ature of nsaction		N of Related Party	Aadhaar no
1	521	AD	013	SAB or 33	SABA or :		ns und	der se	ection	32AC or	Nil					
+		Se	ctior	1	Descrip	otion	A	mour	nt				Re	marks if a	ny:	
;	Any	y a	mou	unt of pro	ofit charg	geable to ta	ix und	der so	ection	41 and	Nil					
+	con	npu	lalla	on thereof		Amount c			Sectio		Descripti	on of	Com	putation if	F Por	narks if any:
-						Income					transac		00111	any	Ken	laiks li ally.
+	il	In	resp	ect of any	sum rof	orrod to in a		(a) (b)	X (=) (-							
-		A	pre	e-existed o	on the fir	erred to in c rst day of th ssessment o	e pre	vious	vear	but was	r (g) of si	ection 4	13B, the	e liability fo	or which:-	
			yea	ar and was	5			prooc	ung	previous						
			a)			evious year;					Nil					
					vature of	f Liability		Am	ount		Remark	ks if any	/:		Sect	tion
			b)	not paid d	during the	e previous y	ar.			1	NI:I					
				The Real Property and the Party of the Party	Vature of	and the second se		Am	ount		Remark	e if any			0	1
								7 (11)	ount		Remain	s ii aliy			Sect	lon
	T	B	was	incurred	in the pro	evious year	and w	as		1						
			a)	paid on o	r before	the due date	e for fu	urnish	ing th	e return	As Per	Annex	ure "C'	,		
			b)	of income	of the p	revious year ore the afore	under	r sect	ion 13	and the second or some surface of the second s						
				the state of the second st	lature of		Salu u	Amo	ount	I	Nil Remark	, if on		· · · · · · · · · · · · · · · · · · ·	0.1	
			ł					7.110			Remark	s II arry			Sect	ion
i	is	Stat	te w	hether sa	les tax,g	goods & ser	vice T	ax, c	ustor	ns duty.	Vo					
	E	exc	Ise	duty or a	ny other	r indirect ta	x.levv.	cess.	impos	st etc.is						
a) A	Am	ount	of Centr	al Value	and loss ac Added Ta	count.	dite	availo	d of or						
	a	and	los	during the	and treat	s year and i atment of ou	ts trea	atmen	t in th	ne profit	10					
1	TE	Part	ticula	ars of inco	me or e	xpenditure c	f prior	perio	od cree	dited or	Jil					

	Тур	00	Pa	rticulars			Amou	nt		Prior pe relates()	riod to Year in format	n yyyy-y	it 'y	Remarks	if any:
28	property, being s the public are su inadequate cons yes, please furnis	bstantially in ideration as	terested, v referred s of the sar	t being a without co to in sec me.	compan	y in wh	nich	0							
	Name of the person from whi shares received	ch perso	the Aadh		compar shar	e of the ny who es are eived		CIN of compa		No. o Share Receive	s (Amount conside on pai	rati v	Fair Market value of the shares	Remark if any:
29	Whether during consideration for value of the sha please furnish the	res as references of the rest	ares whick red to in ne same.	h exceed section 5	s the fa	air mar b), if y	ket es,	4							
	Name of the pers consideration r issue of s	eceived for	PAN of	the perso	on Aad	haar n	Sł	o. of nares sued	cor	nount of nsiderati received	valu	Marker le of the hares	2	Remarks if	any:
29	A Whether any under the hea clause (ix) of s	ub section 2	rom other 2 of sectior	sources	ome Ch as refer	argeal red to	ble NA								
29	B Whether any a	lature of Inc	ome	ed as inc	ome ch	argeat						Remar	ks if a	ny:	
	clause (x) of s	d Income fi	om other of section	sources a	as refer	red to	in					Remark	s if ar	ny:	
	of the nt rk	unterest ough an acc	on the an ount payee Aadha (nount bo cheque.	rrowed) [Section r Addr ess	repai n 69D]	d,	Loca lity or Area	Pos Offic e		Date of Borr owin g	unt due	Amo unt repai d	Repay	
	A Whether primation (in sub section (y adjustme 1) of section	nts to trans	sfer price	, as refe	erred t	o NA								
	previous year? Clause under white Sub section(1) of 9	nuse under which of Amount in Rs o section(1) of 92CE of primary nary adjustments is made				ccess e with s De India ision (2) of E	Whe the Ex money bee repatr withir presci	kcess y has en riated n the ribed	impu incor exce whit been w	ount(Rs) ted inter me on su ess mon ch has n repatria ithin the cribed tin	rest uch ey not ited	Expecte Date	bed	Remarks if	any:
) [B Whether the as previous year by one crore ruped 94B	/ way of inte	erest or of s	expendit similar na	ure dur ture exc	ing the									

