

AMAA & CO.

CHARTERED ACCOUNTANTS
1ST FLOOR, ABOVE JITTU CAR
SHRIGAR, OPP. DUSSEHERA MAJIDAN
MAIN ROAD, BALODA BAZAR, (C.G.) INDIA
PHONE: 812-000-2202
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AUDITORS' REPORT

To
The Proprietor of
M/S HARSH AGRO

1. We have audited the attached Balance Sheet of HARSH AGRO, as at 31st March, 2022 and also the Profit & Loss Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further we report that:
 - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (ii) In our opinion, proper books of account as required by law have been kept by the firm so far as appears from our examination of those books;
 - (iii) The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the books of account; and
 - (iv) In our opinion, and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view:
 - (a) in the case of the Balance Sheet, of the state of affairs of the firm as at 31st March, 2022; and
 - (b) in the case of the Profit & Loss Account, of the PROFIT for the year ended on that date.

For AMAA & CO
(Firm Registration No. 020673C)
Chartered Accountants



Aditya Mittal

ADITYA MITTAL
PARTNER
Membership No.429090

Baloda Bazar, 23rd, September, 2022

FORM NO. 3CB

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

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

1. We have examined the balance sheet as on 31st March 2022, and the profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022 attached herewith, of NIVRUTTI PANDURANG RASAM, 001 LAWAN ROAD, KAHIRGHATA, BALODA BAZAR S/O LT. DWARIKA PRASAD SAHU, Raipur, Chhattisgarh, 493332, AGCPR6367F
2. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at S/o LT dwarika prasad sahu, lawan road, kahirghata, baloda bazar, chhattisgarh, 493332 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any: We conducted audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are prepared in all material aspects in accordance with an identified financial reporting framework and are free of material misstatements. An audit includes examining on a test basis of evidence supporting the amount & disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements. We believe that our audit provides a reasonable basis of our opinion.
(b) Subject to above:
 - a. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - b. In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - c. In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes there on, if any, give a true and fair view:-
 - i. in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022 ; and
 - ii. in the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said Form No. 3CD are true and correct. subject to following observations/qualifications, if any:

Qualification Type	Observations/Qualifications
Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding the applicability of the MSMED Act, 2006 to the various suppliers/parties is not available with the assessee hence information as required vide clause 22 Chapter V of MSMED Act 2006 is not been given.
Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available	This has been reported as informed by management.
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 of 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.
Prior period expenses are not ascertainable from books of account	Separate records for prior period expenses not maintained.
All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	All the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit has not been provided by the assessee.



Aditya Mittal

Name of the signatory: ADITYA MITTAL
Firm Name: AMAA & CO
Membership Number: 429090
Full Address: 1ST FLOOR, ABOVE JITTU
CAR SHRINGAR, OPPOSITE DUSSEHERA
MAIDAN, MAN ROAD, Baloda Bazar,
Chhatishgarh, 493332

Place: Baloda Bazar
Date: 23/09/2022

FORM NO. 3CD [See rule 6 G(2)] Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961			
PART A			
1. Name of the assessee: NIVRUTTI PANDURANG RASAM 2. Address: 001 LAWAN ROAD, KAHIRGHATA, BALODA BAZAR S/O LT. DWARIKA PRASAD SAHU, Raipur, Chhatishgarh, 493332 3. Permanent Account Number or Aadhaar Number: AGCPR6367F 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, goods and service Tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same. Yes			
Type	State	Other Indirect Tax	Registration/Identification Number
Goods and service tax	CHHATISHGARH		22 AGCPR6367F1ZE
5. Status: Individual 6. Previous year: 01/04/2021 to 31/03/2022 7. Assessment year: 2022-23 8. Indicate the relevant clause of section 44AB under which the audit has been conducted Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD 8(a) Whether the assessee has opted for taxation under section 115BAC : No			

PART B

9(a) If firm or Association of Persons, indicate names of partners/members and their profit-sharing ratios.
N/A

9(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. Select

10(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Nature Of Business Code
Wholesale and retail sale of motor vehicles

10(b) If there is any change in the nature of business or profession, the particulars of such change. No

11(a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.
Yes

Books Prescribed
CASH BOOK, LEDGER, INVOICE, SALARY REGISTER, BANK BOOK ETC

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

Books Maintained	Address
CASH BOOK, LEDGER, INVOICE, SALARY REGISTER, BANK BOOK ETC	BALODA BAZAR , Baloda Bazar , Baloda Bazar , CHHATISHGARH , 493332

11(c) List of books of account and nature of relevant documents examined.

Books Examined
CASH BOOK, LEDGER, INVOICE, SALARY REGISTER, BANK BOOK ETC

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) No

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

13(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. No

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

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

13(e) If answer to (d) above is in the affirmative, give details of such adjustment.

