

POTHYS RETAIL PRIVATE LIMITED

TRIVANDRUM

SUPERSTORES

**Internal Audit Report for the period
01- April -23 to 30- June -23**

P P N AND COMPANY

Chartered Accountants

No.2, IV Cross St, Sterling Road,
Nungambakkam, Chennai – 600 034.

Ph: 044 2828 0033

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AUDIT REPORT

OFFERS AND PROMO ANALYSATION

A –OFFERS AND PROMO ANALYSATION

1. Selling Price less than Purchase Cost – Loss on Sales – Rs.72,52,759/-:

On verification of sales report generated from Jaldi software, product by product (except fruits and vegetables), we found that few products including the promo products were sold at a price lower than the net purchase cost. The total revenue loss to company on account of this low cost sale amounts to **Rs.72,52,759/-** for the period 01/04/2023 to 30/06/2023.

Reason for the same may be justified to the Audit. Measures may be taken to make good the loss. High Attention is required while fixing selling price in order to avoid losses. Also vendors should be negotiated for DOM special price. The detailed list of items that were sold at a price lower than the purchase cost is attached vide **Annexure – A – I (Soft Copy)**

Loss more than Rs.25,000 for Products which were sold less than Purchase cost has been given below, which amounts to **Rs.5,26,266/-**.

S. No	P.Code	Product Name	S.P / unit	L.Cost / Unit	Amount
1	9060561	Pampers Mega LG 50 (Old 70)	2,04,795	3,00,479	(95,684)
2	9017561	Tide Plus Jasmine and Rose 2Kg	95,310	1,69,436	(74,126)
3	9060564	Pampers Mega XL 42 (Old 58)	1,51,848	2,22,794	(70,946)
4	9017565	Tide Plus Lemon and Mint Powder 2Kg	68,040	1,20,957	(52,917)
5	9020881	Boost Container 1 Kg	93,145	1,46,055	(52,910)
6	9060562	Pampers Mega Md 58 (Old 80)	74,925	1,09,931	(35,006)
7	9020881	Boost Container 1 Kg	60,200	94,396	(34,196)
8	9148111	Ariel Matic Top Load Detergent Liquid 990ML	38,775	68,219	(29,444)
9	9020881	Boost Container 1 Kg	49,118	77,019	(27,901)
10	9017455	Surf Excel Matic Liquid Front Load 1Ltr	31,500	58,333	(26,833)
11	9017455	Surf Excel Matic Liquid Front Load 1Ltr	30,875	57,176	(26,301)

The Reasons For the same may be explained to audit.

**2. List of products (other than fruits and vegetables) sold at a profit below 5% -
Rs.2,38,481/- :**

On verification of sales report generated from Jaldi software, product by product (except fruits and vegetables), we found that certain products were sold with minimal profit margin i.e. below 5% on effective selling price (after considering discount to customers). During the period 01/04/2023 to 30/06/2023, total sales of products mentioned in Annexure amounts to **Rs. 80,02,322/-**. However, the profit on such sale was **Rs.2,38,481/-**.

This is brought to the knowledge of management. It is suggested that the margin percentages may be planned viably balancing both practical scenario of promotion and considering the % of profit. The detailed list of items that were sold at a profit margin lower 5% is attached vide **Annexure – A – II (Soft Copy)**.

3. Products sold with neither Profit nor Loss – Rs.49,363/-:

On verification of sales report generated from Jaldi software, product by product (except fruits and vegetables), we found that certain products including promo products were sold at cost price without any profit margin, amounting to **Rs.49,363/-**. The Sales has happened both in “Deal of the Month” and in “Normal Sales”. The Details has been attached vide **Annexure – A – III (Soft Copy)** for product wise details.

4. Inadequate sale consideration - Rs.36,226/-:

On verification of sales report generated in Jaldi software, we noticed that certain products were sold with inadequate sale consideration. It is brought to your notice that the loss incurred due to such sale made for inadequate consideration for the period 01/04/2023 to 30/06/2023 is **Rs.36,226/-**.

The detailed list of total purchase value, total sale value and total loss is attached vide **Annexure – A – IV (Soft Copy)**.

5. Loss incurred due to Promotion sales – 50% off on MRP – Rs.59,86,033/- :

During audit, we were informed that the management practices to purchase the “Deal of the month” campaign products at a cost lower than usual purchase cost. The purchase manager negotiates with the vendors to buy these products at a discounted cost. While comparing the discounted purchase cost with the promotion offer price for every product, we found that few products were sold at loss in the respective month amounting to **Rs.59,86,033/-.**

In continuation to the point mentioned above, out of the total loss we have segregated product wise loss on promotional sales for better analysation. The same may be analysed and negotiation with vendor can be done for any discount as credit note etc.

The reason for the same may be justified to the Audit. The month-wise detailed list of promotion products sold at loss is attached vide **Annexure – A – V (Soft Copy).**

6. Input GST to be Reversed – Items sold for Free – Rs.1,315/- :

Thus, in the context of GST provisions in India under Rule 37 of the CGST Rules, when goods are provided to customers for free or as samples, the Input Tax Credit (ITC) claimed on those goods should be reversed.

During the audit, we discovered that there were sales conducted for 'Zero' sales consideration, which is considered free to the customers. As a result, the ITC claimed on such sales should be reversed. The GST amount comes to Rs. 1,315/- . A detailed list of the products is attached in **Annexure – A – VI.**

7. Rounding off Discount given to customers on MRP – Savings of Rs.21,225/- :

During the audit, we observed that discounts offered to customers were not predetermined but rather based on rounding off the selling price, resulting in discounts being expressed as decimals.

To improve the process, we recommend implementing fixed percentage discounts while allowing the selling price to vary. This approach will have minimal impact on customers and provide a more straightforward and transparent discount system.

To illustrate the potential benefits, we conducted a comparison between the discounts provided in the store and the discounts calculated by the audit team using simple rounding down. The results of this calculation indicated a substantial saving of **Rs.21,225/-.** The Detailed calculations of the above, is attached vide **Annexure – A – VII (Soft Copy).**

8. Profit foregone on account of Promotion discounts – Rs.14,65,497/-:

The management follows the policy of promoting the Superstores products through a campaign called “Deal of the month” every month and sells these products on a promotion offer price.

During Audit, we compared the Promotion Selling Price with Normal Selling Price of the products promoted on the campaign to arrive at the Selling Profit Amount foregone on account of promotion discounts given to the customers for the period April 2023 to June 2023 as given below.

This is brought to the knowledge of management for DOM - product choosing and for better pricing fixation considering increase in quantity of sale and increasing profit margin. The detailed list is attached vide **Annexure – A – VIII (Soft Copy)**.

9. Wrong calculation for Negative Margin Sales – while using two report – Loss Undervalued by Rs.4,01,278/-:

During audit, while calculating loss on sales for the period April 2023 to June 2023 we found that there is a difference between Total loss on sales calculated from two Reports. We have taken two reports namely **“Sales Attribute Report D&M”** and **“Sales Attribute Report”**.

In Sales Attribute Report D&M the report will be containing data on date basis while in sales attribute report the report will be in product basis.

While Calculating The Loss on sales from both the reports, we arrived at a difference amounting to **Rs.4,01,278**. Thereason for the same is due to in Sales attribute report The sold value and L.cost will be consolidated leaving to lesser negative sales reflection

Month	Negative Sales in Sales Report as per		Difference
	Daily	Monthly	
Apr-23	25,78,683	25,01,045	77,638
May-23	29,22,787	27,82,032	1,40,755
Jun-23	17,50,818	15,67,933	1,82,885
Grand Total			4,01,278

10. Discount Not properly displayed – Own brands and Other Brands :

During the audit, we observed a concerning issue with how discounts were presented to customers in the store. Notably, we noticed that discounts of significant value, such as 50% off, were displayed alongside minor discounts of only 2%. This undifferentiated presentation undermines the impact of more substantial discounts, leaving customers less motivated to take advantage of these deals.

Even the discounts we provide on our own brands like Natchiyar, Popzo, and Zopit were not properly displayed, and there was no additional care taken for their display.

To rectify this situation, it is strongly advised that the store management prioritizes the clear and prominent display of offers and discounts. This can be achieved by implementing eye-catching banners and signage that effectively showcase the most attractive deals.

11. Bundle offer Suggestion for our own Brands:

For our own Brand, we are providing various discounts in Deal of the month and normal course of time, whereas profit margin is very less for it. Hence it is suggested to have bundle offer for various range of products in order to increase sales and profit.

Examples,

- **Popzo** - 1+1 offer or Buy 2 Get 1 Offer or Buy 2 with reduction in price can be given.
- **Dhals** - Toor Dhal 1 kg + Orid Dhal 1 kg + Gram Dhal ½ Kg + Moong Dhal 1/2Kg offer price can be given.
- **Zopit** – 1+1 offer or B2G1 offer can be provided
- **Masala** – Sambar + Rasam powder or Chilli +Turmeric+Coriander Powder at offer price can be given.
- **Spices** – Pepper + Cumin offer price.

12. Suggestion to place hangout, attractive banner or lightings for 50% discount products:

During the Floor Visit, we observed that the 50% discount's that we provide to customer's were found in random places which did not earn any Attention of the Customer's. A Paper Print should be in placed highlighting the discount or 50% offer products separately when compared to any other kind of discounts we provide.

It is suggested that Attractive Banners or Lights could be used to attract the customer's attention towards the 50% discounted products, Own Brand Products, Other Popular Discounts which are placed at eye-level in every entrance of the shop.

13. Offer Displayed in Selling floor but not enabled in Jaldi Software while billing :

During the Audit, we had come across some instances that the Displayed Offer Price was not being applied correctly during billing. For instance, if there was a Discount offer advertised in the Selling Floor, the billing system was only applying fewer discounts due to a malfunctioning of promotion, or expiry of the promotion previously provided. This discrepancy causes Loss of Trust from the Customers, as they expected the Discount on the Selling Floor but only given a Lower discount.

COSTING

ANALYSATION

B – COSTING ANALYSATION

14. Wrong Calculation of Landing Cost for packed items:

During Analyzation of Landing cost of the packed items, packed in our unit, it was noticed that, landing cost of the packed items is being computed by simply adopting Landing Cost of the Bulk. For e.g., Purchase of 7,050 kg of Sugar for **Rs.2,66,490/-** from Tamil Nadu for bulk, landing cost for bulk will be computed as Rs.37.80/- per kg, after the same is being converted into 7,050 packets of each 1 kg, the landing cost is adopted for pricing the packed products for sale, and the same is sold at Stores by adding 10% margin i.e., for Rs.42/kg is the selling price and for other products more than 15% margin, which is not the right method of arriving a costing for a product.

There are various other factors involved in arriving costing for a product:

- Loading and Unloading
- Packing Material
- Wages
- Power
- Rent (Direct Cost)

After considering the above, the landing cost of the product differs from the landing cost at GRN.

Further, it is very important to note that, GST for most of the loose staples purchased in bulk is 0%, whereas for the '**Pre Packed and Labelled**' products **GST will be 5%**. Hence the price fixed till date is **inclusive of GST**, which means direct 5% taken by GST from the profit margin fixed by us.

Further on Stock transfer to other branches, the landing cost of transfer is the Landing cost bulk, which includes GST, which means from the above example, Rs.42 is inclusive of GST, and in Stock transfer too GST is borne by us.

15. Computation of Actual Landing Cost by Audit:

In order to fix the proper pricing for a product, arriving actual Landing Cost is very important considering all direct cost involved in the product in bringing the product in saleable condition. This calculation is done only for the packed products, processed at our unit. To arrive at actual and correct Land Cost and the Loss incurred by us due incorrect LC, we have calculated '**Actual Landing Cost by Audit**' by considering all the other factors involved. We have calculated Per kg cost for all the material, Labour and Over Head.

The following are the actual cost involved in arriving the cost of a product in a saleable condition. Product wise Analyzation has been done taking individual factors into consideration. For E.

- If 1 kg is packed – packing cost of 1 kg packing material will be considered and for $\frac{1}{2}$ kg its cost is considered.
- Wages, power and Rent (Direct Cost) based on the Tonnage of total production taken.

The detailed calculation methodology has been given below:

Packing Material Charges

S.No	Grammage	Cover Size	Cover Qty/Kg	Rate Per Kg	Rs. Per Packet
1	1KG	6*10	190	140.00	0.74
2	1KG	SC Printed Cover	120	245.00	2.04
3	1KG	5*8	280	140.00	0.50
4	1KG	8*10	170	140.00	0.82
5	500 GM	5*8	280	140.00	0.50
6	500 GM	6*10	190	140.00	0.74
7	500 GM	8*10	170	140.00	0.82
8	500 GM	8*16	125	140.00	1.12
9	500 GM	12*14	120	140.00	1.17
10	50 GM	4*6	950	140.00	0.15
11	50 GM	6*10	190	140.00	0.74
12	250 GM	5*6	500	140.00	0.28
13	250 GM	6*10	190	140.00	0.74
14	250 GM	5*8	280	140.00	0.50
15	200 GM	5*8	280	140.00	0.50
16	200 GM	8*16	125	140.00	1.12
17	200 GM	12*14	125	140.00	1.12
18	100 GM	4*6	950	140.00	0.15
19	100 GM	8*10	170	140.00	0.82
20	10 GM	4*4	970	140.00	0.14

Variable Cost :

Expense	Rs./per kg	Notes
Loading & Unloading	Rs.0.24	Based on the wages paid for L&UL in Godown Rs.12 per 50 KG Avg. L&UL per KG = Rs.0.24

Fixed Cost :

Expense	Rs./per kg	Notes
Rent	5.73	Production Unit Rent = Rs.60,681 (Based on Workings Given to us) Rent apportionment per KG = $60,681 / 10,593^*$
Electricity	2.64	Avg. Electricity paid per month = Rs.27,980 (As per Accounting Software) Electricity apportionment per KG = $27,980 / 10,593^*$
Salary	4.72	Avg. salary per person = Rs.10,000 . Avg No. of persons = 5 Avg. salary per month = Rs.50,000 Salary apportionment per KG = $50,000 / 10,593^*$
Total	13.09	

16. Profit Forgone on Sale of own packed products by actual landing Cost by audit – With Indirect Expense - Rs.4,65,158/-:

Profit Forgone on Sale of packed products has been computed for the products sold during the period, Apr 23 to June 23 has been calculated by taking actual landing cost as calculated by audit., which includes both GST with different rates and GST with 0%.

The profit as per original landing cost as per GRN amounts to **Rs. 5,17,803/-** and as per Actual Landing Cost as per Audit is **Rs.52,645/-**, resulting in the total loss to company on account of Incorrect Landing Cost amounts to **Rs.4,65,158/-** upto 30.06.23. The product by product detailed list of workings has been attached vide **Annexure – B – I (Soft Copy)**

**17. Profit Forgone on Sale of own packed products by actual landing Cost by audit –
Without Indirect Expense - Rs. 64,706/-:**

On Continuation to above point, actual landing cost by audit has been taken without including the Indirect expense. The profit as per original landing cost as per GRN amounts to **Rs. 5,17,803/-** and as per Actual Landing Cost as per Audit is **Rs.4,53,097/-**, resulting in the profit forgone to company on account of Incorrect Landing Cost amounts to **Rs.64,706/-** upto 30.06.23. The product by product, detailed list of workings has been attached vide **Annexure – B – II (Soft Copy)**.

**18. Profit forgone on Sale of 0% GST Purchases of Own packed products by taking actual
Landing Cost by audit – Rs.1,08,786/-:**

In continuation of the above point, we have calculated Loss on sale of products purchased with GST 0% for the audit period by adopting actual landing cost by audit, for understanding how our profits have been eroded because of Incorrect Land Cost and selling price. For these goods, Purchases has been made on GST at 0%, however it has been sold inclusive of GST at 5%, 12%, and 18% hence it has ended up in cost to us for 5%, 12%, 18%.

The profit as per original landing cost as per GRN amounts to **Rs. 1,87,799/-** and as per Actual Landing Cost as per Audit profit is shrined to **Rs. 79,013/-**, resulting in the total profit forgone to company on account of Incorrect Landing Cost amounts to **Rs.1,08,786/-** up to 30.06.23. Out of the total profit forgone of **Rs.4,65,158/-**, 0% GST Contributed, a loss of **Rs.1,08,786/-** which **23.39%** of total loss. High attention and Utmost care should be exercised while fixing price of a product, since it impacts huge in the profit margin. The details has been attached vide **Annexure – B – III (Soft Copy)**.

**19. Comparison between % of profit by Landing Cost at GRN (17.68%) and Actual Landing
Cost by audit (1.80%):**

Landing cost plays vital role in fixing cost per unit, since it is the base price. In cost plus profit method, cost plus profit margin fixed will be the selling price. If the LC calculated is wrong, it may end up fixing wrong selling price, will lead to incur losses.

We have calculated the Profit % by taking Landing Cost at GRN and Profit % by taking Actual Landing cost arrived by audit. It has been very clear that how our profit has been eaten by incorrect Landing cost and other cost factors.

The profit % as per LC at GRN is 17.68% and by Actual LC by audit is 1.80%, result net reduction of 15.88%, almost 90% has been reduced.

Particulars	GRN	Audit workings
Sales	29,28,281	29,28,281
Net Value	24,10,478	28,75,636
Profit	5,17,803	52,645
Profit % on sales	17.68%	1.80%

20. Stock transfer to Ernakulam undervalued based on Actual LC by Audit – Rs.1,42,601/-:

On scrutiny, it was noticed that LC has not been properly calculated, however stock transfer has been made based on the LC of the bulk. As a audit process, we have calculated actual LC by Audit and arrived the understatement of value of stock transfer done and resulting in lesser payment of GST. It amounts to **Rs.1,42,601/-**

The details has been attached vide **Annexure – B – IV – (Soft Copy)**.

21. Loss on sale of packed items in Ernakulam – Due to lesser LC cost:

On audit, we have computed the loss on sale of packed products based on LC as per audit and, resulting in understated stock transfer to branches. In Ernakulam, based on LC, selling price has been fixed, resulting in lesser profit margin. In pondy branch alone we have lost **Rs.4.6 lakhs**, when it comes to Ernakulam the same would have been resulted. Care should be taken while fixing prices.

22. Price variation in Loose Staples – Batch wise – Wrong Price updation:

On Analysis of various processes at packing unit, it was observed that, Loose Staples has been purchased in bulk for repacking and used as loose staples. These items will be purchased in batches as bulk with different prices.

It was understood that product will be transferred for packed and non-packed at Landing Cost of the bulk, if batch 2 has been received without clearance of batch 1 in full, the price will be updated based on the Landing cost of the batch 2 i.e., rest of the stock of batch

1 will sold at the price of batch 2 whether it is an incremental or decremental factor.

For e.g., In Batch 1, 1000 kgs of Toor Dhal has been purchased at LC of Rs.100 per kg, 900 kgs has been packed or transferred at LC of Rs.100 per kg, Now Stock Batch 1, 100 kgs of stock available, In the meanwhile, In Batch 2, 3000 kgs has been purchased for Rs.90 per kg, Price will be updated for the total quantity of 3100 Kgs at the price of Rs.90 per kg. In this case, it is loss to us for a quantity $100*10 = \text{Rs.}1000$ for the batch 1 Stock.

Likewise, price increase or decrease will be updated, whenever the new batch of stock is received. It may end up in profit or loss for us. However, the method of calculation is not right. FIFO may be followed for disposable of stock with their landing cost.

We could not able to calculate the profit or loss in this sufficient data not available about each batch purchase, sale and stock transfer.

23. Excess Stock Holding – 8,960 SKU's – Rs. 4.67 crores/- :

During the audit, we had observed huge stock holding of products under various categories. Thus, we calculated the stock holdings of all items, which resulted in an Excess stock holding of **Rs.4,67,77,873/-**.

The process utilized by the audit team for this calculation is outlined below:

- Initially, we considered the opening stock of the products.
- In the event of any purchases, these were taken into account and added to the stock. Conversely, any purchase returns were subtracted from the stock.
- As a result, we determined the total stock available without considering the impact of sales.
- The permitted stock holding for the supermarket sector is “ **2 to 3 times the sales** made for the period ”. Therefore, we considered three times the stock corresponding to the sales made during the period.
- Upon comparing the total stock available with the allowed stock holding, we identified either a stock excess or shortage.

In light of this process, after calculating the stock holdings for all items, we determined an excess stock of **Rs.4,67,77,873/-** and the same is attached vide **Annexure – B – V (SC)**. More than 20 lacs excess stock holding of 22 products has been given below which amounts to **Rs. 84,48,096/-**

S.No	Product Name	Sales In Qty	Opening + Purchase - Purchase Return (Qty)	Sales *3 (Qty)	Stock Holding (Qty)	L.Cost / unit	Total Value of Excess Stock Holding in (Rs.)
1	Everyday Dairy Whitener 400Gms Pouch	2,635	14,294	7,905	6,389	187	11,91,924
2	Leo Top Blend 5Kg	383	30,433	1,149	29,284	30	8,92,483
3	Sunlight Laundry Soap 150Gms	9,328	55,289	27,984	27,305	24	6,43,615
4	Surf Excel Easy Wash 1Kg	813	6,729	2,439	4,290	121	5,17,639
5	Ariel Matic Top Load 1Kg	123	2,612	369	2,243	228	5,10,698
6	Aashirvad Pure Cow Ghee 200ML	104	3,991	312	3,679	114	4,18,662
7	Ariel Liquid Front Load 1L	5,344	18,331	16,032	2,299	175	4,03,210
8	Pampers Pants Xl 56	1	437	3	434	856	3,71,691
9	Boost Pouch 750G	60	1,455	180	1,275	261	3,32,284
10	Ariel Matic Front Load 1 Kg	150	1,837	450	1,387	223	3,08,645
11	Mojoie Chocolate 1Kg	0	753	0	753	386	2,90,349
12	Nestle Kitkat 27.5G (3Finger)	1,391	11,605	4,173	7,432	38	2,83,777
13	Bournvita Fsm Pouch 750G	0	880	0	880	318	2,79,661
14	Gillette Venus Razor Simply	1,317	8,594	3,951	4,643	53	2,45,656
15	Walnet Kernal Extra Light Half	0	200	0	200	1,185	2,37,003
16	Milky Mist Ghee 500ML Jar	55	906	165	741	312	2,30,987
17	Elacka Loose	-1	148	-4	152	1,475	2,23,833
18	Gillette Venus Breeze 2	80	907	240	667	334	2,22,600
19	Leo House Blend 5Kg	394	10,497	1,183	9,314	23	2,18,879
20	Pampers Pants Xl 32S	8	476	24	452	478	2,16,274
21	Red Label 500Gm Carton Leaf	648	2,768	1,944	824	254	2,09,036
22	Gillette Mach3 Turbo Cartri 4S	25	477	75	402	496	1,99,191
Grand Total							84,48,096

24. Excess Stock Holding – Imported Items – 413 SKU's – Rs.15,22,602/- :

On continuation of above, we had observed huge stock holding of Imported Items under various categories. Thus, we calculated the stock holdings of all imported items, which resulted in an Excess stock holding of **Rs.15,22,602/-**. The details has been given in the vide **Annexure – B – VI (SC)**.

25. Excess Stock Holding – Masala Items – 120 SKU's – Rs.2,19,323/- :

In Continuation with the above mentioned procedure, we have also calculated the Stock holding for the Masala Items, and thus resulted with the Excess stock amounting to **Rs.2,19,323/-**. The details has been given in the vide **Annexure – B – VII (SC)**.

26. Excess Stock Holding – Organic India Brand – 21 SKU's – Rs.63,850/- :

In Continuation with the above mentioned procedure, we have also calculated the Stock holding for the Masala Items, and thus resulted with the Excess stock amounting to **Rs. 63,850/-**. The details has been given in the vide **Annexure – B – VIII (SC)**.

27. Reduction in Yellow Card Redemption – Cost Saving – Rs.2,17,950/- :

As the management policy for redemption of yellow Card is 1% for every purchase, therefore it seems there is a scope for cost savings if it is reduced to 0.8% per purchase, as per our working we arrive at a cost saving of **Rs.2,17,950/-** the details have been given below,

Month	At 1 rupee for 10 points	At .80 rupee for 10 points	Cost saving
Apr	3,75,184	3,00,147	75,037
May	3,64,352	2,91,482	72,870
Jun	3,50,215	2,80,172	70,043
Total	10,89,751	8,71,801	2,17,950

28. Cost Saving – Reduction in Manpower – 10 persons - Rs.14,40,000 per annum:

We observed our superstore had an excess of staff, when compared to other supermarkets. As a result, we may consider reducing the surplus staff in specific departments to optimize the workforce and ensure efficient operations. By doing so, we can potentially improve productivity and cost-effectiveness while still maintaining a satisfactory level of customer service. The detailed study has been given below for your perusal, it may be reduced to some extent that is 10 person in various department can be reduced. An average salary of 12,000 per person has been taken which is 1,20,000 per month and it amounts to total cost saving of **Rs.14,40,000/- per annum.**

Superstores Manpower					
S.No	Department	Bay Count	Staff	Promoter	
1	Crockery	6	6		
2	Loose staples	4	8		
	barcode machine	4	8		
3	Chilled & frozen	13	3	1	
4	Staples	9	5	8	
	Masala items	6	1	6	
	Oils & ghee	2	3	2	
	Spices	1	1		
5	Processed Food	23	11	15	
	Others	7	3	3	
	Beverages	13	5	12	
	Snacks	3	3		
6	Non Food	20	6	51	
	Haircare	1		3	
	Oral Care	2		3	
	Cosmetics			21	
	Shampoo	2		5	
	Bath Soap	4	2	4	
	Baby Care				
	Stationary	1	2	2	
	Napkin & Tissues	1			
	Detergent	2		3	
	Dishwash	2		1	
	Household needs	5	2	9	

S.No	Department	Bay Count	Staff	Promoter
7	F&V	6	30	0
	Billling (near weighing machine)	6	4	
	Cutting and Packing		5	
	Section		21	
10	Office Team	0	11	0
	Senior Manager		1	
	Floor Manager		3	
	Staff		7	
11	Billing counter	12	20	
12	Delivery and packing	1	23	
	Customer care		2	
14	Supervisor		5	
	Grand Total	94	130	75

29. Loss on Sale – Super Choice packed items are sold at a price less than the loose staples price – Rs.1,183/-:

Upon review, it has come to our attention that SuperChoice packed items are being sold at a price lower than loose staples. This observation raises a concern as the packed items involve additional costs for packing, cleaning, labelling, and other overhead expenses. In contrast, loose staples do not incur these extra costs. Consequently, selling packed items at a lower price than loose staples seems counterproductive and warrants reconsideration.

The List of products are given vide **Annexure – B – IX (Soft Copy)**.

30. Selling Price is Greater than the MRP – For 5 products – Difference ranging from Rs. 2.27 to 7.95/-:

During our audit, we identified a concerning issue where certain products were being sold at prices exceeding their Maximum Retail Price (MRP). Any instances of products being sold above their designated MRP should be corrected immediately to maintain compliance and uphold customer trust.

The Details of such Sale made is as follows :

S.no	Date Invoiced	P.Code	Product Name	Sold Qty	S.P / unit	MRP / unit	Difference
1	04-05-2023	9031647	Krishna Manathakkali Vattal 100G	1	81.27	79.00	2.27
2	04-05-2023	9156910	Sc Cardamom 50G	2	107.63	105.00	2.63
3	04-05-2023	9170068	Sc Fried Gram 250Gm	4	54.60	52.00	2.60
4	21-05-2023	9019411	3Roses Broke Bond Dust Tea 500G Carton	6	397.95	390.00	7.95

31. Jaldhi Software updation required – Packing Unit :

At Packing Unit, Steps involved are Procurement in bulk, cleaning, wastage updation in software, processing, packing, labelling and dispatch. Getting requisition from the branches for packing, based on the requirement packing and dispatch will take place. In process, requisition will be obtained manually for various branches and updation of wastage happens based on the total quantity loss during the day, manually.

No automatic updation or updatation at each stage or for particular batch not available. Continuous different batch products will be loaded in the packing machine, total wastage at the end of the day will be updated. Hence no control over wastage for particular batch.

Further Stock Adjustment has to be recorded as DAD in the jaldhi software along with another stock adjustment done at the floor during stock take or godown etc. Hence there is no bifurcation between stock adjustment done at packing unit

Hence Process flow can be set in such a way that request has been received from branches, bulk has been loaded, and wastage calculation for particular batch updated and output received after the wastage should be calculated for Landing cost purpose and to ensure no of packets converted.

32. Lab Testing Equipments not available for moisture Checking - Packing Unit :

During packing unit visit, we observed that there was no lab testing equipments for checking the quality and moisture content. The weight of the packet may vary based on the moisture content of the product at the time of packing. It will be very useful for cereals and spices where moisture content will vary according to the climate. Hence it is suggested to make the equipments procured.

33. Masala Items nearing expiry can be transfer to mess – 20kg of various masalas:

About to expiry Masala items nearly 20kgs of varies type are currently stored in the production unit. Due to their limited rate of consumption, they are being retained. When these masala items approach their expiry dates, they are then considered for transfer to the mess or if it is already expired it should be disposed.

34. Loose staples – Packing Unit – Process Loss/ Stock Adjustment done on monthly once or twice:

During the audit, it came to our attention that adjustment entries resulting from the production process were not being entered into the software in a timely manner. Instead, these entries were being accumulated and entered all at once on a monthly basis. To improve accuracy and transparency, we propose a shift towards entering these adjustment entries into the software immediately after each respective process, ensuring real-time and accurate data recording.

35. Process Wastage not recorded in jaldi software :

The production process involves refining, cleaning, and subsequently packing loose staples into packets of varying quantities. The waste generated during the cleaning phase has not been consistently documented as process wastage in the Jaldi software, despite the presence of an option to do so. This has resulted in an inability to accurately quantify the amount of wastage. To address this issue, it is strongly recommended to promptly record all wastage in the Jaldi software. Additionally, while all conversion processes were previously entered into the Jaldi software on a monthly basis, it is now advised to make these entries on a daily basis to enhance control and monitoring.

36. Physical Register not maintained at Packing unit for the Input/Output Process :

Highlighting the absence of a physical register to monitor process wastage, inflow and outflow of stock within the production unit. Recommending the establishment of a dedicated physical register as a practical solution, enabling accurate tracking and management of all this for better internal control.

37. Converted Packed Items register not recorded during 01.04.23 to 30.06.23:

We observed that the records of converted packed items are not being updated in a physical register. Notably, during the audit, a gap was noticed in the documentation for the months of April-23 to June-23. To rectify this situation and ensure accurate record-keeping, it is essential to establish a consistent practice of recording all converted packed items in the register, thereby addressing potential discrepancies during future audit periods.

RATE

COMPARISON

C – RATE COMPARISON

38. Rate Comparison – Loose Staples – Trivandrum Vs Puducherry – Same Product – Landing Cost Higher in Trivandrum and Less in Puducherry – Rs.2,42,954/-:

On Analysation, of various rates of different Products or SKU's Purchased between Trivandrum and Puducherry in respect of Loose Staples, we found that for the same product with different or same dealer, rates purchased are **High in Trivandrum** and less in Puducherry for the products attached vide **Annexure – C – I (SC)**. It amounts to **Rs.2,42,954/-**.

We have compared the Landing Cost of various SKUs at Trivandrum and Puducherry in respect of Loose Staples as an audit analysation wherever possible by matching the SKUs.

Out of which, we found the difference in Landing cost for the same product with different or same vendor. It is suggested to have Centralized Procurement system in order to save cost.

39. Rate Comparison – Loose Staples – Trivandrum Vs Puducherry – Same Product – Higher Landing cost in Puducherry and Less in Trivandrum – Rs.1,47,429/- :

In Continuation to the above point, On Analysation, of Landing Cost of different Products or SKUs between Trivandrum and Puducherry in respect of Loose Staples, we found that for the same product with different or same dealer, rates purchased are **High in Puducherry** and less in Trivandrum for the products attached vide **Annexure – C – II (SC)**. It amounts to **Rs.1,47,429/-**.

40. Rate Comparison – CS Traders – Trivandrum Vs Tirunelveli – Same Product – Higher Landing cost in Trivandrum and Less in Tirunelveli – Rs.8,80,949/- :

On analyzing the different rates of various products purchased between Trivandrum and Tirunelveli regarding the procurement of vegetables from CS Traders, it was observed that for the same product, the rates of purchase are **High in Trivandrum** and less in Tirunelveli.

The detailed product list is provided in the attached **Annexure – C – III (SC)** . It amounts to **Rs.8,80,949/-**.

41. Rate Comparison – CS Traders – Trivandrum Vs Tirunelveli – Same Product – Higher Landing cost in Tirunelveli and Less in Trivandrum – Rs.1,97,196/- :

On analyzing the different rates of various products purchased between Trivandrum and Tirunelveli regarding the procurement of vegetables from CS Traders, it was observed that for the same product, the rates of purchase are **High in Tirunelveli** and less in Trivandrum.

The detailed product list is provided in the attached **Annexure – C – IV (SC)**. It amounts to **Rs.1,97,196/-**.

42. Rate Comparison – CS Traders – Trivandrum Vs Cochin – Same Product – Higher Landing cost in Trivandrum and Less in Cochin – Rs.8,84,418/- :

On analyzing the different rates of various products purchased between Trivandrum and Cochin regarding the procurement of vegetables from CS Traders, it was observed that for the same product, the rates of purchase are **High in Trivandrum** and less in Cochin.

The detailed product list is provided in the attached **Annexure – C – V (SC)**. It amounts to **Rs.8,84,418/-**.

43. Rate Comparison – CS Traders – Trivandrum Vs Cochin – Same Product – Higher Landing cost in Cochin and Less in Trivandrum – Rs.1,26,097/- :

On analyzing the different rates of various products purchased between Trivandrum and Cochin regarding the procurement of vegetables from CS Traders, it was observed that for the same product, the rates of purchase are **High in Cochin** and less in Trivandrum.

The detailed product list is provided in the attached **Annexure – C – VI (SC)**. It amounts to **Rs.1,26,097/-**.

44. Compostable Bag Cost – Trivandrum vs Chennai - High in Trivandrum and Less in Chennai – Rs.2,89,571/- :

During audit, it was observed that the polybags distributed to customers were procured from a variety of vendors. The rates charged by these vendors were not consistent and varied, with some charging **Rs.225**, others **Rs.235**, and yet others **Rs.250** per vendor. Upon analyzing the cost of the same polybags at the Chrompet branch, it was discovered that vendor named '**Vasco Big Bag Enterprises**' able to procure them at a lower rate of **Rs.186**.

This difference in cost resulted in a total additional expense of **Rs.2,89,571** for the period spanning from **April 2023 to June 2023**, based on the total quantity of polybags purchased.

The details of this analysis are provided below,

S. N o	Entry Date	Vendor Name	Qty	Per Rate as per		Total Amount as per		Diff
			bought	TVM	CHR	TVM	CHR	
1	03-06-23	Maruthi Plastics & Packing (Chennai) P Ltd	1,800	230	186	4,14,000	3,34,800	79,200
2	14-04-23	Eight Specialist Services Pvt Ltd	1,170	250	186	2,92,400	2,17,546	74,854
3	10-05-23	Eight Specialist Services Pvt Ltd	885	250	186	2,21,175	1,64,554	56,621
4	10-05-23	Eight Specialist Services Pvt Ltd	937	225	186	2,10,780	1,74,245	36,535
5	03-06-23	Maruthi Plastics & Packing (Chennai) P Ltd	510	225	186	1,14,750	94,860	19,890
6	03-06-23	Connect 4 Distributors	1,000	205	186	2,05,000	1,86,000	19,000
7	10-05-23	Eight Specialist Services Pvt Ltd	89	225	186	20,021	16,550	3,470
Grand Total								2,89,571

45. Variation in Landing Cost – CS Traders – Trivandrum Vs Tirunelveli & Cochin – Higher Landing Cost in Trivandrum - Rs.57,056/- :

On analyzing the different rates of various products purchased between Trivandrum and Tirunelveli & Cochin, concerning the procurement of vegetables from CS Traders, it was observed that for the same product, the rates of purchase are **Higher in Trivandrum compared to both Tirunelveli and Cochin** on the same day. Furthermore, the rates of purchase are similar in Tirunelveli and Cochin but differ only in Trivandrum.