	11	vmount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,deprecia: on and amortization EBITDA) during the previous year (In Rs)	interest o similar natu as per(i) above whic	re f f f f f f f f f f f f f (4 s ch % as	Ass Y inter expend brou rward sub se 4) of se 94E	rest diture ght as per ction ection	forwa sub (4) o	mount of nterest penditure rought ard as per section f section 94B	Ass Yea interest expendit carried forward carried forward as sub secti (4) of secti 94-B	st ture d d s per on	Amou inter expend carri forward sub sec (4) of se 94-E	est diture ed ard ed as per ction oction	Re	emarks if an
30	С	previous ye March,2022)	ar (This Clau	has entered i s referred to ir use is kept i ible avoidance	n abe	n impe on 96 e yance	ermissik during t till 31	ble N he 1st	0						
			anangemei	nt		agg to	the arr	the pr rising to all ange	evious , in parties ment			Remark	s if any	y:	
1		Particulars of limit specifiec previous year Name of the lea		deposit in an a 99SS taken or	mount accep	t excee oted di	eding th uring th	e Ni	1						
		deposito	or	ss of the lender	lend depo	of the ler or ositor	Aadha		Amount of loan or deposit taken or accepted	Whether th loan/depos was squared up during the Previous Year	iit a out acc ar dui Pr	aximum amount istanding in the count at ny time ring the revious Year	loar depos	en or ted by ue or lraft or e of ronic ring em gh a nk	in case the loan or deposit wa taken or accepted b cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
b)	Pa	articulars of e nit specified i	ach specified	sum in an am SS taken or a	ount e	xceed	ing the	Nil							dian.
	pe	evious year :- Name of the erson from who pecified sum is received	Address o person from	f the Name of th n whom specific is received	e P/ ed of	AN of the per	Ing the Name son from Decified aceived	A:	adhaar no	Amount specified taken o accepte	sum or ed	Whethe specified was take accepte cheque bank dra use o electro clearin system thu	I sum en or d by e or aft or of nic ng rough	spec was acc cheq draft, v same or acco acco acco acco	case the cified sum taken or tepted by ue or bank whether the was taken epted by an unt payee gue or an unt payee hk draft
		person in a c respect of tra	day or in resp nsactions rela	ot in an amou 269ST, in a ect of a single ting to one ev ne previous y	ggreg trans ent o	ate fro action r occ where	om a or in asion	Nil						501	
b		receipt is oth	clearing syster	a cheque or n through a ba Address of t	ink acc	count	1 430								

b	b)	Particulars of each of limit specified in set person in a day or if respect of transaction from a person, receiv an account payee cha during the previous ye	ection 269ST n respect of n relating to ed by cheque eque or an a	I, in aggregate single transac one event or e or bank draft.	e from a ction or in occasion not being					
		Name of the payer	in the charge suggestion in the state of an interest stress have been	ss of the payer	PAN	l of the payer	Aad	haar no	Amour	t of receipt
b	c)	Particulars of each pa the limit specified in person in a day or in respect relating to or otherwise than by a electronic clearing sy the previous year	section 26 respect of a ne event or a cheque or stem through	9ST, in aggreg a single transac occasion to a r bank draft o n a bank accou	gate to a otion or in a person, or use of int during					
		Name of the Payee	Add	ress of the Payee	PAI	N of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
									payment	payment
		limit specified in secti in a day or in respec relating to one event cheque or bank draf cheque or an accor previous year Name of the Payee	et of single to or occasion t, not being unt payee	ransaction or ir to a person, m the an accou	n respect ade by a nt payee uring the	of the Payee	Apd	2001 00	Amount	
-		Ivanie of the Payee	Address	s of the Payee	PAN	of the Payee	Aadi	naar no	Amount	of payment
	in s N		ng the previc ddress of the payee	PAN of the payee	Aadhaar no	repayment	-	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	was made bank draft same was account pa or an acc	e repaymer by cheque whether th repaid by a ayee chequ ount payee k draft
	adva 269 use durir	iculars of repayment ance in an amount exo T received otherwise of electronic clearing ng the previous year Name of the payer	ceeding the l than by a c	imit specified in heque or bank	draft or account		PAN of the payer	Aadhaar no	of loan or any specifi received ot by a cheq draft o electroni system thre account	ue or bank r use of c clearing
10 LV 10	adva 2697 acco prev	culars of repayment of ance in an amount exc received by a chec ount payee cheque or a ious year lame of the payer	eeding the li	imit specified in draft which is	not an uring the	Vil	PAN of the payer	Aadhaar no	Amount o of loan or	f repaymen deposit or
									or a bank d not an acc cheque d payee bank	y a cheque raft which is ount payee or account

1	a) Details of broug following mannel Serial No As	sessment	Nature of							
		Year	loss / Depreciatio allowance	returned	All losses/allow ances not allowed under section 115BAA/115 BAC/115BA D/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/11 5BAD/115B AE	Amount as asse rele	essed (give evant order	e reference to r)	Rema
						AL	Amount Ord	er U/S	date	
b) Whether a chan place in the pre	ge in sha	reholding	of the common						
	prior to the pre forward in terms	vious yea	ar cannot	be allowed to	ses incurred be carried					
C	Whether the assorted to in second please furnish the	1011/301	iring the hr	AVIALIA VAAR L	n loss f yes,	No				
d)	section 73A in res	esse has	incurred a	iny loss referre		No				
	previous year, if y In case of a comp is deemed to be or referred in explan details of specular year.	arrying or ation to setion loss i	se state th n a specula ection 73, i f any incurr	at whether the ation business f yes, please red during the	e company as furnish the previous	NA				
Se	ection-wise details hapter VIA or Chapt	of dedu er III (Sec	tion 10A. S	any, admiss	ible under	Nil				
	Section			Amount	·		Pema	rka if an		
	Whether the asse						Rema	rks if any:		
~)	Whether the asse tax deducted or tax Tax deduction and collection Account Number (TAN)	Tvn	quired to f d. If yes ple e of Form	urnish the sta ease furnish th Due date furnishi	e details for Date	Yes of furnishing, in furnished	statement of ta deducted or collected contai information abo all transactions	ns ut	not, please furr ils/transactions not reporte	s which are
+	U. D.00000 (A						which are requir to be reported			
L	JLDS03864A JLDS03864A	26Q		31-May-2024	22-Ma	ay-2024	Yes			
	JLDS03864A	26Q		31-Jan-2024		n-2024	Yes			
-	JLDS03864A	26Q		31-Oct-2023		t-2023	Yes			
		26Q		31-Jul-2023	30-Se	p-2023	Yes			
					a file least strengt to a state		the second as the second of press second			
) V 2	whether the assess 201(1A) or section 2 Tax deduction and collection Account Number	see is lial 206C(7). I Amou interest secti 201(1A)/2 is paya	t yes, pleas nt of under on 206C(7)	interest unde se furnish Amount paid c of column (2	out date of	A payment.	1	Remarks	if any:	
) \ 2	whether the assess 201(1A) or section 2 Tax deduction and collection Account Number (TAN)	Amou interest secti 201(1A)/2 is paya	t yes, pleas nt of / under on 206C(7) able	se furnish: Amount paid c of column (2	out date of	payment.		Remarks	if any:	
) \ 2	whether the assess 201(1A) or section 2 Tax deduction and collection Account Number	Amou interest secti 201(1A)/2 is paya	rn, give qu	se furnish Amount paid c of column (2 antitative deta ning purcl	ails of princip	payment. al items of go	ods traded :	Remarks g stock	if any:	excess, if
) v 2	whether the assess 201(1A) or section 2 Tax deduction and collection Account Number (TAN)	Amou interest secti 201(1A)/2 is paya	rn, give qu	se furnish Amount paid c of column (2 antitative deta ning purcl	ails of princip	payment. al items of go	ods traded :			
) v 22	whether the assess 201(1A) or section 2 Tax deduction and collection Account Number (TAN) n the case of a trad Item Name IA n the case of a mar y-products :	Amou interest secti 201(1A)/2 is paya ing conce Unit	rn, give qu	se furnish Amount paid c of column (2 antitative deta ning purcl ock the p	ails of princip hases during revious year	al items of gc sales durin previous y	ods traded : g the closing gar	g stock	shortage /	У