13(f) Disclosure as per ICDS:
As Per Annexure A

 

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

14(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss. If Yes, please furnish: No

15 Give the following particulars of the capital asset converted into stock-in-trade N/A

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

16(a) The items falling within in the scope of section 28; N/A

16(b) The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned; N/A

16(c) Escalation claims accepted during the previous year; N/A

16(d) any other item of income; N/A

16(e) Capital receipt, if any. N/A

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

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

Description	Opening WDV	Addition	Deductions	Depreciation allowable	Written Down value at the end of the year
Furniture 10%	0	142049	0	14175	127874

19 Amounts admissible under sections: N/A

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

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

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

Capital expenditure N/A

Personal expenditure N/A

Ashish



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

Expenditure incurred at clubs being entrance fees and subscriptions N/A

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

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

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

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

21(b) Amounts inadmissible under section 40(a):-

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

21(b)(i)(A) Details of payment on which tax is not deducted: N/A

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

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

21(b)(ii)(A) Details of payment on which tax is not deducted: N/A

21(b)(ii)(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. N/A

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

21(b)(iii)(A) Details of payment on which levy is not deducted: N/A

21(b)(iii)(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. N/A

21(b)(iv) fringe benefit tax under subclause (ic) N/A

21(b)(v) wealth tax under subclause (iia)

Amount
0

21(b)(vi) royalty, license fee, service fee etc. under subclause (iib)

Amount
0

21(b)(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) N/A

21(b)(viii) Payment to PF/other Fund etc. under sub-clause (iv) N/A

A. S. S.



21(b)(ix) Tax paid by employer for prerequisites under sub-clause (v) N/A

21(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; N/A

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

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

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

21(e) Provision for payment of gratuity not allowable under section 40A(7); N/A

21(f) Any sum paid by the assessee as an employer not allowable under section 40A(9); N/A

21(g) Particulars of any liability of a contingent nature; N/A

21(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; N/A

21(i) Amount inadmissible under the proviso to section 36(1)(iii). N/A

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. 0

23 Particulars of any payment made to persons specified under section 40A(2)(b). N/A

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

25 Any amount of profit chargeable to tax under section 41 and computation thereof. N/A

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

26(i)(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

26(i)(A)(a) paid during the previous year; N/A

26(i)(A)(b) not paid during the previous year; N/A

26(i)(B) was incurred in the previous year and was

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26(i)(B)(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); N/A

26(i)(B)(b) not paid on or before the aforesaid date.

Section	Nature Of Liability	Amount
Sec 43B(a) - tax,duty,cess,fees etc	Audit Fees Payable	15000

(State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account) No

27(a) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax Credit(ITC) in the accounts. No

27(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. N/A

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

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same No

29(A)(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

29B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? (Yes/No) No

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

30(A)(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year No

30(B)(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B No

30(C)(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year No

31(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- N/A

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31(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- N/A

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

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

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

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

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

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

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

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

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

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available N/A

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32(b) Whether a change in share-holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. N/A

32(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. No

32(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year No

32(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. N/A

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Yes

Section	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
80C	150000

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: No

34(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If yes, please furnish the details: No

34(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: N/A

35(a) In the case of a trading concern, give quantitative details of principal items of goods traded;

Item Name	Unit Name	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Tractor	numbers	0	19	10	9	0
Spare Parts	numbers	0	962	111	851	0

35(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

35(b)(A) Raw materials: N/A

35(b)(B) Finished products: N/A

35(b)(C) By-products: N/A

In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :- N/A

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36(A) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. No

37 Whether any cost audit was carried out? No

38 Whether any audit was conducted under the Central Excise Act, 1944? No

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor? No

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

Particulars	Previous year			Preceding Previous year	
Total turnover of the assessee		8051645		0	0
Gross profit / Gross Profit Turnover	1145640	8051645	14.23%	0	00%
Net profit / Net Profit Turnover	243111	8051645	3.02%	0	00%
Stock-in-Trade / Stock-in-Trade Turnover	6224520	8051645	77.31%	0	00%
Material Consumed / Finished Goods Produced	0	0	00%	0	00%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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

42(a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B No

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

43(b) If yes, please furnish the following

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity N/A

Name of parent entity N/A

Name of alternate reporting entity (if applicable) N/A

Date of furnishing of report (YYYY-MM-DD) N/A

44 Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Total amount of Expenditure incurred during the year	Expenditure relating to goods or services exempt from GST	Expenditure relating to entities falling under composition	Expenditure relating to other registered entities	Expenditure relating to total payment to registered entities	Expenditure relating to entities not registered under
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		scheme			GST
981719	0	0	238198	0	0