The detailed product list is provided in the attached **Annexure – C - VII**. The discrepancy amounts to **Rs. 57,056/-**.

46. CS Traders – Variation in Landing Cost for a single Product – On same day – Rs.72,549/-:

During the audit, we discovered discrepancies in the landing costs from CS Traders for a specific product on the same day. Upon further examination, we observed that we procure vegetables from CS Traders on a daily basis. It was surprising to note that there is a variation in the landing cost of a particular product on a day-to-day basis. It amounts to **Rs.72,549/-**.

The detailed list of products with varying landing costs has been attached vide **Annexure – C - VIII**.

47. Variation in Landing Cost – Pro Nature – Same Vendor – Trivandrum Vs Tirunelveli & Nagercoil – High in Trivandrum and Less in Tirunelveli and Nagercoil :

Upon analyzing the different rates of various products purchased between Trivandrum and Tirunelveli & Nagercoil, concerning the procurement of Products from Pro Nature, it was observed that for the same product, the rates of purchase are **Higher in Trivandrum compared to both Tirunelveli and Nagercoil**. Furthermore, the rates of purchase are similar in Tirunelveli and Nagercoil but differ only in Trivandrum.

The details of this analysis are provided below,

S.No	Product Code	Product Name	MRP	Qty	Landing Cost in		
					TVM	NGL	TVL
1	9033023	Pro Nature Fenugreek 200Gm	74	11	59	56	56
2	9033042	Pro Nature Mustard Small 200Gm	80	15	64	60	60
3	9033011	Pro Nature Beaten Rice 500Gms	86	10	62	59	59
4	9033074	Pro Nature Raw Peanuts 500Gms	176	6	141	132	132
5	9149111	Pro Nature Salt Pink 500Gm	68	24	54	51	51

Location	Vendor Name
TVM	Fortune Enterprises
NGL	SS.Marketing
TVL	Ananda Distributors

MESS RATE COMPARISON

D – MESS RATE COMPARISON

48. Rate Comparison –Mess vs Super stores – Rate of Procurement of Groceries High in Mess – Rs.1,44,729 /-:

On comparing, of various rates of different Products or SKU's Purchased between Mess and Super stores, we found that for the same product with different dealer or same dealer, rates purchased are high in mess and less in super stores for the products attached vide **Annexure – D - I.** It amounts to **Rs.1,44,729/-.**

Note: We have compared the Landing Cost of various SKUs at the mess and the super stores as an audit Analysation wherever possible by matching the SKUs. The invoice attached in the SS software for the purchase made by the mess contains less amount of information i.e. the brand name of the products are not mentioned properly e.g. Purchase of sunflower oil, coconut oil, are simply mentioned as sunflower oil 1Kg, coconut oil 1Kg so, we compared with least purchase cost of a common product in the super stores and for some specified quantity items purchased by the mess is not available in super stores, so we took common product of different quantity and converted it into required quantity e.g Mess purchased palmoilin 5Kg but in super stores we have only 500 ml packet for palmoiln so we converted the cost for 5Kg. However the quality of the products purchased by the mess is not able to determined, because of lack of information in the invoice.

Out of which, we found the difference in Landing cost for the same product with different or same vendor. It is suggested to Procure Products from Super stores this will be benefit to the company.

49. Rate Comparison –Mess vs Super stores – Rate of Procurement of Groceries High in Super stores– Rs.94,016 /-:

In Continuation to the above point, On comparison, of Landing Cost of different Products or SKUs between the mess and super stores, we found that for the same product with different or same dealer, rates purchased are high in Super stores and less in mess for the products attached vide **Annexure – D - II.** It amounts to **Rs.94,016 /-.**

Note: We have compared the Landing Cost of various SKUs at the mess and the super stores as an audit Analysation wherever possible by matching the SKUs. The invoice attached in the SS software for the purchase made by the mess contains less amount of information i.e. the brand name of the products are not mentioned properly e.g. Purchase of sunflower oil, coconut oil, are simply mentioned as sunflower oil 1Kg, coconut oil 1Kg

so, we compared with least purchase cost of a common product in the super stores and for some specified quantity items purchased by the mess is not available in super stores, so we took common product of different quantity and converted it into required quantity e.g Mess purchased palmolin 5Kg but in super stores we have only 500 ml packet for palmolin so we converted the cost for 5Kg.

50. Rate Comparison –Mess vs Super stores – Rate of Procurement of fruits and vegetables High in Mess – Rs.68,605 /-:

On comparing, of various rates of different F&V Products Purchased between Mess and Super stores, we found that for the same product with different dealer or same dealer, rates purchased are high in mess and less in super stores for the products attached vide **Annexure – D - III**. It amounts to **Rs.68,605/-**.

Note: Hence the Fruits and vegetables rates fluctuate day to day so, rates for comparison was taken on same date.

51. Rate Comparison –Mess vs Super stores – Rate of Procurement of fruits and vegetables High in super stores – Rs.18,464 /-:

On comparing, of various rates of different F&V Products Purchased between Mess and Super stores, we found that for the same product with different dealer or same dealer, rates purchased are high in super stores and less in mess for the products attached vide **Annexure – D - IV**. It amounts to **Rs.18,464/-**.

Note: Since the Fruits and vegetables rates fluctuate day to day so, rates for comparison between mess and super stores was taken on same date.

52. Rate Comparison – Mess Vs Super Stores– Same Product – Lekshmi Narayanan Traders – Rate of Procurement is High in mess and Less in super stores – Rs. 1,595/-:

On Continuation to the above point, while analysing the landing cost of mess and super stores for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period.

The products or SKUs, which are High in Mess and less in super stores for the same dealer has been given below. It amounts to **Rs.1,595 /-**.

S.N o.	Date	Vendor Name	Product name	Quantity purchased	Rate (Mess)	Rate (SS)	Diffe rence	Savings
1	04-04-23	Lekshmi Narayanan Traders	Aachi Mutton Masala 100Gms	200	40.00	38.67	1.33	267
2	04-04-23		Aachi Kashmiri Chilly Pwdr 100G	100	62.85	62.48	0.37	37
3	03-05-23		Aachi Kashmiri Chilly Pwdr 100G	100	80.9	80.00	0.90	90
4	27-05-23		Aachi Sambar Masala 100Gms	100	27.61	27.00	0.61	61
5	01-06-23		Aachi Kashmiri Chilly Pwdr 100G	100	85.71	80.00	5.71	571
6	01-06-23		Aachi Sambar Masala 100Gms	300	27.61	25.71	1.90	569
Total								1,595

53. Rate Comparison – Mess Vs Super Stores– Same Product – Lekshmi Narayanan Traders – Rate of Procurement is High in Super stores and Less in mess – Rs. 8,491/-:

On Continuation to the above point, while analysing the landing cost of mess and super stores for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period. The products or SKUs, which are High in Super stores and less in mess for the same dealer has been given below. It amounts to **Rs.8,491/-.**

S.No.	Date	Vendor Name	Product name	Qty bought	Rate (Mess)	Rate (SS)	Diffe rence	Savings
1	04-04-23	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gm	200	27	31	4	800
2	04-04-23		Aachi Idly Chilli Powder 100Gm	100	23	28	5	515
3	03-05-23		Aachi Fish Curry Masala 100Gm	100	32	41	9	860
4	03-05-23		Aachi Chicken 65 Masala 100Gms	100	29	30	1	143
5	03-05-23		Aachi Meat Masala 100Gm	100	26	28	1	133
6	03-05-23		Aachi Idly Chilli Powder 100Gms	50	23	28	5	258
7	03-05-23		Aachi Garam Masla 100Gm	100	46	51	5	490
8	15-05-23		Aachi Fish Curry Masala 100Gm	100	32	41	9	860
9	15-05-23		Aachi Meat Masala 100Gm	100	26	28	1	132
10	15-05-23		Aach Chicken Masala 100 Gm	200	27	29	2	462
11	20-05-23		Aachi Idly Chilli Powder 100Gms	100	22	28	6	600
12	27-05-23		Aachi Garam Masla 100Gm	100	46	51	5	490
13	01-06-23		Aachi Turmeric Powder 1Kg	20	133	162	29	579
14	01-06-23		Aachi Idly Chilli Powder 1Kg	20	238	280	42	838
15	01-06-23		Aachi Chicken Masala 100Gms	100	27	28	1	94
16	01-06-23		Aachi Chicken 65 Masala 100Gms	100	29	30	1	143
17	26-06-23		Aachi Idly Chilli Powder 1Kg	20	243	280	37	743
18	26-06-23		Aachi Chicken Masala 100Gms	100	27	28	1	94
19	26-06-23		Aachi Idly Chilli Powder 100Gms	50	23	28	5	258
Total								8,491

RATE COMPARISON BETWEEN BRANCHES

E – RATE COMPARISON BETWEEN BRANCHES

54. Rate Comparison – Trivandrum Vs Tirunelveli – Same Product – Landing cost Higher in Trivandrum and Lesser in Tirunelveli – Rs.2,31,326/-:

On Analysation, of various rates of different Products or SKU's Purchased between Trivandrum and Tirunelveli, we found that for the same product with different or same dealer, rates purchased are high in Trivandrum and less in Tirunelveli for the products attached vide **Annexure – E – I (SC)**. It amounts to **Rs.2,31,326/-**.

We have compared the Landing Cost of various SKUs at Trivandrum and Tirunelveli as an audit analysation wherever possible by matching the SKUs.

Out of which, we found the difference in Landing cost for the same product with different or same vendor. It is suggested to have Centralized Procurement system in order to save cost.

55. Rate Comparison – Trivandrum Vs Tirunelveli – Same Product – Landing cost Higher in Tirunelveli and Lesser in Trivandrum – Rs.91,494/- :

In Continuation to the above point, On Analysation, of Landing Cost of different Products or SKUs between Trivandrum and Tirunelveli, we found that for the same product with different or same dealer, rates purchased are high in Tirunelveli and less in Trivandrum for the products attached vide **Annexure – E – II (SC)**. It amounts to **Rs.91,494/-**.

56. Rate Comparison – Trivandrum Vs Tirunelveli – Same Product – Same Dealer – Landing cost Higher in Trivandrum and Lesser in Tirunelveli – Rs.1,686/-:

On inspection, while analysing the landing cost of Trivandrum and Tirunelveli for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period.

The products or SKUs, which are High in Trivandrum and less in Tirunelveli for the same dealer has been attached vide **Annexure – E – III (SC)**. It amounts to **Rs.1,686/-**.

57. Rate Comparison – Trivandrum Vs Tirunelveli – Same Product – Same Dealer – Landing cost Higher in Tirunelveli and Less in Trivandrum – Rs.4,778/-:

On evaluation, while analysing the landing cost of Trivandrum and Tirunelveli for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period. The products or SKUs, which are High in Tirunelveli and less in Trivandrum for the same dealer has been attached vide **Annexure – E – IV (SC)**. It amounts to **Rs.4,778/-.**

58. Rate Comparison – Trivandrum Vs Cochin – Same Product – Landing cost Higher in Trivandrum and Less in Cochin – Rs.8,60,562/-:

On Analysation, of various rates of different Products or SKU's Purchased between Trivandrum and Cochin, we found that for the same product with different or same dealer, rates purchased are high in Trivandrum and less in Cochin for the products attached vide **Annexure – E – V (SC)**. It amounts to **Rs.8,60,562/-.**

We have compared the Landing Cost of various SKUs at Trivandrum and Cochin as an audit analysis wherever possible by matching the SKUs. Out of which, we found the difference in Landing cost for the same product with different or same vendor. It is suggested to have Centralized Procurement system in order to save cost.

59. Rate Comparison – Trivandrum Vs Cochin – Same Product – Landing cost Higher in Cochin and Less in Trivandrum – Rs.4,36,130/- :

In Continuation to the above point, On Analysation, of Landing Cost of different Products or SKUs between Trivandrum and Cochin, we found that for the same product with different or same dealer, rates purchased are high in Cochin and less in Trivandrum for the products attached vide **Annexure – E – VI (SC)**. It amounts to **Rs.4,36,130/-.**

60. Rate Comparison – Trivandrum Vs Cochin – Same Product – Same Dealer – Landing cost Higher in Trivandrum and Less in Cochin – Rs.1,44,534/-:

On inspection, while analysing the landing cost of Trivandrum and Cochin for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period.

The products or SKUs, which are High in Trivandrum and less in Cochin for the same dealer has been attached vide **Annexure – E – VII (SC)**. It amounts to **Rs.1,44,534/-.**

61. Rate Comparison – Trivandrum Vs Cochin – Same Product – Same Dealer – Landing cost Higher in Cochin and Less in Trivandrum – Rs.51,390/-:

On evaluation, while analysing the landing cost of Trivandrum and Cochin for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period. The products or SKUs, which are High in Cochin and less in Trivandrum for the same dealer has been attached vide **Annexure – E – VIII (SC)**. It amounts to **Rs.51,390/-**.

62. Rate Comparison – Trivandrum Vs Nagercoil – Same Product – Landing cost Higher in Trivandrum and Less in Nagercoil – Rs.5,37,044/-:

On Analysation, of various rates of different Products or SKU's Purchased between Trivandrum and Nagercoil, we found that for the same product with different or same dealer, rates purchased are high in Trivandrum and less in Nagercoil for the products attached vide **Annexure – E – IX (SC)**. It amounts to **Rs.5,37,044/-**.

We have compared the Landing Cost of various SKUs at Trivandrum and Nagercoil as an audit analysation wherever possible by matching the SKUs. Out of which, we found the difference in Landing cost for the same product with different or same vendor. It is suggested to have Centralized Procurement system in order to save cost.

63. Rate Comparison – Trivandrum Vs Nagercoil – Same Product – Landing cost Higher in Nagercoil and Less in Trivandrum – Rs.1,18,616/- :

In Continuation to the above point, On Analysation, of Landing Cost of different Products or SKUs between Trivandrum and Nagercoil, we found that for the same product with different or same dealer, rates purchased are high in Nagercoil and less in Trivandrum for the products attached vide **Annexure – E – X (SC)**. It amounts to **Rs.1,18,616/-**.

64. Rate Comparison – Trivandrum Vs Nagercoil – Same Product – Same Dealer – Landing cost Higher in Trivandrum and Less in Nagercoil – Rs.4,977/-:

On inspection, while analysing the landing cost of Trivandrum and Nagercoil for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period.

The products or SKUs, which are High in Trivandrum and less in Nagercoil for the same dealer has been attached vide **Annexure – E – XI (SC)**. It amounts to **Rs.4,977/-**.

65. Rate Comparison – Trivandrum Vs Nagercoil – Same Product – Same Dealer – Landing cost Higher in Nagercoil and Less in Trivandrum – Rs.2,385/-:

On evaluation, while analysing the landing cost of Trivandrum and Nagercoil for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period. The products or SKUs, which are High in Nagercoil and less in Trivandrum for the same dealer has been attached vide **Annexure-E – XII (SC)**. It amounts to **Rs.2,385/-**

66. Rate Comparison – Trivandrum Vs Puducherry – Same Product – Landing cost Higher in Trivandrum and Less in Puducherry – Rs.6,33,834/-:

On Analysation, of various rates of different Products or SKU's Purchased between Trivandrum and Puducherry, we found that for the same product with different or same dealer, rates purchased are high in Trivandrum and less in Puducherry for the products attached vide **Annexure – E – XIII (SC)**. It amounts to **Rs.6,33,834/-**.

We have compared the Landing Cost of various SKUs at Trivandrum and Puducherry as an audit analysation wherever possible by matching the SKUs. Out of which, we found the difference in Landing cost for the same product with different or same vendor. It is suggested to have Centralized Procurement system in order to save cost.

67. Rate Comparison – Trivandrum Vs Puducherry – Same Product – Landing cost Higher in Puducherry and Less in Trivandrum – Rs.1,54,155/- :

In Continuation to the above point, On Analysation, of Landing Cost of different Products or SKUs between Trivandrum and Puducherry, we found that for the same product with different or same dealer, rates purchased are high in Puducherry and less in Trivandrum for the products attached vide **Annexure – E – XIV (SC)**. It amounts to **Rs.1,54,155/-**.

68. Rate Comparison – Trivandrum Vs Puducherry – Same Product – Same Dealer – Landing cost Higher in Trivandrum and Less in Puducherry – Rs.19,437/-:

On inspection, while analysing the landing cost of Trivandrum and Puducherry for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period.

The products or SKUs, which are High in Trivandrum and less in Puducherry for the same dealer has been attached vide **Annexure – E – XV (SC)**. It amounts to **Rs.19,437/-**.

69. Rate Comparison – Trivandrum Vs Puducherry – Same Product – Same Dealer – Landing cost Higher in Puducherry and Less in Trivandrum – Rs.5,388/-:

On evaluation, while analysing the landing cost of Trivandrum and Puducherry for the same products purchased from the same dealer. It is surprised to see that there is difference in pricing for the same period. The products or SKUs, which are High in Puducherry and less in Trivandrum for the same dealer has been attached vide **Annexure - E – XVI (SC)**. It amounts to **Rs.5,388/-.**

70. Suggestion for Procurement for Cost Saving:

During audit, it was found there is difference in landing cost for the Same product or SKUs purchased from the same vendor or the different vendors. It is suggested to have centralized procurement mechanism for Analysation, negotiation and to have cost saving for the purchases.

Since our profit margin is very less for the products purchased and giving high discounts to customers, one of the best way to increase profit margin is to reduce the purchase cost wherever possible by negotiation without compromising on quality. The advantages of Centralized Purchase are:

- Better rates
- Better negotiation
- High quantities are ordered
- Better Discount/Scheme Discount/TOT
- Identification of Sole Selling Agents
- Purchase directly from the company, wherever possible.

MARGIN ANALYSATION

F – MARGIN ANALYSATION

71. High Vendor margin less Profit Margin – Ranging – 1% to 5% - Rs.2,40,404/- :

On Analysation, it was noticed though the vendor margin for particular products is high the profit margin for the same product is very less. For the list of products attached vide the vendor margin ranges from 48% to 55%, however the profit margin ranges from 1% to 5% amounting to Rs.2,40,404/. Utmost care should be taken while fixing the price for the product.

The detailed List has been given vide **Annexure – F – I (Soft Copy)**.

72. Opportunity Cost – Payment made to Vendors before expiry of Credit Days – Rs.1,98,336/- :

In general, the payment is made to the Vendor for the goods supplied must be on or just before the expiry of the credit days mentioned in the invoice by the vendor. Hence, we have analysed the payment made to the Creditors with the data made available to the audit.

During the Analysation of the Creditors, we have found some instances of payment being made to the creditors even before the expiry of their credit period or the credit days, arising to the opportunity cost amounting to **Rs.1,98,336/-**.

The detailed list has been attached in the vide **Annexure – F – II (Soft Copy)**.

73. Suggestions – To increase credit days for Existing Vendors from 30 days to 45 days- Rs.8,50,616/-:

In general, credit days for existing vendors are 30 days. Credit days for the same can be increased to 45 days this negotiation may result in optimizing the cash flow & Working capital management. Extended credit days can provide the company with more financial flexibility to invest in growth opportunities, research and development or other strategic initiatives. By increasing credit days to 45 days for existing vendors may result in opportunity cost of **Rs.8,50,616/-**. The details for the same is given vide **Annexure – F - III (Soft copy)**.

74. Suggestion - New vendor – Credit Days Negotiation:

During Audit, it was observed that for new Vendors credit days is given for 30 days. Credit days can be increased for new vendors based on sales basis to manage cash flow & Working capital. Extended credit days can provide the company with more financial flexibility to invest in growth opportunities, research and development or other strategic initiatives.

75. Suggestions – To increase credit days for New Vendors to 60 days- Rs.20,245/-:

In general, credit days for new vendors are 30 days. Credit days for the same can be increased to 60 days this negotiation may result in optimizing the cash flow & Working capital management. Extended credit days can provide the company with more financial flexibility to invest in growth opportunities, research and development or other strategic initiatives. By increasing credit days to 60 days for existing vendors may result in opportunity cost of **Rs.20,245/-**. The details for the same is given vide **Annexure – F- IV (Soft copy)**.

76. Vendor Margin for Garden Fresh is 33% but for 4 of the products it is 21% and 20% Negotiations can be made :

In general, Vendor margin for Garden Fresh is 33% for most of the products supplied by the vendor whereas for some of the products listed below vendor margin differs from 21% and 20%. Since the vendor margin for the products is less profit margin for the same has also been decreased resulting in decrease in profits. The details for the same are listed below.

S.No	P.Code	Product Name	MR P	Sale per unit	L.cost per unit	Quantity	Vendor Margin	Profit margin
1	Garden Fried Gram 250G	9044035	44	43.10	35.21	35	20%	18%
2	Garden Green Peas 500G	9044038	65	63.70	52.01	19	20%	18%
3	Garden Urad Dal 500Gm	9044102	95	93.10	76.01	27	20%	18%
4	Garden Kabooli Chenna 500	9044047	86	84.30	68.81	30	20%	18%
5	Garden Fried Gram 250G	9044035	44	43.10	34.69	34	21%	19%
6	Garden Green Peas 500G	9044038	65	63.70	52.01	22	20%	18%
7	Garden Urad Dal 500Gm	9044102	95	93.10	74.92	21	21%	19%
8	Garden Kabooli Chenna 500	9044047	86	84.30	68.81	25	20%	18%
9	Garden Fried Gram 250G	9044035	44	43.00	35.21	34	20%	18%
10	Garden Green Peas 500G	9044038	75	73.00	60.01	48	20%	17%
11	Garden Urad Dal 500Gm	9044102	95	93.00	76.01	31	20%	18%
12	Garden Kabooli Chenna 500	9044047	88	86.00	70.41	76	20%	18%

77. Vendor Margin for Brahmins Masala is less when compared to Eastern masala ranging from 1% to 8%:

During audit, it was observed that Vendor margin for Brahmins is less when compared to Eastern for similar products, the difference for the same is ranging from 1% to 8%. Vendor margin for Brahmins can be increased as it will result in increase in profit margin. The detailed list has been attached vide **Annexure – F - V (Soft Copy)**.

78. Local Brands Vs. Branded – Masala and Spices – Vendor Margin Analyzation :

During the Audit, we have analyzed the Vendor margin of the Individual Products under the Category of Masala and Spices which is acquired from the different brands with the thought that the Local Brands should provide a greater margin when compared to the Branded.

In the Process of the Comparison, we found the Most frequently sold products and mapped them into different brands. Now dividing them into Local and Branded, and then compared the Vendor Margin individually. It was found that the Local Brands are providing Greater Profit when compared to the Branded Products, thus, showing no deviation.

The Detailed Comparison is attached vide **Annexure – F - VI (Soft Copy)**.

79. Local Brands Vs. Branded – Pickles – Vendor Margin Analyzation :

During the Audit, we have analyzed the Vendor margin of the Individual Products under the Category of Pickles which is acquired from the different brands with the thought that the Local Brands should provide a greater margin when compared to the Branded.

In the Process of the Comparison, we found the Most frequently sold products and mapped them into different brands. Now dividing them into Local and Branded, and then compared the Vendor Margin individually. It was found that the Local Brands are providing Greater Profit when compared to the Branded Products, thus, showing some deviation in the vendor margin provided.

The Detailed Comparison is attached vide **Annexure – F – VII (Soft Copy)**.

80. Local Brands Vs. Branded – Masala and Spices – Profit Margin Analyzation :

During the Audit, we have analyzed the Profit margin of the Individual Products under the Category of Masala and Spices which is acquired from the different brands with the thought that the Local Brands should provide a greater margin when compared to the Branded.

In the Process of the Comparison, we found the Most frequently sold products and mapped them into different brands. Now dividing them into Local and Branded, and then compared the profit individually. It was found that the Local Brands are providing Greater Profit when compared to the Branded Products, thus, showing some deviation in the profit margin provided.

The Detailed Comparison is attached vide **Annexure – F - VIII (Soft Copy).**

81. Vendor Margin Comparison –Organic foods – Less in Trivandrum Vs High in Ernakulam – Same Product- Ranging from 3% to 4%:

During Audit, on comparison of vendor margin of organic foods between Trivandrum and Ernakulam we found that for certain products vendor margin for the same differs ranging from 3% to 4%, which results in decrease in profit margin ranging from 3% to 4%.

The detailed list for difference in Vendor margin is given vide **Annexure – F - IX (Soft copy).**

82. Vendor Margin Comparison –Organic foods – Less in Trivandrum Vs High in Tirunelveli – Same Product- Ranging from 1% to 8%:

During Audit, on comparison of vendor margin of organic foods between Trivandrum and Tirunelveli we found that for certain products vendor margin for the same differs ranging from 1% to 8%, which results in decrease in profit margin ranging from 1% to 9%. The detailed list for difference in Vendor margin is given vide **Annexure - F – X (Soft copy).**

83. Krishna Brand – Variation in Vendor Margin between Various branches – ranging from 3% to 5% :

During the audit, we noticed that the brand "Krishna" applies a flat vendor margin of 28% on all their products sold in the store. However, upon further examination, we found that "Krishna" is a local brand, and in comparison to other brands available in the store, they offer a lower level of margin.

Additionally, we observed that the profit margin derived from selling "Krishna" brand products at our current selling price is relatively lower compared to other branches. To address this issue and improve profitability, we recommend considering an increase in the vendor margin for "Krishna" products.

By doing so, the profit margin per unit from "Krishna" products can be enhanced, ensuring a more equitable comparison with other branches and potentially leading to overall increased profitability for the store. Vendor margin of various branches are given below:

S.No	Branches	Vendor Margin
1	Trivandrum	25%
2	Tirunelveli	28%
3	Trichy	28%
4	Ernakulam	30%

84. Suggestion to Increase the Vendor Margin for all product - Negotiation:

During the audit, we found that some vendors were offering the lowest vendor margin and a lower vendor margin compared to other branches for the same product. Therefore, it is suggested to increase the vendor margin for such products.

PO & GKM

ANALYSATION

G – PO & GKM ANALYSATION

85. Excess Purchase Cost incurred Over the Cost specified in P.O – Rs.11,53,410/-:

The management's practice is to raise purchase orders specifying the quantity and rate of the required products as and when the stock levels reduce and mail the same to the vendors. The rates mentioned in Purchase order is supposed to match with the actual rate of stock received. On vouching of purchase bill, it was informed that the rates mentioned in purchase order is final and need to consider that rate as approved rates for verification.

However, when we compared the purchase detailed report with the Purchase order for the period 01/04/2023 to 30/06/2023, certain deviations were observed in the actual cost incurred as compared to the cost mutually agreed and specified in purchase order. It amounts to **Rs.11,53,410/-**, which may be loss to the company.

On enquiry, it was informed to Audit that the actual purchase rate will be updated in the GRN entry manually after verifying the physical stock received with the Purchase bill. Such deviation may be explained to the audit. Action may be taken to ensure if the finalized rate has been received by us. The details of stock purchased by incurring excess cost is attached vide **Annexure – G – I (Soft Copy)**.

86. Lesser Purchase Cost incurred over the Cost specified in P.O – Rs.25,21,896/-:

The management's practice is to raise purchase orders specifying the quantity and rate of the required products as and when the stock levels reduce and mail the same to the vendors. The rates mentioned in Purchase order is supposed to match with the actual rate of stock received.

However, when we compared the purchase detailed report with the Purchase order for the period 01/04/2023 to 30/06/2023, certain deviations were observed in the actual cost incurred as compared to the cost mutually agreed and specified in purchase order. It amounts to **Rs.25,21,896/-**.

On enquiry, it was informed to Audit that the actual purchase rate will be updated in the GRN entry manually after verifying the physical stock received with the Purchase bill. Such deviation may be explained to the audit. The details of stock purchased by incurring less cost is attached vide **Annexure – G – II (Soft Copy)**.

87. Excess quantity purchased as compared to quantity mentioned in Purchase order ranging from 1 to 1,980 nos:

The management's practice is to raise purchase orders specifying the quantity and rate of the required products as and when the stock levels reduce and mail the same to the vendors. The quantity mentioned in Purchase order is supposed to match with the actual quantity received.

However, when we compared the purchase detailed report with the Purchase orders for the period 01/04/2023 to 30/06/2023, for certain invoices, the actual quantity received from vendors was higher than the quantity mentioned in the purchase order the quantity ranging from **1 to 1,980 nos.**

On enquiry, it was informed to Audit that the actual purchase quantity will be updated in the GRN entry manually after verifying the physical stock received with the Purchase bill. However, the requirement of the product must be ascertained before taking inward with the concerned in-charge. Such deviation may be explained to the audit.

The details of such stock is attached vide **Annexure – G – III (Soft Copy).**

88. Less Quantity Purchased as compared to Quantity mentioned in Purchase Order ranging from 1 to 2,880 nos:

With reference to the above mentioned deviation, there were instances where actual quantity of products received by the management was less than the quantity mentioned in the purchase order, which ranging from **1 to 2,880 nos.**

The details of such stock is attached vide **Annexure – G - IV (Soft Copy).**

89. Products Purchased Less than GKM – 4 Products:

During audit, while analyzing GKM, we noticed that purchases were made for less than the GKM fixed. However, actual purchases were made at lower margin. If the products were actually purchased at a lower GKM, it would result in a loss for the company. The reason for the same may be explained to the audit.

The details are attached vide **Annexure – G – V.**

90. Products having - 0% GKM:

During Audit, while analysing GKM, we noticed that GKM of certain products was fixed at 0%. However actual purchases were made at some other margin. If the products were actually purchased at 0% GKM, it would result in loss to the company since the products are sold at minimum 5% discount. Reason for the same may be explained to the Audit. The List of Products having 0% GKM has been attached vide **Annexure – G – VI**.

91. Difference in GKM on comparing to the Previous Month – Ranging from -30.19% to 25.34%:

During the Audit, we have Analyzed the Changes in GKM of the Products over the Audit period on Monthly basis and found deviations in the GKM. The detailed list of the Increase and the Decrease of the GKM of the Same product during the Period is ranging from 1% to 16% and attached vide the **Annexure – G -VII**.

92. GKM Fixed – High in Ernakulam – Less in Trivandrum for the Same Product or SKU - 1% to 41.83%:

On Analysation of GKM rate between Ernakulam and Trivandrum, we found that there is difference in GKM fixed at both the branches. Since GKM is the minimum rate below which purchases should not be made, there arises the difference between branches for the same product.

GKM, which is High in Ernakulam and Less in Trivandrum ranges from 1% to 41.83% for particular products.

The respective detail has been given in **Annexure – G – VIII (Soft Copy)**.

93. GKM Fixed – High in Trivandrum– Less in Ernakulam for the Same Product or SKU –1% to 60.4%:

On Analysation of GKM rate between Trivandrum and Ernakulam, we found that there is difference in GKM fixed at both the branches. Since GKM is the minimum rate below which purchases should not be made, there arises the difference between branches for the same product.

GKM, which is High in Trivandrum and Less in Ernakulam ranges from 1% to 60.4% for particular products.

The respective details has given in **Annexure – G – IX (Soft Copy)**.

94. GKM is volatile based on MRP given by vendor:

During audit, it was observed that GKM is the margin fixed, below which products will not be sold. However on analysis it was understood that GKM is volatile based on the MRP changes. If the MRP gets increases, profit margin reduces, GKM margin also altered accordingly. Hence could not able to rely on the same.

PURCHASE ANALYSATION

H - PURCHASE ANALYSATION

95. Purchase return not recorded in accounting software as on 13.08.23 – Rs.5,56,896/-:

While analyzing, we found that the purchase department attaches the purchase return document with the purchase bills sent to the accountant for recording the purchase return in the accounting software.

However, in few instances the purchase manager fails to produce the purchase return document to the accounts department. Since such documents were not produced on time, the accountant had made the payment to the vendors without deducting the purchase return amount, due to which the company suffers a loss of **Rs.5,56,896/-**.

Control Point: It is advised that the purchase manager ensures that the purchase return bills are updated to the accounts department religiously and the accountant adjusts the purchase return amounts against respective vendors in the future.

The list of purchase return bills unaccounted in the accounts software has been attached vide **Annexure – H – I.**

96. Purchase Return recorded in Accounting Software but not recorded in Jaldi Software as on 13.08.23 – Rs.8,69,101/-:

While verifying the purchase returns, we observed that certain purchase returns were not recorded in the Jaldi software. However, the same was recorded in accounting software. On account of this error, there is increase in stock value to the extent of **Rs.8,69,101/-**. This may lead to unfair profit or loss of the Company. Steps may be taken to record the same. The list of purchase return entries not recorded in Jaldi software is given below:

S.No	Voucher No.	Date	Vendor Name	Qty	Total Value
1	SSPSSGPRC/000146	13-04-23	East N West	1	3,18,175
2	SSPSSGPRC/000171	15-04-23	Lekshmi Narayanan Traders	1	2,731
3	SSPSSGPRC/000172	15-04-23	Lekshmi Narayanan Traders	1	1,400
4	SSPSSGPRC/000514	15-05-23	East N West	1	1,77,704
5	SSPSSGPRC/000601	22-05-23	Continental Agencies	15	2,661
6	SSPSSGPRC/000807	13-06-23	East N West	2	3,66,430
Total					8,69,101

97. Late entry of purchase return in accounting software (SS) as on 13.08.23 – Rs.57,866/-:

During the Purchase Return Comparison, we compare the purchase return entries available in the Jaldhi software with the entries passed in the Accounting software, as mentioned in the above point.

On comparison, we have observed that some entries of purchase returns were passed in the Accounting software belatedly, and the period ranges from **35 to 111days** and amounting to **Rs.57,866/-**. It is advised that the purchase returns should be entered into the accounting software as soon as they are raised in the Jaldhi software, as they relate to the payment made to the vendor.

The Detailed Comparison is attached vide **Annexure – H - II.**

98. Purchase not recorded in accounting software as on 13.08.23 – Rs.8,28,081/-:

During Audit, it was observed that the management follows the practice of recording the purchase bills in accounting software after the purchase department produces the bills to the concerned accountant. Since the purchase bills are not sent on time to the concerned accountant, there is a difference in total purchase value between accounting software and superstores (Jaldi) software.

On observation, we found that purchase bills amounting to **Rs.8,28,081/-** with reference to the period to 01/04/2023 to 30/06/2023 was not booked in accounting software in such period. Due to which, GST input was not been utilized effectively and TDS liability may not be accurate.

The list of purchase bills unaccounted in the accounting software is attached vide **Annexure – H - III.**

99. GST Number Mismatch Between Jaldi and Accounting Software :

During audit, purchase recorded in books of accounts was compared with Jaldi software purchase detailed report for the period from 01.04.23 to 30.06.23. While comparing, we found that there is GST number mismatch between Jaldi and Books of Accounts.

S.No	Transaction Head	As per SS	As per Jaldi
1	Matilda Books	32AKXPJ7686C1ZP	3217000017591TRN
2	Fathima Trading Company	32BOJPM2539E1Z5	32B0JPM2539E1Z5
3	Centum Nutrifoods Private Limited	33AAJCC4493K1ZC	32AAJCC4493K1ZC
4	Scintilla Traders.	32AOOPM8395L1Z4	32GATPS6765K1ZO
5	Premier Office Equipment Co..	32ACRPV8768P1Z8	1124578
6	Raveendra Traders	32BAOPN5374B1ZR	32BA0PN5374B1ZR
7	Orgifarm	32AAFGO0544B1ZY	32AAGF00544B1ZY

S.No	Transaction Head	As per SS	As per Jaldi
8	Sk Enterprises.	32EBSPK6199E1Z4	32EBSPK6199F1Z4
9	Mega Automotive	32CZTPA2751G1ZI	32BQSPR3699P1ZL
10	Spot Pharma	32AJCPN7529C1ZI	32AJCPN7529C1Z1
11	N.S.Muthiah& Sons	32AABFN9067H1Z8	32AATFN1031B1ZU
12	Sathya Traders..	32AEFFS3732Q1ZO	32AAQFS0432C1ZN

100. Purchase – Mismatch in Quantity between Jaldi software and Books of Accounts as on 13.08.23 – Ranging from -3,600 to 2,500 :

During audit, purchase recorded in books of accounts was compared with Jaldi software purchase detailed report for the period from 01.04.23 to 30.06.23. While comparing, we found that there is difference in quantity ranging between **-3,600 to 2,500** entered between Jaldi and Books of Accounts. The list of entries with Quantity mismatch is attached vide **Annexure – H - IV**.