		F	As Per Annex	ure "E	1						·		
	T	and the second s	nished produc										
			Item Nam		Unit	opent					and the second sec		
			item inam	le	Unit	opening stock	purch during previ	g the ious	quanti manufaci during t	tured	sales during the previous year	closing stock	shortage excess, if
		A	s Per Annex	ure "F"	1		yea	ar	previous	year			
	0	By	products :										
			Item Name	e	Unit	opening	purcha						
						stock	during previ	g the ous	quantit manufact during t	ured he	sales during the previous year	closing stock	shortage excess, if a
		A	s Per Annexu	Ire "G"			yea	ar	previous	year			
36 A	101	/heth divic	ienus as rele	ee has rred to i	received any a n sub-Clause (mount in t e) of clau	he natu ise(22)	of NA	1				
	A	mour	nt Received(in F	Rs)	Date of	receipt					Domoster if		
											Remarks if a	any:	
ma cos 38 Wh 194	atter st a heth 44,	vitem uditor ner ar if y	/value/quantit r. ny audit was les, give the	ty as n conduc	rried out, if yes or disagree hay be reporte ted under the s, if any, of	ement o ed/identified Central Ex	d by th	ny ne ct, No					
uise	ayı	Geille	ent on any entified by the	matter	litem/value/qua	intity as	may b	e					
9 Wh	neth	er al	ny audit was	s condi	icted under s valuation of t	ection 72A	A of the	e No					
any	y m	vein	e detalls. It a	nv. of d	isqualification of as may be rep	or diegaraa	mont a	-					
) Deta	tails	rega	Irding turnove	r, gross	profit, etc., for	the previo		r					
and	pre	cedi	ng previous y	ear:		ine protie	Juo yeu	"					
-			articulars		Pre	vious Year			%		Preceding pre	vious Year	%
			er of the asses	see			7210	0301				1509780	
			turnover		19729	16	7210	0301	27.36		4780517	1509780	
and the second s			nover		4374	76	7210	0301	6.07		422824		
Stoc	ck-in	n-trad	e/turnover		45998	29	7210		63.80		3903395	1509780	
Mate good	erial ds p	cons	umed/finished ced	ł		0		0	0		0	1509780	0 25.8
Act,	196 eed	61 an	d Wealth tax	nder an	emand raised y tax laws othe 57 along with	r than Inco	mo tou						
dema und r	ear t hich and	n /ref	Name of other Tax law	Stat	e Other	Typ (Dem raised/ nd issi	and Refu	Date dema raised/ nd iss	and /refu	mount		Remarks	
a W	Vhe	ther	the assesse	is re	quired to furn	ish statem	ent in	NA					
Inc	part	e tax ment		A or Fc	rm No 61B Due date of furnishing	Date furnishi	e of ing, if	Wh	ether the contains		ot, please ish the list	Remarks if	any:
	Enti	ty cation	1			furnis	hed	al detail ons	ormation bout all Is/transact which are ired to be	detai	of ls/transacti which are reported		
Re E Iden	lum	Der							eported				
Re E Iden		Der							ported				
Re Iden Ni	lumi		16 assessee (or its pa	rent entity or al	ternate ren	orting	re	eported	<u> </u>			

	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	Break-up of total registered under the March,2022)	expenditure of entities GST (This Clause is kept	registered or not No in abeyance till 31st			

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

ajesh launar

Place :Khanna Date : 24/09/2024 UDIN : 24510631BKAOWZ7581 (RAJESH KUMAR) Proprietor Membership No: 510631 M/S Sandhu Rice Mills Annexure "A" Particulars of Depreciation allowable as per the Income-Tax Act 1961