Aditya Mittal
 Name of the signatory: ADITYA MITTAL
 Firm Name: AMAA & CO
 Membership Number: 429090
 Full Address: 1ST FLOOR, ABOVE JITTU
 CAR SHRINGAR ,OPPOSITE DUSSEHERA
 MAIDAN, MAN ROAD, Baloda Bazar,
 Chhatishgarh, 493332

Place: Baloda Bazar
 Date: 23/09/2022

Annexures

Annexure A:

ICDS	Disclosure
ICDS I - Accounting Policies	Mercantile method of accounting employed. Expenses and Income are accounted for on an accrual basis as per generally accepted accounting principles in India.
ICDS II - Valuation of Inventories	As per Cost or NRV whichever is lower on as per FIFO method Ref Clause 35 of 3cd and P&L Account attached with Audit Report.
ICDS III - Construction Contracts	NA
ICDS IV - Revenue Recognition	Service Transaction of Rs.- 0
ICDS V - Tangible Fixed Assets	As per Clause 18 of 3CD
ICDS VII - Governments Grants	NA
ICDS IX - Borrowing Costs	No Borrowings Cost has been Capitalised.
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Audit Fees Payable of Rs-15,000

HARSH AGRO
BALODABAZAR (C.G.)
BALANCE SHEET AS AT 31ST MARCH 2022

CAPITAL & LIABILITIES	SCHE- DULE	AMOUNT Rs	ASSETS	SCHE- DULE	AMOUNT Rs
<u>CAPITAL ACCOUNT</u>	A	6,548,205.29	<u>FIXED ASSETS</u>	D	127,874.26
<u>CURRENT LIABILITIES & PROVISIONS</u>			<u>CURRENT ASSETS, LOANS & ADVANCES & OTHER ASSETS</u>		
Sundry Creditors	B	2,508,871.37	Deposits	E	200,000.00
Other Provisions	C	15,000.00	Closing Stock		6,224,520.00
			Sundry Debtors	F	524961.00
			Advance to Supplier	G	290,935.00
			Other Current Assets	H	648237.72
			<u>CASH & BANK BALANCE</u>		
			Cash-in-hand		895,883.56
			ICICI Bank A/c 00647		159,665.12
					<u>9,072,076.66</u>

NOTES ON ACCOUNTS

For HARSH AGRO

(Signature)

NIVRUTTI PANDURANG RASAM
PROPRIETOR

Place : Balodabazar
Date : 23/09/2022
UDIN : 22429090AUTRTE5183

As per our Report of even date
For AMAA & CO.
(ICAI Firm Registration No. 020673C)
Chartered Accountants



(Signature)

ADITYA MITTAL
PARTNER
MEMBERSHIP NO. : 429090

BALODABAZAR (C.G.)

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	AMOUNT Rs	PARTICULARS	AMOUNT Rs
To Opening Stock		By Sales	8,051,645.24
" Purchase	13,130,525.41	" Closing Stock	6,224,520.00
" Gross Profit	1,145,639.83		14,276,165.24
	14,276,165.24		
" Audit Fees	15,000.00	By Gross Profit	1,145,639.83
" Accounting Fees	34,740.00	" Commission income	26,953.91
" Bank Charges	437.50	" Discount Received	43,865.47
" Commission	28,000.00	" Interest Income	8,370.88
" Depreciation	14,175.10		
" Electricity	20,720.00		
" Entrance Fees	26,526.54		
" Insurance Expense	134,261.00		
" Office Expense	78,961.92		
" Packing Charges	4,482.00		
" Rent	181,000.00		
" RTO Expense	103,500.00		
" Salary & Wages	255,464.00		
" Transportation	43,345.00		
" Travelling Expense	41,105.67		
" Net Profit Transferred to Capital A/c.	243,111.36		
	1,224,830.09		1,224,830.09

NOTES ON ACCOUNTS

As per our Report of even date
For AMAA & CO.
(ICAI Firm Registration No. 020673C)
Chartered Accountants



For HARSH AGRO

(Signature)

NIVRUTTI PANDURANG RASAM
PROPRIETOR

ADITYA MITTAL
PARTNER

MEMBERSHIP NO. : 429090

Place : Balodabazar

Date : 23/09/2022

UDIN : 22429090AUTRTE5183

HARSH AGRO
BALODABAZAR (C.G.)