101. Purchase – Mismatch of Taxable Amount and GST Amount entered between Accounting software and Jaldi Software as on 13.08.23 –Amounts to Rs.433/-:

During audit, purchases were compared between Jaldi software and accounting software for the period 01.04.2023 to 30.06.2023. On verification, it was noticed that there were variations in Taxable Amount and respective GST Amount of purchase entries recorded in the accounting software and Jaldi software. This may lead to less reliability and may reduce authenticity of software. Management is requested to take necessary steps to rectify these errors. The list of invoices with Taxable and Tax Amount mismatch is attached vide **Annexure – H - V**.

102. Purchase return – Mismatch between Subtotal and Line subtotal in Jaldi Purchase return detailed report:

During the audit, while analyzing the purchase return, we found that there was a mismatch between the subtotal and line subtotal in the Jaldi purchase return detailed report due to a software bug. It may be rectified in the future to avoid errors in the report. The details has been attached vide **Annexure – H – VI**.

103. Variation in GST percentage for purchases and sales in Stock Attribute Report :

On analyzation of Stock attribute report, it was observed that there are products, which have been sold for the GST rate different than the GST rate on purchases. i.e, GST rate on purchases is 18%, whereas GST rate on sales is 12% or 0%, results in variation in payment of GST for the products sold. However, we could not able to generate the same in sale attribute report due to lack of information. The above is due to manual error, while key in the rate. The same should be avoided.

The details is as Attached vide – **Annexure – H – VII (Soft Copy)**.

104. Variation in vendor margin for same product on various month - Ranging from (-89.6) to 52:

During the audit, while analyzing the purchase detail report, we found that there is a variation in the cost of the same product purchased in various months due to various discounts given by the vendor.

The details for the same attached vide **Annexure – H – VIII (Soft Copy)**.

105. Branch Transfer not recorded in Inter branch transfer but wrongly recorded as Purchases in Jaldi :

During audit while analysing the purchase report we found that inter branch transfer wrongly recorded as a purchase in jaldi Software. The details are given below :

S.No	GRN No	Bill No	GRN Date	Name	Sum of Net Amount
1	GR23/24 393	ERN31	06-04-2023	Pothys Retail Private Ltd.,(Cochin)	2,775
2	GR23/24 6379	ERN703	25-06-2023	Pothys Retail Private Ltd.,(Cochin)	4,46,227
3	GR23/24 929	LS0002	13-04-2023	Pothys Life Style, Trivandrum	1,49,063
Total					5,98,065

106. HSN Code Wrongly Entered for 70 Products :

During the audit, while analyzing the sales performance report in Jaldi, we found that no HSN code or lesser digit of code was mentioned in the report. Necessary action may be called for. The details has been attached vide **Annexure – H – IX**.

STOCK AUDIT

I – STOCK AUDIT

107. Stock audit as on 15.08.2023 –Deviation - Shortage of Rs. 27,472/- and excess of Rs. 12,486/-(26 Products):

During the course of audit we conducted stock audit as on 15.08.2023 by taking 10 items each in all divisions of super stores except F&V, there we found excess and shortage of stock in compare to system quantity the details has been given below;

Shortage of physical stock as on 14.08.2023;

S.No	Name	MRP	L.Cost/ Unit	SF Qty	Quantity as per audit	Difference (Quantity)	Difference (Rs.)
1	Aashirvaad Atta 1Kg	67	54	147	105	42	2,267
2	Ashtapathy Dev Thali Soap 100 Gm	50	34	31	14	17	576
3	Ashtapathy Soap Mixed Combi 100G*4	150	81	18	14	4	325
4	Ashtapathy Soap Neem&Tulasi 100G*4	150	81	26	18	8	651
5	Ashtapathy Soap Turmeric 100G*4	150	81	22	21	1	81
6	Gillette Fusion Proglide Flex Ball Cart 8S	1,899	1,437	14	5	9	12,932
7	Holy Lama Cucumber Soap 100G	130	91	2	1	1	91
8	Holy Lama Lavender Soap 100G	130	91	4	3	1	91
9	Holy Lama Neem Tulsi50G	85	60	6	5	1	60
10	Holy Lama Rose Soap 100G	130	91	13	11	2	183
11	Holylama Jasmine Soap 100Gm	130	91	14	10	4	366
12	Popzo Dishwash Bar Tub 250Gms	32	14	109	94	15	215
13	Ustraa Cologne Base Camp 100Ml	899	286	54	35	19	5,428
14	Ustraa Cologne Soap Ammunition 125Gm	99	63	15	14	1	63

S.No	Name	MRP	L.Cost/ Unit	SF Qty	Quantity as per audit	Difference (Quantity)	Difference (Rs.)
15	Ustraa Malt Perfume 100ML	1,499	953	10	6	4	3,811
16	Ustraa Neem & Green Clay Soap 100G	65	41	78	75	3	124
17	Ustraa Soap Activated Charcoal 100G	65	41	21	20	1	41
18	Ustraa Soap Sea Minerals 100Gm	65	41	45	41	4	165
Total						137	27,472

Excess of physical stock as on 14.08.2023;

S.No	Name	MRP	L.Cost / Unit	SF Qty	Quanntit y as per audit	Difference (Quantity)	Difference (Rs.)
1	Ashtapathy Pappaya Soap 75G	33	21	45	54	9	189
2	Ashtapathy Soap Papaya 100G*4	165	90	9	11	2	179
3	Double Horse White Puttupodi 5Kg	350	251	3	10	7	1,760
4	Holy Lama Neem Tulsi 100G	135	95	4	5	1	95
5	Popzo Dish Wash Cake 85G	5	3	-183	322	505	1,678
6	Popzo Dishwash Bar Tub 500Gms	55	24	5	28	23	541
7	Popzo Premium Detergent Cake 250G	32	14	79	109	30	425
8	Ustraa Eua De Perfume Barood 100ML	999	635	-6	6	12	7,619
Total						646	12,486

108. Stock audit as on 16.08.2023 –Deviation - Shortage of Rs.42,492/- and excess of Rs.2,60,194/- (37 Products):

On continuation to the above point we also conducted stock audit as on 16.08.2023 by taking 10 items each in all divisions of super stores except F&V, there we found excess and shortage of stock in compare to system quantity the details has been given below;

Shortage of physical stock as on 15.08.2023;

S.No	Name	MRP	L.Cost/ Unit	SF Qty	Quantit y as per audit	Difference (Quantity)	Difference (Rs.)
1	Aachi Lime Pickle 500Gms	100	67	37	20	17	1,138
2	Amul Slim Milk 1Ltr	80	69	90	86	4	274
3	Aquafina Mineral Water 1Lt	20	12	225	45	180	2,136
4	Asal Idli Dosa Batter 1Kg	80	40	159	7	152	6,150
5	Brillar Fish Finger 400G	449	278	7	4	3	835
6	Cadbury Celebration 178.80G	199	146	29	28	1	146
7	Freshton Grated Coconut 200G	50	36	77.4	9	68.4	2,443
8	Harpic Germ&Stain Blstr Citrs 750Ml (Black)	175	130	44	8	36	4,684
9	Harpic Power Plus 600Ml*3	316	235	13	2	11	2,584
10	Harpic Powerpl 1L*2+500Ml Free Combi	430	331	38	19	19	6,294
11	Hersheys Milk Shake Strawberry 200Ml	40	31	105	95	10	311
12	London Bery&Cream Stk 100M	140	95	31	13	18	1,709
13	Maggi 2 Minutes Noodles Masala 560Gms	112	92	183	83	100	9,174
14	Paper Boat Swing Yummy Guava 600Ml	40	28	55	11	44	1,231
15	Pintola High Pro P.Butter Cremey Un Sweetened 510Gm	425	285	9	5	4	1,138
16	Redbull Energy Drink 350Ml	165	106	90	84	6	637
17	Switz Puff Paratha 400Gm	110	81	5	4	1	81
18	Yummiez Green Pease 500G	160	139	16	5	11	1,527
Total						685.4	42,492

Excess of physical stock as on 15.08.2023;

S.No	Name	MRP	L.Cost/ Unit	SF Qty	Quantity as per audit	Difference (Quantity)	Difference (Rs.)
1	Dukes Utsav Danish Butter Cookies 400Gms B2G1	400	135	21	47	26	3,511
2	Harpic Power Plus 600Ml*3	335	249	-40	4	-36	(8,966)
3	Kinley Club Soda 1.25L	30	21	14	30	16	344
4	Lotte Choco Pie 168Gms	90	61	-6	26	32	1,953
5	Maaza Mango 1.5Ltr Pet	90	68	-130	27	157	10,727
6	Milky Mist Cooking Butter 500Gms	320	251	7	9	2	503
7	Ocean Fruit Water Crispy Apple 500Ml (Old)	60	44	36	37	1	44
8	Pampers Mega Lg 50 (Old 70)	1599	1,180	-289	23	-266	(3,13,856)
9	Pampers Mega Md 58 (Old 80)	1599	1,177	-108	38	-70	(82,373)
10	Pampers Mega Sm 68 (Old 94)	999	654	29	47	18	11,778
11	Pampers Pants S 56S	699	520	-7	75	68	35,366
12	Pampers Pants S30	399	269	-7	12	5	1,346
13	Pampers Pants S94	1599	1,180	-15	72	57	67,255
14	Pampers Pants Small 32S	399	269	2	5	3	807
15	Parachute Coconut Oil 500Ml	170	151	0	1	1	151
16	Parachute Coconut Oil 500Ml	180	157	-8	40	32	5,028
17	Raw Pressery Fruit Juice Valencia Orange 1Ltr	330	221	2	13	11	2,431
18	Sumeru French Fries 500Gms	135	102	7	24	17	1,742
19	Tropicana Orange 100 Percent 1Ltr	145	106	1	20	19	2,017
Total						93	(2,60,194)

109. F&V Stock audit as on 16.08.2023-Deviation - Shortage of Rs.3,49,811/- and excess of Rs.1,88,558/- (154 Products):

During the course of audit we conducted stock audit as on 15.08.2023 for F&V products, there we found excess and shortage of stock in compare to system quantity the details has been given below;

Shortage of physical stock as on 15.08.2023;

S.No	Name	L.cost/ unit	SF Qty	Quantity as per audit	Difference (quantity)	Difference (Rs.)
1	Pomogranate Kabul Kg	175	508	285	223	39,006
2	Green Chilli Kg	45	109	91	18	805
3	Strawberry Pck	125	18	5	13	1,625
4	Grapes Banglur Blue Kg	85	36	6	30	2,550
5	Custard Apple Kg	100	21	18	3	263
6	Rambutan Kg	210	23	9	14	2,964
7	Orange Kg	110	55	40	15	1,626
8	Apple Queen Kg	260	145	3	141	36,760
9	Nadan Ladies Finger Kg	115	15	4	10	1,195
10	Pasion Fruits Ooty Kg	280	17	16	1	230
11	Sabarjelli Kg	90	53	14	38	3,436
12	Pear Green Imported Kg	415	86	78	8	3,233
13	Apple Turkey Kg	240	267	47	221	52,948
14	Pineapple Kg	75	56	35	20	1,517
15	Raw Mango Kg	120	148	35	113	13,618
16	Guava Red Kg	74.2	34	25	9	691
17	Guava Nadan Kg	70	46	8	38	2,689

S.No	Name	L.cost/ unit	SF Qty	Quantity as per audit	Difference (quantity)	Difference (Rs.)
18	Apple Fuji Kg	260	20	8	12	3,186
19	Banana Karpuram Kg	50	10	5	5	245
20	Apple Royal Gala Kg	225	409	255	154	34,583
21	Apple Rose Kg	268.8	65	49	16	4,280
22	Kiwi 1Pc	34.44	265	213	52	1,791
23	Mangosteen Kg	340	10	10	1	277
24	Golden Kiwi Pcs	60	129	99	30	1,800
25	Apple Ambri Kg	108.3	22	8	15	1,586
26	Farm Fresh Payar Pcs	39	4	3	1	39
27	Radish White Kg	53	29	12	17	916
28	Green Peas Kg	310	13	8	4	1,390
29	Celery Pcs	22	24	9	15	330
30	Ice Burg Kg	100	11	4	7	709
31	Zukuni Yellow/Green Kg	110	14	11	3	361
32	Koorka Kg	140	46	16	30	4,161
33	Ladies Finger Kg	17	347	157	190	3,232
34	Soya Beans Kg	130	4	4	1	94
35	Onion Big Kg	33	4838	4360	478	15,780
36	Garlic China Kg	210	314	267	47	9,884
37	Yam Kg	60	118	49	70	4,185
38	Ginger Kg	250	197	60	137	34,236

S.No	Name	L.cost/ unit	SF Qty	Quantity as per audit	Difference (quantity)	Difference (Rs.)
39	Goosbery Kg	40	100	98	2	90
40	Lemon Kg	100	90	42	49	4,866
	Organic Mini Bitter Gourd Kg					
41	Gourd Kg	60	18	11	7	446
42	Ridge Gourd Kg	35.75	32	29	4	139
43	Mint Leaf Pc	11.55	27	16	11	127
44	Palak Bunch	13	28	15	13	163
45	Leek Pc	18	15	13	2	36
46	Lettuce Leaf Green Kg	99.15	7	4	4	374
47	Tapioca Kg	55	36	26	10	523
48	Nadan Bitter Gourd Kg	105	49	16	32	3,410
49	Nadan Payar Kg	125	56	22	34	4,249
50	Nadan Snake Gourd Kg	75	74	24	51	3,795
51	Colacasia Small Kg	60	16	15	1	68
52	Parvel Kg	125	9	9	0	46
53	Drum Stic Kg	55	89	62	28	1,521
54	Coconut Kg	37	292	255	37	1,379
55	Sweet Potato Kg	55	88	47	41	2,235
56	Kandhari Chilli Kg	550	3	2	2	1,031
57	Farm Fresh Enji Pcs	50	4	3	1	50
	Farm Fresh Mixed					
58	Thoran Pcs	39	6	4	2	78
	Farm Fresh Vendaka					
59	Pcs	38	6	4	2	76
60	Solomon'S Thoran Cut	28.5	2	1	1	29
61	Banana Rasakadhali Kg	90	47	43	4	346
	Solomon Theel Cut					
62	350G	31.5	5	2	3	95
	Solomon'S Peeled					
63	Ginger 150G	81.75	3	2	1	82
64	Cabbage Country Kg	31	297	174	123	3,801
65	Brocoly Kg	180	13	9	3	599
66	Carrot Kg	55	474	120	354	19,468
67	Beet Root Wl	70	11	0	11	756
68	Bittergourd Green Kg	60	40	30	10	592
69	Beans Bush Kg	55	175	118	57	3,132
70	Haricot Beans Kg	60	17	14	3	206
71	Banana Peyan Kg	35	69	58	11	372
72	Capsicum Bajji Kg	60	25	10	15	920

S.No	Name	L.cost/ unit	SF Qty	Quantity as per audit	Difference (quantity)	Difference (Rs.)
73	Babycorn Peeled 200Gm	33.9	29	17	12	407
74	Babycorn Peel 100Gm	22.9	15	9	6	137
75	Banana Palayamthodan Kg	46	19	12	7	320
76	Brinjal Long Kg	82	35	19	16	1,271
77	Cheera Green / Red Pcs	19.63	172	23	149	2,925
78	Banana Flower Pcs	13	20	18	2	26
79	Microgreen Pcs	70	14	11	3	210
80	Brinjal Nagpur Kg	80	37	32	5	388
81	Lettuce Pcs	35	31	20	11	385
82	Farm Fresh Pavakka Pcs	40	7	3	4	160
83	Bitter Gourd White Kg	65	12	8	4	264
Total					3347	3,49,811

Excess of physical stock as on 15.08.2023;

S.No	Name	L.cost/ unit	SF Qty	Quantity as per audit	Difference (quantity)	Difference (Rs.)
1	Red Pear Kg	415	69	69	0	-8
2	Apple Indian Kg	170	598	810	-212	-35,979
3	Garlic Kg	170	71	94	-23	-3,868
4	Guava Kg	70	-9	2	-11	-771
5	Grapes Green Seed Kg	140	19	25	-6	-834
6	Grapes Red Indian Kg	190	14	16	-2	-322
7	Grapes S/L Black Kg	190	1	2	-1	-149
8	Plums Indian Kg	170	0	28	-28	-4,690
9	Musamby Kg	75	54	67	-13	-1,011
10	Pappaya Kg	40	-7	105	-112	-4,484
11	Shamam Kg	30	154	228	-74	-2,209
12	Dragon Fruit White Kg	112.5	39	52	-13	-1,501
13	Orange Mandrin Kg	178.13	-8	35	-43	-7,652
14	Water Melon Kiran Kg	28	-15	213	-228	-6,389
15	Navel Orange Kg	150	210	237	-27	-4,020

P P N AND COMPANY
CHARTERED ACCOUNTANTS

S.No	Name	L.cost/ unit	SF Qty	Quantity as per audit	Difference (quantity)	Difference (Rs.)
16	Grapes Paneer Kg	128	-22	7	-29	-3,702
17	Thai Guava Kg	150	-20	10	-30	-4,454
18	Salad Cucumber Kg	17	315	339	-24	-407
19	Plums Imported Kg	250	0	10	-11	-2,664
20	Mango Neelam Kg	105	-41	28	-69	-7,244
21	Grape Fruit Kg	198	7	9	-2	-351
22	Apple Grani Smith Kg	210	13	16	-3	-546
23	Water Melon Big Kg	28	196	280	-84	-2,350
24	Butter Fruit Kg	150	22	44	-22	-3,270
25	Mushroom Button Hq 200Gm	50	-1	11	-12	-600
26	Nadan Coccinea Kg	68	11	16	-5	-326
27	Farm Fresh Avial Cut Pcs	45	-6	2	-8	-360
28	Turnip Kg	70	2	3	-1	-35
29	Radish Red Kg	53	10	10	0	-6
30	Cucumber Kakdi Kg	55	36	41	-4	-247
31	Snake Gourd Kg	20	-8	35	-43	-866
32	Onion Small Kg	66	345	503	-157	-10,385
33	Potato Kg	60	130	318	-188	-11,259
34	Pumkin Big Kg	18	-64	114	-178	-3,204
35	Pumkin Disco Kg	30	15	22	-6	-194
36	Coccinea Kg	30	21	48	-27	-822
37	Tomato Kg	85	52	112	-60	-5,110
38	Cucumber Malabar Kg	10	-220	98	-318	-3,179
39	Chow Chow Kg	30	7	28	-20	-614
40	Tomato Country Kg	46	-30	74	-104	-4,781
41	Capsicum Green Kg	81.2	21	23	-2	-144
42	Methi Leaf Bunch	13	1	18	-17	-221

S.No	Name	L.cost/ unit	SF Qty	Quantity as per audit	Difference (quantity)	Difference (Rs.)
43	Cauliflower Pc	29.1	68	76	-8	-233
44	Cucumber Nadan Kg	60	29	41	-12	-727
45	Banana Nendran Kg	70	23	39	-16	-1,105
46	Bluberry Pkt	260	42	49	-7	-1,820
47	Gundu Chilli Kg	360	-1	2	-3	-1,105
48	Chilly Thondan Kg	150	5	10	-5	-761
49	Curry Leaf Pc	12.45	-312	19	-331	-4,121
50	Tomato Green Kg	70	29	30	-1	-41
51	Lemon Big Kg	105	-3	4	-7	-734
52	Coriander Leaf Pc	12	-1477	153	-1630	-19,562
53	Bullet Chilly Kg	45	-41	19	-60	-2,702
54	Capsicum Coloured Kg	280	1	9	-8	-2,192
55	Brinjal Vari Kg	30	7	28	-21	-621
56	Beans Cluster Kg	25	-16	33	-49	-1,226
57	Butter Beans Kg	180	2	2	0	-74
58	Ash Gourd Kg	15	121	168	-47	-704
59	Cabbage Red Kg	80	7	8	-1	-92
60	Brinjal White Kg	55	12	15	-3	-144
61	Brinjal Suphol Kg	60.2	13	15	-2	-120
62	Bottle Gourd Kg	35.75	21	22	-1	-45
63	Baby Potato Pck	50	-17	13	-30	-1,484
64	Asparagus Pcs	24.63	21	29	-8	-197
65	Brinjal Violet Kg	61.75	18	19	-1	-73
66	Banana Robesta Kg	47	9	11	-2	-96
67	Banana Red Kg	73	6	14	-8	-584
68	Banana Raw Ethan Kg	70	26	27	-1	-36
69	Banana Stem Pc	16.25	10	13	-3	-49
70	Avare Big Kg	70	18	32	-14	-1,002
71	Beetroot Kg	32	103	281	-178	-5,681
Total					-4672	-1,88,558

DISPLAY INCOME VERIFICATION

J – DISPLAY INCOME VERIFICATION

110. Display Income – Over Due – 1 to 3 months Due – Bank - Rs.2,23,089 /-:

During the audit, we conducted a thorough analysis of Display Income to determine its receivables by comparing the data provided with the Audit and Accounting Software. After careful examination, the due receivable amount as of 30.06.23 for the visibility period from April - 23 to June - 23 amounts to **Rs.2,23,089** - for the identified locations and the vendors to whom the data is made available.

The details have been mentioned in the **Annexure - J - I.**

111. Display Income Received – Belongs to Previous Financial Year – Rs.6,02,600/-:

During the Audit, we have found that an amount of Rs.19,34,385/- had been received and booked against the ledger – Display income, but on further analysis, we found out that this income received relates to the Previous period booked under the Current Period. The parties for which the display income was received during a period that doesn't belong to that period are as follows;

S.No	Entry Date	V.No	Transaction Head	Vendor	Amount
1	03-04-2023	C/000072	Schemes & Incentives	Karthika Ventures - ITC	4,85,000
2	05-04-2023	C/000140	Schemes & Incentives	Wipro Enterprises - Yardley	73,500
3	05-06-2023	C/001923	Schemes & Incentives	YarliVibro - Santoor	44,100
Total :					6,02,600

112. Display Income Received – Period Could not be Traced – Rs.1,04,700/- :

During the analysis of the Display income, we have found that the Display income is being received from the parties in the form of T.O.T and Bank. It was difficult to track the actual period for which the amount is being received, as there were no proper details provided, and also no mention of the period found in the bill against the respective deduction. As a result, the amounts are untraceable.

The details of the Amounts that were received during the Audit period from the vendors were given below :

S.no	Entry Date	VNo	Transaction Head	Particulars	Amount
1	04-07-2023	C/002809	Schemes & Incentives	Hdfc Cards	90,000.00
2	04-07-2023	C/002809	Schemes & Incentives	Hdfc Cards	14,700.00
Total :					1,04,700

113. No Transaction were available for the vendors in accounting software:

During the audit of the Display income, it was observed that there are is difficulty in finding the transaction in the accounting software. The list of vendors are as follows;

S.No	Month	Brand	Vendor	Mode	Amount (Rs.)
1	Apr-23	Dabur	Libra Consumables Pvt Ltd	TOT	40,018
2	Apr-23	Himalaya	Prabhat Agencies	TOT	25,620
3	May-23	Yardley	Wipro	Not mentioned	45,000
4	Jun-23	Yardley	Wipro	Cheque	14,700
5	Jun-23	AVT	Mahesh Agencies	Cheque	90,000
Total					2,15,338

114. No Proper Records maintained – Display Income :

On Analysing, it could be difficult without a systematic in recording display income, we risk encountering various issues, such as discrepancies in financial reports, difficulty in tracking revenue received from the vendor, and potential revenue losses.

A well-structured record-keeping system is crucial for accurate financial analysis, budgeting, and decision-making. To address this issue effectively, it is imperative that we implement a standardized and comprehensive record-keeping process for Display Income.

115. Monthly Bills should be raised regularly to the Vendors – Display Income :

Implementing a compulsory monthly billing process for display income from vendors is crucial. By issuing monthly bills, we establish a clear and regular payment cycle that facilitates better cash flow management.

This approach also enhances accountability for both parties, as vendors receive detailed documentation of the display income generated during the month. Additionally, regular billing aids in accurate record-keeping and financial reporting, making it easier to track revenue streams and identify any discrepancies promptly.

Therefore, introducing a mandatory monthly billing system will streamline our financial processes, promote efficiency, and contribute to the overall financial health and success of our organization.

116. Suggested Format to be Maintained :

To efficiently and accurately record the details of display income, we propose implementing a standardized format that encompasses all necessary information. The format will have the details of date of income, the amount received, and any relevant transaction or invoice numbers.

Additionally, there could be a brief description of the display activity or campaign associated with the income. This format will not only streamline the data entry process but also facilitate easy tracking and analysis of display income over time.

The Format is Attached Vide the **Annexure – J – II.**

117. Physical Verification of End Cap :

During audit, we have physically verified the endcaps with the details provided to the audit which has been given below. Other than rental income endcap details such as own stocks held in endcap and other promotion stocks were not provided to audit.

SI.N o	Brand	No of Endcaps	Vendor Name	Mode of Payment	Amount
1	HUL	4	Beta Exim	TOT	-
2	P&G	3	Sabari Distribution Pvt Ltd	TOT	-
3	RECKIT	1	Libra Consumables Pvt Ltd	TOT	-
3	NESTLE	2	Mm Traders	TOT	-
4	DABUR	1	Libra Consumables Pvt Ltd	Bank/Cheque Transfer	40,000
5	ITC	3	Karthika Ventures	TOT	-
6	LOREAL	1	Ajith Plastics	TOT	-
7	KANNAN DEVAN	1	Vaiga Traders	Bank/Cheque Transfer	25,000
8	MARS/SNICK ER	2	Essential Agency Dept	Bank/Cheque Transfer	35,000
9	CADBURY	1	Mondelez India Foods Private Limited	TOT	-
10	NIVEA	1	Varsha Agencies	Bank/Cheque Transfer	50,000

118. Display income not recorded in Jaldi Software- Rs.10,40,227/-:

During the audit, a significant inconsistency was discovered between the accounting software and the Jaldi software. Display income, which was accounted for by raising invoices in the accounting software or by discounts in Invoice, was not accurately reflected in the stock records. The same shall be rectified by entering in jaldi software. The following are the list of display income receivable/received for the period Apr-23 to jun-23 as per the details provided,

S.No	Vendors	Brand	Mode	Apr-23	May-23	Jun-23	Grand Total
1	Anugraha Marketing Co	Ferrero	Display	35,250	-	24,489	59,739
2	Beta Exim	HUL	TOT	1,78,412	-	-	1,78,412
3	Libra Consumables Pvt Ltd	Dabur	Display	-	-	15,000	15,000
4	Libra Consumables Pvt Ltd	Dabur	TOT	40,018	-	-	40,018
5	Libra Consumables Pvt Ltd	Reckit	TOT	12,368	-	-	12,368
6	Madhav Associates	mars	Display	-	35,400	-	35,400
7	Mahesh Agencies	AVT	Display	-	-	90,000	90,000

S.No	Vendors	Brand	Mode	Apr-23	May-23	Jun-23	Grand Total
8	Mm Traders	NESTLE	Display	-	1,01,672	-	1,01,672
9	Parvathy Associates	Fogg	TOT	-	89,680	-	89,680
10	Prabhat Agencies	Himalaya	Display	25,620	-	-	25,620
11	Pranav Consumer Solution Pvt Ltd	Johnson & Johnson	Display	24,107	-	24,000	48,107
12	Sabari Distribution Pvt Ltd	P&G	TOT	2,34,512	-	-	2,34,512
13	Varsha Agencies	Streax	Display	-	-	20,000	20,000
14	Vedhikas	Mama earth	Display	15,000	15,000	-	30,000
15	Wipro	Yardley	Display	-	45,000	14,700	59,700
Grand Total				5,65,286	2,86,752	1,88,189	10,40,227

119. Difficulties in Tracing the Miscellaneous Income:

During the audit, a significant challenge was identified regarding the tracing of income received directly from vendors for achieving purchase targets. The absence of proper documentation and communication from vendors, has led to untraced income. It is Recommended to have a proper Terms of Trade with all vendors and Communications on regular basis. By implementing the recommended measures, it will enhance accountability, accurately assess financial performance, and ensure the integrity of financial reporting

120. Scheme Discount Wrongly accounted on Cash Discount – Rs.33,71,968:

In the Course of audit, a discrepancy was identified regarding the accounting treatment of scheme discounts. Discount transactions which are provided by Display income parties were needed to be account as Scheme discount. Some of the Scheme discount entries were have been wrongly accounted as cash discount in the accounting software. The details has been given below,

Control Point:

The misclassification of scheme discounts as cash discount has led to an incorrect presentation of financial results. To avoid those misclassification, kindly account those transactions into that appropriate ledger head.

S.No	Entry Date	Voucher No	Transaction Head	Amount (Rs.)
1	06-04-23	C/000336	Beta Exim	8,500
2	07-04-23	C/000514	Beta Exim	3,18,931
3	27-04-23	C/002532	Beta Exim	21,500
4	27-04-23	C/002531	Beta Exim	6,394
5	27-04-23	C/002539	Beta Exim	237
6	29-04-23	C/002628	Beta Exim	237
7	14-05-23	C/003443	Beta Exim	89,696
8	14-05-23	C/003438	Beta Exim	65,751
9	14-05-23	C/003441	Beta Exim	36,526
10	14-05-23	C/003442	Beta Exim	32,213
11	14-05-23	C/003440	Beta Exim	28,655
12	14-05-23	C/003437	Beta Exim	27,779
13	14-05-23	C/003439	Beta Exim	25,670
14	14-05-23	C/003384	Beta Exim	237
15	14-05-23	C/003445	Beta Exim	237
16	14-05-23	C/003444	Beta Exim	237
17	31-05-23	C/004916	Beta Exim	92,124
18	02-06-23	C/005223	Beta Exim	70,056
19	02-06-23	C/005222	Beta Exim	55,305
20	02-06-23	C/005221	Beta Exim	34,154
21	04-06-23	C/005410	Beta Exim	17,954
22	23-06-23	C/006857	Beta Exim	1,95,634
23	24-06-23	C/006988	Beta Exim	2,27,442
24	25-06-23	C/007079	Beta Exim	83,454
25	25-06-23	C/007080	Beta Exim	27,385
26	25-06-23	C/007078	Beta Exim	25,929
27	28-06-23	C/007411	Beta Exim	37,000
28	04-04-23	C/000071	Varsha Agencies	5,920
29	05-04-23	C/000243	Vedhikas	5,000
30	07-04-23	C/000606	Sabari Distribution Pvt Ltd..	5,29,909
31	07-04-23	C/000607	M M Traders.	2,00,824
32	08-04-23	C/000823	M M Traders.	9,723
33	16-04-23	C/001071	Vedhikas	3,400
34	18-04-23	C/001634	Pranav Consumer Solutions Pvt Ltd	36,000
35	19-04-23	C/001770	M M Traders.	1,16,388
36	19-04-23	C/001763	Prabhat Agencies	6,608
37	19-04-23	C/001719	Varsha Agencies	1,920
38	20-04-23	C/001886	Vedhikas	2,500
39	25-04-23	C/002345	Pranav Consumer Solutions Pvt Ltd	96,426
40	27-04-23	C/002526	Sabari Distribution Pvt Ltd..	2,34,512
41	27-04-23	C/002473	Vedhikas	15,000

PPN AND COMPANY
CHARTERED ACCOUNTANTS

S.No	Entry Date	Voucher No	Transaction Head	Amount (Rs.)
42	27-04-23	C/002473	Vedhikas	5,000
43	27-04-23	C/002474	Vedhikas	300
44	29-04-23	C/002619	Madhav Associates	4,422
45	05-05-23	C/002915	M M Traders.	16,000
46	05-05-23	C/003052	Prabhat Agencies	4,000
47	13-05-23	C/003278	Vedhikas	750
48	14-05-23	C/003389	Vedhikas	6,000
49	15-05-23	C/003466	M M Traders.	7,500
50	18-05-23	C/003945	Varsha Agencies	70,092
51	24-05-23	C/004375	Varsha Agencies	1,920
52	28-05-23	C/004570	Sabari Distribution Pvt Ltd..	1,19,403
53	30-05-23	C/004750	Vedhikas	15,000
54	30-05-23	C/004750	Vedhikas	3,300
55	30-05-23	C/004781	Varsha Agencies	1,536
56	31-05-23	C/004848	M M Traders.	10,000
57	31-05-23	C/005096	Varsha Agencies	960
58	31-05-23	C/005002	Pranav Consumer Solutions Pvt Ltd	634
59	02-06-23	C/005228	Vedhikas	6,000
60	02-06-23	C/005265	Varsha Agencies	1,536
61	11-06-23	C/005645	M M Traders.	91,672
62	11-06-23	C/005690	Vedhikas	300
63	12-06-23	C/005703	Vedhikas	4,215
64	14-06-23	C/006030	Varsha Agencies	41,536
65	16-06-23	C/006163	Varsha Agencies	5,000
66	19-06-23	C/006424	Pranav Consumer Solutions Pvt Ltd	55,000
67	24-06-23	C/006941	Varsha Agencies	15,000
68	25-06-23	C/007060	Pranav Consumer Solutions Pvt Ltd	3,000
69	26-06-23	C/007156	M M Traders.	24,312
70	26-06-23	C/007169	Varsha Agencies	1,536
71	27-06-23	C/007300	Pranav Consumer Solutions Pvt Ltd	3,500
72	28-06-23	C/007410	Anugraha Marketing Co.	8,928
73	29-06-23	C/007520	Anugraha Marketing Co.	35,250
74	30-06-23	C/007579	Libra Consumables Pvt Ltd	15,000
Grand Total				33,71,968

MIS - PROFIT & LOSS

K - MANAGEMENT INFORMATION SYSTEM

PROFIT AND LOSS

121. Profit and Loss A/c for the year ending 30.06.23 – GP% (9.49) – NP% (3.18):

The profit and loss account for the period April-2023 to June-2023 has been computed, NP have been computed for referral. It is as follows:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	13,25,71,777	Sales	24,15,53,686
Purchases	21,64,28,541	Purchase return	37,48,300
Inter branch transfer (inward)	661	Inter branch transfer (outward)	16,04,101
		Closing stock	12,50,11,097
Gross profit	2,29,16,204		
Gross Profit (%)	9.49%		
Total	37,19,17,183	Total	37,19,17,183
To		By	
Electricity charges	14,54,360	Gross profit	2,29,16,204
Flex Expense	31,025	Cash discount	34,96,783
Freight Charges	31,869	Scheme discount	7,53,698
Loading & unloading	4,50,765	Bank transfer	6,02,600
Mess Expense	12,62,203		
Miscellaneous Expense	32,530		
Poly Bag	15,32,227		
Recharge	20,601		
Rent	24,47,302		
Repairs And Maintenance	13,78,078		
Salary	94,49,769		
Sales promotion	2,25,097		
Stationery	1,28,859		
Tax	5,005		
Tea Expense	1,62,525		
Travelling Expense	29,965		
Voucher Expense	14,35,012		
Net profit	76,92,092		
Net profit (%)	3.18%		
Total	2,77,69,285	Total	2,77,69,285

122. Comparison of Profit & Loss (GP) – Trivandrum (9.49%) & Ernakulam (9.39%):

On verification, we have compared Profit & Loss A/c of Trivandrum & Ernakulam Super store as MIS, for the period 01.04.2023 to 30.06.2023. It is as follows:

Particulars	TVM (Rs)	Ernakulam (Rs)	Particulars	TVM (Rs)	Ernakulam (Rs)
To			By		
Opening stock	13,25,71,777	5,41,46,417	Sales	24,15,53,686	12,95,42,199
Purchases	21,64,28,541	12,40,00,105	Purchase return	37,48,300	29,99,954
Inter branch transfer (inward)	661	14,89,355	Inter branch transfer (outward)	16,04,101	1,12,432
			Closing stock	12,50,11,097	5,91,40,139
Gross profit	2,29,16,204	1,21,58,846			
Gross Profit %	9.49%	9.39%			
Total	37,19,17,183	19,17,94,723	Total	37,19,17,183	19,17,94,723

123. Department wise profit and loss A/c for the period Apr-23 to Jun-23:

The profit and loss account for the period April-2023 to June-2023 for all the departments has been computed, detailed computation of department wise GP ratio has been given below,

Crockery:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	64,30,671	Sales	1,10,99,324
Purchases	92,74,324	Purchase return	5,24,807
Inter branch transfer (inward)		Inter branch transfer (outward)	57,346
Gross profit	51,29,985	Closing stock	91,53,503
Gross Profit %	46.22%		
Total	2,08,34,980	Total	2,08,34,980

Staples:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	1,28,09,099	Sales	3,05,35,351
Purchases	2,34,52,204	Purchase return	5,90,862
Super choice	20,61,177	Inter branch transfer (outward)	4,26,981
Gross profit	45,58,472	Closing stock	1,13,27,758
Gross Profit %	14.93%		
Total	4,28,80,952	Total	4,28,80,952

Chilled & Frozen:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	39,28,896	Sales	1,57,91,246
Purchases	1,38,80,676	Purchase return	3,14,220
Gross profit	16,29,589	Inter branch transfer (outward)	430
Gross Profit %	10.32%	Closing stock	33,33,265
Total	1,94,39,161	Total	1,94,39,161

Fruits and vegetables:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	15,91,220	Sales	3,89,41,185
Purchases	3,48,94,164	Purchase return	85,925
Gross profit	34,79,910	Inter branch transfer (outward)	3,570
Gross Profit %	8.94%	Closing stock	9,34,613
Total	3,99,65,294	Total	3,99,65,294

Loose Staples:

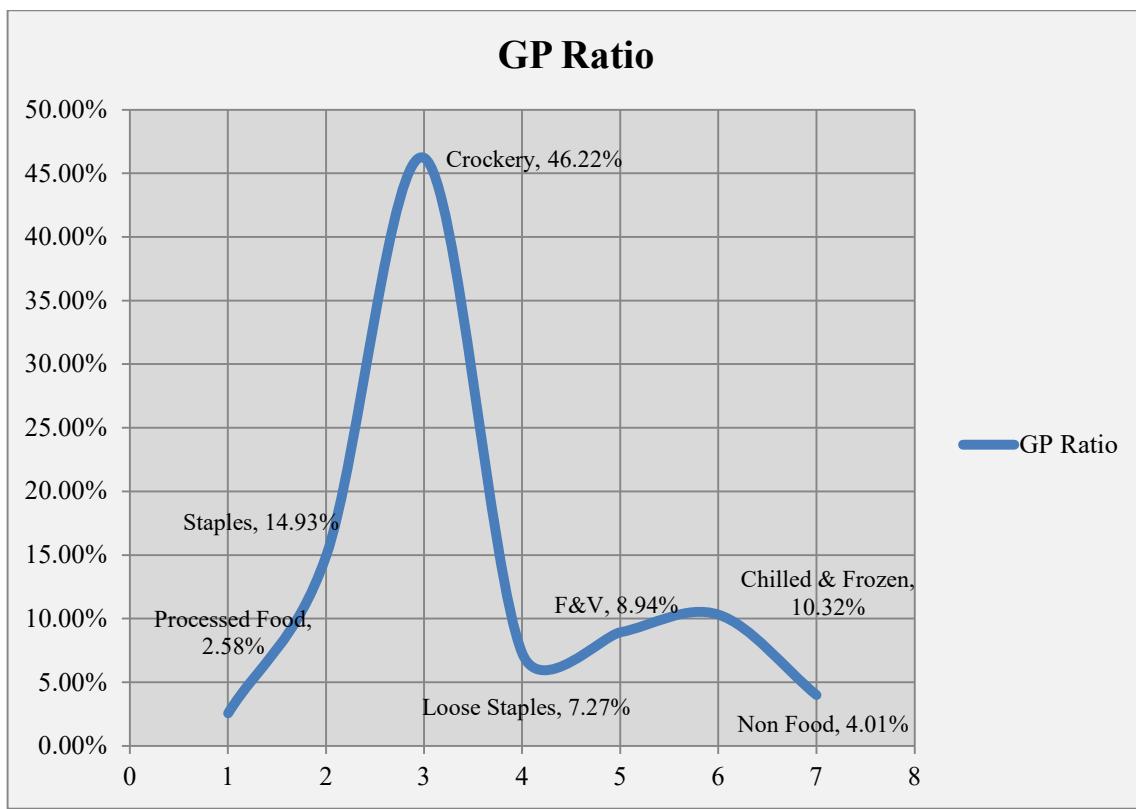
Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	20,69,890	Sales	1,64,89,184
Purchases	1,69,45,730	Purchase return	1,42,805
Inter branch transfer (inward)		Inter branch transfer (outward)	5,16,498
Gross profit	11,99,519	Super choice conversion	13,30,843
Gross Profit %	7.27%	Closing stock	17,35,810
Total	2,02,15,139	Total	2,02,15,139

Non food:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	7,02,45,591	Sales	6,88,96,229
Purchases	6,22,16,578	Purchase return	8,13,284
Inter branch transfer (inward)	661	Inter branch transfer (outward)	-
Gross profit	27,63,377	Closing stock	6,55,16,033
Gross Profit %	4.01%		
Total	13,52,26,207	Total	13,52,25,546

Processed food:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To		By	
Opening stock	3,59,40,484	Sales	5,42,74,926
Purchases	5,21,09,143	Purchase return	12,76,396
Inter branch transfer (inward)		Inter branch transfer (outward)	5,96,600
Gross profit	13,97,754	Super choice conversion	7,30,334
Gross Profit %	2.58%	Closing stock	3,25,69,125
Total	8,94,47,381	Total	8,94,47,381



124. Comparison of F & V- Profit & Loss (GP) – Trivandrum(8.94%) & Ernakulam (6.80%):

On verification, we have compared F&V Profit & Loss A/c of Trivandrum & Ernakulam Super store as MIS, for the period 01.04.2023 to 30.06.2023. It is as follows:

Particulars	TVM (Rs)	Ernakulam (Rs)	Particulars	TVM (Rs)	Ernakulam (Rs)
To			By		
Opening stock	15,91,220	6,79,761	Sales	3,89,41,185	2,15,43,729
Purchases	3,48,94,164	2,01,97,978	Purchase return	85,925	95,665
Inter branch transfer (inward)	-	3,570	Inter branch transfer (outward)	3,570	23,215
Gross profit	34,79,910	14,65,392	Closing stock	9,34,613	6,84,092
Gross Profit %	8.94%	6.80%			
Total	3,99,65,294	2,23,46,702	Total	3,99,65,294	2,23,46,702

125.GP% on Jaldi for Own Product - 21.24%:

Profit recorded in Jaldi for the period from Apr-23 to Jun-23 for our own brands ie. Super choice, popzo, zopit has been provided below for your reference

Particulars	Super choice	Popzo	Zopit	Amount (Rs.)
A - Sales (Inclusive of tax)	36,08,212	5,49,796	2,27,377	43,85,384
B - Landing Cost (Inclusive of tax)	29,05,668	3,94,487	1,53,885	34,54,040
Profit (A-B)	7,02,544	1,55,308	73,492	9,31,344
GP % as per Jaldi	19.47%	28.25%	32.32%	21.24%

Note: Since the opening stock and closing stock not able to arrive from the jaldi report, so we arrive at the GP by Sales and Landing cost taken from sales attribute report, however calculation of GP with inclusive of tax is appropriate. But there is no option of arriving landing cost without including of tax, hence this option may be enabled.

126.Discrepancies in Opening Stock – Taxable Value - Rs. 1,74,12,740/-:

During the Audit, we have been provided with the Opening stock from both the Management and also the Jaldhi Software. On comparing the both, we have found a Huge difference amounting to Rs.1,52,64,685/- in Taxable value and Rs.21,48,055/- in Tax Value thus amounting to Rs.1,74,12,740/-

Particulars	Taxable Value	Tax Value	Total Value
Opening Stock as per Given to Us	11,73,05,066	1,55,02,155	13,28,07,221
Opening Stock as per Jaldi	13,25,69,750	1,76,50,211	15,02,19,961
Difference	(1,52,64,685)	(21,48,055)	(1,74,12,740)

Hence, this information has been brought to the attention of the management. It is essential to ensure that there are no deviations in the opening stocks provided.

MIS - OTHERS

L. MANAGEMENT INFORMATION SYSTEM OTHERS

127. Monthly Sales analysis and its increase in % :

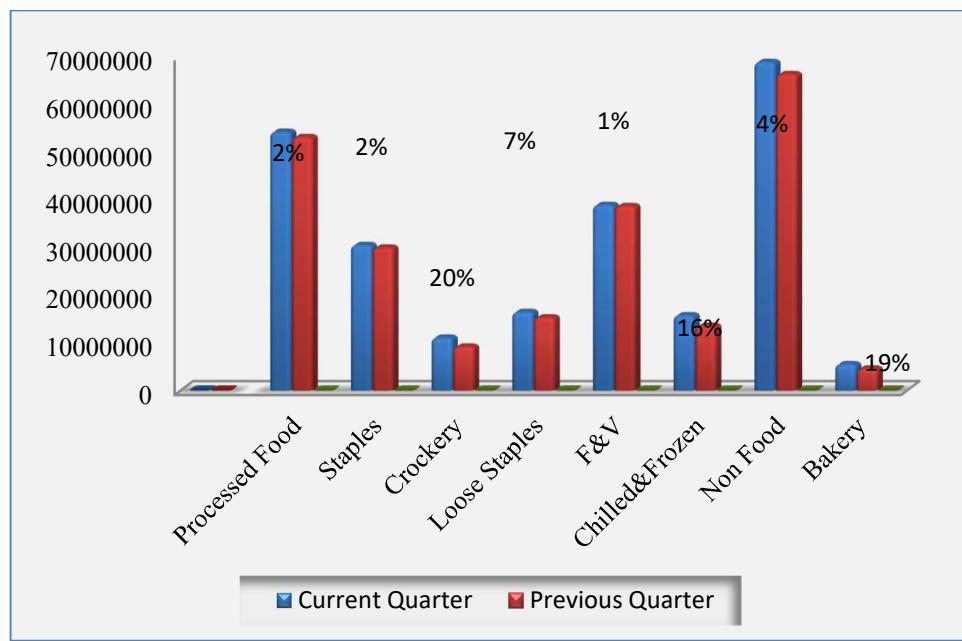
During audit, we have calculated monthly sales and its % when compared to previous month and the same has been given below.

Month	Total Sales	Increase in %
Apr-23	7,93,23,203	2.72%
May-23	7,94,98,534	0.22%
Jun-23	8,27,31,949	4.07%
Total	24,15,53,686	

128. Sales comparison – Current period Q1(Apr-23 to Jun-23) Vs Previous year Q1 (Apr-22 to Jun-22) :

On audit, we have analyzed contribution of Chilled & frozen, Crockery, F &V, Loose staples, Non-food, processed food, Staples and its% has been calculated and reproduced below as bar diagram for a period of 3 months.

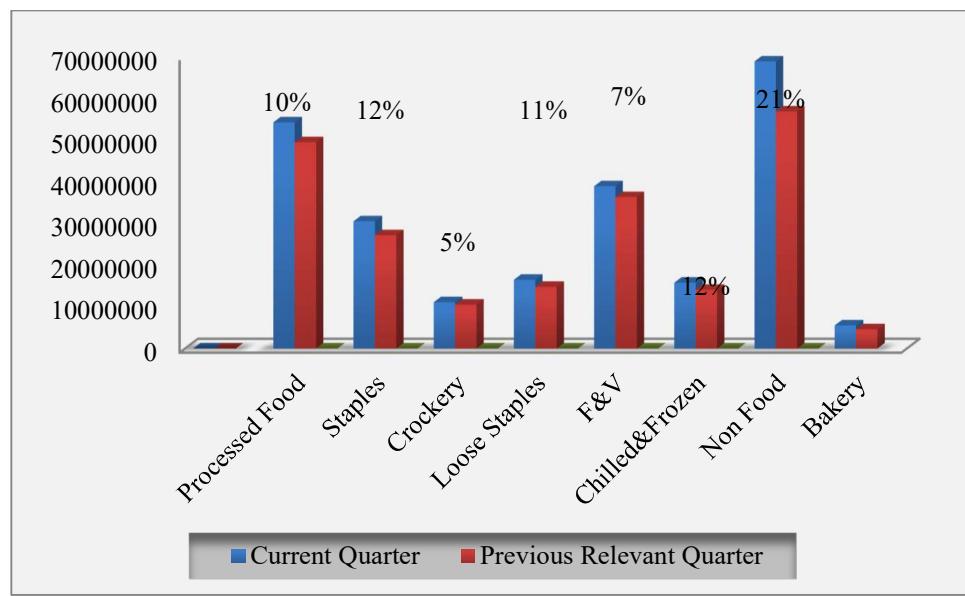
S.No	Particulars	Current Quarter	Previous Quarter	Increase %
		Apr 23 - Jun 23	Jan 23 - Mar 23	
1	Processed Food	5,42,74,926	5,31,79,490	2%
2	Staples	3,05,35,351	3,00,12,453	2%
3	Crockery	1,10,99,324	92,27,037	20%
4	Loose Staples	1,64,89,184	1,53,56,896	7%
5	F&V	3,89,41,185	3,87,07,177	1%
6	Chilled&Frozen	1,57,91,246	1,35,91,635	16%
7	Non Food	6,88,96,229	6,63,71,366	4%
8	Bakery	55,26,241	46,29,945	19%
	Total	24,15,53,686	23,10,76,001	5%



129. Sales comparison – Current Quarter (Apr-23 to Jun-23) Vs Previous Quarter (Jan-23 to Mar-23) :

The sales comparison of the departments of the current quarter with previous year is given and its increase in % has been calculated and reproduced below as bar diagram for a period of 3 months.

S.No	Particulars	Current Quarter	Previous Relevant Quarter	Increase %
		Apr 23 - Jun 23	Apr 22 - Jun 22	
1	Processed Food	5,42,74,926	4,94,93,672	10%
2	Staples	3,05,35,351	2,71,79,644	12%
3	Crockery	1,10,99,324	1,05,21,822	5%
4	Loose Staples	1,64,89,184	1,47,98,009	11%
5	F&V	3,89,41,185	3,63,46,169	7%
6	Chilled&Frozen	1,57,91,246	1,40,78,941	12%
7	Non Food	6,88,96,229	5,69,00,091	21%
8	Bakery	55,26,241	46,17,293	20%
Total		24,15,53,686	21,39,35,642	13%



130. Working Capital Turnover ratio – 12.5 Times:

Working capital turnover measures how effective a business is at generating sales for every amount of working capital put to use. A higher working capital turnover ratio is better, and indicates that a company is able to generate a larger amount of sales. We computed working capital turnover ratio for the period Apr-23 to Jun-23 as **12.5 times** the detailed workings has been given below;

Particulars	Amount (Rs.)
A - Current assets	48,31,20,622
B - Current liabilities	39,01,53,094
C - Working capital Overall (A-B)	9,29,67,528
D - Working capital for Super stores (C*21%)*	1,95,50,026
E - Net sales	24,39,07,970

$$\begin{aligned}
 \text{Working capital turnover ratio} &= \frac{\text{Net sales}}{\text{Working capital}} \\
 &= \frac{24,39,07,970}{1,95,50,026}
 \end{aligned}$$

Working capital turnover ratio =12.5 Times

131. Average sales per bill – Rs.703/- :

During audit we computed average sales per bill, by dividing total sales by the count of bills for the period of Apr-23 to Jun-23 taken from the bill wise sales report generated from the jaldi software as a result the average sales amounts for the period is **Rs.703/-** the detailed computation has been given below:

Particulars	Amount
Total sales (Rs.)	24,15,53,686
Count of bills (Nos.)	3,43,746
Average sales per bill	703

132. Creditors Turnover ratio- 4.4 times:

The Creditor turnover ratio is a short-term liquidity measure used to quantify the rate at which a company pays off its suppliers. Accounts payable turnover shows how many times a company pays off its accounts payable during a period. We computed creditor turnover ratio for the period **Apr-23 to Jun-23** and as a result we got CTR of **4.4 times** for the period, and creditors payment period of **21 days**. The calculation has been given below;

Particulars	Amount (Rs.)
Net Credit purchases (A)	22,39,29,502
Opening payables (a)	4,33,80,243
Closing payables (b)	5,78,60,410
Average payables (a+b)/2=(B)	5,06,20,327
Creditor turnover ratio(A/B)=(C)	4.4 Times
Creditors payment period (91 days/C)	21 days

133. Stock turnover ratio – 1.71 times:

A Stock turnover ratio between 2 and 4 is seen as an appropriate ratio for a trading entity. If the ratio is above 4 it indicates that inventory is being overstocked, and any value lesser than 2 likely indicates that inventory is being under ordered and situations may arise of dealing with too many stockouts of frequently traded products. During audit it was noticed that the stock turnover ratio is **1.71 times**.

The details are as follows:

Particulars		Amount (Rs.)
Opening Stock		13,25,71,777
Add:	Purchase	21,64,28,541
	Stock Inward	16,04,762
Less:	Purchase return	37,48,300
	Stock Outward	16,04,101
	Closing Stock	12,50,11,097
Cost of Goods Sold		22,02,41,583
Average Inventory		12,87,91,437
Stock Turnover Ratio		1.71 times

134. Percentage of Sales on Yellow card Redemption and from coupons to Total Sales – 0.56%/-:

In the process of audit, we compared the sales made in the organization with the Yellow card redemption and from coupons sales found 0.56% of sales are made from the yellow card point sand from coupons in Superstores division for the month of April 23 to June 23. The Yellow card redemption in Super stores amounts to **Rs.10,89,751/-** and coupon sales amounts to **Rs.2,53,910/-** the sales for the same amounts to **Rs.24,15,53,686/-**.

Month	Total Sales	Coupons Sales (A)	Yellow card Redemption (B)	Total expense (A+B)	Expense % to sales
Apr-23	7,93,23,203	77,584	3,75,184	4,52,768	1%
May-23	7,94,98,534	1,03,624	3,64,352	4,67,976	1%
Jun-23	8,27,31,949	72,702	3,50,215	4,22,917	0.51%
Total	24,15,53,686	2,53,910	10,89,751	13,43,661	0.56%

135. Percentage of Promotional Sales to Total Sales – 20.87%:

In the course of audit we compared promotional sales to the total sales for the period of Apr-23 to Jun-23, promotional sales amounts to **20.87%** on total sales. The details has been given below:

Sales (Rs.) (inclusive of tax)	24,15,53,686
Promotion sales (Rs.)	5,04,15,978
% on Total Sales	20.87%

136. Dump Entry - Wastage recorded in Jaldi Software from 01/04/2023 to 30/06/2023– Rs.33,05,517/- :

The management practices to check the fruits and vegetables every day after closing the super stores division and if they are spoiled, they weigh the fruits and vegetables to record the wastages before disposing. The staffs record the wastage of fruits and vegetables as fruit dump and veg dump respectively in the Jaldi software physical entry feature.

During verification of stock adjustment report generated from software, fruits and vegetables amounting to **Rs.33,05,517/-** was accounted as dump for the period 01/04/2023 to 30/06/2023. This is a significant loss to the company and steps may be taken to reduce such loss.

Segregation of Fruits & Vegetables dumped during the period April-23 to June-23

Month	Fruits			Vegetables		
	Purchases (Rs.)	Dump (Rs.)	% on Purchases (Rs.)	Purchases (Rs.)	Dump (Rs.)	% on Purchases (Rs.)
Apr-23	57,10,519	6,88,727	12.06%	55,18,760	4,18,250	7.58%
May-23	55,34,688	6,11,341	11.05%	57,48,003	4,50,220	7.83%
Jun-23	52,21,730	6,19,005	11.85%	71,60,463	5,17,973	7.23%
Total	1,64,66,937	19,19,073	11.65%	1,84,27,226	13,86,443	7.52%

137. Dump % on Sales – Fruit – 10.23% -Vegetables – 6.87%:

During verification of stock adjustment report generated from software, fruits and vegetables amounting to **Rs.33,05,517/-** was accounted as dump for the period 01/04/2023 to 30/06/2023. It is compared with total sales and the details for it has been given below;

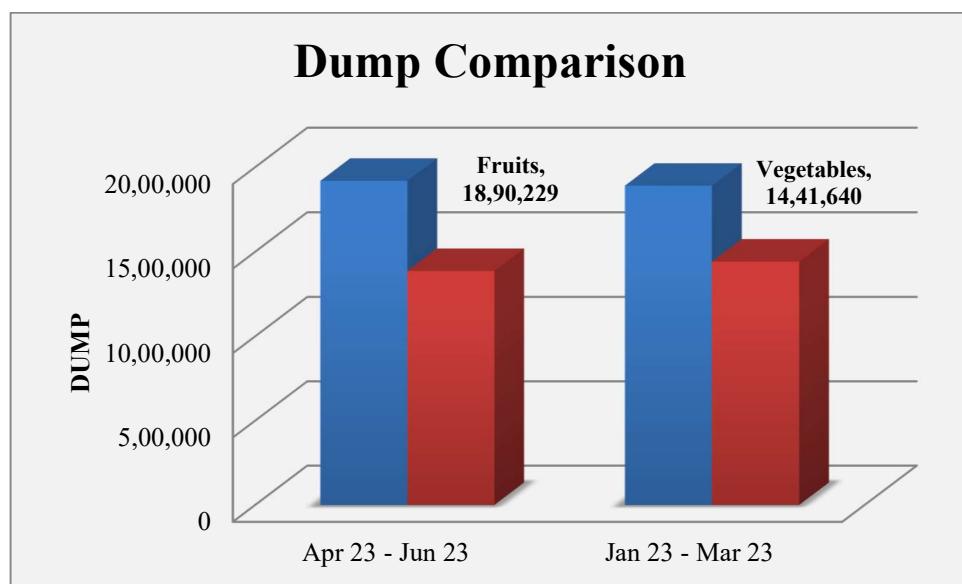
Segregation of Fruits & Vegetables dumped during the period April-23 to June-23

Month	Fruits			Vegetables		
	Sales (Rs.)	Dump (Rs.)	% on Sales (Rs.)	Sales (Rs.)	Dump (Rs.)	% on Sales (Rs.)
Apr-23	68,05,930	6,88,727	10.12%	60,86,321	4,18,250	6.87%
May-23	59,15,961	6,11,341	10.33%	63,26,813	4,50,220	7.12%
Jun-23	60,36,477	6,19,005	10.25%	77,69,684	5,17,973	6.67%
Total	1,87,58,367	19,19,073	10.23%	2,01,82,818	13,86,443	6.87%

138. Dump comparison – Current Quarter (Apr-23 to Jun-23) Vs Previous Quarter (Jan-23 to Mar-23) :

The Dump comparison of the Fruits & Vegetables of the current quarter with previous year is given and its increase in % has been calculated and reproduced below as bar diagram for a period of 3 months.

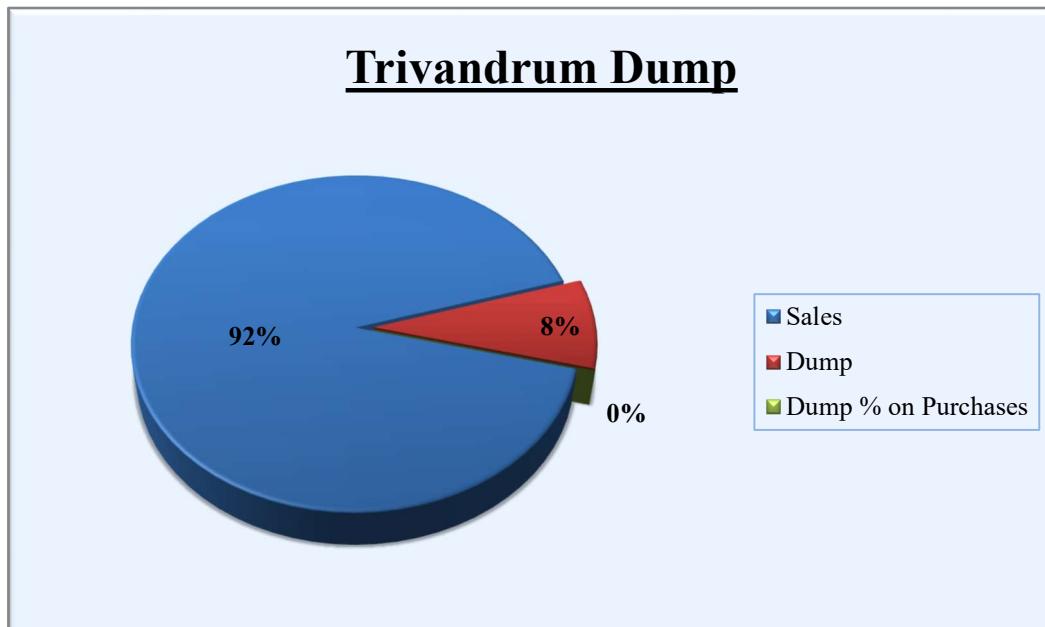
S.No	Particulars	Current Quarter	Previous Quarter	Increase %
		Apr 23 - Jun 23	Jan 23 - Mar 23	
1	Fruits	19,19,073	18,90,229	2%
2	Vegetables	13,86,443	14,41,640	-4%
Total		33,05,517	33,31,869	-1%



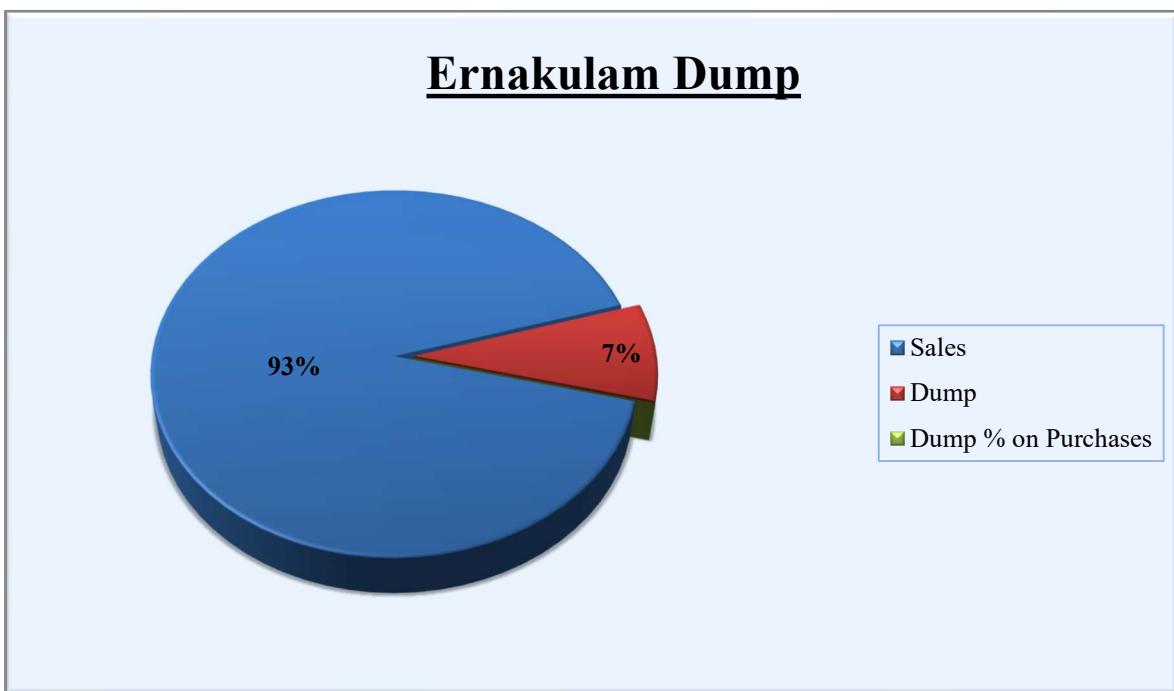
139. Comparison of Fruits & Vegetables dump – Trivandrum (8.50%) & Ernakulam (7.39%):

On further analysis, we compared the F&V dump between Trivandrum and Ernakulam that has been given below,

Trivandrum Dump			
Month	Sales	Dump	Dump % on Purchases
Apr-23	1,28,92,251	11,06,977	8.59%
May-23	1,22,42,774	10,61,561	8.67%
Jun-23	1,38,06,160	11,36,979	8.24%
Total	3,89,41,185	33,05,517	8.50%



Ernakulam Dump			
Month	Sales	Dump	Dump % on Purchases
Apr-23	76,36,116	6,93,347	9.08%
May-23	65,32,796	4,58,870	7.02%
Jun-23	73,74,817	4,48,050	6.08%
Total	2,15,43,729	16,00,267	7.39%



140. Suggestions to avoid excess loss of fruits and vegetables:

- i) Fruits with minimal damage could be sold in juice form. Setting up a juice shop at nominal prices in the super stores will in turn create a source of revenue to the company, vegetables with minimal damage can be packed and sold after removing the damaged parts..
- ii) The purchase department purchases the vegetables for Staff Mess everyday as per the requirement raised by the Mess Supervisor. The vegetables with less damage or about to damage may be transferred to mess for its consumption, thus avoiding such huge wastage loss

141. Stock adjustment made for the period Apr-23 to Jun-23 for Rs. 1,15,59,411/-;

While analysing stock adjustment report for the period Apr-23 to Jun-23, total stock adjustment made was **Rs.1,15,59,411/-** out of which actual loss to the company was **Rs.33,94,544/-**.

S.No	Name	Department	Added	Less	Remarks	Total L.Cost Value
1	Damage	Bakery	-	-154	Actual Loss	-154
2	Damage	Loose Staples	-	-2,216	Actual Loss	-2,216
3	Dump	Chilled&Frozen	-	-32,648	Actual Loss	-32,648
4	Dump	F&V	12,43,817	-45,49,334	Actual Loss	-33,05,517
5	Dump	Loose Staples	-	-234	Actual Loss	-234
6	Dump	Processed Food	-	-1,984	Actual Loss	-1,984
7	Rat Bitten	Non Food	-	-1,960	Actual Loss	-1,960
8	Rat Bitten	Processed Food	-	-25,611	Actual Loss	-25,611
9	Rat Bitten	Staples	-	-24,221	Actual Loss	-24,221
10	Inter Branch Transfer Receive	Non Food	780	-	IBTR	780
11	Super Choice	Loose Staples	-	-13,66,795	Stock Conversion	-13,66,795
12	Super Choice	Processed Food	4,33,555	-12,05,503	Stock Conversion	-7,71,948
13	Super Choice	Staples	26,08,397	-11,199	Stock Conversion	25,97,197
14	Stock Update	Bakery	16,32,479	-58,913	Stock Update	15,73,565
15	Stock Update	Chilled&Frozen	49,77,746	-55,15,148	Stock Update	-5,37,402
16	Stock Update	Crockery	1,86,31,798	-1,65,44,642	Stock Update	20,87,155
17	Stock Update	Loose Staples	39,56,325	-50,65,010	Stock Update	-11,08,685
18	Stock Update	Non Food	7,02,57,184	-7,38,09,399	Stock Update	-35,52,214
19	Stock Update	Processed Food	4,39,18,891	-4,99,68,242	Stock Update	-60,49,351
20	Stock Update	Staples	1,58,96,499	-1,69,33,670	Stock Update	-10,37,171
Grand Total						-1,15,59,411

OWN PRODUCT ANALYSATION

M – OWN PRODUCT ANALYSIS

142. Rate Analysis – Super Choice vs. Natchiyar – High Profit Margin in Super Choice – Ranging 1% to 26% - 15 Products :

Upon analysis, it has been observed that Super Choice and Natchiyar Products have been sold both with and without offers and promotions from our side at various points in time, resulting in varying levels of profit. We have analysed the product ranges of both brands along with their associated profit margins. This analysis will guide our marketing efforts towards maximizing profits. The list of Super Choice products with higher profit percentages is provided in Annexure – M – I.

143. Rate Analysis – Super Choice vs. Natchiyar – High Profit Margin in Natchiyar – Ranging 2% to 30% - 32 Products :

Continuing from the previous point, it has also been identified that certain products under the Natchiyar brand exhibit higher profit margins when compared to Super Choice . The list of Natchiyar products with these elevated profit percentages is furnished in Annexure – M – II.

144. Rate Analysis – Super Choice vs. Natchiyar – Higher Lcost in Super Choice – Apportioned Oty – Ranging 5% To 30% - 6 Products :

During the aforementioned analysis, we encountered products with varying quantifications that were not directly comparable. To address this, we proportionately allocated quantities to establish comparability. Upon completion of this process, we discovered that the landing cost for certain products within the Super Choice brand exceeded that of equivalent Natchiyar products. The detailed list of products is given in the Annexure – M – III.

145. Popzo Products - Higher Profit Margin in TVM when compared to EKM – Ranging – 1% to 23% - 24 Products :

In continuation with the above point, we had also found that some of the products were sold at Lower profit margin in Ernakulam when compared to Trivandrum, ranged from 1% to 23%.

For further reference and detailed information on these irregularities, please refer to the attached Annexure – M – IV.

146. Popzo Products - Higher Profit Margin in EKM when compared to TVM – Ranging – 1% to 20% - 18 Products:

During the analysis of profit margin, we compared the profit margin of Popzo products in both the Thiruvananthapuram and Ernakulam stores. We discovered significant abnormal variations in the profit margin available to identical products in these two locations.

And we found that some of the products were sold at higher profit margin in Ernakulam when compared to Trivandrum, which ranged from **1% to 20%**. For further reference and detailed information on these irregularities, please refer to the attached **Annexure – M – V**.

147. Zopit Products - Higher Profit Margin in TVM when compared to EKM – Ranging – 1% to 22% - 12 Products:

In continuation with the above point, we had also found that some of the products were sold at Lower profit margin in Ernakulam when compared to Thiruvananthapuram, ranged from 1% to 22%.

For further reference and detailed information on these irregularities, please refer to the attached **Annexure – M – VI**.

148. Zopit Products - Higher Profit Margin in EKM when compared to TRM – Ranging – 1% to 13% - 10 Products:

During the analysis of profit margin, we compared the profit margin of zopit products in both the Thiruvananthapuram and Ernakulam stores. We discovered significant abnormal variations in the profit margin available to identical products in these two locations.

And we found that some of the products were sold at higher profit margin in Ernakulam when compared to Thiruvananthapuram, which ranged from 1% to 13%. For further reference and detailed information on these irregularities, please refer to the attached **Annexure – M - VII**.

149. Suggestion – To Increase Profit Margin of own brand – Popzo – Detailed Analysis of product comparison:

During Audit, it was noticed that Popzo is our own brand manufactured by third party manufacturer. To Boost Sales, most of the Popzo products and other own brand products have been given in 30% off not only in deal of the month but throughout the month, whereas profit margin for the same is very minimum ranging from **26% to 38%**.

On audit, we have analyzed the 6 products of Popzo, with other products in the market immediately more than our selling price. Month-wise and product-wise in that genre has been taken for comparison. We have considered the Sales Data for the month of **April'23 to June'23** for the above said calculations and arrived with an increase in profit amounting to **Rs.3,967/-**. The detailed breakup for the following is attached vide **Annexure – M – VIII**.