					HOULD III T					and the second s					
f f f f manu bey bey f t bey t manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu bey manu manu bey manu bey manu ma				Adjustmen t made to	t made to written		Additions/ded	Central Value Added Tax						0	-
Image: section of the sectio	ion of ock of ts.	Rate of Dep.%	Actual cost or written down values	down value under section 115BAC/1	down value of Intangible asset due to excluding	Adjusted written down value	uctions during the year with dates in the case of any addition of an	claimed and allowed under the Central Excise Rules,	Change in rate of exchange of	Subsidy or grant or reimburseme nt, by	Other Adjustments	Depreciati on allowable	Written down value at the end of the	B/F Add. Dep added in depreciation	
10% 2.8, 8.07 0 0.0461 0.061 0.061 0.061 0.061 0.061 $2.66, 3.26$ 17% $2.78, 632$ 0 0 0 0 0 $0.61, 48$ $2.56, 3.26$ 10% $1.1, 860$ 0 0 $1.1, 860$ 0 $0.65, 4.63$ $3.2, 7.00$ 0 0 $6.67, 48$ $5.66, 3.26$ 15% $4.1, 122$ 0 0 $0.11, 860$ $0.11, 860$ $0.67, 48$ $3.66, 836$ 15% $4.1, 232$ 0 0 0 0 $0.67, 48$ $3.66, 836$ 15% $4.1, 232$ 0 0 0 0 $0.64, 736$ $3.66, 836$ 15% $4.1, 232$ 0 0.7 0.7 0.7 $0.7, 756$ $0.76, 756$ 15% 1.346 $0.7, 36, 64, 76$ $0.7, 76, 76$ $0.7, 76, 766$ $0.76, 756$ $0.76, 756$ 15% $1.346, 756$ $0.7, 76, 76, 76, 766$ $0.7, 76, 76, 77, 76, 766$ $0.76, 77, 814$ <td< td=""><td></td><td></td><td></td><td>assessme nt year 2021-2022 only)</td><td>value of goodwill of a business or</td><td></td><td>asset, date put to use; including adjustment</td><td>respect of assets acquired on or after 1st</td><td>currency</td><td>wnatever name called</td><td></td><td></td><td>year</td><td>allowable</td><td></td></td<>				assessme nt year 2021-2022 only)	value of goodwill of a business or		asset, date put to use; including adjustment	respect of assets acquired on or after 1st	currency	wnatever name called			year	allowable	
15% 2.76,632 0 0 0 0 2.6,431 2.6,326 10% 11,860 0 0 16 0 0 0 0 0 26,458 15% 4,31,574 0 0 1,860 0 0 1,166 10 54,584 15% 4,13,574 0 0 1 86 76 5,6,368 15% 41,322 0 0 1 16 10 54,584 15% 1,346 0 0 1 0 0 16 16 16 15% 1,346 0 0 1 0 0 1 16 10 14 15% 1,346 0 0 1,36 0 0 16 16 16 16 16 15% 1,346 0 0 0 0 0 16 16 16 16 16 16 16		10%	2,84,807	0	Uniconinid	2 84 807	C	March, 1994							
10% 11/80 0 $-1.1.000$ $-0.2.1.01000$ $-0.2.1.01000$ $-0.2.1.01000$ $-0.2.1.01000$ $-0.2.1.01000$ $-0.2.1.01000$ $-0.2.1.01000$ $-0.2.1.01000$ $-0.2.1.010000$ $-0.2.1.010000$ $-0.2.1.010000$ $-0.2.1.010000$ $-0.2.1.0100000$ $-0.2.1.0100000$ $-0.2.1.01000000$ $-0.2.1.0100000000$ $-0.2.1.010000000000000000000000000000000$	MACHINARY	15%	2.78.632	0	C	2 78 627	002 00 0		0	0	0	28,481	2,56,326	0	
15% $4.3.1, 5.74$ 0 0 $4.3.1, 5.74$ 0 $4.3.1, 5.74$ 0 $4.3.1, 5.74$ 0 $4.3.1, 5.74$ 0 $4.3.1, 5.74$ 0 $4.3.1, 5.74$ 0 $4.3.1, 2.35$ 0 $4.1, 2.32$ 0 $4.1, 2.32$ 0 $4.1, 2.32$ 0 $4.1, 2.32$ 0 $2.56, 548$ 0 $2.56, 548$ 0 $2.56, 548$ $3.6, 64.78$ $3.56, 63.38$ 15% 1.345 0 0	and	10%	11,860	0	0	11,860	0	0	0 0	0 0	0 0	66,748	5,44,584	0	
15% 41,232 0 0 4,732 0 6,133 3,66,338 3,50,47 3,		15%	4,31,574	0	0	4.31.574	C	C		> (2	1,100	10,6/4	0	