SCHEDULES FORMING PART OF THE ACCOUNTS

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
<u>SCHEDULE 'A' NIVRUTTI PANDURANG RASAM</u>	
Opening Balance	7,196,000.00
Add: Additonal Profit during the year	243,111.36
Add: Net Profit during the year	(2,250.00)
Less:TDS Receivable	(11,656.07)
Less: TCS on Purchase	(877,000.00)
Less: Withdrawl during the year	
TOTAL:	6,548,205.29
<u>SCHEDULE 'B' SUNDRY CREDITORS</u>	
Display Private System	114,986.94
Escorts Limited	24,475.82
Gayatri Tractors & Lubricants	50,000.00
Inder Traders	16,982.00
Parshva Marketing	2,020,910.00
V. Sons. Distributers Pvt. Ltd.	91,516.61
Advance From Debtors:- Kamal Narayan Yadaw	190,000.00
TOTAL:	2,508,871.37
<u>SCHEDULE 'C' OTHER PROVISIONS</u>	
Audit Fees Payable	15,000.00
TOTAL:	15,000.00

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SCHEDULE 'D' : FIXED ASSETS

PARTICULARS	RATE	OPENING AS ON 01-04-21 Rs.	ADDITIONS FOR THE PERIOD FROM 01/04/21 TO 31/03/22		DISPOSAL/ SALE DURING THE YEAR Rs.	TOTAL Rs.	DEPRECIATION Rs.	ADDITIONAL DEPRECIATION Rs.	W.D.V. AS ON 31/3/2022 Rs.
			MORE THEN 180 DAYS Rs.	LESS THEN 180 DAYS Rs.					
FIRST BLOCK	10%	-	141,453.26	596.00	-	142,049.26	14,175.00	-	127,874.26
		-	141,453.26	596.00	-	142,049.26	14,175.00	-	127,874.26

Details of Addition to Fixed Assets

Particulars	Date of Purchase	Date of Put to use	Amount		More than 180 days	Less than 180 Days	Amount
			Amount	Amount			
BLOCK 10% Furniture	06-01-21	06-01-21	27500.00	27500.00			27,500.00
	13/6/21	13/6/21	7150.00	7150.00			7,150.00
	14/6/21	14/6/21	4050.00	4050.00			4,050.00
	07-01-21	07-01-21	30000.00	30000.00			30,000.00
	07-02-21	07-02-21	17203.38	17203.38			17,203.38
	07-03-21	07-03-21	550.00	550.00			550.00
Office Table	07-05-21	07-05-21	20,000.00	20,000.00			20,000.00
	06-10-21	06-10-21	10,381.34	10,381.34			10,381.34
	08-07-21	08-07-21	10,000.00	10,000.00			10,000.00
	06-10-21	06-10-21	5,296.62	5,296.62			5,296.62
	06-10-21	06-10-21	2,966.00	2,966.00			2,966.00
	06-10-21	06-10-21	6,355.92	6,355.92			6,355.92
Revolving Chair Steel Almirah Visitors Chair Furniture	23/10/21	23/10/21	536.00	536.00	536.00		536.00
	7/222	02-07-22	60.00	60.00	60.00		60.00
							-
			142,049.26	141,453.26	596.00		142,049.26

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HARSH AGRO
BALODABAZAR (C.G.)

SCHEDULES FORMING PART OF THE ACCOUNTS

<u>PARTICULARS</u>	<u>AMOUNT (Rs.)</u>
<u>SCHEDULE 'E' Deposits</u>	
Security Deposit	200,000.00
TOTAL:	200,000.00
<u>SCHEDULE 'F' Sundry Debtors</u>	
Dhaniram Yadaw	40,000.00
Kamta Prasad Sahu	89,800.00
Narendra Kumar Dubey	250,009.00
Ramkhilawan Satnami	77,552.00
Saheb Lal Verma	40,000.00
Yaswant Kumar Sahu	27,600.00
TOTAL:	524,961.00
<u>SCHEDULE 'G' Advance To Supplier</u>	
Manjeet Motors	10,000.00
Rosmetra Safety Systems Private Limited	935.00
Vaibhav Shree Tractors	280,000.00
TOTAL:	290,935.00
<u>SCHEDULE 'H' Other Current Assets</u>	
CGST Receivable	289,709.04
SGST Receivable	289,709.05
IGST Receivable	68,819.63
TOTAL:	648,237.72

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SCHEDULE 'T':

NOTES ON ACCOUNTS:

SIGNIFICANT ACCOUNTING POLICIES :

a) **System of Accounting:**

The accompanying financial statements have been prepared in accordance with the historical cost convention.

b) **Recognition of Income & Expenditure:**

Revenue/Incomes & Costs/Expenditures are accounted on accrual as they are earned or incurred.

c) **Fixed Assets:**

Fixed Assets are stated at cost including expenses related to acquisition and installation thereof less depreciation charged.

d) **Depreciation:**

Depreciation is charged as per Income-tax Act, 1961.

e) **Inventories:**

At cost or net realizable value whichever is lower.

As per our attached report of even date

For AMAA & CO
(Firm Registration No. 020673C)
Chartered Accountants

Aditya Mittal

ADITYA MITTAL
PARTNER
Membership No.429090



Nivrutti Pangdurang Rasam

NIVRUTTI PANGDURANG RASAM
PROPRIETOR

Baloda Bazar, 23th, September, 2022