150. Suggestion – To Increase Profit Margin of own brand – Zopit – Detailed Analysis of product comparison:

During Audit, it was noticed that “Zopit” is our own brand manufactured by third party manufacturer and “Waso” is our vendor for supply of detergent liquids. To Boost Sales, Most of the Zopit products and other own brand products has been given in 30% off not only in deal of the month but throughout the month, whereas profit margin for the same is very minimum ranging from **17% to 56%**. On audit, we have analyzed the 6 products from Zopit, with other products in the market immediately other than Zopit more than our selling price. Month-wise and product-wise in that genre has been taken for comparison. We have Considered the Sales Data for the month of **April'23 to June'23** for the above said calculations and arrived with an increase in profit amounting to **Rs1,02,421/-**. The detailed breakups for the following has been attached vide **Annexure – M - IX**.

151. Popzo products should be placed near the similar category of products:-

While visiting the Super Stores, we observed that laundry essentials such as Detergent Powder, Detergent Liquid, Detergent Cake, and Fabric Conditioners from various brands like Ariel, Surf Excel, Comfort, etc., were prominently displayed together. However, our own brand Popzo, which also offers Detergent Powder, Detergent Liquid, Detergent Cake, and Fabric Conditioners, was not positioned alongside these other brand products. Therefore, we recommend placing Popzo products within the same area as the other laundry essentials.

Given our competitive pricing, this arrangement would enable customers to easily compare prices and opt for Popzo over alternative products.

152. Profit % for Packed items - Without GST - Ranging 9% to 39% - 104 Products:-

During audit, we found profit margin of own products ranging from 9% to 39% without taking GST Amount into consideration. The Detailed list of own Products profit margin has been attached vide **Annexure – M – X**.

153. Suggestions for making Natchiyar Products available here:-

On audit, it has come to our attention that Natchiyar products are not currently being marketed or sold in our Super Store. We acknowledge that Super Choice, another brand of Pothys, currently constitutes the range of products available at the store. Notably, Natchiyar products have not yet been included in this selection.

In light of this, we see a valuable opportunity to diversify our offerings. Natchiyar products encompass a wide variety of options that are distinct from the Super Choice collection. Additionally, Natchiyar products boast a slightly higher profit margin compared to Super Choice .

Considering these factors, we strongly recommend introducing and promoting Natchiyar products also in our Super Store. This step has the potential to not only expand our product range but also enhance profitability.

154. Change in Design of Popzo :

During audit, it was brought to our attention that the company's current Popzo design, while functional, may benefit from improvements to increase market appeal and customer engagement. We recommend that the management team consider allocating resources towards enhancing the aesthetics and visual appeal of the products. Investing in product design is a strategic approach to differentiate the company in a competitive market and secure a positive image. This effort can lead to increased customer satisfaction, continued growth, and potentially attract new customers. Therefore, we suggest the management team to carefully consider the importance of product design and explore opportunities for improvement to maintain and enhance the company's market position.

PROFIT ANALYSATION BETWEEN BRANCHES

N – PROFIT ANALYSATION BETWEEN BRANCHES

155. Higher Profit Margin in TVL when compared to TRM – Ranging – 56.23% to 0.50% - 911 Products:

During the analysis of profit margin, we compared the profit margin for common products in both the Thiruvananthapuram and Tirunelveli stores. We discovered significant abnormal variations in the profit margin available to identical products in these two locations.

And we found that some of the products were sold at Higher profit margin in Tirunelveli when compared to Thiruvananthapuram, which ranged from 56.23% to 0.50%. For further reference and detailed information on these irregularities, please refer to the attached **Annexure -N-I (Soft Copy)**.

156. Higher Profit Margin in TRM when compared to TVL – Ranging – 51.05% to 0.50% - 1333 Products:

In continuation with the Above point, we had also found that some of the products were sold at Lower profit margin in Tirunelveli when compared to Thiruvananthapuram, ranged from 51.05% to 0.50%.

For further reference and detailed information on these irregularities, please refer to the attached **Annexure -N-II (Soft Copy)**.

157. Higher Profit Margin in EKM when compared to TRM – Ranging – 48.81% to 0.10% - 1831 Products:

During the analysis of profit margin, we compared the profit margin for common products in both the Thiruvananthapuram and Ernakulam stores. We discovered significant abnormal variations in the profit margin available to identical products in these two locations.

And we found that some of the products were sold at Higher profit margin in Ernakulam when compared to Thiruvananthapuram, which ranged from 48.81% to 0.10%. For further reference and detailed information on these irregularities, please refer to the attached **Annexure -N-III (Soft Copy)**.

158. Higher Profit Margin in TRM when compared to EKM – Ranging – 55.47% to 0.10% - 3691 Products:

In continuation with the Above point, we had also found that some of the products were sold at Lower profit margin in Ernakulam when compared to Thiruvananthapuram, ranged from 55.47% to 0.10%.

For further reference and detailed information on these irregularities, please refer to the attached **Annexure -N-IV (Soft Copy)**.

159. Higher Profit Margin in NGL when compared to TRM – Ranging – 45.51% to 0.50% - 352 Products:

During the analysis of profit margin, we compared the profit margin for common products in both the Thiruvananthapuram and Nagercoil stores. We discovered significant abnormal variations in the profit margin available to identical products in these two locations.

And we found that some of the products were sold at Higher profit margin in Nagercoil when compared to Thiruvananthapuram, which ranged from 45.51% to 0.50%. For further reference and detailed information on these irregularities, please refer to the attached **Annexure – N-V (Soft Copy)**.

160. Higher Profit Margin in TRM when compared to NGL – Ranging – 58.51% to 0.51% - 2838 Products:

In continuation with the Above point, we had also found that some of the products were sold at Lower profit margin in Nagercoil when compared to Thiruvananthapuram, ranged from 58.51% to 0.51%.

For further reference and detailed information on these irregularities, please refer to the attached **Annexure -N-VI (Soft Copy)**.

161. Higher Profit Margin in PDY when compared to TRM – Ranging – 42.70% to 0.01% - 1485 Products:

During the analysis of profit margin, we compared the profit margin for common products in both the Thiruvananthapuram and Pondicherry stores. We discovered significant abnormal variations in the profit margin available to identical products in these two locations.

And we found that some of the products were sold at Higher profit margin in Pondicherry when compared to Thiruvananthapuram, which ranged from 42.70% to 0.01%. For further reference and detailed information on these irregularities, please refer to the attached **Annexure -N-VII (Soft Copy)**.

162. Higher Profit Margin in TRM when compared to PDY – Ranging – 58.11% to 0.01% - 1977 Products:

In continuation with the Above point, we had also found that some of the products were sold at Lower profit margin in Pondicherry when compared to Thiruvananthapuram, ranged from 58.11% to 0.01%.

For further reference and detailed information on these irregularities, please refer to the attached **Annexure -N-VIII (Soft Copy)**.

TRIAL BALANCE -

CREDITORS

ANALYSATION

O - CREDITORS ANALYSATION

- 163. Creditors Showing Debit Balance - Payment made Without Considering Debit Note – Rs.519/-:**

It was noticed during audit that in case of certain vendors, the debit notes raised in books of accounts for various reasons, were overlooked or not considered to be reduced at the time of making payments. This practice leads to potential loss to the management on account of excess payment to vendors. It amounts to **Rs.519/-**. The details are as follows:

S. No	Entry Date	Entry No	Party Name	Amount in Rs.
1	30-11-21	SSPSSGPRA/001523	Global Tradse Links	519

- 164. Creditors Showing Debit Balance – Debit Note raised after making payment - Rs.61,389/-:**

On audit, it was noticed that for 4 Parties-Debit Note for an amount of **Rs.61,389/-** has been raised after making payment. Hence the same is due since opening in books. Necessary action may be taken to knock off the same. The details are as follow:

S. No	Entry Date	Entry No	Party Name	Amount in Rs.
1	11-02-23	SSPSSGPRB/002906	Bassar India Marketing associates	11,485
2	20-08-21	SSPSSGPRA/000938	Pappathi.V	1,600
3	11-01-23	SSPSSGPRB/002522	Kudumbilan Ventures	8,145
4	20-03-23	SSPSSGPRB/003369		8,628
5	30-06-23	SSPSSGPRC/001029	Regal Stores	31,530
Total				61,389

- 165. Creditors showing debit balance – Excess payment made - Rs.86,302/-:**

On verification, it was observed that for the following parties payment has been made more than the actual liability, which amounts to **Rs.86,302/-**. Hence this ledger account depicts debit balance for the same. Some of the parties have been adjusted in further payments. The details are as follows:

S. No	Party Name	Amount Actually paid	Amount to be Paid	Excess payment
1	Ahan Enterprises	33,170	13,635	19,535
2		5,962	-	5,962
3	AM Associates	2,109	-	2,109
4		1,694	-	1,694
5	ARM Associates	22,759	21,223	1,536
6	KombansFood Company	47,043	43,489	3,554
7		47,809	-	47,809
8	Sastha Agencies	24,481	22,456	2,025
9	Krishna Associates.	2,721	642	2,079
Total				86,302

166. Creditors Showing Debit Balance - Sales made to creditor but Payment not received-Rs.3,51,153/-:

During audit, it was noticed that creditors showing debit balance because of the sales made to them but payment not yet received amounts to **Rs.3,51,153/-**. It is potential loss to the company. Management is requested to take necessary steps to recover these amounts from respective creditors. The details are given below:

S.No	Entry Date	Entry No.	Party Name	Amount in Rs.
1	04-01-22	SSPSSGSIA/003738	G.G. Agencies	73,515
2	16-08-23	SSPSSGSIC/002769	M.M.Impex	2,089
3	16-08-23	SSPSSGSIC/002770		4,411
4	29-03-23	SSPSSJENB/000125	Melting Foods India	1,040
5	16-08-23	SSPSSGSIC/002754	Metro Marketing& Home Appliances	1,153
6	31-03-23	SSPSSJENB/000151	Ramdev Novelty	1,93,093
7	31-03-23	SSPSSJENB/000147	Saras Fresh Impex	60,003
8	29-03-23	SSPSSJENB/000104	Dr.Stanley Jones Siddha Pharmacy Pvt. Ltd	4,545
9	27-01-22	SSPSSGSIA/004038	HII Life Care Ltd	1,137
10	01-10-22	SSPSSGSIB/003767		1,431
11	08-03-22	SSPSSGSIA/004723	State Bank Of India	7,355
12	08-03-22	SSPSSGSIA/004724		1,381
Total				3,51,153

167. Creditors showing Debit Balance – Invoice not booked against for the advance payment -Rs.6,600 /- :

During audit, on verification of trial balance, it was observed that the creditors having a debit balance of **Rs.6,600/-**. On further analysis, it was noticed that the debit balance is due to the advance payment for the subsequent purchases. The party's ledger is showing debit balance throughout the year. The details are as follows:

S.No	Entry Date	Entry Number	Party Name	Amount Paid in Advance	Invoice Amount Booked	Invoice Amount to be Booked
1	11-12-22	PEPSSCPNB/000037	N. Venkateswari	2,100	-	2,100
2	11-12-22	PEPSSCPNB/000037		4,500	-	4,500
Total						6,600

168. Creditors showing Debit Balance – Closing Transfer from Firm – Rs.9,23,218/-:

During audit, it was noticed that creditors showing debit balance because of closing transfer from Firm to Private Limited Company from 2015, where no purchases were made from these creditors. Creditors showing debit balances from Firm Transfer amounts to **Rs.9,23,218/-**. It is potential loss to the company. Management is requested to take necessary steps to recover these amounts from respective creditors. The details are given below:

S.No	Entry Date	Entry Number	Party Name	Amount in Rs.
1	01-04-21	SUPOTJENA/000090	Kamala Baus Prem Prasas	22,533
2	01-04-21	SUMATJENA/000003	Kerala Roadways Pvt Ltd	34
3	01-04-21	SUFABJENA/000003	P.T.Express Lines (P) Ltd	6
4	01-04-21	SUPOTJENA/000155	Prasanth R	17,610
5	01-04-21	SUPSSJENA/000079	Reliance Retail Limited	336
6	01-04-21	SUPOTJENA/000176	Rentokil India Pvt Ltd	11,425
7	01-04-21	SUPSSJENA/000007	Retail Detailz India Pvt. Ltd.	790
8	01-04-21	SUPOTJENA/000201	Shahir Khader Kutty	15,950
9	01-04-21	SUPOTJENA/000209	Simon Edger	16,433
10	01-04-21	SUPSSJENA/000011	Sudheer Kanakkod	3,091
11	01-04-21	SUPSSJENA/000012	Tippusultan Travels	175
12	01-04-21	SUPOTJENA/000263	Vijayn Lakshmi Trasports	320
13	01-04-21	SUPSSJENA/000015	Alraa Exim	3,502
14	01-04-21	SUPSSJENA/000020	Annam Metal Industries	4,414
15	01-04-21	SUPSSJENA/000021	Anu Metal	955

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S.No	Entry Date	Entry Number	Party Name	Amount in Rs.
16	01-04-21	SUPSSJENA/000023	Bharat Industries	4,927
17	01-04-21	SUGARJENA/000101	Bhavesh Garments	17,299
18	01-04-21	SUPSSJENA/000030	Essen Distributors	380
19	01-04-21	SUPSSJENA/000033	Golden Tips Tea Co. Pvt. Ltd	51,346
20	01-04-21	SUPSSJENA/000035	K.B.Trading	11,443
21	01-04-21	SUPSSJENA/000037	Kali Marks	13,069
22	01-04-21	SUPSSJENA/000046	Lakshmi Ragimalt Industris	8,713
23	01-04-21	SUPSSJENA/000048	Lead Agency	6,651
24	01-04-21	SUPSSJENA/000052	M.L.Natural Colourless Diamonds Pvt Ltd	85,001
25	01-04-21	SUPSSJENA/000054	M.M.Marketing	14,969
26	01-04-21	SUPSSJENA/000055	Majeed & Co	30,000
27	01-04-21	SUPSSJENA/000057	Melting Foods India	1,455
28	01-04-21	SUPSSJENA/000065	Nuts&Fruits	13,360
29	01-04-21	SUPSSJENA/000067	P.P.R.	10,250
30	01-04-21	SUPSSJENA/000068	Paranjothi Traders	2,430
31	01-04-21	SUPSSJENA/000073	Ppr Vegetables	10,250
32	01-04-21	SUPSSJENA/000082	S.Selladurai Nadar Hotel & Catering World	29,699
33	01-04-21	SUPSSJENA/000008	Saritha Impex & Marketing Limited	9,396
34	01-04-21	SUPSSJENA/000085	Sas Traders	8,869
35	01-04-21	SUPSSJENA/000090	Sri Lakshmi Agency	2,629
36	01-04-21	SUPSSJENA/000098	Varun Stainless	224
37	01-04-21	SUPSSJENA/000092	Tropilite Foods P Ltd Hyderabad	2,247
38	01-04-21	SUPSSJENA/000102	A.J.Agencies	13,449
39	01-04-21	SUPSSJENA/000106	A.Thiruvadinathan	1,710
40	01-04-21	SUPSSJENA/000128	Ambadi Gou Products	1,800
41	01-04-21	SUPSSJENA/000130	Amina Enterprices.	40,193
42	01-04-21	SUPSSJENA/000136	Ams Agro Inductris,Chirattamala	69,677
43	01-04-21	SUPSSJENA/000137	Ana Marketing	6,865
44	01-04-21	SUPSSJENA/000141	Anizham Traders.	480
45	01-04-21	SUPSSJENA/000152	Aroma Food Products	345
46	01-04-21	SUPSSJENA/000165	Bella India Healthcare Pvt Ltd	24,543
47	01-04-21	SUPSSJENA/000169	Book Berries	5,998
48	01-04-21	SUPSSJENA/000182	Chappathi Case	154
49	01-04-21	SUPSSJENA/000182	Chebaka Agencies	154
50	01-04-21	SUPSSJENA/000186	Classic Crafts	49,928
51	01-04-21	SUPSSJENA/000187	Constock	153
52	01-04-21	SUPSSJENA/000189	Craze Farm House	1,536
53	01-04-21	SUPSSJENA/000197	Dev Associate	1,039
54	01-04-21	SUPSSJENA/000199	Dhanashree	10,465

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S.No	Entry Date	Entry Number	Party Name	Amount in Rs.
55	01-04-21	SUPSSJENA/000213	Ennef Venthre	975
56	01-04-21	SUPSSJENA/000218	Everyday Foods	682
57	01-04-21	SUPSSJENA/000226	Farmers Ayurveda Pharmacy	1,040
58	01-04-21	SUPSSJENA/000231	Flavours Of Kerala	8,568
59	01-04-21	SUPSSJENA/000243	Ghr Enterprises.	2,579
60	01-04-21	SUPSSJENA/000250	Golden Mist Trading	3,279
61	01-04-21	SUPSSJENA/000254	Growing Enterprises	91
62	01-04-21	SUPSSJENA/000255	Gulf Agencies	97
63	01-04-21	SUPSSJENA/000261	Haritha Mithra	2,508
64	01-04-21	SUPSSJENA/000299	Kerala Sarvodaya Ayurveda Pharma & Research Centre	1,602
65	01-04-21	SUPSSJENA/000300	Kerala State Horticultural Development Corporation Limited	8,784
66	01-04-21	SUPSSJENA/000313	Libra Specialities Pvt Ltd	336
67	01-04-21	SUPSSJENA/000317	M.M.Trade Links	135
68	01-04-21	SUPSSJENA/000320	Macro Mantra Business Systems	2,382
69	01-04-21	SUPSSJENA/000328	Mangai Enterprises	2,872
70	01-04-21	SUPSSJENA/000331	Manna Fresh Home Foods	476
71	01-04-21	SUPSSJENA/000337	Maya Food Product Agency	789
72	01-04-21	SUPSSJENA/000339	Mb Agencies	792
73	01-04-21	SUPSSJENA/000346	Merrits Inc	4,026
74	01-04-21	SUPSSJENA/000354	Muhammed And Company	450
75	01-04-21	SUPSSJENA/000365	Nanma Vegetables & Fruits	92
76	01-04-21	SUPSSJENA/000397	Ponnu Food Products	17,408
77	01-04-21	SUPSSJENA/000431	Rohiniagences	16,216
78	01-04-21	SUPSSJENA/000462	Sat Bions Food&Additives Pvt Ltd	126
79	01-04-21	SUPSSJENA/000470	Sheethal Agencies	1,395
80	01-04-21	SUPSSJENA/000498	Sree Krishna Traders	11,843
81	01-04-21	SUPSSJENA/000499	Sree Siva Kripa Agencies	10,003
82	01-04-21	SUPSSJENA/000548	Vallon'S Home Made Chocolates	23,585
83	01-04-21	SUPSSJENA/000549	Vaniyapurackel Agencies	668
84	01-04-21	SUPSSJENA/000562	Western Plastic Trading Company	19,786
85	01-04-21	SUPSSJENA/000563	Woneday Foods.	968
86	01-04-21	SUPSSJENA/000049	Leo Retaile concepts	53,214
87	01-04-21	SUPSSJENA/000539	United Oil Industries	58,113
88	01-04-21	SUPSSJENA/000564	Woodland Import & Export	6,670
Total				9,23,218

169. Creditors Showing Debit Balance - GST not filing cases – Rs.2,11,947/-:

During audit, it was noticed that an amount of **Rs.2,11,947/-**.worth of Creditors, showing debit balance, GST not filing cases and lapsed ITC has been debited to their respective A/c. However the same has not been considered, before making payment. Hence it is pending as Debit balance. Steps may be taken to debit same. The details are as follows:

S. No	Entry Date	Entry Number	Party Name	Amount in Rs.
1	13-03-22	SSPSSJENA/000061	Greenfarm	1,219
2	14-03-22	SSPSSJENA/000073	The Nut Makers	1,675
3	13-03-22	SSPSSJENA/000032	A&N Associates	270
4	13-03-22	SSPSSJENA/000034	Abdul Azeez & Company	7,971
5	13-03-22	SSPSSJENA/000051	Deccan Food Products	607
6	14-03-22	SSPSSJENA/000108		362
7	14-03-22	SSPSSJENA/000108		312
8	14-03-22	SSPSSJENA/000108		267
9	14-03-22	SSPSSJENA/000108		399
10	14-03-22	SSPSSJENA/000108		217
11	14-03-22	SSPSSJENA/000108		32
12	14-03-22	SSPSSJENA/000108	Divine Shop	169
13	14-03-22	SSPSSJENA/000108		454
14	14-03-22	SSPSSJENA/000108		48
15	14-03-22	SSPSSJENA/000108		221
16	14-03-22	SSPSSJENA/000108		348
17	14-03-22	SSPSSJENA/000108		244
18	14-03-22	SSPSSJENA/000108		382
19	13-03-22	SSPSSJENA/000054		453
20	13-03-22	SSPSSJENA/000054	Eveready Industries India Ltd	2,293
21	13-03-22	SSPSSJENA/000054		5,841
22	13-03-22	SSPSSJENA/000062		474
23	13-03-22	SSPSSJENA/000062		232
24	13-03-22	SSPSSJENA/000062	Harisree Traders	403
25	13-03-22	SSPSSJENA/000062		390
26	13-03-22	SSPSSJENA/000062		580
27	13-03-22	SSPSSJENA/000064	Homy Choice	484
28	14-03-22	SSPSSJENA/000104	Man Associates	1,370
29	14-03-22	SSPSSJENA/000098		103
30	14-03-22	SSPSSJENA/000098	Niram Food Products	103
31	14-03-22	SSPSSJENA/000098		154

S. No	Entry Date	Entry Number	Party Name	Amount in Rs.
32	14-03-22	SSPSSJENA/000098	Niram Food Products	154
33	14-03-22	SSPSSJENA/000098		103
34	14-03-22	SSPSSJENA/000098		103
35	14-03-22	SSPSSJENA/000097	Nisa Traders.,	6,491
36	14-03-22	SSPSSJENA/000097		6,158
37	14-03-22	SSPSSJENA/000097		4,584
38	14-03-22	SSPSSJENA/000097		5,630
39	14-03-22	SSPSSJENA/000097		718
40	14-03-22	SSPSSJENA/000097		333
41	14-03-22	SSPSSJENA/000097		414
42	14-03-22	SSPSSJENA/000097		127
43	14-03-22	SSPSSJENA/000097		7,372
44	14-03-22	SSPSSJENA/000097		4,265
45	14-03-22	SSPSSJENA/000097		6,409
46	14-03-22	SSPSSJENA/000097		4,059
47	14-03-22	SSPSSJENA/000097		255
48	14-03-22	SSPSSJENA/000097		127
49	14-03-22	SSPSSJENA/000097		127
50	14-03-22	SSPSSJENA/000096	O.M.Foods	90
51	14-03-22	SSPSSJENA/000090	Royal Marketing And Agencies	23,377
52	14-03-22	SSPSSJENA/000090		22,324
53	14-03-22	SSPSSJENA/000090		18,763
54	14-03-22	SSPSSJENA/000090		13,594
55	14-03-22	SSPSSJENA/000090		31,185
56	14-03-22	SSPSSJENA/000086	Safa Distributors	7,151
57	14-03-22	SSPSSJENA/000084	Sathya Traders	132
58	14-03-22	SSPSSJENA/000084		450
59	14-03-22	SSPSSJENA/000084		263
60	14-03-22	SSPSSJENA/000084		410
61	14-03-22	SSPSSJENA/000084		368
62	14-03-22	SSPSSJENA/000084		456
63	14-03-22	SSPSSJENA/000084	Sivakami Aluminium Co	286
64	14-03-22	SSPSSJENA/000083		358
65	14-03-22	SSPSSJENA/000083		630
66	14-03-22	SSPSSJENA/000080	Souparnika Enterprises	4,920
67	14-03-22	SSPSSJENA/000080		5,371
68	14-03-22	SSPSSJENA/000079	Spice Agro Foods	748
69	14-03-22	SSPSSJENA/000113	Sun Associates	5,566
Total				2,11,947

170. Creditors showing Credit Balance – Long Outstanding - Rs.1,94,648/-:

During Verification of creditors, it was observed that certain creditors were showing only credit balances. Credit balances in creditor account lasting for more than 3months amounts to **Rs.1,94,648/-**. Necessary action may be taken to close these accounts balances. The details of the same are enclosed below:

S. No	Party Name	Outstanding From	No of Days outstanding	Amount in Rs.
1	Joyo Plastics	19-04-23	122	35,282
2	N R Foods	03-12-22	301	8,222
3	Only Herbz	29-05-22	397	13,206
4	Only Herbz	28-06-22	367	13,178
5	Pee Pee Appliances Private Limited	24-08-22	310	17,002
6	Aedans	13-03-22	474	2,708
7	Amina Food Trading	04-01-23	177	9,401
8	Good Food	31-03-23	91	12,453
9	Government Engineering College Barton Hill.	31-12-21	546	82,347
10	Kilava Enterprises	12-09-21	656	849
Total				1,94,648

171. Creditors Showing Same Credit Balance Due To Particular Invoice Not Paid Or Paid Shortly-Rs.87,458/-:

During audit, it was noticed that some particular invoices amounting to **Rs.87,458/-**, has been due for long period. The reason why the same is pending for long days may be intimated to audit. The existence of the liability may be reviewed and necessary entries may be passed. The details are given below:

S. No	Entry Date	Entry Number	Party Name	Amount to be paid	Amount actually paid in Rs.	Credit Balance
1	08-09-22	SSPSSGPEB/011565	Golden Tips Tea Co. Pvt. Ltd	10,723	3,618	7,105
2	27-12-22	SSPSSGPEB/022449	Very Berry Fruits Llp	17,910	-	17,910
3	22-01-23	ALPSSCRNB/00412	Aneesh Kumar A J	2,508	566	1,942
4	31-05-22	SSPSSGPEB/004395	Anna Aluminium Company Pvt.Ltd	5,157	-	5,157
5	01-04-21	SUPSSJENA/000147	Apoorva Traders	7,500	357	7,143

S. No	Entry Date	Entry Number	Party Name	Amount to be paid	Amount actually paid in Rs.	Credit Balance
6	01-04-21	SUPSSJENA/000167	Bhavah Trading Pvt Ltd	8,189	6,240	1,949
7	15-02-23	SSPSSGPEB/027319	Endura Ventures	3,564	-	3,564
8	24-08-21	SSPSSGPEA/010161	Malayalam Corporation	11,159	-	11,159
9	01-04-21	SUPSSJENA/000332	Maraca Fruit Processing Company	25,656	10,986	14,670
10	25-06-22	ALPSSCRNB/000461	Newway Distribution	18,884	-	18,884
Total				1,33,706	46,248	87,458

172. Creditors showing Debit balance –Long Outstanding-Reason can't be traced:

During audit, it was noticed that creditors showing debit balance amounts to **Rs.3,35,149/-**. It is potential loss to the company. Management is requested to take necessary steps to make subsequent purchase or recover the amount from the creditor. The details are given below:

S.No	Party Name	Amount in Rs.
1	M.A.E & Company	1,22,859
2	Syamadynamic Foods Pvt Ltd	2,12,320
Total		3,35,179

173. Creditors Account having balance less than Rs.2/- - to be closed:

On audit, it was noticed that Creditor having credit balance amounting to less than **Rs.2/-** has to be closed. Hence the same is due since opening in books. Necessary action may be taken to knock off the same. The details are as follow:

S. No	Party Name	Amount in Rs.
1	K.L.	1
2	Km Vegetables	0.5
3	M M S	1
4	Amar Distributor	0.43
5	Kreem Foods PVT LTD	0.31
6	NCDC	3
7	Pankaj Food Product & Agencies	0.87
8	SG Agencies	0.34
9	Sreekutty Associates	0.94
Total		8.39

TRIAL BALANCE

P - TRIAL BALANCE

174. Shortage in Sales cash in Jaldi – Recorded as Cash Discount in Accounting Software – Rs.91,350/-:

The process followed by the cashiers in closing the day-end sales in the superstores is as follows:

- A fixed amount of draw cash is maintained in the drawer, which serves as the opening balance.
- Any excess over the draw cash is considered as sales cash, representing the cash generated from the sale transactions for the day.
- At the end of the day, the cashiers conclude the sales and separate the draw cash from the total cash, setting it aside. The remaining cash should ideally match the cash sales generated by the system.
- Any difference between the sales generated by the system and the actual cash found in the drawer is adjusted in the sales cash, whether as excess or shortage.

During the audit, it was discovered that there is a cash shortage for the period of April '23 to June '23, amounting to **Rs.-93,781/-**. This amount is unaccounted for in the drawer. Additionally, an excess of cash amounting to **Rs.2,431/-**, was found for the same period. This results in a **Net shortage of Rs. 91,350/-**.

A detailed breakdown of the day-wise excess or shortage is provided has been given below

S.No	Date	Amount (Rs.)	Remarks
1	01-04-2023	(1,474)	Shortage
2	02-04-2023	(655)	Shortage
3	03-04-2023	(1,300)	Shortage
4	04-04-2023	(7)	Shortage
5	05-04-2023	(3,264)	Shortage
6	06-04-2023	299	Excess
7	07-04-2023	(2,655)	Shortage
8	08-04-2023	(1,046)	Shortage
9	09-04-2023	(1,038)	Shortage
10	10-04-2023	(2,297)	Shortage
11	11-04-2023	(769)	Shortage
12	12-04-2023	(1,700)	Shortage
13	13-04-2023	(2,586)	Shortage

14	14-04-2023	(1,373)	Shortage
S.No	Date	Amount (Rs.)	Remarks
15	15-04-2023	(699)	Shortage
16	16-04-2023	(262)	Shortage
17	17-04-2023	(357)	Shortage
18	18-04-2023	(1,253)	Shortage
19	19-04-2023	(281)	Shortage
20	20-04-2023	(837)	Shortage
21	21-04-2023	(226)	Shortage
22	22-04-2023	(1,732)	Shortage
23	23-04-2023	(364)	Shortage
24	24-04-2023	(408)	Shortage
25	25-04-2023	(323)	Shortage
26	26-04-2023	(608)	Shortage
27	27-04-2023	(426)	Shortage
28	28-04-2023	(397)	Shortage
29	29-04-2023	(450)	Shortage
30	30-04-2023	(645)	Shortage
31	01-05-2023	(806)	Shortage
32	02-05-2023	(594)	Shortage
33	03-05-2023	(1,044)	Shortage
34	04-05-2023	(326)	Shortage
35	05-05-2023	621	Excess
36	06-05-2023	(512)	Shortage
37	07-05-2023	(1,349)	Shortage
38	08-05-2023	(93)	Shortage
39	09-05-2023	1,196	Excess
40	10-05-2023	(1,728)	Shortage
41	11-05-2023	(1,253)	Shortage
42	12-05-2023	(821)	Shortage
43	13-05-2023	(1,657)	Shortage
44	14-05-2023	(3,039)	Shortage
45	15-05-2023	(1,266)	Shortage
46	16-05-2023	(795)	Shortage
47	17-05-2023	(1,091)	Shortage
48	18-05-2023	(682)	Shortage
49	19-05-2023	(1,718)	Shortage
50	20-05-2023	(1,491)	Shortage
51	21-05-2023	99	Excess
52	22-05-2023	(1,082)	Shortage
53	23-05-2023	(556)	Shortage
54	24-05-2023	(825)	Shortage
55	25-05-2023	(443)	Shortage

S.No	Date	Amount (Rs.)	Remarks
56	26-05-2023	(756)	Shortage
57	27-05-2023	(647)	Shortage
58	28-05-2023	(951)	Shortage
59	29-05-2023	216	Excess
60	30-05-2023	(3,707)	Shortage
61	31-05-2023	(1,234)	Shortage
62	01-06-2023	(1,639)	Shortage
63	02-06-2023	(509)	Shortage
64	03-06-2023	(2,081)	Shortage
65	04-06-2023	(3,077)	Shortage
66	05-06-2023	(646)	Shortage
67	06-06-2023	(798)	Shortage
68	07-06-2023	(402)	Shortage
69	08-06-2023	(1,006)	Shortage
70	09-06-2023	(1,072)	Shortage
71	10-06-2023	(1,985)	Shortage
72	11-06-2023	(963)	Shortage
73	12-06-2023	(1,221)	Shortage
74	13-06-2023	(690)	Shortage
75	14-06-2023	(442)	Shortage
76	15-06-2023	(602)	Shortage
77	16-06-2023	(150)	Shortage
78	17-06-2023	(1,565)	Shortage
79	18-06-2023	(1,780)	Shortage
80	19-06-2023	(467)	Shortage
81	20-06-2023	(750)	Shortage
82	21-06-2023	(1,552)	Shortage
83	22-06-2023	(1,563)	Shortage
84	23-06-2023	(2,096)	Shortage
85	24-06-2023	(1,369)	Shortage
86	25-06-2023	(1,072)	Shortage
87	26-06-2023	(785)	Shortage
88	27-06-2023	(883)	Shortage
89	28-06-2023	(748)	Shortage
90	29-06-2023	(1,384)	Shortage
91	30-06-2023	(586)	Shortage
Grand Total		91,350	

175. Advance Payment made to Bakery Vendors MRA Bakers, Restaurant and Coolzone– Rs.17,59,656/- :

During audit, it was noticed that the party who is supplying bakery items was showing a debit balance amounting to **Rs.17,59,656**. Out of which **Rs.8,98,225 (debit balance)** outstanding from opening (i.e.01.04.23). Further during the period an advance of **Rs.8,61,430** has been paid to the party. For the month of April 23 and may 23 the expense has been booked and then payment has been made next month, But from June onwards the payment has been made in advance. The reasons for the same may be explained to audit

176. Expenses not booked From June 16th- MRA Bakers, Restaurant and Coolzone – Debit balance as on 27th August 2023 – Rs.50,17,001/-:

During audit trial balance, it was noticed that in the ledger account of bakery vendor “**MRA Bakers, Restaurant and Coolzone**” Showing a huge debit balance of **Rs.50,17,001/-**. This is because of expense entries not passed in the accounting software from June 16th 2023.

177. Specific transactions-Debit note raised more than the Invoice value – Rs.48,089 :

During the audit, it was notice that the Debit note raised against the certain creditors is more than the particular Invoice value. It is abnormal to raise a debit note more than the Invoice value. Hence the same should be explained to audit. The details are as follows:

Trader J					
S.No	Entry Date	Entry No	Particulars	Debit Amount (Rs.)	Credit Amount (Rs.)
1	15-03-2023	SSPSSGPEB/029932	By Inv:TJ-00221 DT:24/02/2023	-	3,822
2	15-03-2023	SSPSSGPRB/003271	Debit Note, Inv-No: 00221.	7,490	-
Total				7,490	3,822

Skm Animal Feeds And Foods (India) Pvt Ltd					
S.No	Entry Date	Entry No	Particulars	Debit Amount (Rs.)	Credit Amount (Rs.)
1	14-12-2022	SSPSSGPEB/021147	ByInv:TIO32TVP2200035 DT:29/11/2022	-	61,927
2	19-12-2022	SSPSSGPRB/002195	Debit Note, Inv-No: TIO32TVP2200035	1,06,348	-
Total				1,06,348	61,927

178. Closing balance mismatch in Input Tax – Rs.27/-:

On verification, it was found that there is mismatch in output tax recorded in Books of accounts for the period Apr-23 to Jun-23 which amounts to **Rs.27/-**. Necessary entries need to be passed.

Tax Rate	CGST	SGST	Difference
14%	14,20,480	14,20,480	-
2.5%	2,01,96,709	2,01,96,736	-27
6%	3,23,03,592	3,23,03,583	9
9%	11,99,71,549	11,99,71,558	-9
Total	17,38,92,330	17,38,92,356	-27

179. Mismatch between the credit & debit balance in trial balance- Rs.17,96,451/-:

On verification, it was found that there is mismatch in credit and debit balance recorded in Trial Balance for the period Apr-23 to Jun-23 which amounts to **Rs.17,96,451/-**. Necessary entries need to be passed to rectify the same.

Trial Balance Closing Balance		
Debit Rs.	Credit Rs.	Difference
3,93,51,61,797	3,93,69,58,248	-17,96,451

180. Stock transfer incorrectly recorded under "Purchase 0%" in accounting software - Rs.2,775/-:

It was observed that entries are recorded under "purchases 0% A/c " instead of "Stock Transfer". Purchases made from Pothys Retail Private limited, should be treated as Stock transfer. It is suggested that the purchase made from branches should be booked in stock transfer.