15% 2.56,548 0 0 2.66,548 0 0 2.56,548 0 0 2.56,548 0 0 2.56,548 0 0 2.56,548 0 </td <td>Ð</td> <td>15%</td> <td>41,232</td> <td>0</td> <td>0</td> <td>41,232</td> <td>> 0</td> <td>0</td> <td>) C</td> <td>0 0</td> <td>0 0</td> <td>64,736</td> <td>3,66,838</td> <td>0</td> <td></td>	Ð	15%	41,232	0	0	41,232	> 0	0) C	0 0	0 0	64,736	3,66,838	0	
15% 1,345 0 0 0 0 0 38,482 2,18,066 15% 1,345 0 0 0 0 0 0 0 342 2,18,066 15% 1,346 0		15%	2,56,548	0	0	2 56 548	C			2	S	C91,0	35,047	0	
15% 0 0 0 0 0 0 0 0 14-3 15% 1,316 0 0 1,316 0 0 197 1,14-3 15% 1,316 0 0 1,316 0 0 197 1,14-3 15% 3,26,840 0 0 1,0 0 0 197 1,119 15% 3,26,840 0 0 10 0 0 197 1,119 15% 15% 0 0 10 0 0 14,95 1,119 15% 1,763 0 0 10 0 0 124 700 15% 1,763 0 0 1,763 0 1,493 1,419 15% 14,496 0 0 14 0 14,499 700 15% 14,966 0 0 14,966 0 14,499 1,499 15%	ВVШ	15%	1,345	0	0	1,345	0	0 0	0 0	0 0	0 0	38,482	2,18,066	0	
15% 1,316 0 0 1,316 0 1,316 0 1,316 0		15%	0	0	0	0	C	C			2	707	1,143	0	
15% 3.26,840 0 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 3.26,840 0 0 3.26,734 1.119 15% 15% 1,763 0 0 10 0 0 124 700 15% 1,763 0 0 1,763 0 0 124 700 15% 14,986 0 0 10 0 0 2,77,814 15% 14,986 0 0 10 0 2,017 2,716 15% 14,986 0 0 14,986 0 0 2,248 1,499 15% 1,75,750 0 0 10 0 0 2,248 1,2738 15%	NOI	15%	1,316	0	0	1.316	D C		5 0	0	0	0	0	0	
15% 824 0 0 824 0 824 0 61,197 $$ $ $	ш	15%	3,26,840	0	0	3,26,840	0	0 0	0 0	0 0	0 0	197	1,119	0	
15% $61,197$ 0 $61,197$ 0 $61,197$ 0 $61,197$ 0 124 700 15% $1,763$ 0 0 $1,763$ 0 $1,763$ 0 $9,180$ $52,017$ 700 40% $9,304$ 0 0 $9,304$ 0 $9,304$ 0 264 $1,499$ $52,017$ 15% $14,986$ 0 0 $14,986$ 0 0 0 0 264 $1,499$ $5,582$		15%	824	0	0	824	0	C	C			43,020	2,11,014	0	
15% 1,763 0 1,763 0 1,763 0 9,180 52,017 40% 9,304 0 0 9,304 0 9,304 0 264 1,499 15% 14,986 0 0 1,498 0 3,722 5,582 1,499 15% 1,75,750 0 0 1,75,750 0 1,75,750 0 2,738 1,2,738 15% 1,75,750 0 0 0 0 0 2,6,363 1,49,387 15% 1,75,750 0 1,75,750 0 0 0 0 2,248 12,738 15% 1,57,978 0 0 0 0 0 26,363 1,49,387 15% 15% 0 0 0 0 0 26,363 1,49,387 15% 15% 0 0 0 0 0 26,363 1,49,387 15% 1,593 0	cle	15%	61,197	0	0	61,197	0				0 0	124	200	0	
40% 9,304 0 9,304 0 9,304 0 9,304 0 1,499 15% 14,986 0 0 14,986 0 1,4986 0 3,722 5,582 5,582 15% 1,75,750 0 0 1,75,750 0 0 2,248 12,738 15% 1,75,750 0 0 0 0 0 2,248 12,738 15% 1,75,750 0 0 0 0 0 2,6,363 1,49,387 15% 0 0 0 0 0 0 2,6,363 1,49,387 15% 15% 3,43,293 0 0 0 0 2,6,363 1,49,387		15%	1,763	0	0	1,763	0					9,180	52,017	0	
15% 14,986 0 0 14,986 0 0 3.722 5.582 5.582 15% 1,75,750 0 0 1,75,750 0 1,75,750 0 2,248 12,738 15% 1,75,750 0 0 1,75,750 0 0 2,248 12,738 15% 0 0 0 0 0 2,648 12,738 15% 0 0 0 0 0 2,6,363 1,49,387 15% 0 0 0 0 0 0 2,6,363 1,49,387	L	40%	9,304	0	0	9,304	0				0	264	1,499	0	
15% 1.75,750 0 0 1.75,750 0 2.248 12,738 12,738 15% 0 0 0 0 0 0 2,348 12,738 15% 0 0 0 0 0 0 2,6363 1,49,387 15% 0 0 0 0 0 0 26,363 1,49,387 $18,97,978$ 0 0 10,593 0 0 0 26,363 1,49,387	tioner	15%	14,986	0	0	14.986	C				C	3,722	5,582	0	
15% 0 0 0 0 0 26,363 1,49,387 15% 0 0 0 10,593 0 0 26,363 1,49,387 18,97,978 0 0 10,593 0 0 1,589 9,004		15%	1,75,750	0	0	1.75.750			o c	2 0	0	2,248	12,738	0	
0 0 18,97,978 3,43,293 0 0 18,97,978 3,43,293 0 0	RATO	15%	0	0	0	0	10,593	> 0	0 0	э с	0 0	26,363	1,49,387	0	
			18,97,978	0	0	18,97,978	3,43,293	0	0 0) c		ADC'I	9,004	0	

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% MACHINARY

	Date of Put to the	20/01/2024	470711007	
Data of	Accounting	20/01/2024		
	Total	3,32,700	3,32,700	
Less than 180	Days	3,32,700	3,32,700	
More Than	180 Days	0	0	
Particulars				
S.No.	1 MACHINERY	Total		

Block 15% REFRIGRATOR

F	Accounting	16/0	0000000
	Total	10,593	10,593
Less than 180	Days	0	0
More Than	180 Days	10,593	10,593
Particulars			
S.No.	1 REFRIGRATOR	Total	

Annexure "B"

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

EMPLOYEES STATE INSURANCE

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid	Delay days	Disallow able
October, 2023	296	13/11/2023	15/11/2023	200		amount
November, 2023	301	11/12/2023	15/12/2023	296		
December, 2023	301	13/01/2024	15/01/2024	301		
January, 2024	354	16/02/2024	15/02/2024	301		
February, 2024	450	14/03/2024	15/03/2024	354	1	354
March, 2024	450	17/04/2024	15/04/2024	450		450

PROVIDENT FUND

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid
April, 2023	4200	11/05/2023	15/05/2023	4200
May, 2023	4200	14/06/2023	15/06/2023	4200
June, 2023	4200	13/07/2023	15/07/2023	4200
July, 2023	4200	14/08/2023	15/08/2023	4200
August, 2023	4200	09/09/2023	15/09/2023	
September, 2023	4200	13/10/2023	15/10/2023	4200
October, 2023	4200	11/11/2023	15/11/2023	4200
November, 2023	4200	13/12/2023	15/12/2023	4200
December, 2023	4200	13/01/2024	15/01/2024	4200
January, 2024	4200	15/02/2024	15/02/2024	4200
February, 2024	4200	13/03/2024	15/03/2024	4200
March, 2024	4200	15/04/2024	15/04/2024	4200

Annexure "C"

26.(i)(B)(a) in respect of any sum referred in clauses (a) ,(b), (c), (d), (e) or (f) of Section 43 B, the liability for which was incurred in the previous year and was paid on or before the due date for furnishing the return of income of the previous year under section 139(1).

Nature of Liability	Amount	Remark if any	Section
ELECTRIC POWER PAYABLE	353194	PAID ON 01-04-2024	Sec 43B(c)- sum referred to u/s 36(1)(ii)
ESI PAYABLE	2394	PAID ON 17-04-2024	Sec 43B(c)- sum referred to u/s 36(1)(ii)
PROVIDENT FUND PAYABLE	8975	PAID ON 15-04-2024	Sec 43B(b) -provident /superannuation/gratuity/other fund
TDS PAYABLE	3625	PAID ON 07-04-2024	Sec 43B(a) -tax , duty,cess,fee etc
SALARY PAYABLE	253601	PAID ON 10-04-2024	Sec 43B(c)- sum referred to u/s 36(1)(ii)

Annexure "D"

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 or which tax was required to be deducted or collected out of (4)	Which tax Was	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)	collected not deposited to the credit of the Central Governme nt out of	Remarks if any:
1	2	3	4	5	6	7	8	9	(6) and (8) 10	
JLDS03864A	194C	Payments to contractors		69116	69116	1383	0	0	0	11
JLDS03864A	194C	Payments to contractors		237252	237252	3244	0	0	0	
JLDS03864A	194C	Payments to contractors		529763	529763	6638	0	0	0	
ILDS03864A	194C	Payments to contractors		694069	694069	7776	0	0	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)(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,
NICE ACCOUNT	quintal	0	24901.13	0	24901.13	0			

Annexure "F"

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 produ

(n)(p)	FIMIS	nea	prod	ucts	:
	or a subscription of the local division of t				

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 FCI MILLING ACCOUT	quintal	0	0	16818.44	13603.59	3214.85	

Annexure "G"

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 :

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 Bran	quintal	9.19	550	834.19	1255.03	138.35	
Husk	quintal	4476.08	0	4980.23	4422.20	5034.11	
Phuck	quintal	89.38	0	498.02	345.10	242.30	
BARDANA	numbers	118231	41000		89778		
FORTIFIED RICE ACCOUNT	quintal	0	157.50	0	134.69	69453 22.81	

	N	SANDHU RIC	CE MILLS, KHANNA	
	BALANCE	SHEET FOR TH	E YEAR ENDING 31-03-2024	
LIABILITIES		AMOUNT	ASSETS	AMOUNT
SHRI GANESH JI MAHAR	AJ	201.00	FIXED ASSETS (As per annexure attached)	2106037.55
PARTNER'S CAPITAL Sunita Rani	3692643.44		SECURITY DEPOSITS	
Mohit Jindal	1314609.97	5007253.41	P.S.E.B 164243.00 D.F.S.C License 2000.00	
SUNDRY CREDITORS	1013013	8394906.24	Telephone 4000.00 CURRENT ASSETS AND ADVANCES	170243.00
(As per annexure attached) OTHER LIABILITIES			<u>CLOSING STOCK</u> (as valued taken & certified by Partners)	4599829.00
(As per annexure attached)		651789.00	SUNDRY DEBTORS (As per annexure attached)	4466965.25
0			CASH & BANK BALANCES	
			Cash in Hand 363313.00 ICICI Bank C/A 672985.75	
			Punjab National Bank C/A 71182.10 ADVANCES RECOVERABLE	1107480.85 1603594.00
TOTAL			(As per annexure attached)	
		14054149.65	TOTAL	14054149.65
Reffer Notes to Account	AUDITOR'S REF	PORT	- FOR SAND	HU RICE MILLS
	As per our sepr	ate report of eve	en date annexed	PARTNER
TE:24.09.2024	FOR RAJESH DH/ CHARTERED ACC CA!RAJESH KUM/ (M.NO.510631) REGD.NO.021920	COUNTANTS L Kuman AR (PROP.)		