The details are as follows

S. No	Entry Date	Entry No	Transaction Head	Invoice No	Debit
1	17-04-23	SSPSSGPEC/1287	Pothys Retail Private Limited Ernakulam	ERN31	555
2	17-04-23	SSPSSGPEC/1287	Pothys Retail Private Limited Ernakulam	ERN31	2,220

181. Misc Expense. an expense account Showing Credit Balance – Rs.59,000/- :

During audit, it was found that Misc expense account which is grouped under “Expense A/c” having a credit balance of Rs.59,000. The reason for the same may be explained to audit.

182. Cash A/c used as Control account :

During audit of trial balance, it was noticed that “**Cash account**” has been used as control account. In cash account only cash transaction should be entered but as of now daily transaction are passed through cash accounts which makes that account a control account necessary steps may be taken to account only cash transactions in cash account.

Daily Sales can be routed through a new account which is to be created for the purpose of control account.

183. Wrong accounting of entries in Cash Discount – Grouped under Purchases :

During audit, it was found that various entries are wrongly passed in Cash Discount Ledger which is grouped under purchases a/c. It was noticed that “**Floor excess or short**”, “**Coupons redemption**”, “**Yellow Card Redemption**” are passed in the “**Cash Discount account**” Which is grouped under purchases.

The Above expenses should be booked under separate ledger.

184. Discount Entries Should Be Routed through Vendor Ledgers - Sabari Distribution Pvt Ltd :

During audit of trial balance, while analyzing creditors, it was found that in Scheme Discount has been directly accounted in Scheme Discount Ledger instead of Routing through Vendor A/c (**Sabari Distribution Pvt Ltd**). Due to this The Party accounted has been debited an amount which is equivalent to TDS, which is an excess deduction from the Party.

The Excess deduction to the party on account of this amounting to **Rs.106/-**. The entries passed directly to scheme discount are **C/2725, C/2726, C/2727**.

Entry Actually Passed :

Particulars	Debit	Credit
Sabari Distribution Pvt Ltd	78	
Purchases GST 12%	77733.01	
Input CGST 6%	4663.98	
Input SGST 6%	4663.98	
To Scheme Discount		87060.97
To TDS on Purchases		78

In The above TDS has been Deducted separately instead of deducting it on the invoice.

Entry To Be Passed :

1st Entry :

Particulars	Debit	Credit
Purchases GST 12%	77733.01	
Input CGST 6%	4663.98	
Input SGST 6%	4663.98	
To Sabari Distribution Pvt Ltd		86982.97
To TDS on Purchases		78
Total	87060.97	87060.97

2nd Entry :

Particulars	Debit	Credit
Sabari Distribution Pvt Ltd	86982.97	
To Scheme Discount		86982.97

185. List of Accounts to be transferred to appropriate head or division Rs.29,84,301/-:

During audit, it was observed that ledger accounts such as Advances, Income Tax, Claims etc which related to general were inappropriately grouped amounting to **Rs.29,84,301/-**. Therefore, it is necessitated to transfer balance in ledger to appropriate head to which it pertains

The details list is as follows:

S.No	Transaction Head	Debit	Credit
1	Advance Payments	-	1,53,480
2	Income Tax Tds	-	1
3	Income Tax.	1,04,484	-
4	Staff Advance Payments	3,13,500	-
5	Claim Account	-	24,08,083
6	Credit Card Claims.	4,753	
Total		4,22,737	25,61,564

186. Bills Not Attached in Books of Accounts :

It is a common decision taken by the management to attach soft copy of bills in accounting software which can be viewed using F5 Option. During audit it was found that for majority of transactions Bills has not been attached for purchases in the Books of accounts. It is suggested to attach every expense bill in the Books of accounts for future references.

SOFTWARE RELATED

Q – SOFTWARE RELATED

187. Software Bug - Freight charges and Discount on purchases was not reflecting in the Purchase Detail Report :

On audit, an issue has been identified in the Purchase Detail Report, where the inclusion of freight charges and purchase discounts is not being properly displayed upon report generation. It is important to note that although the software takes into account both freight and discount data for landing cost calculations, these values are not currently visible in the generated report. This should be rectified.

188. Suggestion - Invoice Date to be added in Purchase Detailed Report :

On audit, the absence of the Invoice Date in the Purchase Detailed Report generated through Jaldi was noticed. Given that this report is extensively utilized for various analyses, incorporating the Invoice Date would prove highly beneficial. This enhancement would eliminate the need to refer to a separate report solely for obtaining Invoice Date information.

189. Lcost to be added in the Billwise Sales Report to calculate the loss on sales exactly:

We recommend the integration of Landing Cost information into the Billwise Sales Report. This addition will provide a comprehensive view of the loss on sales for each product and bill, eliminating the need for separate calculations. Presently, our analysis is confined to the Sales Attribute Report (D&M), limiting our ability to precisely evaluate transaction wise losses.

190. Error in Reflected Sales Amount - Discrepancy in Summary Sales Report New - Rs.14,600/-

During the audit, a comparison of total sales amounts from different reports in Jaldi for the April'23 to June'23 period was conducted. While all reports indicated a consistent total sales of **Rs.26,49,61,850/-**, an exception was noted in the **Summary Sales Report New**. This specific report understated the sales amount by **Rs.14,600/-**. This discrepancy needs to be addressed and corrected promptly to ensure accurate reporting.

191. Interbranch Send/Receive Report – Sub Document type is not showing properly:

Inter Branch Transfer Report is the report available at Jaldhi for generating reports relating to Inter Branch transfer of stock, on Analysation of the same, it was observed that there is a column “Document Type”, in which all the transfer inward or outward has been marked as

“Inter Branch Transfer Received” for the both. However we have generated the same using IBTS and IBTR option. It can be marked properly and will be useful for analysation.

192. Suggestion to segregate the purchase returns by division wise in Jaldi:

We propose implementing a column in Jaldi software in the Purchase Return Detailed Report to categorize purchase returns based on divisions. This approach will enhance clarity and organization in tracking and managing return transactions efficiently.

193. Free products received from vendors not entered in GRN of Jaldi software

On vouching, it was found that certain free products received from vendors were not recorded as stock inward in GRN entry of Superstores software. We are unsure if the products are kept at selling floor or given as free to customers. This could cause differences in purchases vs. sales and dilution in stock control if the products are kept at selling floor and could lead to mismatch between software and physical closing stock. The reason for the same may be explained to the audit.

194. Incorrect GST Percentage Displayed as 14.5% in Stock Attribute Report:

An error has been identified in the Stock Attribute Report, where the GST percentage is erroneously indicated as 14.5%. It is essential to rectify this inaccuracy to ensure precise tax information representation.

195. GST Amount to be added in Sales Attribute report :

We propose implementing a column in Jaldi software in the Sales Attribute Report to for separate Sales and Purchase Tax Amount. This approach will give a clear sales and purchase value without considering GST Amount.

196. Suggestion - Landing Cost & Normal Selling Price to be added in the Promotional Sales Report:

We recommend enhancing the Promotional Sales Report by incorporating Landing Cost and Normal Selling Price details. This addition would provide a comprehensive overview of costs and pricing, enabling more effective analysis of promotional sales performance.

197. PP Claim amount calculated wrongly from the MRP – To be calculated from the landing cost:

PP Claim is the amount which is to be recovered from the vendor for the loss incurred by us on account of promotional sales. Here in the report, the PP claim amount was calculated as the difference of MRP and selling price. Actually it should be the amount of the difference between landing cost and selling price. It should be rectified.

198. PO Fill Rate report – Duplication error of some entries

A discrepancy has come to light within the PO Fill Rate report, where specific entries are being duplicated multiple times. It may be due to a software bug. It's necessary to address and rectify this concern promptly to uphold the integrity of the report's information.

199. Software error - zero quantity sold :

During the audit, we noticed that the software was displaying zero quantity sales for certain transactions, indicating an error in the system. We recognize the importance of rectifying this software issue promptly as it can lead to inaccurate sales data and affect overall business operations.

200. Negative stock in Stock Ageing report:

In the stock ageing report, negative quantities are observed due to potential errors in updating the Goods Receipt Note (GRN) with the wrong MRP rate or selling products at incorrect MRP prices. These mistakes have led to discrepancies in the stock records, resulting in inaccurate stock levels being reported. To ensure the stock data reflects the correct inventory, it is crucial to rectify these errors and accurately update the GRN and MRP rates in the system.

201. Sales generated bug in software - 0 values

During the audit, we observed that certain products were not sold, yet the sales report showed a value of “0” for those products. This discrepancy is an error in the system, and it leads to inaccuracies in the sales data. The software or reporting mechanism is incorrectly attributing sales of zero value to these products, even though no actual sales have taken place. To ensure the accuracy of the sales report, it is essential to rectify this issue and prevent the system from displaying zero sales for unsold products.

202. Suggestion to enable – PO L Cost in Purchase Report:

Upon verification of the purchase report, it was noticed that there is a column that shows the quantity ordered in the Purchase Order (PO). It is suggested to enable the L cost (Landed Cost) in the purchase report as well. This would make it easier to verify the cost specified in the Purchase Order and the actual cost. Enabling PO L cost in the purchase report would provide a more accurate and comprehensive view of the costs associated with each purchase, allowing for better decision-making and cost management.

203. Stock ageing report – Details to be added:

a) Landing cost details to be added:

To arrive the value of stock in hand, the landing cost of the products purchased has to be known. Due to non-availability of data, value of stock in hand could not be verified.

b) GRN Date details to be added:

Since the date on which GRN was generated was not mentioned in the Stock ageing report, it is difficult to trace the expiry period of the products displayed on sales floor and also the number of days the product stayed in shelf from the date of GRN to the date on which such stock was sold.

204. Stock Ageing report vs. Stock Attribute report-Software error – Closing balance of Stock cannot be compared

During audit, we analysed the Blockage of Fund using Stock Ageing Report. To rely on the information of Stock Ageing Report, we compared the closing balance of Stock on a particular day between Stock Ageing Report with the Stock Attribute Report.

There were many deviations in closing stock of same products between the Stock Ageing and Stock Attribute Report. Thus we cannot rely on the information of the both reports. There might exist a software error. The same shall be rectified in the future, to compute the actual amount of fund blocked as stock.

205. Stock ageing report in Jaldi Software is not reliable:

During Audit, we generated stock ageing report to arrive at the number of days a product was unsold. However, the report generated two different values for the same product. This may be due to software error. Such errors make the report unreliable and less authentic. Steps may be taken to correct the same. One such instance is given below for your perusal.

206. Suggestion to follow 'Expiry date' in jaldi software:

In Jaldi software, there is an expiry date tracking option available. However, instead of utilizing this feature, we currently using a manual method to track the expiry date. To improve efficiency and accuracy, we should consider using the Jaldi software's built-in expiry date tracking feature. By doing so, it can be easily monitor and manage expiry dates by downloading reports from the software, making the process simpler and more streamlined.

207. Suggestion – Implementation of Unique Code – Same product for all stores:

It is necessary to centralize the product code for all the products available in all the branches. By centralizing the product code, every branch will use the same set of standardized product codes for the items they carry. This ensures consistency and uniformity across all branches, making it easier to manage inventory, track sales, and analyze data at a centralized level. Centralization also helps in streamlining operations and enables better coordination between different branches of the company.

208. Standardised Vendor Codes needed – For all stores :

Upon continuation with the above point, it is also advisable to maintain a internal vendor code, which should be same for a Vendor in all the locations of the Shops. Implementing this could improve in tracing the Total Purchases, Total stock withhold, Total Outstanding to that particular vendor makes easy. Centralization also helps in streamlining operations and enables better coordination between different branches of the company.

209. Unavailability of Vendor Credit Days Report in Jaldi Software

We've observed that the Vendor Credit Days Report cannot be generated using the Jaldi Software. This report is pivotal for monitoring on-time payments and evaluating opportunity costs linked to credit days. It is necessary to address this issue promptly.

MISCELLANEOUS POINTS

R – MISCELLANEOUS POINTS

210. Wrong GST Rate in Jaldi Software – Compare to GST Portal – 61 Nos :

During our audit, we observed a variance between the GST rates applied to products as per the GST portal and the rates recorded in the Jaldi software utilized by the company. Upon comparing a sample of products across both platforms, it became evident that certain products were being assigned different GST rates.

Therefore, it is imperative that the GST rates are perfectly matched and updated in accordance with the GST portal to ensure compliance with legal regulations. The list of products displaying different rates has been given below,

S.N o	Item Code	Product Name	Sales Tax %	GST % as per Portal
1	600214	Scotch Brite Floor Cloth Pochha	5%	18%
2	607798	Gala No Dust Broom	5%	18%
3	703032	Gundu Chilli Kg	0%	5%
4	825181	Weikfield Baking Soda 100G	18%	12%
5	825501	Epigamia Blueberry Smoothie 200Ml	5%	12%
6	9000672	Glaceau Smart Water 750Ml	18%	12%
7	9008049	Godrej Nupur Mehendi 140Gms	5%	18%
8	9013412	Om Shanthi Pooja Oil Navin 500Ml	12%	18%
9	9016227	Scotch Brite Kitchen Towel 3Pc	5%	12%
10	9019513	Aachi Health Mix 500Gms	5%	18%
11	9019708	Act Ii Cheese And Herbs Bakes Twisties 55Gms B1G1	12%	5%
12	9019720	Act Ii Nachoz Cheese 60Gms	12%	18%
13	9019725	Act Ii Nachoz Salted 60Gms	12%	18%
14	9019746	Act Ii Popcorn Butter Pepper 77Gms	12%	18%
15	9019758	Act Ii Popcorn Golden Sizzle 120Gms	12%	18%
16	9019779	Act Ii Popcorn Tomato Chilli 59Gms	12%	18%
17	9020117	Anil Lemon Semia Roasted Short Vermiceli 200Gm	5%	12%
18	9021880	Cocon Jelly Lychee Flavour 300Gms Pouch	18%	12%
19	9021881	Cocon Nata De Coco Jelly Drink Assorted 6 X 118Gms	12%	18%
20	9021882	Cocon Nata De Coco Pudding Assorted 3 X 80Gms	12%	18%
21	9021886	Cocon Yogo Ice Mixed Fruit Milkyandjuicy 450Ml	12%	18%
22	9023645	Haldirams Corn Flakes Mixture 200Gms	12%	18%
23	9024388	Kelloggs Real Almondandhoney 300Gms	18%	5%
24	9024390	Kelloggs Real Honey 300Gms	18%	5%

S.N o	Item Code	Product Name	Sales Tax %	GST % as per Portal
25	9024391	Kelloggs Real Honey 630Gms	18%	5%
26	9024399	Kelloggs Strawberry 575Gms	18%	5%
27	9032132	Maggi Coconut Milk Powder 25Gms	5%	18%
28	9033011	Pro Nature Beaten Rice 500Gms	5%	18%
29	9034466	Act Ii Popcorn Butter Delite 77Gms	12%	18%
30	9035135	American Delight Basil Drink Blueberry 300Ml	18%	12%
31	9035136	American Delight Basil Drink Cocktail 300Ml	18%	12%
32	9035138	American Delight Basil Drink Kiwi 300Ml	18%	12%
33	9035140	American Delight Basil Drink Lychee 300Ml	18%	12%
34	9035145	American Delight Basil Drink Passion Fruit 300Ml	18%	12%
35	9035146	American Delight Basil Drink Pomogranate 300Ml	18%	12%
36	9035148	American Delight Basil Drink White Grape 300Ml	18%	12%
37	9035346	Amul Paneer 1K Block	5%	12%
38	9040444	Dabur Maha Narayan Tail 100Ml	5%	12%
39	9041188	Dev Peanut Ball 90G	5%	12%
40	9059438	Nourish You Pumpkin Seeds 100G	12%	5%
41	9063276	Revital Capsules 30Nos	18%	12%
42	9066690	Tasty Nibbles Masala Fried Prawns 50 Gm	12%	18%
43	9068288	Vega Luxury Everyday Sponge	18%	5%
44	9090577	Sofy Body Fit Xl 6S	12%	0%
45	9094877	Mido Milk Melody 350Gm	12%	18%
46	9152453	B Fizz Pet 600Ml	28%	12%
47	9154541	Kellogg'S Froot Loops Orginal 285G	18%	12%
48	9155277	Tasty Nibbles Ginger Coffee 150G	12%	18%
49	9155466	Grain N Grace Carrot Pudding Cake Mix 250G	18%	5%
50	9155467	Grain N Grace Instant Mayonaise Mix 100G	12%	18%
51	9156263	Fresh 2 Go Plain Tortilla Wrap 6 Pcs	5%	18%
52	9156266	Fresh 2 Go Multigrain Tortilla Wrap 6Pcs	5%	18%
53	9157064	Milky Mist Paneer Crunchies 200Gm	12%	5%
54	9157689	Mamaearth Coco Tinted 100% Natural Lip Balm 2G	18%	12%
55	9157692	Mamaearth Milky Soft Natural Baby Lip Balm 4G	18%	12%
		Mamaearth Vitamin C Tinted 100% Natural Lip Balm		
56	9157694	2G	18%	12%
57	9157695	Mamaearth Rose Tinted 100% Natural Lip Balm 2G	18%	12%
58	9157696	Mamaearth Cherry Tinted 100% Natural Lip Balm 2G	18%	12%
59	9157805	Crust N Crumb Egg Free Whiteforest Cake Mix 300G	18%	5%
60	9161648	Rasna Chyawanaprash 1Kg	5%	12%
61	9167814	Kissan Peanut Spread Hazelnut Choco 350Gm Jar	18%	12%

211. Wrong HSN Code in Jaldi vs GST Portal – 1,171 Nos :

During our audit, we observed a variation between the HSN codes that are supposed to be used for products as per the GST portal and the HSN codes used in the Jaldi software. Upon comparing a sample of products, it was found that there is a mismatch between the HSN codes.

Therefore, it is imperative that the HSN Codes are perfectly matched and updated in accordance with the GST portal. The list of products displaying different codes are provided in the **Annexure – R – I (SC)**

212. Incorrect Department Grouping of the Products in Jaldi :

As we know, products need to be categorized under specific departments and categories to accurately track their movement. During the audit process, we discovered that some products were incorrectly grouped under inappropriate categories or departments.

For example, 'Solomons Rasam Mix 350gm' with an MRP of Rs. 41.00/- and Product Code (P.code) 306069 was found under 'F&V,' which is completely unrelated.

This situation needs rectification, as the reports generated from the Jaldi software rely entirely on the proper grouping of products under the designated categories.

Ensuring accurate categorization is crucial to maintain the integrity of reporting and tracking product movements.

213. Incorrect Updation of Stock – Under Higher Landing Cost – Nescafe – Rs.58,239/- :

During the analysis of the Stock Adjustment Report, we found that an adjustment had been made for the 'Nescafe Coffee Gold 200Gm.' It was discovered that the landing cost of the products was actually Rs. 355.22 per unit. However, during the stock update process, the same was updated with the incorrect landing cost of Rs. 743.48 per unit. This led to an excess stock value of Rs. 58,239/- . The details has been given below,

Doc No	Date	Product Name	Qty Adjusted	MRP	L Cost	L Cost Total
SU23/24 33	29-06-2023	Nescafe Coffee Gold 200Gm	-150	990	355.22	-53,283
SU23/24 33	29-06-2023	Nescafe Coffee Gold 200Gm	150	990	743.48	1,11,522
SU23/24 32	29-06-2023	Nescafe Coffee Gold 200Gm	132	990	743.48	98,139
Grand Total						1,56,378

214. Implementation of Bill Number in Inter Branch Transfer Report :

During the audit, we encountered difficulties related to tracking bills for comparing the landing cost of products at the time of purchase and during branch transfers. Therefore, it is advisable to implement a system where the bill number is also included in both the sending and receiving documents of inter-branch transfers. This addition will greatly facilitate tracking.

215. SOP – To be followed in passing Entries in the Financial records :

During the audit, we observed that the Accounts department receives bills along with copies of Goods Receipt Note (GRN) and respective Purchase Orders (PO). However, if any of these supporting documents are missing, there is no further inquiry conducted, and the entries are passed based solely on the bills.

To address this concern, it is recommended to establish a Standard Operating Procedure (SOP). As part of the SOP, the GRN team should obtain signatures from the Accounts department upon submission of the bills and provide them with two copies. Subsequently, the Accounts department should return the copies of the bills to the GRN team, keeping one copy as proof of submission.

By implementing this SOP, the organization can ensure that all transactions are supported by the necessary documents and reduce the risk of errors or discrepancies in financial records.

216. Product Name Contains ‘1’ in Opening stock Report – Nature Unknown :

During the Analysation of the Opening Stock available in the Jaldi Software, we had found a product whose nature is unknown. That is, the Name of the product is filled with the Numbers, and the product Code is filled with a blank.

The Product is mentioned below :

S. No	Name	MRP	S.F qty	Godown Qty	Qty on Hand	LC Taxable Amount	LC Tax Amount	Sales Taxable Amount	Sales Tax Amount	Profit
1	1	62	43	94	137	6598	1187	7198	1295	599

ANNEXURES

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Annexure – A – VI

GST Input to be Reversed for the Free quantity Sold to the Customers

(Amount in Rs.)

S.No	Date Invoiced	Product Name	P.Code	MRP / Unit	S.P / unit	L.Cost / Unit	Sold Qty	MRP Value	Sold Value	NetValue	Profit	GST Rate	Amount
1	01-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	7	1,260	-	791	(791)	18%	142
2	03-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	8	1,440	-	904	(904)	18%	162
3	05-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	6	1,080	-	678	(678)	18%	122
4	07-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	3	540	-	339	(339)	18%	61
5	08-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	5	900	-	565	(565)	18%	102
6	08-05-23	Pringles Potato Crisps Peri Peri Flavour 107Gm	9027425	115	-	89	3	345	-	268	(268)	18%	48
7	09-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	4	720	-	452	(452)	18%	81
8	09-05-23	Mukthi Kera Coconut Oil Pouch 500Ml	9157539	100	-	69	5	500	-	345	(345)	5%	62
9	09-05-23	Pringles Potato Crisps Peri Peri Flavour 107Gm	9027425	115	-	89	5	575	-	447	(447)	18%	80
10	10-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	1	180	-	113	(113)	18%	20
11	10-05-23	Pringles Potato Crisps Peri Peri Flavour 107Gm	9027425	115	-	89	2	230	-	179	(179)	18%	32
12	11-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	5	900	-	565	(565)	18%	102
13	12-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	5	900	-	565	(565)	18%	102
14	14-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	4	720	-	452	(452)	18%	81
15	14-05-23	Pringles Potato Crisps Peri Peri Flavour 107Gm	9027425	115	-	89	1	115	-	89	(89)	18%	16
16	15-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	4	720	-	452	(452)	18%	81
17	16-05-23	Cuticura Elizabeth Deo 120MI	9158172	180	-	113	1	180	-	113	(113)	18%	20
Total :							69	11,305	-	7,317	(7,317)	-	1,315

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Annexure - C -VII

Variation in L.Cost – CS Traders – Trivandrum Vs Tirunelveli & Cochin

S.No	GRN Date	P.Code	Product Name	Qty Purchased	L Cost As per (Rs.)			Difference (Rs.)	Difference Costing (Rs.)
					TVM	COC	TVL		
1	27-06-2023	703027	Onion Big Kg	2,752	26	21	21	5	13,759
2	31-05-2023	703027	Onion Big Kg	1,272	20	17	17	3	3,817
3	02-06-2023	703027	Onion Big Kg	1,165	20	17	17	3	3,494
4	08-04-2023	703027	Onion Big Kg	1,652	18	16	16	2	3,305
5	06-04-2023	703027	Onion Big Kg	857	20	17	17	3	2,570
6	18-05-2023	703027	Onion Big Kg	851	20	17	17	3	2,553
7	21-06-2023	703027	Onion Big Kg	1,173	23	21	21	2	2,347
8	14-04-2023	700074	Plums Imported Kg	19	500	380	380	120	2,280
9	20-06-2023	703027	Onion Big Kg	677	24	21	21	3	2,032
10	28-06-2023	703027	Onion Big Kg	1,667	22	21	21	1	1,667
11	27-06-2023	703057	Carrot Kg	158	80	70	70	10	1,575
12	15-04-2023	703057	Carrot Kg	467	43	40	40	3	1,401
13	24-05-2023	703029	Onion Small Kg	198	72	65	65	7	1,388
14	17-05-2023	700050	Mango Neelam Kg	276	55	50	50	5	1,382
15	14-06-2023	703057	Carrot Kg	240	75	70	70	5	1,199
16	09-06-2023	703057	Carrot Kg	235	65	60	60	5	1,177
17	06-06-2023	703057	Carrot Kg	229	65	60	60	5	1,145
18	12-06-2023	703057	Carrot Kg	215	75	70	70	5	1,073
19	11-05-2023	703081	Tomato Kg	341	33	30	30	3	1,023
20	18-04-2023	703081	Tomato Kg	333	27	24	24	3	1,000
21	04-05-2023	700025	Guava Kg	155	40	35	35	5	774
22	03-05-2023	703056	Beetroot Kg	364	22	20	20	2	727
23	07-04-2023	703096	Raw Mango Kg	360	27	25	25	2	720
24	13-04-2023	703057	Carrot Kg	233	43	40	40	3	700
25	05-06-2023	703018	Beans Bush Kg	128	110	105	105	5	640
26	14-04-2023	703084	Goosbery Kg	195	43	40	40	3	586
27	14-06-2023	703078	Pumkin Big Kg	269	22	20	20	2	538
28	14-06-2023	703001	Green Chilli Kg	34	100	85	85	15	510
29	08-04-2023	703003	Capsicum Green Kg	22	75	55	55	20	440
30	07-06-2023	703001	Green Chilli Kg	52	75	70	70	5	260
31	31-05-2023	703018	Beans Bush Kg	78	85	82	82	3	234
32	18-04-2023	703003	Capsicum Green Kg	16	78	65	65	13	208
33	24-05-2023	703084	Goosbery Kg	25	40	32	32	8	198
34	01-04-2023	703003	Capsicum Green Kg	28	60	55	55	5	138
35	22-04-2023	703018	Beans Bush Kg	32	78	75	75	3	95
36	24-05-2023	703023	Butter Beans Kg	5	170	160	160	10	50
37	16-06-2023	703023	Butter Beans Kg	5	150	140	140	10	50
Total								57,056	

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Annexure - C - VIII

CS Traders – Variation in L.Cost for a single Product – On same day

S.No	GRN Date	Product Code	Product Name	1st L Cost (A) (Rs.)	2nd L Cost (B) (Rs.)	Qty bought at 1st Lcost	Qty bought at 2nd Lcost	Difference (A-B) (Rs.)	Difference Costing (Rs.)
1	24-05-2023	703027	Onion Big Kg	14	20	1,674	1,800	6	10,802
2	15-05-2023	703027	Onion Big Kg	13	20	1,877	1,226	7	8,580
3	05-06-2023	703057	Carrot Kg	34	65	280	238	31	7,383
4	02-06-2023	703057	Carrot Kg	34	65	296	159	31	4,922
5	02-06-2023	703081	Tomato Kg	40	46	71	457	6	2,739
6	05-06-2023	703056	Beetroot Kg	16	30	150	133	14	1,867
7	30-04-2023	703011	Ladies Finger Kg	10	25	37	108	15	1,620
8	24-05-2023	703057	Carrot Kg	65	75	157	142	10	1,416
9	30-04-2023	703057	Carrot Kg	50	55	236	270	5	1,350
10	02-06-2023	703015	Drum Stic Kg	90	120	13	43	30	1,290
11	15-05-2023	703048	Potato Kg	33	36	354	391	3	1,174
12	02-06-2023	700085	Water Melon Kiran Kg	32	35	34	386	3	1,157
13	18-04-2023	703057	Carrot Kg	45	50	221	230	5	1,152
14	15-05-2023	703001	Green Chilli Kg	36	55	210	59	19	1,121
15	20-06-2023	703048	Potato Kg	50	56	400	175	6	1,050
16	05-06-2023	703011	Ladies Finger Kg	30	40	33	96	10	963
17	28-05-2023	703048	Potato Kg	35	40	421	191	5	954
18	02-06-2023	703056	Beetroot Kg	16	30	225	67	14	933
19	30-05-2023	703102	Lemon Kg	120	140	22	46	20	929
20	05-06-2023	703015	Drum Stic Kg	120	140	66	43	20	860
21	10-05-2023	703011	Ladies Finger Kg	22	30	241	107	8	856
22	02-06-2023	703029	Onion Small Kg	64	72	564	105	8	842
23	20-06-2023	703001	Green Chilli Kg	85	100	37	56	15	837
24	24-05-2023	703107	Salad Cucumber Kg	30	34	126	169	4	674
25	18-04-2023	703107	Salad Cucumber Kg	25	30	123	133	5	665
26	20-06-2023	703133	Tomato Country Kg	50	56	120	107	6	643
27	02-06-2023	703096	Raw Mango Kg	12	20	334	73	8	584
28	02-06-2023	703018	Beans Bush Kg	95	110	33	38	15	573
29	02-06-2023	703078	Pumkin Big Kg	9	20	431	48	11	528
30	24-05-2023	703133	Tomato Country Kg	26	30	106	128	4	513
31	28-05-2023	703007	Brinjal Vari Kg	45	60	20	29	15	435
32	11-04-2023	703011	Ladies Finger Kg	25	30	157	85	5	425
33	05-06-2023	703096	Raw Mango Kg	12	20	94	49	8	390
34	18-04-2023	703061	Mint Leaf Pc	5	9	35	100	4	375
35	10-05-2023	703018	Beans Bush Kg	98	110	58	31	12	367
36	15-05-2023	703011	Ladies Finger Kg	25	28	117	121	3	362
37	11-04-2023	703015	Drum Stic Kg	15	30	32	23	15	350
38	15-05-2023	703034	Yam Kg	50	60	28	34	10	340
39	18-04-2023	703019	Haricot Beans Kg	110	120	21	32	10	321
40	28-05-2023	703133	Tomato Country Kg	26	28	148	157	2	314
41	10-05-2023	703015	Drum Stic Kg	45	50	27	61	5	305
42	24-05-2023	703090	Banana Peyan Kg	20	35	42	20	15	300
43	28-05-2023	703166	Brinjal White Kg	120	150	10	10	30	300
44	30-05-2023	703007	Brinjal Vari Kg	45	60	30	20	15	300
45	02-06-2023	703063	Coriander Leaf Pc	15	17	286	200	2	300
46	20-06-2023	703007	Brinjal Vari Kg	45	60	20	20	15	300
47	02-06-2023	703090	Banana Peyan Kg	20	30	38	29	10	290
48	15-05-2023	703004	Capsicum Coloured Kg	160	190	9	9	30	270
49	15-05-2023	703061	Mint Leaf Pc	4	9	40	60	4	262
50	18-06-2023	703062	Curry Leaf Pc	10	12	49	150	2	251
51	10-05-2023	703009	Brinjal Suphol Kg	20	45	20	10	25	250
52	30-04-2023	703111	Capsicum Bajji Kg	60	90	10	8	30	240
53	24-05-2023	703015	Drum Stic Kg	28	40	124	20	12	240
54	15-05-2023	703080	Coccinea Kg	30	40	22	21	10	210
55	02-06-2023	703091	Cucumber Malabar Kg	25	30	11	42	5	208
56	18-04-2023	703042	Cabbage Country Kg	20	22	80	102	2	204
57	30-05-2023	703166	Brinjal White Kg	90	110	10	10	20	200
58	05-06-2023	703007	Brinjal Vari Kg	50	60	15	20	10	200
59	28-05-2023	703019	Haricot Beans Kg	80	85	30	39	5	193
60	30-05-2023	703090	Banana Peyan Kg	25	30	41	38	5	190

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Annexure - C - VIII

CS Traders – Variation in L.Cost for a single Product – On same day

S.No	GRN Date	Product Code	Product Name	1st L Cost (A) (Rs.)	2nd L Cost (B) (Rs.)	Qty bought at 1st Lcost	Qty bought at 2nd Lcost	Difference (A-B) (Rs.)	Difference Costing (Rs.)
61	18-06-2023	703007	Brinjal Vari Kg	60	70	20	19	10	190
62	18-04-2023	703001	Green Chilli Kg	55	60	71	37	5	185
63	15-05-2023	703023	Butter Beans Kg	160	190	5	6	30	180
64	02-06-2023	703012	Snake Gourd Kg	30	35	22	34	5	170
65	18-04-2023	703111	Capsicum Bajji Kg	70	90	10	8	20	160
66	30-04-2023	703023	Butter Beans Kg	160	190	6	5	30	150
67	05-06-2023	703111	Capsicum Bajji Kg	60	75	7	10	15	150
68	20-06-2023	703026	Soya Beans Kg	130	160	3	5	30	150
69	24-05-2023	703084	Goosberry Kg	40	45	25	28	5	138
70	30-05-2023	703084	Goosberry Kg	40	45	27	28	5	138
71	18-04-2023	703062	Curry Leaf Pc	11	12	100	135	1	135
72	20-06-2023	703020	Cow Pea Karmani Kg	40	45	19	27	5	135
73	02-06-2023	703007	Brinjal Vari Kg	55	60	26	25	5	125
74	15-05-2023	703063	Coriander Leaf Pc	12	12	110	300	0	120
75	28-05-2023	703023	Butter Beans Kg	160	170	3	12	10	120
76	18-04-2023	703063	Coriander Leaf Pc	12	12	180	260	0	114
77	20-06-2023	102295	Bullet Chilly Kg	100	110	12	11	10	110
78	18-04-2023	703016	Beans Cluster Kg	40	45	22	21	5	105
79	15-05-2023	703096	Raw Mango Kg	20	25	45	21	5	105
80	11-04-2023	703166	Brinjal White Kg	70	80	10	10	10	100
81	18-04-2023	703017	Avare Big Kg	70	80	11	10	10	100
82	30-04-2023	703004	Capsicum Coloured Kg	180	190	8	10	10	100
83	10-05-2023	703080	Coccinea Kg	30	35	17	20	5	100
84	24-05-2023	703003	Capsicum Green Kg	55	60	20	20	5	100
85	02-06-2023	703166	Brinjal White Kg	80	90	10	10	10	100
86	05-06-2023	703166	Brinjal White Kg	100	110	10	10	10	100
87	18-06-2023	102295	Bullet Chilly Kg	100	110	11	10	10	100
88	18-06-2023	703003	Capsicum Green Kg	60	65	20	20	5	100
89	15-05-2023	703042	Cabbage Country Kg	22	25	254	32	3	96
90	30-04-2023	703012	Snake Gourd Kg	25	30	13	19	5	96
91	11-04-2023	703111	Capsicum Bajji Kg	90	100	10	9	10	90
92	20-06-2023	703003	Capsicum Green Kg	65	75	10	9	10	88
93	20-06-2023	703098	Chow Chow Kg	25	30	21	15	5	75
94	11-04-2023	703017	Avare Big Kg	70	80	10	7	10	70
95	20-06-2023	703061	Mint Leaf Pc	6	7	30	50	1	59
96	30-04-2023	703026	Soya Beans Kg	130	140	5	5	10	50
97	10-05-2023	703111	Capsicum Bajji Kg	50	60	7	5	10	50
98	15-05-2023	703111	Capsicum Bajji Kg	50	55	10	10	5	50
99	15-05-2023	703166	Brinjal White Kg	80	85	10	10	5	50
100	18-06-2023	703013	Bittergourd Green Kg	60	65	14	10	5	50
101	18-06-2023	703017	Avare Big Kg	90	95	17	10	5	50
102	18-06-2023	703026	Soya Beans Kg	130	140	3	5	10	50
103	20-06-2023	703013	Bittergourd Green Kg	80	85	13	10	5	50
104	20-06-2023	703166	Brinjal White Kg	65	70	11	10	5	50
105	10-05-2023	102295	Bullet Chilly Kg	45	50	11	10	5	50
106	18-04-2023	703023	Butter Beans Kg	150	160	6	4	10	40
107	02-06-2023	703061	Mint Leaf Pc	7	8	50	50	1	35
108	30-05-2023	703080	Coccinea Kg	23	25	13	17	2	34
109	24-05-2023	703061	Mint Leaf Pc	7	7	80	60	0	26
110	18-06-2023	703111	Capsicum Bajji Kg	60	65	10	5	5	25
111	20-06-2023	703111	Capsicum Bajji Kg	60	65	8	5	5	25
112	28-05-2023	703063	Coriander Leaf Pc	12	12	165	198	0	22
113	30-04-2023	703061	Mint Leaf Pc	8	9	25	40	0	14
114	05-06-2023	703063	Coriander Leaf Pc	15	15	260	185	0	9
Total								72,549	