MANI			ICE MILLS, KHANNA		
PARTICULARS				IDING 31-03-2024	
2		AMOUNT	PARTICULARS		AMOUN
TO OPENING STOCK			BY SALES		
Rice Bran Rice Bran Grade 2 Husk Bardana	18380.00 156415.00 2238040.00 1490560.00	3903395.00	Bardana Rice Bran Husk Phuck	840000.00 2098597.00 2950185.00 579779.00	6468561.0
TO PURCHASES					
Rice Bran Rice Fortified Bardana	907500.00 708750.00 804250.00	2420500.00	By Milling Charges By Driage By Bardana Usage Cha		237153.0 274286.0
TO MANUFACTURING EX		2120000.00	BY CLOSING STOCK	ges	230301.0
Electric Power hinery Repair Rubber Rolls & Polishers Sutli & Thread Exp. Wages Freight Inward Labour Quality Cut on Rice Tag & Marka Exp. To Gross Profit c/d	1047003.00 107787.80 47850.00 19330.00 1164730.00 167328.00 646352.00 299338.66 13600.00	3513319.46 1972915.54	Rice Bran Rice Bran Grade 2 Rice Fortified Husk Bardana	228278.00 388892.00 102650.00 2768761.00 1111248.00	4599829.00
TOTAL		11810130.00	TOTAL		11810130.00
DATE:23.09.2024	AUDITOR'S RE As per our sepr FOR RAJESH DH CHARTERED ACC CARAJESH KUM M.NO.510631 REGD.NO.021920	ARAMPAL & ASS COUNTANTS AR (PROP.)		FOR SANDH	U RICE MILLS PARTNER

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31-03-2024

AMOUNT	PARTICULARS	AMOUNT
0205.00		
	By Gross Profit b/d	1972915.54
	Ry Wooden Crote Dant	
	By Wooden Crate Rent	31654.00
		16406.04
	By Interest on Security PSPCL	12517.00
		652152.00
	By Freight Received	145860.00
11948.00		
7863.00		
40162.00		
57300.00		
504000.00		
750.00		
352368.00		
103169.00		
1200.00		
1700.00		
3790.00		
5221.56		
437475.87		
2831504 58	TOTAL	2024504.50
2001004.00		2831504.58
	FOR M/S SA	
S REPORT		NDHO RICE MILLS
r seprate report of eve	an date annoved	DADTHED
seplate report of eve	en date annexeu	PARTNER
SH DHARAMPAL & ASSO	DCIATES	
D ACCOUNTANTS		
DACCOUNTANTS		
paccountants alesh Eum		
DACCOUNTANTS		
paccountants alesh Eum		
	9295.00 15000.00 473.47 199502.48 132088.00 38461.02 4971.18 96328.00 298733.00 22200.00 87424.00 4350.00 105116.00 134600.00 2000.00 19404.00 17693.00 106418.00 2200.00 11948.00 7863.00 40162.00 57300.00 504000.00 750.00 352368.00 103169.00 1200.00 1700.00 3790.00 5221.56 8300.00 437475.87 2831504.58	9295.00 By Gross Profit b/d 15000.00 473.47 By Wooden Crate Rent 199502.48 By Rebate & Discount 132088.00 By Interest on Security PSPCL 38461.02 By FRK Unbilled 4971.18 By Freight Received 96328.00 298733.00 2200.00 87424.00 4350.00 2000.00 105116.00 134600.00 2000.00 19404.00 17693.00 105416.00 19404.00 17693.00 105418.00 2000.00 105418.00 2000.00 105418.00 2000.00 105400.00 2000.00 105418.00 75300.00 504000.00 750.00 352368.00 1200.00 103169.00 1200.00 1700.00 3790.00 5221.56 8300.00 437475.87 2831504.58 TOTAL TOTAL

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

DEPRICIATION CHART FOR THE YEAR ENDING 31-03-2024

Assets	Dep.	or WDV as on 01.04.2023	Before 30-Sep-23	ore After -23 30-Sep-23	LOIRI	nepriciation	31-03-2024
Land	%0	163498.55	-		163498.55	0.00	163498.55
Building	10%	284807.00	1	-	284807.00	28481.00	256326.00
Machinery	15%	278632.00		332700.00	611332.00	66748.00	544584.00
Furniture	10%	11860.00			11860.00	1186.00	10674.00
Tarpal & Wooden Creates	15%	431574.00			431574.00	64736.00	366838.00
Weighing Scale	15%	41232.00			41232.00	6185.00	35047.00
Car	15%	256549.00			256549.00	38482.00	218067.00
Stiching Machine	15%	1345.00			1345.00	202.00	1143.00
Television	15%	1316.00			1316.00	197.00	1119.00
Sortex Machine	15%	326840.00			326840.00	49026.00	277814.00
Cycle	15%	824.00			824.00	124.00	700.00
Motor Cycle & Honda Activa	15%	61197.00			61197.00	9180.00	52017.00
Fan	15%	1763.00			1763.00	264.00	1499.00
Air Conditioner	15%	14986.00			14986.00	2248.00	12738.00
Computer	40%	9304.00			9304.00	3722.00	5582.00
Trolly	15%	175750.00			175750.00	26363.00	149387.00
Refrigerator	15%	ł	10593.00		10593.00	1589.00	9004.00
Total (Rs.)		2061477.55	10593.00	332700.00	2404770.55	298733.00	2106037.55

PARTNER

SUNDRY CREDITORS	AMOUN
SUNDRY CREDITORS	AMOON
aspal Singh Truck (PB 23E 5383)	30883.0
indal Rice Mills	92926.0
leelkanth Stationers	4729.0
New Ghurala Printing Press	3600.0
at Kartar Electricals	2762.0
K Minerals & Additives Private Limited	8226966.2
itar 7 Facilities	33040.0
OTAL	8394906.2
ADVANCES RECOVERABLES	AMOUN
Advance Tax A.Y. 2022-23	6572.0
Advance Tax A.Y. 2023-24	17650.0
Advance Tax A.Y. 2024-25	115000.0
DS F.Y 2023-24	25706.0
Crate Rent Recoverable	6021.0
reight Outward Recoverable	140000.0
RK Unbilled Recoverable	652152.0
GST (CGST) NOT RELECT IN 2B	28352.0
GST (SGST) NOT REFLECT IN 2B	28352.0
Ailler Bardana Usage Charges Recoverable	230301.0
Ailling Charges Recoverable	45112.0
Prepaid Insurance	9850.0
GST CGST ITC	115579.0
GST SGST ITC	115571.0
GST (CGST) TDS	19114.0
GST (SGST) TDS	19114.0
Gautam	4148.0
Naresh Kumar	25000.0
TOTAL	1603594.0