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Annexure - D - I

Rate of Procurement of Groceries High in Mess

S.No.	Date	Vendor Name as per Mess	Product name as per Mess	Vendor Name as per Super Stores	Product name as per Jaldi	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
1	04-04-2023	Lekshmi Narayanan Traders	Aachi Mutton Masala 100Gms	Lekshmi Narayanan Traders	Aachi Mutton Masala 100Gms	200	40.00	38.67	1.33	267
2	04-04-2023	Lekshmi Narayanan Traders	Aachi Kashmiri Chilly Pwdr 100G	Lekshmi Narayanan Traders	Aachi Kashmiri Chilly Pwdr 100G	100	62.85	62.48	0.37	37
3	15-04-2023	Satya Stores	Puttu Powder 5Kg	Positive Associates	Major Puttu Powder 5Kg	20	264.00	241.43	22.57	451
4	15-04-2023	Satya Stores	Sooji G	Santhi Stores	Rava Loose	100	55.00	43.00	12.00	1,200
5	15-04-2023	Satya Stores	Maida Loose	Yamuna Roller Flour Mills Pvt Ltd	Maida Loose	500	42.60	42.00	0.60	300
6	15-04-2023	Satya Stores	Sugar	E.I.D.- Parry (India) Limited	Sugar Loose	500	39.90	35.20	4.70	2,350
7	15-04-2023	Satya Stores	Kaduku	R K Traders(Anayara)	Kaduku Loose	20	95.00	78.10	16.90	338
8	15-04-2023	Satya Stores	Perijeeragam	R K Traders(Anayara)	Perum Jeerakam Loose	5	218.00	190.48	27.52	138
9	15-04-2023	Satya Stores	Jeera	R K Traders(Anayara)	Jeerakam Loose	30	399.00	359.05	39.95	1,199
10	15-04-2023	Satya Stores	Palmoilin 5Kg	Prabhat Agencies	Ruchi Gold Palm Oil 500M	20	530.00	465.30	64.70	1,294
11	15-04-2023	Satya Stores	Rice Podi 500	A.R.Distributors	Ajmi Rice Powder 500G	100	26.00	25.79	0.21	21
12	15-04-2023	Satya Stores	Dalda 1Kg (Vanaspati)	Prabhath Oil Company	Dalda Vanaspati 100MI	40	138.00	130.50	7.50	300
13	15-04-2023	Satya Stores	Ghee 1Lt	K.R.N.Agency	Milma Ghee 1000MI	60	555.00	544.61	10.39	623
14	15-04-2023	Satya Stores	Gingerly Oil 15Kg	Prabhat Agencies	Pavan Gingely Oil 200M	2	3,850.00	3,024.00	826.00	1,652
15	15-04-2023	Satya Stores	Atta 10Kg	Santhi Stores	Atta Loose	15	455.00	351.00	104.00	1,560
16	15-04-2023	Satya Stores	Sambar Paruppu	Rahul Trading Company .	Toor Dal Standard	290	124.50	110.00	14.50	4,205
17	15-04-2023	Satya Stores	Jaya	Santhi Stores	Jaya Rice Loose	350	53.50	39.80	13.70	4,795
18	27-04-2023	Satya Stores	Grambu	R K Traders(Anayara)	Grambu Loose	0.5	930.00	868.57	61.43	31
19	30-04-2023	Satya Stores	Puttu Powder 5Kg	Positive Associates	Major Puttu Powder 5Kg	26	265.00	241.43	23.57	613
20	30-04-2023	Satya Stores	Sooji G	Santhi Stores	Rava Loose	50	55.00	43.00	12.00	600
21	30-04-2023	Satya Stores	Maida Loose	Yamuna Roller Flour Mills Pvt Ltd	Maida Loose	200	42.40	42.00	0.40	80
22	30-04-2023	Satya Stores	Jeera	R K Traders(Anayara)	Jeerakam Loose	14	455.00	359.05	95.95	1,343
23	30-04-2023	Satya Stores	Palmoilin 5Kg	Prabhat Agencies	Ruchi Gold Palm Oil 500M	5	540.00	465.30	74.70	374
24	30-04-2023	Satya Stores	Dalda 1Kg (Vanaspati)	Prabhath Oil Company	Dalda Vanaspati 100MI	40	139.00	130.50	8.50	340
25	30-04-2023	Satya Stores	Ghee 1Lt	K.R.N.Agency	Milma Ghee 1000MI	40	560.00	544.61	15.39	616
26	30-04-2023	Satya Stores	Atta 10Kg	Santhi Stores	Atta Loose	48	455.00	351.00	104.00	4,992
27	30-04-2023	Satya Stores	Sambar Paruppu	Rahul Trading Company .	Toor Dal Standard	420	124.50	110.00	14.50	6,090
28	30-04-2023	Satya Stores	Jaya	Santhi Stores	Jaya Rice Loose	450	51.50	39.80	11.70	5,265
29	30-04-2023	Satya Stores	Jathi Pathri	Garden Fresh Condiments	Garden Jathi Pathri 20G	1	2,380.00	1,458.25	921.75	922
30	02-05-2023	Kadambelil Oil& Flour Mill	Coconut Oil 1Lt	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	270	124.11	123.00	1.11	300

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Annexure - D - I

Rate of Procurement of Groceries High in Mess

S.No.	Date	Vendor Name as per Mess	Product name as per Mess	Vendor Name as per Super Stores	Product name as per Jaldi	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
31	03-05-2023	Lekshmi Narayanan Traders	Aachi Chilly Ckn Masala 100Gm	Lekshmi Narayanan Traders	Aachi Chilly Ckn Masala 50Gm	30	42.40	40.00	2.40	72
32	03-05-2023	Lekshmi Narayanan Traders	Aachi Kashmiri Chilly Pwdr 100G	Lekshmi Narayanan Traders	Aachi Kashmiri Chilly Pwdr 100G	100	80.90	80.00	0.90	90
33	12-05-2023	Kadambelil Oil& Flour Mill	Coconut Oil 1Lt	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	270	124.11	123.00	1.11	300
34	15-05-2023	Ars Traders	Ponni 26 Kg	Santhi Stores	555 Ponni Rice	120	1,435.00	1,064.99	370.01	44,402
35	15-05-2023	Sathya Store	Sugar 50Kg Bag	S Pottivelu	Sugar Loose	6	1,980.00	1,919.00	61.00	366
36	15-05-2023	Sathya Store	Gingely Oil 15L	A.R.Distributors	Pavithram Gingely Oil500M	5	3,900.00	3,122.70	777.30	3,887
37	15-05-2023	Sathya Store	Kadduku	R K Traders(Anayara)	Kadduku Loose	20	90.00	78.10	11.90	238
38	15-05-2023	Sathya Store	Jeeragam	R K Traders(Anayara)	Jeerakam Loose	30	485.00	430.00	55.00	1,650
39	15-05-2023	Sathya Store	Sooji 1Kg	Sathya Store	Kuthuvilaku Sooji 1K	54	160.00	53.10	106.90	5,773
40	15-05-2023	Sathya Store	Tamarind	Quality Food Product Industries	Quality Tamarind 500G	5	160.00	154.00	6.00	30
41	15-05-2023	Ars Traders	Ponni 26 Kg	Ssk Ponni Loose	Ssk Ponni Loose	120	1,435.00	1,315.60	119.40	14,328
42	27-05-2023	Lekshmi Narayanan Traders	Aachi Sambar Masala 100Gms	Lekshmi Narayanan Traders	Aachi Sambar Masala 100Gms	100	27.61	27.00	0.61	61
43	31-05-2023	Sathya Store	Sugar 50Kg Bag	S Pottivelu	Sugar Loose	10	1,990.00	1,919.00	71.00	710
44	31-05-2023	Sathya Store	Ashirvad Wheat 10Kg	Santhi Stores	Atta Loose	57	455.00	360.00	95.00	5,415
45	31-05-2023	Sathya Store	Orid Dhall	S Pottivelu	Urad Dal Loose	150	117.00	116.00	1.00	150
46	31-05-2023	Sathya Store	Sakkar	S Pottivelu	Sugar Loose	75	57.00	38.80	18.20	1,365
47	31-05-2023	Sathya Store	Sooji 1Kg	Sathya Store	Kuthuvilaku Sooji 1K	100	54.00	53.10	0.90	90
48	31-05-2023	Sathya Store	Jeeragam	R K Traders(Anayara)	Jeerakam Loose	30	490.00	430.00	60.00	1,800
49	01-06-2023	Lekshmi Narayanan Traders	Aachi Kashmiri Chilly Pwdr 100G	Lekshmi Narayanan Traders	Aachi Kashmiri Chilly Pwdr 100G	100	85.71	80.00	5.71	571
50	01-06-2023	Lekshmi Narayanan Traders	Aachi Sambar Masala 100Gms	Lekshmi Narayanan Traders	Aachi Sambar Masala 100Gms	300	27.61	25.71	1.90	569
51	15-06-2023	Sathya Traders	Kadala Mavu Loose	Sathya Traders	Kadala Mavu Loose	50	98.00	85.00	13.00	650
52	15-06-2023	Sathya Traders	Sugar 50Kg Bag	Pootivelu	Sugar 50Kg Bag	40	40.40	36.00	4.40	176
54	18-06-2023	Ars Traders	Ponni 26 Kg	Santhi Stores	555 Ponni Rice	50	1,455.00	1,064.96	390.04	19,502
55	26-06-2023	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 1.5Kg Per Bottle	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 500Gms	2	321.42	200.90	120.53	241
Total										1,44,729

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Annexure - D - II

Rate of Procurement of Groceries High in Super stores

S.No.	Date	Vendor Name as per Mess	Product name as per Mess	Vendor Name as per Super Stores	Product name as per Jaldi	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
1	03-04-2023	Kadambelil Oil & Flour Mill	Sunflower Oil 1 Ltr	Prabhath Oil Company	Fortune Sunflower Oil 1Ltr Pouch	540	115	116	1	389
2	04-04-2023	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gm	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gms	200	27	31	4	800
3	04-04-2023	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gm	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	100	23	28	5	515
4	04-04-2023	Lekshmi Narayanan Traders	Aachi Dhaniya Powder 1Kg	Lekshmi Narayanan Traders	Aachi Coriander Powder 500Gms	20	170	176	6	126
5	04-04-2023	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 5Kg	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 500Gms	4	321	670	348	1,393
6	04-04-2023	Lekshmi Narayanan Traders	Aachi Garlic Pickle 5Kg	Lekshmi Narayanan Traders	Aachi Garlic Pickle 500Gms	2	375	670	295	589
7	11-04-2023	Kadambelil Oil & Flour Mill	Coconut Oil 1Ltr	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	400	121	131	10	4,192
8	15-04-2023	Satya Stores	Orid Dhall	S Pottivelu	Urad Dal Loose	150	112	114	2	285
9	15-04-2023	Satya Stores	Payar	S Pottivelu	Green Gram Loose	60	109	113	4	252
10	18-04-2023	Kadambelil Oil & Flour Mill	Sunflower Oil 1 Ltr	Prabhath Oil Company	Fortune Sunflower Oil 1Ltr Pouch	200	111	116	4	864
11	20-04-2023	Lekshmi Narayanan Traders	Aachi Garlic Pickle 5Kg	Lekshmi Narayanan Traders	Aachi Garlic Pickle 500Gms	4	375	670	295	1,179
12	20-04-2023	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 5Kg	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 500Gms	4	321	670	348	1,393
13	21-04-2023	Kadambelil Oil & Flour Mill	Sunflower Oil 1 Ltr	Prabhath Oil Company	Fortune Sunflower Oil 1Ltr Pouch	400	110	116	6	2,488
14	21-04-2023	Kadambelil Oil & Flour Mill	Coconut Oil 1Ltr	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	300	118	131	13	3,900
15	27-04-2023	Satya Stores	Churul Patta	Angels Agencies	Churul Patta Loose	1	890	1,152	262	262
16	27-04-2023	Satya Stores	Jathi Pathri	Garden Fresh Condiments	Garden Jathi Pathri 20G	0.5	1,310	1,458	148	74
17	27-04-2023	Satya Stores	Orid Dhall	S Pottivelu	Urad Dal Loose	100	112	114	2	190
18	27-04-2023	Satya Stores	Kadla Parupu	Rahul Trading Company .	Kadala Parippu Loose	30	68	71	3	90
19	29-04-2023	Kadambelil Oil & Flour Mill	Sunflower Oil 1 Ltr	Prabhath Oil Company	Fortune Sunflower Oil 1Ltr Pouch	200	108	116	8	1,624
20	30-04-2023	Satya Stores	Sugar	E.I.D.- Parry (India) Limited	Sugar Loose	200	40	40	0	60
21	30-04-2023	Satya Stores	Orid Dhall	S Pottivelu	Urad Dal Loose	300	112	114	2	570
22	30-04-2023	Satya Stores	Payar	S Pottivelu	Green Gram Loose	180	104	113	10	1,746
23	30-04-2023	Satya Stores	Grambu	R K Traders(Anayara)	Grambu Loose	2	840	869	29	57
24	02-05-2023	Kadambelil Oil& Flour Mill	Sunflower	Prabhat Agencies	Klf Coconut Oil Coconad 1Lt Pet	225	118	148	30	6,750

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S.No.	Date	Vendor Name as per Mess	Product name as per Mess	Vendor Name as per Super Stores	Product name as per Jaldi	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
25	03-05-2023	Lekshmi Narayanan Traders	Aachi Fish Curry Masala 100Gm	Lekshmi Narayanan Traders	Aachi Fish Curry Masala 100Gm	100	32	41	9	860
26	03-05-2023	Lekshmi Narayanan Traders	Aachi Special Chilly Powder 1Kg	Lekshmi Narayanan Traders	Aachi Special Chilly Powder 100Gm	20	238	268	30	594
27	03-05-2023	Lekshmi Narayanan Traders	Aachi Turmeric Powder 1Kg	Lekshmi Narayanan Traders	Aachi Turmeric Powder 100Gms	10	133	161	27	274
28	03-05-2023	Lekshmi Narayanan Traders	Aachi Sambar Masala 1Kg	Lekshmi Narayanan Traders	Aachi Sambar Masala 100Gms	200	28	29	1	194
29	03-05-2023	Lekshmi Narayanan Traders	Aachi Chicken 65 Masala 100Gms	Lekshmi Narayanan Traders	Aachi Chicken 65 Masala 100Gms	100	29	30	1	143
30	03-05-2023	Lekshmi Narayanan Traders	Aachi Meat Masala 100Gm	Lekshmi Narayanan Traders	Aachi Meat Masala 100Gm	100	26	28	1	133
31	03-05-2023	Lekshmi Narayanan Traders	Aachi Briyani Masala 100Gm	Lekshmi Narayanan Traders	Aachi Briyani Masala 50Gm	40	52	60	8	305
32	03-05-2023	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	50	23	28	5	258
33	03-05-2023	Lekshmi Narayanan Traders	Aachi Garam Masla 100Gm	Lekshmi Narayanan Traders	Aachi Garam Masla 100Gm	100	46	51	5	490
34	05-05-2023	V & V Group	Ghee 1L	V & V Group	Grb Udhayam Gheel Ltr Jar	36	562	631	69	2,476
35	12-05-2023	Kadambelil Oil& Flour Mill	Sunflower 1 Lt	Prabhath Oil Company	Fortune Sunflower Oil 1Ltr Pouch	135	101	110	9	1,196
36	15-05-2023	Lekshmi Narayanan Traders	Aachi Fish Curry Masala 100Gm	Lekshmi Narayanan Traders	Aachi Fishcurry Msl Pdr100	100	32	41	9	860
37	15-05-2023	Lekshmi Narayanan Traders	Aachi Meat Masala 100Gm	Lekshmi Narayanan Traders	Aachi Meat Masala 100Gm	100	26	28	1	132
38	15-05-2023	Lekshmi Narayanan Traders	Aach Chicken Masala 100 Gm	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gms	200	27	29	2	462
39	15-05-2023	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 5Kg	Lekshmi Narayanan Traders	Aachi Cut Mango Pickle 500Ms	4	321	750	429	1,714
40	15-05-2023	Sathy Store	Orid Dhall	Reem Spicesbaba	Orid Dhall	300	115	133	18	5,490
41	15-05-2023	Sathy Store	Kadala Mavu Loose	Rahul Trading Company .	Kadala Mavu Loose	60	66	85	19	1,140
42	15-05-2023	Sathy Store	Ghee 1L	V & V Group	Grb Udhayam Gheel Ltr Jar	60	555	631	76	4,547
43	15-05-2023	Sathy Store	Maida Loose 50Kg	Santhi Stores	Maida Loose	8	2,120	2,140	20	160
44	15-05-2023	Sathy Store	Atta 10Kg	Karthika Ventures	Aashirvaad Atta 10Kg	30	455	464	9	270

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Annexure - D - II

Rate of Procurement of Groceries High in Super stores

S.No.	Date	Vendor Name as per Mess	Product name as per Mess	Vendor Name as per Super Stores	Product name as per Jaldi	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
45	15-05-2023	Sathy Store	Match Box	S.Kumar Trading	Skt Wood Match Box	60	9	12	3	180
46	15-05-2023	Sathy Store	Tamarind	Quality Food Product Industries	Quality Tamarind 500G	100	105	154	49	4,900
47	15-05-2023	Sathy Store	Kadala Paruppu	Rahul Trading Company .	Kadala Parippu Loose	10	70	71	1	10
48	15-05-2023	Sathy Store	Avt Tea 1Kg	Mahesh Agency	Avt Prem Tea Catering 1Kg Pouch	2	245	249	4	7
49	17-05-2023	Kadambelil Oil& Flour Mill	Sunflower 1 Lt	Prabhath Oil Company	Fortune Sunflower Oil 1Ltr Pouch	90	100	110	10	864
50	18-05-2023	Kadambelil Oil& Flour Mill	Sunflower 1 Lt	Prabhath Oil Company	Fortune Sunflower Oil 1Ltr Pouch	270	100	110	10	2,592
51	20-05-2023	Lekshmi Narayanan Traders	Aachi Special Chilly Powder 1Kg	Lekshmi Narayanan Traders	Aachi Spl Chilly Powder 100Gms	20	238	267	29	580
52	20-05-2023	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	100	22	28	6	600
53	26-05-2023	Kadambelil Oil& Flour Mill	Coconut Oil 1Lt	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	270	131	148	17	4,590
54	27-05-2023	Lekshmi Narayanan Traders	Aachi Garam Masla 100Gm	Lekshmi Narayanan Traders	Aachi Garam Masla 100Gm	100	46	51	5	490
55	27-05-2023	V & V Group	Ghee 1L	V & V Group	Grb Udhayam Ghee1Ltr Jar	60	562	631	69	4,127
56	31-05-2023	Sathy Store	Kadala Black	Rahul Trading Company .	Black Kadala Loose	50	63	66	4	175
57	31-05-2023	Sathy Store	Garlic	Paranjothi Traders	Garlic	2	112	130	18	36
58	31-05-2023	Sathy Store	Ghee 1L	V & V Group	Grb Udhayam Ghee1Ltr Jar	20	555	631	76	1,516
59	31-05-2023	Sathy Store	Maida Loose	Santhi Stores	Maida Loose	210	42	43	1	168
60	01-06-2023	Lekshmi Narayanan Traders	Aachi Turmeric Powder 1Kg	Lekshmi Narayanan Traders	Aachi Turmeric Powder 1Kg	20	133	162	29	579
61	01-06-2023	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 1Kg	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 1Kg	20	238	280	42	838
62	01-06-2023	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gms	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gms	100	27	28	1	94
63	01-06-2023	Lekshmi Narayanan Traders	Aachi Chicken 65 Masala 100Gms	Lekshmi Narayanan Traders	Aachi Chicken 65 Masala 100Gms	100	29	30	1	143
64	02-06-2023	Kadambelil Oil & Flour Mill	Coconut Oil 1Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	40	122	131	9	367
65	02-06-2023	Kadambelil Oil & Flour Mill	Sunflower Oil 1Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	30	101	126	25	751
66	10-06-2023	Kadambelil Oil & Flour Mill	Coconut Oil 1Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	25	122	131	9	230

POTHYS RETAIL PRIVATE LIMITED -TRIVANDRUM
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DIVISION - SUPERSTORES

Annexure - D - II

Rate of Procurement of Groceries High in Super stores

S.No.	Date	Vendor Name as per Mess	Product name as per Mess	Vendor Name as per Super Stores	Product name as per Jaldi	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
67	10-06-2023	Kadambelil Oil & Flour Mill	Sunflower Oil 1Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	15	101	126	25	375
68	12-06-2023	Kadambelil Oil & Flour Mill	Coconut Oil 1Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	225	122	131	9	2,066
69	15-06-2023	Sathy Traders	Kuthuvilaku Maida 1K	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	350	42	48	6	2,135
70	15-06-2023	Sathy Traders	Kuthuvilaku Resul Atta10Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	450	46	47	1	526
71	15-06-2023	Sathy Traders	Kuthuvilaku Rstd Sooji 1Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	100	51	53	2	210
72	22-06-2023	Kadambelil Oil & Flour Mill	Coconut Oil 1Kg	Mukthi Kera Coconut Oil & Food Products	Mukthi Kera Coconut Oil Pouch 1Ltr	225	122	131	9	2,066
73	22-06-2023	Kadambelil Oil & Flour Mill	Sunflower Oil 1Kg	Prabhat Agencies	Kpl Ref Sunflower Oil 1L	405	101	126	25	10,137
74	26-06-2023	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 1Kg	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	20	243	280	37	743
75	26-06-2023	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gms	Lekshmi Narayanan Traders	Aachi Chicken Masala 100Gms	100	27	28	1	94
76	26-06-2023	Lekshmi Narayanan Traders	Aachi Turmeric Powder 1Kg	Lekshmi Narayanan Traders	Aachi Turmeric Powder 100Gms	5	133	150	17	83
77	26-06-2023	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	Lekshmi Narayanan Traders	Aachi Idly Chilli Powder 100Gms	50	23	28	5	258

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DIVISION - SUPERSTORES

Annexure - D - III

Rate of Procurement of fruits and vegetables High in Mess

S.No.	Date	Productname	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
1	01-04-2023	Ash Gourd Kg	11	30	27	3	33
2	01-04-2023	Carrot Kg	20	50	48	2	40
3	01-04-2023	Drum Stic Kg	15	25	17	8	120
4	01-04-2023	Ginger Kg	15	120	105	15	225
5	01-04-2023	Ladies Finger Kg	5	25	18	7	35
6	11-04-2023	Drum Stic Kg	10	35	30	5	50
7	11-04-2023	Ginger Kg	5	130	120	10	50
8	11-04-2023	Raw Mango Kg	5	35	32	3	15
9	11-04-2023	Tomato Country Kg	88.5	35	27	8	708
10	12-04-2023	Ash Gourd Kg	10	30	27	3	30
11	12-04-2023	Cabbage Country Kg	25	30	17	13	325
12	12-04-2023	Carrot Kg	25	50	44	6	150
13	13-04-2023	Chow Chow Kg	10	35	30	5	50
14	13-04-2023	Drum Stic Kg	10	30	17	13	130
15	13-04-2023	Garlic Kg	35	135	120	15	525
16	13-04-2023	Raw Mango Kg	4	35	27	8	32
17	13-04-2023	Tomato Country Kg	30	30	27	3	90
18	14-04-2023	Carrot Kg	30	45	43	2	60
19	14-04-2023	Ginger Kg	25	130	120	10	250
20	14-04-2023	Raw Mango Kg	25	40	27	13	325
21	15-04-2023	Ash Gourd Kg	50	35	27	8	400
22	15-04-2023	Carrot Kg	25	50	43	7	175
23	15-04-2023	Tomato Country Kg	28	35	27	8	224
24	18-04-2023	Beetroot Kg	15	28	22	6	90
25	18-04-2023	Drum Stic Kg	10	25	22	3	30
26	18-04-2023	Potato Kg	93	29	22	7	651
27	19-04-2023	Capsicum Green Kg	5	80	70	10	50
28	20-04-2023	Brinjal Suphol Kg	10	45	40	5	50
29	20-04-2023	Drum Stic Kg	10	30	22	8	80
30	20-04-2023	Ladies Finger Kg	5	30	28	2	10
31	22-04-2023	Carrot Kg	20	45	44	1	20
32	22-04-2023	Drum Stic Kg	10	35	22	13	130
33	22-04-2023	Ladies Finger Kg	30	25	18	7	210
34	22-04-2023	Potato Kg	90	35	27	8	720
35	22-04-2023	Raw Mango Kg	5	30	22	8	40
36	22-04-2023	Salad Cucumber Kg	10	40	36	4	40
37	24-04-2023	Drum Stic Kg	10	35	20	15	150
38	24-04-2023	Yam Kg	100	60	50	10	1,000
39	25-04-2023	Beans Bush Kg	10	85	78	7	70
40	25-04-2023	Cabbage Country Kg	50	30	22	8	400
41	25-04-2023	Tomato Country Kg	95	25	22	3	285
42	26-04-2023	Raw Mango Kg	10	40	28	12	120
43	27-04-2023	Green Chilli Kg	10	65	57	8	82
44	27-04-2023	Ladies Finger Kg	5	28	20	8	38
45	27-04-2023	Raw Mango Kg	5	40	30	10	50
46	30-04-2023	Onion Big Kg	500	23	20	3	1,500
47	30-04-2023	Tomato Country Kg	57	28	23	5	285
48	01-05-2023	Beans Bush Kg	2	90	77	13	26
49	01-05-2023	Capsicum Green Kg	5	65	55	10	50
50	01-05-2023	Green Chilli Kg	15	60	55	5	75
51	01-05-2023	Tomato Country Kg	86	30	23	7	602
52	02-05-2023	Beans Bush Kg	2	80	77	3	6
53	02-05-2023	Bittergourd Green Kg	100	70	60	10	1,000
54	02-05-2023	Chow Chow Kg	20	30	25	5	100
55	02-05-2023	Potato Kg	90	38	33	5	450

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Annexure - D - III

Rate of Procurement of fruits and vegetables High in Mess

S.No.	Date	Productname	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
56	02-05-2023	Pumkin Big Kg	73	19	18	1	73
57	02-05-2023	Tomato Country Kg	87	30	23	7	609
58	03-05-2023	Cabbage Country Kg	2	30	17	13	26
59	03-05-2023	Onion Big Kg	490	23	17	6	2,940
60	03-05-2023	Potato Kg	45	38	33	5	225
61	04-05-2023	Beans Bush Kg	3	90	80	10	30
62	04-05-2023	Ladies Finger Kg	5	25	24	1	5
63	04-05-2023	Pumkin Big Kg	20	19	15	4	80
64	04-05-2023	Raw Mango Kg	7	35	22	13	91
65	04-05-2023	Snake Gourd Kg	2	40	30	10	20
66	04-05-2023	Tomato Country Kg	89.5	30	23	7	627
67	05-05-2023	Banana Peyan Kg	88	28	17	11	968
68	05-05-2023	Beans Bush Kg	3	90	80	10	30
69	05-05-2023	Chow Chow Kg	15	30	25	5	75
70	06-05-2023	Green Chilli Kg	10	60	55	5	50
71	06-05-2023	Ladies Finger Kg	10	30	25	5	50
72	06-05-2023	Potato Kg	90	35	27	8	720
73	06-05-2023	Tomato Country Kg	57	25	23	2	114
74	07-05-2023	Raw Mango Kg	4	30	20	10	40
75	08-05-2023	Chow Chow Kg	94	40	25	15	1,410
76	08-05-2023	Pumkin Big Kg	10.3	19	12	7	72
77	08-05-2023	Raw Mango Kg	2	30	22	8	16
78	08-05-2023	Tender Coconut 1Pc	120	32	22	10	1,200
79	08-05-2023	Tomato Country Kg	28	25	23	2	56
80	10-05-2023	Ash Gourd Kg	12	20	12	8	96
81	10-05-2023	Beans Bush Kg	15	100	98	2	30
82	10-05-2023	Beetroot Kg	20	40	28	12	240
83	10-05-2023	Ginger Kg	10	220	210	10	100
84	10-05-2023	Green Chilli Kg	10	55	45	10	100
85	10-05-2023	Raw Mango Kg	5	30	22	8	40
86	10-05-2023	Tomato Country Kg	28	30	23	7	196
87	11-05-2023	Snake Gourd Kg	5	45	30	15	75
88	11-05-2023	Tomato Country Kg	56	30	26	4	224
89	12-05-2023	Beans Bush Kg	3	110	95	15	45
90	12-05-2023	Ginger Kg	10	220	210	10	100
91	12-05-2023	Onion Big Kg	500	23	13	10	5,000
92	12-05-2023	Tomato Country Kg	28	30	26	4	112
93	15-05-2023	Chow Chow Kg	95	35	25	10	950
94	15-05-2023	Ginger Kg	10	220	210	10	100
95	15-05-2023	Green Chilli Kg	10	60	55	5	50
96	15-05-2023	Tender Coconut 1Pc	120	30	23	7	840
97	16-05-2023	Green Chilli Kg	10	60	55	5	50
98	16-05-2023	Onion Big Kg	500	24	20	4	2,000
99	16-05-2023	Raw Mango Kg	5	35	20	15	75
100	16-05-2023	Tender Coconut 1Pc	60	30	23	7	420
101	17-05-2023	Ash Gourd Kg	10	25	15	10	100
102	17-05-2023	Cabbage Country Kg	15	25	20	5	75
103	17-05-2023	Capsicum Bajji Kg	20	60	50	10	200
104	17-05-2023	Tomato Kg	59	40	30	10	590
105	18-05-2023	Beans Bush Kg	15	80	75	5	75
106	18-05-2023	Snake Gourd Kg	3	35	30	5	15
107	18-05-2023	Tomato Country Kg	57	35	30	5	285
108	19-05-2023	Raw Mango Kg	5	30	15	15	75
109	19-05-2023	Tomato Country Kg	27	35	30	5	135
110	22-05-2023	Chow Chow Kg	15	35	25	10	150

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Annexure - D - III

Rate of Procurement of fruits and vegetables High in Mess

S.No.	Date	Productname	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
111	22-05-2023	Ginger Kg	10	200	190	10	100
112	22-05-2023	Green Chilli Kg	10	65	55	10	100
113	22-05-2023	Onion Big Kg	500	25	20	5	2,500
114	22-05-2023	Pumkin Big Kg	20	19	15	4	80
115	22-05-2023	Tomato Country Kg	80	35	30	5	400
116	24-05-2023	Ash Gourd Kg	12	25	20	5	60
117	24-05-2023	Carrot Kg	20	70	65	5	100
118	24-05-2023	Cauliflower Pc	40	45	40	5	200
119	24-05-2023	Drum Stic Kg	5	45	40	5	25
120	24-05-2023	Ladies Finger Kg	7	25	24	1	7
121	24-05-2023	Pumkin Big Kg	10	19	15	4	40
122	24-05-2023	Tomato Country Kg	59.5	35	26	9	536
123	25-05-2023	Tender Coconut 1Pc	120	30	23	7	840
124	25-05-2023	Tomato Country Kg	59	30	26	4	236
125	28-05-2023	Carrot Kg	10	70	65	5	50
126	28-05-2023	Pumkin Big Kg	20	19	10	9	180
127	28-05-2023	Tomato Country Kg	29	30	28	2	58
128	30-05-2023	Green Chilli Kg	10	70	60	10	100
129	30-05-2023	Tender Coconut 1Pc	60	30	23	7	420
130	30-05-2023	Tomato Country Kg	27	30	28	2	54
131	31-05-2023	Ash Gourd Kg	10	25	20	5	50
132	31-05-2023	Capsicum Green Kg	5	80	75	5	25
133	31-05-2023	Onion Big Kg	500	27	20	7	3,500
134	31-05-2023	Tomato Country Kg	57	30	28	2	114
135	02-06-2023	Chow Chow Kg	20	35	25	10	200
136	02-06-2023	Cucumber Malabar Kg	10	40	30	10	100
137	02-06-2023	Ladies Finger Kg	5	40	28	12	60
138	02-06-2023	Raw Mango Kg	30	30	20	10	300
139	02-06-2023	Tender Coconut 1Pc	120	30	23	7	840
140	04-06-2023	Capsicum Green Kg	5	80	75	5	25
141	05-06-2023	Cucumber Malabar Kg	3	40	25	15	45
142	05-06-2023	Green Chilli Kg	10	80	70	10	100
143	05-06-2023	Tomato Country Kg	28	50	41	9	252
144	06-06-2023	Green Chilli Kg	10	80	75	5	50
145	06-06-2023	Onion Big Kg	500	27	22	5	2,500
146	06-06-2023	Raw Mango Kg	5	25	20	5	25
147	06-06-2023	Tomato Country Kg	29	50	41	9	261
148	07-06-2023	Capsicum Bajji Kg	15	75	60	15	225
149	07-06-2023	Green Chilli Kg	5	80	75	5	25
150	07-06-2023	Tender Coconut 1Pc	120	30	23	7	840
151	07-06-2023	Tomato Country Kg	30	50	41	9	270
152	08-06-2023	Green Chilli Kg	5	85	75	10	50
153	08-06-2023	Raw Mango Kg	3	25	20	5	15
154	08-06-2023	Tomato Country Kg	58	50	41	9	522
155	09-06-2023	Carrot Kg	25	70	65	5	125
156	09-06-2023	Green Chilli Kg	5	90	75	15	75
157	09-06-2023	Raw Mango Kg	2	25	20	5	10
158	09-06-2023	Tomato Country Kg	57	50	41	9	513
159	12-06-2023	Cucumber Malabar Kg	2	35	20	15	30
160	12-06-2023	Green Chilli Kg	5	110	100	10	50
161	12-06-2023	Tomato Country Kg	27	55	41	14	378
162	13-06-2023	Cabbage Country Kg	60	35	30	5	300
163	13-06-2023	Onion Big Kg	500	25	24	1	500
164	13-06-2023	Raw Mango Kg	65	28	20	8	520
165	14-06-2023	Cabbage Country Kg	5.5	35	22	13	72

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Annexure - D - III

Rate of Procurement of fruits and vegetables High in Mess

S.No.	Date	Productname	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
166	14-06-2023	Capsicum Green Kg	10	70	60	10	100
167	14-06-2023	Green Chilli Kg	10	110	100	10	100
168	14-06-2023	Tomato Country Kg	29	50	41	9	261
169	16-06-2023	Beans Cluster Kg	2	40	30	10	20
170	16-06-2023	Chow Chow Kg	20	35	25	10	200
171	16-06-2023	Drum Stic Kg	10	60	45	15	150
172	16-06-2023	Raw Mango Kg	30	30	15	15	450
173	17-06-2023	Beans Cluster Kg	1	45	35	10	10
174	17-06-2023	Beetroot Kg	15	45	40	5	75
175	17-06-2023	Chow Chow Kg	78	40	25	15	1,170
176	17-06-2023	Drum Stic Kg	15	40	36	4	60
177	17-06-2023	Onion Big Kg	500	27	19	8	4,000
178	17-06-2023	Snake Gourd Kg	5	40	30	10	50
179	18-06-2023	Capsicum Green Kg	10	80	65	15	150
180	18-06-2023	Cauliflower Pc	80	65	50	15	1,200
181	20-06-2023	Pumkin Big Kg	20	35	25	10	200
182	20-06-2023	Raw Mango Kg	5	40	25	15	75
183	21-06-2023	Chow Chow Kg	15	40	25	15	225
184	21-06-2023	Drum Stic Kg	10	40	27	13	130
185	21-06-2023	Snake Gourd Kg	5	40	38	2	10
186	22-06-2023	Beans Cluster Kg	1	40	35	5	5
187	22-06-2023	Carrot Kg	5	90	80	10	50
188	22-06-2023	Snake Gourd Kg	2	45	40	5	10
189	25-06-2023	Green Chilli Kg	5	120	110	10	50
190	25-06-2023	Onion Big Kg	707	25	18	7	4,949
191	26-06-2023	Beans Cluster Kg	1	40	35	5	5
192	26-06-2023	Raw Mango Kg	5	35	31	4	20
193	27-06-2023	Green Chilli Kg	10	120	110	10	100
194	28-06-2023	Drum Stic Kg	10	45	40	5	50
195	28-06-2023	Pumkin Big Kg	9	30	22	8	72
196	28-06-2023	Raw Mango Kg	2	35	30	5	10
197	28-06-2023	Tomato Country Kg	83	100	95	5	415
198	29-06-2023	Cauliflower Pc	40	60	55	5	200
199	29-06-2023	Raw Mango Kg	2	40	30	10	20
200	29-06-2023	Tomato Country Kg	88	100	95	5	440
Total							68,605