SCHEDULE OF PARTNER'S CAPITAL ACCOUNT

Credits during From Lotat Year 328106.90 3793627.19 1200000.00 328106.90 3793627.19 500000.00 109368.97 1348271.22 770000.00 437475.87 5141898.41					A.2.614	Totol	Withdrawals	Bal as on
01/04/2023 Year 01/04/2023 75% 2265520.29 1200000.00 328106.90 3793627.19 25% 738902.25 500000.00 109368.97 1348271.22 100% 3004422.54 170000.00 437475.87 5141898.41	Name of Partners	Ratio	Bal. As On	Credits during	Profit .	IOLAI	ANILIAIAWAIS	
75% 2265520.29 1200000.00 328106.90 3793627.19 25% 738902.25 500000.00 109368.97 1348271.22 100% 3004422.54 1700000.00 437475.87 5141898.41			01/04/2023	Year				31/03/2024
75% 2265520.29 1200000.00 328106.90 3793627.19 25% 738902.25 500000.00 109368.97 1348271.22 100% 3004422.54 1700000.00 437475.87 5141898.41								
25% 738902.25 500000.00 109368.97 1348271.22 100% 3004422.54 1700000.00 437475.87 5141898.41	Smt Sunita Rani	75%	2265520.29	1200000.00	328106.90	3793627.19	100983.75	3692643.44
25% 738902.25 500000.00 109368.97 1348271.22 100% 3004422.54 1700000.00 437475.87 5141898.41								
100% 3004422.54 1700000.00 437475.87 5141898.41	ch Mohit Iindal	25%	738902.25	500000.00	109368.97	1348271.22		33661.25 1314609.97
3004422.54 1700000.00 437475.87 5141898.41								
3004422.34		10001	DOLADO EA	170000 00	437475.87	5141898.41		134645.00 5007253.41
		0/00L	2004422.34	00000011	101011-101			

SUNDRY DEBTORS	AMOUNT
D.M Pungrain	359962.00
Food Corporation Of India	489849.00
Imprest Ankush Jindal	24691.00
M.D Pungrain	1100000.00
P.S.W.C. Milling 2022-23	37500.00
P.S.W.C. Milling 2023-24	653840.25
Prabhajot Singh Imprest	10000.00
Punjab Agro Food Grain Corporation	106476.00
Punjab State Warehousing Corporation	695374.00
Ritish Agro Pvt. Limited	289273.00
Tandon Mills Store	300000.00
Mohit Jindal Imprest	400000.00
TOTAL	4466965.25

OTHER LIABILITIES

Electric Power Payable
ESI Payable
Audit Fee Payable
Provident Fund Payable
TDS Payable
Salary Payable

TOTAL

AMOUNT

353194.00 2394.00 30000.00 8975.00 3625.00 253601.00

651789.00

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 31.03.2024

PARTICULARS	Qtls.	PARTICULARS	Qtls.
	PADDY AGENC	YACCOUNT	
To Paddy Received	24901.125	By Issue For Production By Closing Stock	24901.125 0.000
	24901.125		24901.125
	PRODUCTION	ACCOUNT	
To Paddy Agency	24901.125	By Rice Agency By Rice Bran By Rice Bran Grade 2 By Husk By Shortage	16683.750 834.190 498.020 4980.230 1904.935
	24901.13		24901.125
	RICE AGENCY	ACCOUNT	
To Production To FRK	16683.750 134.689	By Delivered to Govt. By Shortage By Closing Stock	13603.592 0.000 3214.847
	16818.439		16818.439
	RICE BRAN AC	COUNT	
To Opening Stock To Production To Purchase	9.190 834.190 550.000	By Sales By Closing Stock	1255.030 138.350
	1393.380		1393.380
	HUSK ACCOUL	<u>NT</u>	
To Opening Stock To Production	4476.000 4980.230	By Sales By Closing Stock	4422.200 5034.030
	9456.230		9456.230
	RICE BRAN GE	RADE 2 ACCOUNT	
To Opening Stock To Production	89.380 498.020	By Sales By Closing Stock	345.100 242.300
	587.400		587.400
	BARDANA AC	COUNT	
To Opening Stock	118231.00	By Sale	84000.00
To Purchase	41000.00	By Consumption By Closing Stock	5778.00 69453.00
	159231.00		159231.00
	FORTIFIED RI		
To Purchase	157.500	By Trf FRK Unbilled By Closing Stock	134.68 22.81
	157.500		134.68

ALUATION OF CLOSING STOCK	AMOUNT
<u> Rice Bran 138.35 Qtls. @ 1650/-</u>	228278.00
Rice Bran Grade-2 242.30 Qtl. @ 1605/-	388892.00
Husk 5034.11 Qtl. @ 550/-	2768761.00
Bardana 69453 Bags @ 16/-	1111248.00
Fortified Rice Qtl.22.811 @ 4500/-	102650.00
Total Closing Stock	4599829.00
	FOR SANDHU RICE MILLS
	PARTNER

M/S SANDHU RICE MILLS , KHANNA ACCOUNTING POLICIES & NOTES ON ACCOUNT SIGNIFICANT ACCOUNTING POLICIES

- 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.

2. <u>Sale</u>

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

MRN. 5 CA, Rajesh Kumar (Prop.) MRN. 5 CA, Rajesh Kumar (Prop.) M. NO.510631 M. NO.510631 M. NO.510631 M. NO.510631