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Annexure - D - IV

Rate of Procurement of fruits and vegetables High in super stores

S.No.	Date	Productname	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings
1	01-04-2023	Tomato Country Kg	87	25	26	-1	87
2	12-04-2023	Brinjal White Kg	10	50	60	-10	100
3	13-04-2023	Carrot Kg	10	40	43	-3	30
4	13-04-2023	Snake Gourd Kg	5	30	40	-10	50
5	14-04-2023	Yam Kg	15	50	55	-5	75
6	18-04-2023	Tomato Country Kg	117	25	27	-2	234
7	20-04-2023	Onion Small Kg	66	37	47	-10	660
8	20-04-2023	Tomato Kg	60	25	33	-8	480
9	24-04-2023	Carrot Kg	20	45	60	-15	300
10	25-04-2023	Beetroot Kg	15	20	25	-5	75
11	25-04-2023	Drum Stic Kg	10	25	30	-5	50
12	26-04-2023	Carrot Kg	15	45	50	-5	75
13	26-04-2023	Drum Stic Kg	5	28	30	-2	10
14	27-04-2023	Beans Bush Kg	3	70	76	-6	19
15	01-05-2023	Carrot Kg	5	55	60	-5	25
16	02-05-2023	Banana Peyan Kg	90	28	40	-12	1,080
17	02-05-2023	Carrot Kg	10	45	60	-15	150
18	03-05-2023	Beans Bush Kg	5	70	75	-5	25
19	03-05-2023	Carrot Kg	30	45	60	-15	450
20	03-05-2023	Drum Stic Kg	15	40	45	-5	75
21	04-05-2023	Carrot Kg	5	45	60	-15	75
22	04-05-2023	Ginger Kg	10	160	165	-5	50
23	04-05-2023	Green Chilli Kg	10	50	55	-5	50
24	05-05-2023	Beans Cluster Kg	1	25	40	-15	15
25	05-05-2023	Carrot Kg	45	45	60	-15	675
26	05-05-2023	Cucumber Malabar Kg	5	20	25	-5	25
27	05-05-2023	Green Chilli Kg	10	50	55	-5	50
28	05-05-2023	Mango Benganapalli Kg	3	35	37	-2	6
29	06-05-2023	Beans Bush Kg	2	90	95	-5	10
30	06-05-2023	Carrot Kg	10	55	64	-9	90
31	06-05-2023	Cucumber Malabar Kg	2	20	25	-5	10
32	06-05-2023	Drum Stic Kg	10	40	45	-5	50
33	07-05-2023	Carrot Kg	10	45	60	-15	150
34	07-05-2023	Green Chilli Kg	10	50	55	-5	50
35	08-05-2023	Beans Cluster Kg	1	25	30	-5	5
36	08-05-2023	Carrot Kg	10	50	60	-10	100
37	08-05-2023	Cucumber Malabar Kg	2	15	25	-10	20
38	08-05-2023	Drum Stic Kg	15	40	45	-5	75
39	08-05-2023	Ginger Kg	10	200	210	-10	100
40	08-05-2023	Green Chilli Kg	10	45	50	-5	50
41	10-05-2023	Carrot Kg	80	50	60	-10	800
42	10-05-2023	Drum Stic Kg	10	40	45	-5	50
43	11-05-2023	Ladies Finger Kg	5	20	28	-8	40
44	12-05-2023	Banana Peyan Kg	5	35	38	-3	15
45	12-05-2023	Beans Cluster Kg	2	20	35	-15	30
46	12-05-2023	Carrot Kg	10	55	60	-5	50
47	12-05-2023	Drum Stic Kg	15	40	45	-5	75
48	12-05-2023	Salad Cucumber Kg	10	25	38	-13	130
49	15-05-2023	Beans Cluster Kg	2	25	35	-10	20
50	15-05-2023	Carrot Kg	10	45	60	-15	150
51	15-05-2023	Drum Stic Kg	10	40	45	-5	50
52	15-05-2023	Ladies Finger Kg	5	20	25	-5	25
53	15-05-2023	Mango Benganapalli Kg	5	30	38	-8	40
54	16-05-2023	Beans Bush Kg	15	100	110	-10	150
55	16-05-2023	Drum Stic Kg	10	40	45	-5	50
56	17-05-2023	Green Chilli Kg	10	50	55	-5	50
57	17-05-2023	Potato Kg	90	35	37	-2	180
58	18-05-2023	Drum Stic Kg	10	35	45	-10	100
59	18-05-2023	Green Chilli Kg	5	50	55	-5	25
60	19-05-2023	Cucumber Malabar Kg	15	15	25	-10	150

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Annexure - D - IV

Rate of Procurement of fruits and vegetables High in super stores

S.No.	Date	Productname	Quantity purchased	Rate (Mess)	Rate (SS)	Difference	Savings	
61	19-05-2023	Drum Stic Kg	15	35	45	-10	150	
62	19-05-2023	Onion Small Kg	49	63	65	-2	98	
63	22-05-2023	Beans Cluster Kg	2	25	30	-5	10	
64	22-05-2023	Cucumber Malabar Kg	5	15	25	-10	50	
65	22-05-2023	Drum Stic Kg	15	40	45	-5	75	
66	22-05-2023	Ladies Finger Kg	30	15	24	-9	270	
67	24-05-2023	Ginger Kg	5	180	190	-10	50	
68	24-05-2023	Green Chilli Kg	10	55	60	-5	50	
69	24-05-2023	Potato Kg	45	35	42	-7	315	
70	25-05-2023	Beans Bush Kg	2	70	80	-10	20	
71	25-05-2023	Carrot Kg	5	60	65	-5	25	
72	25-05-2023	Potato Kg	90	35	40	-5	450	
73	28-05-2023	Beans Cluster Kg	2	25	30	-5	10	
74	28-05-2023	Drum Stic Kg	10	45	50	-5	50	
75	28-05-2023	Onion Small Kg	10	58	72	-14	140	
76	30-05-2023	Beans Bush Kg	6	70	85	-15	90	
77	30-05-2023	Cabbage Country Kg	71	25	28	-3	213	
78	30-05-2023	Carrot Kg	20	55	65	-10	200	
79	30-05-2023	Drum Stic Kg	10	45	50	-5	50	
80	30-05-2023	Ladies Finger Kg	40	25	28	-3	120	
81	30-05-2023	Pumkin Big Kg	20	19	20	-1	20	
82	31-05-2023	Carrot Kg	5	55	65	-10	50	
83	31-05-2023	Drum Stic Kg	10	55	60	-5	50	
84	02-06-2023	Beans Cluster Kg	2	25	30	-5	10	
85	02-06-2023	Carrot Kg	30	55	65	-10	300	
86	02-06-2023	Onion Small Kg	70	63	64	-1	70	
87	05-06-2023	Beans Cluster Kg	1	25	35	-10	10	
88	05-06-2023	Pumkin Big Kg	21	19	20	-1	21	
89	06-06-2023	Carrot Kg	5	60	65	-5	25	
90	08-06-2023	Beans Bush Kg	2	100	110	-10	20	
91	08-06-2023	Beetroot Kg	15	30	31	-1	15	
92	08-06-2023	Carrot Kg	5	60	65	-5	25	
93	09-06-2023	Cucumber Malabar Kg	10	25	30	-5	50	
94	09-06-2023	Ladies Finger Kg	30	40	44	-4	120	
95	12-06-2023	Carrot Kg	60	70	75	-5	300	
96	12-06-2023	Drum Stic Kg	5	70	75	-5	25	
97	12-06-2023	Onion Small Kg	70	78	86	-8	560	
98	13-06-2023	Tomato Kg	57.5	40	46	-6	345	
99	16-06-2023	Beans Bush Kg	6	95	110	-15	90	
100	16-06-2023	Carrot Kg	30	60	65	-5	150	
101	16-06-2023	Potato Kg	45	35	50	-15	675	
102	17-06-2023	Carrot Kg	15	65	75	-10	150	
103	17-06-2023	Onion Small Kg	78	73	86	-13	1,014	
104	20-06-2023	Drum Stic Kg	15	40	45	-5	75	
105	20-06-2023	Potato Kg	90	35	50	-15	1,350	
106	20-06-2023	Tomato Country Kg		83.5	50	56	-6	501
107	21-06-2023	Cucumber Malabar Kg	10	20	30	-10	100	
108	21-06-2023	Tomato Country Kg	85	50	56	-6	510	
109	22-06-2023	Ginger Kg	10	200	210	-10	100	
110	24-06-2023	Mango Thothapuri Kg	5	35	40	-5	25	
111	25-06-2023	Carrot Kg	10	70	80	-10	100	
112	26-06-2023	Drum Stic Kg	15	40	45	-5	75	
113	27-06-2023	Drum Stic Kg	10	45	55	-10	100	
114	27-06-2023	Mango Thothapuri Kg	5	35	45	-10	50	
115	28-06-2023	Beans Bush Kg	15	120	130	-10	150	
116	28-06-2023	Cabbage Country Kg	24	35	39	-4	96	
117	28-06-2023	Carrot Kg	30	70	80	-10	300	
118	29-06-2023	Capsicum Green Kg	3	70	75	-5	15	
119	29-06-2023	Carrot Kg	30	65	80	-15	450	
120	29-06-2023	Ginger Kg	5	200	210	-10	50	
Total							18,464	

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Annexure - G - V

Purchases Less Than GKM

S.No	Product Name	GRN No	Vendor Name	Qty Purchased	MRP	L Cost	GKM %	Purchase % on MRP	Difference
1	Green Peas Loose	GR23/24_6644	Rahul Trading Company .	30	150	72.00	64%	52%	-12%
2	Dates Safawi Kg	GR23/24_6421	S A Trade Links	25	800	649.60	25%	19%	-6%
3	Dry Dates White	GR23/24_692	S A Trade Links	10	600	470.40	26%	22%	-4%
4	Dry Dates White	GR23/24_4130	S A Trade Links	10	610	470.40	26%	23%	-3%
5	Watermelon Seed	GR23/24_2346	S A Trade Links	10	800	649.95	20%	19%	-1%

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Annexure - G - VI

Products having - 0% GKM

S.No	Product Code	Name of the Product	Name of the vendor	Gkm %
1	703027	Onion Big Kg	Cs Traders	0%
2	9000008	7Up 250Ml Can	Gayathri Enterprises	0%
3	9157632	Plum Rice Water & 10% Niacinamide Serum 15Ml	Sowbarnika Agencies	0%
4	9158608	Vesta Ice Cream Banana 500Ml	B.S Agencies	0%
5	9167531	Kato Fruit Drink Lychee 200Ml	Sega Wings	0%
6	703155	Brinjal Nadan Kg	Harithashree Nadan	0%
7	825664	Seama 2Pc Set Amingo 1200Ml Transparant Jar	Karnesh Manufactures	0%
8	9025241	Lotte Lacto King Milk And Butter 400Gms	Ananthapuri Associates	0%
9	827443	Paithrika Banana Flower Thoran Cut	Paithrika Food Products	0%
10	9167530	Kato Fruit Drink Grape 200Ml	Sega Wings	0%
11	102163	Mra Banana Filing	Mra Bakery & Restaurant	0%
12	9063636	Royal Star Egg White Chicken 30Pc	Veluthedath Agencies	0%
13	9172041	Hershys Kisses Darkn Almond 33.6G	Continental Agencies	0%
14	102065	Mra Marble Slice Cake 8 Pcs	Mra Bakery & Restaurant	0%
15	9169130	Mb Protein Shake Strawberry Cream 200Ml	Veenadhari Associates	0%
16	9052291	Modern Fruity Bread 200G	Althara Agencies	0%

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Annexure - G - VII

Difference in GKM on comparing to the Previous Month

S.No	P Code	Product Name	GKM for the month			Difference	
			April	May	June	April - May	May - June
1	102295	Bullet Chilly Kg	39.39	32.58	32.58	6.81	6.81
2	521011	Ponni Pachari Loose	10.00	5.33	5.33	4.67	4.67
3	600645	Brooms Steel Body Handle Ve	27.00	24.00	24.00	3.00	3.00
4	700001	Banana Golden Robesta Kg	38.20	30.38	30.38	7.82	7.82
5	700005	Banana Robesta Kg	16.67	29.09	29.09	(12.42)	(12.42)
6	700008	Apple Indian Kg	24.62	19.68	19.68	4.94	4.94
7	700012	Apple Royal Gala Kg	47.50	27.44	27.44	20.06	20.06
8	700022	Pappaya Kg	27.12	24.00	24.00	3.12	3.12
9	700023	Shamam Kg	35.71	34.78	32.58	0.93	0.93
10	700026	Chikku Kg	32.58	24.24	24.24	8.34	8.34
11	700040	Dragon Fruit White Kg	31.73	29.17	29.17	2.56	2.56
12	700059	Mango Malgova Kg	42.31	36.36	28.99	5.95	5.95
13	700066	Mango Sindhura Kg	40.91	32.58	30.38	8.33	8.33
14	700068	Orange Mandrin Kg	43.56	27.61	27.11	15.95	15.95
15	700072	Pear Green Imported Kg	23.75	28.10	32.25	(4.35)	(4.35)
16	700074	Plums Imported Kg	27.27	31.14	39.87	(3.87)	(3.87)
17	700085	Water Melon Kiran Kg	33.33	57.14	34.29	(23.81)	(23.81)
18	700093	Mango Himapasan Kg	39.70	30.50	23.08	9.20	9.20
19	700101	Butter Fruit Kg	8.89	37.50	37.50	(28.61)	(28.61)
20	700109	Mango Panjavarnam Kg	31.82	29.29	39.39	2.53	2.53
21	700111	Tender Coconut 1Pc	34.29	42.86	42.86	(8.57)	(8.57)
22	703001	Green Chilli Kg	25.00	30.38	30.38	(5.38)	(5.38)
23	703002	Chilly Thondan Kg	4.32	16.08	16.08	(11.76)	(11.76)

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Annexure - G - VII

Difference in GKM on comparing to the Previous Month

S.No	P Code	Product Name	GKM for the month			Difference	
			April	May	June	April - May	May - June
24	703003	Capsicum Green Kg	31.25	29.09	29.09	2.16	2.16
25	703004	Capsicum Coloured Kg	39.70	28.32	36.00	11.38	11.38
26	703007	Brinjal Vari Kg	30.38	50.00	68.75	(19.62)	(19.62)
27	703008	Brinjal Long Kg	39.39	60.00	29.17	(20.61)	(20.61)
28	703009	Brinjal Suphol Kg	37.50	40.88	40.88	(3.38)	(3.38)
29	703011	Ladies Finger Kg	58.33	33.33	32.20	25.00	25.00
30	703015	Drum Stic Kg	42.86	30.43	54.17	12.43	12.43
31	703016	Beans Cluster Kg	26.97	34.78	39.39	(7.81)	(7.81)
32	703018	Beans Bush Kg	26.67	25.63	25.63	1.04	1.04
33	703019	Haricot Beans Kg	26.67	17.32	26.17	9.35	9.35
34	703020	Cow Pea Karmani Kg	35.59	34.78	34.78	0.81	0.81
35	703026	Soya Beans Kg	27.37	30.13	30.13	(2.76)	(2.76)
36	703027	Onion Big Kg	27.59	20.00	20.69	7.59	7.59
37	703036	Ridge Gourd Kg	48.27	42.53	40.00	5.74	5.74
38	703040	Cabbage Red Kg	66.27	53.33	48.75	12.94	12.94
39	703042	Cabbage Country Kg	54.00	42.86	33.90	11.14	11.14
40	703043	Brocoly Kg	43.75	62.50	64.00	(18.75)	(18.75)
41	703048	Potato Kg	22.86	15.38	15.25	7.48	7.48
42	703052	Ginger Kg	16.46	30.13	30.13	(13.67)	(13.67)
43	703053	Mango Benganapalli Kg	32.89	23.08	22.03	9.81	9.81
44	703056	Beetroot Kg	30.43	23.60	23.60	6.83	6.83
45	703057	Carrot Kg	34.78	27.54	29.29	7.24	7.24
46	703060	Green Peas Kg	30.82	40.00	38.75	(9.18)	(9.18)

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Annexure - G - VII

Difference in GKM on comparing to the Previous Month

S.No	P Code	Product Name	GKM for the month			Difference	
			April	May	June	April - May	May - June
47	703063	Coriander Leaf Pc	58.33	69.00	69.00	(10.67)	(10.67)
48	703064	Cheera Green / Red Pc	36.75	51.11	50.00	(14.36)	(14.36)
49	703074	Ice Burg Kg	65.33	49.75	49.75	15.58	15.58
50	703078	Pumkin Big Kg	32.50	62.50	40.00	(30.00)	(30.00)
51	703080	Coccinea Kg	32.31	62.50	62.50	(30.19)	(30.19)
52	703081	Tomato Kg	20.00	15.38	33.75	4.62	4.62
53	703084	Goosbery Kg	32.58	21.82	34.78	10.76	10.76
54	703085	American Sweet Corn 2Pc	62.19	47.50	47.50	14.69	14.69
55	703096	Raw Mango Kg	34.34	9.00	36.71	25.34	25.34
56	703098	Chow Chow Kg	62.03	40.68	40.68	21.35	21.35
57	703105	Tomato Green Kg	34.78	49.49	34.78	(14.71)	(14.71)
58	703107	Salad Cucumber Kg	42.86	20.00	24.05	22.86	22.86
59	703124	Knhol Khol Kg	20.00	46.46	46.46	(26.46)	(26.46)
60	703126	Kandhari Chilli Kg	25.00	15.38	15.38	9.62	9.62
61	703133	Tomato Country Kg	25.71	16.00	37.50	9.71	9.71
62	703135	Koorka Kg	30.38	29.17	37.50	1.21	1.21
63	703136	Cauliflower Pc	35.71	41.67	25.00	(5.96)	(5.96)
64	703155	Brinjal Nadan Kg	24.62	19.60	53.18	5.02	5.02
65	703223	Babycorn Peeled 200Gm	36.71	29.29	29.29	7.42	7.42
66	703227	Cucumber Kakdi Kg	43.04	46.07	38.61	(3.03)	(3.03)
67	825300	Gaia Oats Multi Grain 500G	10.00	16.00	16.00	(6.00)	(6.00)
68	825900	Kiwi 1Pc	35.56	39.13	39.13	(3.57)	(3.57)
69	827073	Milky Mist Lassi Blueberry 200ML	33.00	10.00	10.00	23.00	23.00

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Annexure - G - VII

Difference in GKM on comparing to the Previous Month

S.No	P Code	Product Name	GKM for the month			Difference	
			April	May	June	April - May	May - June
70	9000008	7Up 250ML Can	-	14.32	13.50	(14.32)	(14.32)
71	9001480	Sumeru Sweet Corn 200Gms	15.00	14.00	14.00	1.00	1.00
72	9001520	Tropicana Apple 250ML Pet	15.00	16.71	16.71	(1.71)	(1.71)
73	9002970	Bella Cotton Buds 100S Pouch	17.00	29.00	25.00	(12.00)	(12.00)
74	9004307	Colgate Toothbrush Gentle Gumcare Ultrasoft B2G2	15.00	30.00	30.00	(15.00)	(15.00)
75	9008578	Himalaya Anti Hair Fall Shampoo 340ML	19.00	9.09	9.09	9.91	9.91
76	9008877	Himalaya Purifying Neem Face Wash 100ML	20.00	19.99	19.99	0.01	0.01
77	9009803	K.P.Namboodiris Herbal 150Gms	16.28	16.00	16.00	0.28	0.28
78	9010952	Lotus Safe Sun Uv Screen Mattegel Spf-50 50Gm	13.00	24.99	24.99	(11.99)	(11.99)
79	9010982	Lotus White Glow Gel Creme Spf 25 18G	24.00	25.00	25.00	(1.00)	(1.00)
80	9016112	Santoor Bath Soap Sandal 4 X150Gms	8.00	11.00	11.00	(3.00)	(3.00)
81	9019093	Yardley Deo Morning Dew 18ML	19.00	9.00	9.00	10.00	10.00
82	9020376	Bakers Choco Chips 100G	20.00	23.00	23.00	(3.00)	(3.00)
83	9020415	Bakers Falooda Mix Mango 200Gm	23.00	25.00	25.00	(2.00)	(2.00)
84	9020421	Bakers Falooda Mix Butter Scotch 200G	23.00	25.00	25.00	(2.00)	(2.00)
85	9020434	Bakers Falooda Mix Rose 200Gm	23.00	25.00	25.00	(2.00)	(2.00)
86	9023862	Hersheys Kisses Cookies N Cream 33.6G	9.90	10.00	10.00	(0.10)	(0.10)
87	9023864	Hersheys Kisses Milk Chocolate 36G	9.99	10.00	10.00	(0.01)	(0.01)
88	9023871	Hersheys Spreads Cocoa With Almond 150Gms	9.00	13.00	13.00	(4.00)	(4.00)
89	9024400	Kelloggs Strawberry Corn Flakes 300Gms	11.00	9.00	9.00	2.00	2.00
90	9025325	Maggi Ckn Stock 2 Tablets	24.00	20.34	20.34	3.66	3.66
91	9027804	Ripple Green Tea 125G	19.00	20.00	20.00	(1.00)	(1.00)
92	9027805	Ripple Green Tea 250Gm Jar	19.00	20.00	20.00	(1.00)	(1.00)

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Annexure - G - VII

Difference in GKM on comparing to the Previous Month

S.No	P Code	Product Name	GKM for the month			Difference	
			April	May	June	April - May	May - June
93	9027819	Ripple Tea Premium Leaf 250Gm	10.00	20.00	20.00	(10.00)	(10.00)
94	9027820	Ripple Tea Premium Leaf 500Gm	15.00	20.00	20.00	(5.00)	(5.00)
95	9028638	Sunfe Bisc Glucose 96Gm	11.00	8.00	8.00	3.00	3.00
96	9028667	Sunfeast Moms Magic Fruitandmilk 57.10 Gms	9.49	8.00	8.00	1.49	1.49
97	9030560	Bakers Fried Rice Masala 30G	20.00	25.00	25.00	(5.00)	(5.00)
98	9031144	Fortune Rice Bran Oil 1Ltr	15.00	36.16	36.16	(21.16)	(21.16)
99	9031152	Fortune Sunflower Oil 1Ltr Pouch	23.00	22.00	21.48	1.00	1.00
100	9031245	Grb Udhayam Ghee 500MI Jar	19.00	21.00	21.00	(2.00)	(2.00)
101	9031392	Idhayam Gingely Oil 1Ltr Pouch	13.00	12.00	12.00	1.00	1.00
102	9031397	Idhayam Gg Oil 500M Botil	14.97	13.00	13.00	1.97	1.97
103	9032789	Orysa Refined Rice Barn Oil 1Ltr	14.00	19.00	19.00	(5.00)	(5.00)
104	9036124	Avt Supreme Pouch250G	12.00	13.00	13.00	(1.00)	(1.00)
105	9036494	Mercelys Ice Cream Baby Richy	20.00	21.00	21.00	(1.00)	(1.00)
106	9036905	Baskin Robins Classical Vanila 100MI	25.00	19.00	19.00	6.00	6.00
107	9036906	Baskin Robins Crunch Butterscotch 100MI	25.00	19.99	19.99	5.01	5.01
108	9036919	Baskin Vanila M Chocolate 65MI	24.00	19.00	19.00	5.00	5.00
109	9037093	Bella Hapypaper Tisu 9X8	17.00	27.00	27.00	(10.00)	(10.00)
110	9037105	Bella Classic Wings Dry 15P 2+1	17.00	19.00	19.00	(2.00)	(2.00)
111	9037106	Bella Classic Wings Soft 15P 2+1	17.00	19.00	19.00	(2.00)	(2.00)
112	9038069	Brahmins Garam Masala 50 Gm	19.00	17.00	17.00	2.00	2.00
113	9043522	Fortune Mustard Oil Bottle 1Ltr	18.00	15.36	17.00	2.64	2.64
114	9045813	Hersheys Kisses Almonds 33.6G	9.00	10.00	10.00	(1.00)	(1.00)
115	9046049	Himalaya Tulsi & Lemon Deep Cleansing Hand Wash 250MI	20.00	19.00	19.00	1.00	1.00

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - G - VII

Difference in GKM on comparing to the Previous Month

S.No	P Code	Product Name	GKM for the month			Difference	
			April	May	June	April - May	May - June
116	9046541	Idhayam Gg Oil 200Ml Btl	12.00	14.00	14.00	(2.00)	(2.00)
117	9051595	Meenak Frymes 200G	30.00	29.45	29.45	0.55	0.55
118	9051898	Mercelys Special Sundae Blackcurrent 66Gm	21.00	19.00	19.00	2.00	2.00
119	9052007	Milma Butter 200Gm	10.00	9.73	9.73	0.27	0.27
120	9052324	Modern Sun Bake Rusk 200G	25.00	24.00	24.00	1.00	1.00
121	9052326	Modern Sweet Bun 190G	25.00	22.00	22.00	3.00	3.00
122	9063025	Reem Spices Jaggery 1Kg	20.00	19.00	19.00	1.00	1.00
123	9063050	Reem Spices Toordal 500G	20.00	19.00	19.00	1.00	1.00
124	9063305	Rg Gingelly Oil 500Ml	21.87	20.00	20.00	1.87	1.87
125	9065352	Spice Factory Perum Jeera 50G	29.98	30.00	30.00	(0.02)	(0.02)
126	9065673	Sri Senthil Ging Oil 500M	19.00	13.00	13.00	6.00	6.00
127	9067419	Toblerone Fruit & Nut 100G	25.00	23.46	23.46	1.54	1.54
128	9075692	Wipro Softouch Farbic Conditon 2Xfrench Perfum 800Ml	11.11	11.00	11.00	0.11	0.11
129	9090928	Thums Up 250Ml Pet	14.32	14.00	14.00	0.32	0.32
130	9147986	Milkymist Uht Lassi Mango 200Ml	15.00	10.75	10.75	4.25	4.25
131	9150557	Hersheys Exotica Blueberry 50G	8.00	10.00	10.00	(2.00)	(2.00)
132	9150999	Himalaya Tulsi Purifying Wash 750Ml	19.99	19.00	19.00	0.99	0.99
133	9151040	Yardley English Lavender Handwash 200Ml	25.00	19.00	19.00	6.00	6.00
134	9151712	Hersheys Cookies N Cream 100G	8.00	10.00	10.00	(2.00)	(2.00)
135	9151714	Hersheys Whole Almonds 40G	9.00	10.00	10.00	(1.00)	(1.00)
136	9151715	Hersheys Creamy Milk 100G	8.00	10.00	10.00	(2.00)	(2.00)
137	9151716	Hersheys Creamy Milk 40G	10.00	11.00	11.00	(1.00)	(1.00)
138	9154038	Sunfeast Allrounder Potato Masala Bi 75G	12.00	11.00	11.00	1.00	1.00

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - G - VII

Difference in GKM on comparing to the Previous Month

S.No	P Code	Product Name	GKM for the month			Difference	
			April	May	June	April - May	May - June
139	9160354	Wipro Soft Touch Fabric Conditioner 2X French Prefume	20.00	12.00	12.00	8.00	8.00
140	9161629	Double Horse Ginger Paste 200Gms	20.00	19.90	19.90	0.10	0.10
141	9162132	Lakme Peach Milk Soft Creme 100Gm	12.00	9.00	9.00	3.00	3.00
142	9165240	Venky'S Spicy And Crispy Chicken Wings 330G	18.00	17.99	17.99	0.01	0.01
143	9168119	Camerry Mini Ture Tnder Coconut 125MI	25.00	22.93	22.93	2.07	2.07
144	9168503	T.A.C - Tac Kumkumandi Aloevera Gel - 200Gm	35.00	34.00	34.00	1.00	1.00
145	9171190	Tata Tea Agni Leaf Blend 250 Gms Refill	25.00	7.00	7.00	18.00	18.00
146	9171365	Tac- Kumkumadi Under Eye Rollon	34.00	25.00	25.00	9.00	9.00

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - H - I

Purchase Return Not Recorded In Accounting Software

S.No	Jaldi Entry No	Date	Vendor Name	Qty	Total Value
1	VR23/24_1000	26-06-23	Pranav Consumer Solution Pvt Ltd	32	286
2	VR23/24_1010	27-06-23	S.G.K.Enterprises	261	20,679
3	VR23/24_1016	28-06-23	S.G.K.Enterprises	42	4,511
4	VR23/24_1027	29-06-23	S.G.K.Enterprises	2	168
5	VR23/24_1030	29-06-23	B.K.S Associates	12	1,350
6	VR23/24_11	02-04-23	Aayisha Traders (Ko)	3	276
7	VR23/24_152	12-04-23	Mm Traders	13	3,769
8	VR23/24_184	14-04-23	Karthika Ventures	39	730
9	VR23/24_201	15-04-23	Hindustan Coca-Cola Beverages Pvt.L	193	12,197
10	VR23/24_208	16-04-23	Sai Balaji Enterprises	3	679
11	VR23/24_209	16-04-23	Mm Traders	145	8,378
12	VR23/24_222	20-04-23	Mm Traders	74	4,276
13	VR23/24_229	22-04-23	Libra Consumables Pvt Ltd	28	1,904
14	VR23/24_242	24-04-23	Veebakes	13	464
15	VR23/24_254	24-04-23	Green Earth Fresh Produce Pvt Ltd	52	578
16	VR23/24_255	24-04-23	Sai Balaji Enterprises	4	863
17	VR23/24_27	03-04-23	Vfpck Ppc Mankada(Mlp)	10	280
18	VR23/24_278	26-04-23	Kombans Food Company	601	74,564
19	VR23/24_286	27-04-23	Elite Foods Private Limited	1	76
20	VR23/24_309	28-04-23	Neeraja Enterprises	50	1,658
21	VR23/24_316	29-04-23	Amritha Enterprises.	11	1,236
22	VR23/24_317	29-04-23	Suriyan Cottage Industries	30	914
23	VR23/24_334	01-05-23	Kanchana Food Process Works	80	2,161
24	VR23/24_341	01-05-23	Continental Agencies	26	3,764
25	VR23/24_356	03-05-23	A S Agencies	35	3,535

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - H - I

Purchase Return Not Recorded In Accounting Software

S.No	Jaldi Entry No	Date	Vendor Name	Qty	Total Value
26	VR23/24_362	03-05-23	Fortumax Agencies	97	2,526
27	VR23/24_366	04-05-23	Merak	11	1,148
28	VR23/24_386	05-05-23	Kumbayah Foods	7	656
29	VR23/24_43	04-04-23	B.S Agencies	5	1,087
30	VR23/24_44	04-04-23	Uttam Plastic	1,584	11,215
31	VR23/24_449	12-05-23	Mm Traders	337	24,309
32	VR23/24_454	12-05-23	Karthika Ventures	170	9,285
33	VR23/24_461	13-05-23	Mothers Agro Foods Pvt Ltd	53	754
34	VR23/24_483	15-05-23	Mm Traders	2,070	70,379
35	VR23/24_491	15-05-23	Brahmmashiv Impex Trading Pvt Ltd	76	15,202
36	VR23/24_517	16-05-23	Trader J	8	1,120
37	VR23/24_541	18-05-23	Positive Associates	87	4,257
38	VR23/24_548	18-05-23	Prabhat Agencies	12	850
39	VR23/24_582	22-05-23	Amritha Enterprises.	17	1,099
40	VR23/24_608	24-05-23	S A Trade Links	2	1,136
41	VR23/24_626	25-05-23	Amritha Enterprises.	16	4,436
42	VR23/24_632	26-05-23	Prabhat Agencies	3	308
43	VR23/24_676	03-06-23	Sega Wings	179	27,690
44	VR23/24_679	31-05-23	Hic-Abf Special Foods Pvt Tld	60	3,753
45	VR23/24_683	31-05-23	Western Concepts	442	53,717
46	VR23/24_7	01-04-23	Man Associates	1	172
47	VR23/24_709	03-06-23	Manjilas Food Tech P Ltd	1	275
48	VR23/24_726	06-06-23	Eastern Condiments Pvt.Ltd	51	2,664
49	VR23/24_730	07-06-23	2 Boys Farm	71	4,610
50	VR23/24_734	07-06-23	Veebakes	8	176

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - H - I

Purchase Return Not Recorded In Accounting Software

S.No	Jaldi Entry No	Date	Vendor Name	Qty	Total Value
51	VR23/24_763	08-06-23	Al Athaar Perfumes	27	4,590
52	VR23/24_781	09-06-23	Fortune Distributors (A)	8	1,146
53	VR23/24_79	07-04-23	Inkal Ventures Pvt Ltd	39	4,132
54	VR23/24_791	09-06-23	Globe Marketing Associates	9	4,057
55	VR23/24_794	09-06-23	Ajith Plastics	24	2,442
56	VR23/24_795	09-06-23	Nallah Foods Pvt Ltd	22	1,237
57	VR23/24_801	09-06-23	Varsha Agencies	4,500	1,15,200
58	VR23/24_806	10-06-23	Positive Associates	62	3,320
59	VR23/24_808	10-06-23	Continental Agencies	11	2,439
60	VR23/24_818	11-06-23	Uttam Plastic	30	1,076
61	VR23/24_836	13-06-23	Pee Pee Appliances (P) Ltd	14	1,460
62	VR23/24_846	14-06-23	Beta Exim	24	1,730
63	VR23/24_848	23-06-23	Pms Distributors	33	3,842
64	VR23/24_850	15-06-23	Santhi Stores	4	1,223
65	VR23/24_852	15-06-23	Veebakes	10	216
66	VR23/24_873	16-06-23	Angels Agencies	4	399
67	VR23/24_880	17-06-23	Aayisha Traders (Ko)	11	701
68	VR23/24_904	19-06-23	Shiju Sales Corporation	1	108
69	VR23/24_908	19-06-23	Continental Agencies	9	1,097
70	VR23/24_910	19-06-23	K.R.N.Agency	100	5,856
71	VR23/24_920	20-06-23	Santhi Stores	1	521
72	VR23/24_921	20-06-23	Hs Agencies	89	3,270
73	VR23/24_925	20-06-23	New Super Traders	30	4,620
74	VR23/24_963	23-06-23	Pankaj Food Products & Agencies	3	94
Total					5,56,896

**POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES**

Annexure - H - II

Late Entry Of Purchase Return In Accounting Software (SS)

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - H - III

Purchase Not Recorded In Accounting Software

(Amount in Rs.)

S.No	Jaldi Entry No	Date	Vendor Name	Qty	Taxable Value	IGST	CGST	SGST	Total Value
1	GR23/24_218	04-04-23	Varsha Agencies	108	21,135	-	1,902	1,902	24,939
2	GR23/24_2476	09-05-23	V & V Group	24	7,423	-	445	445	8,313
3	GR23/24_3319	18-05-23	N.M.Enterprises	1,348	85,553	11,799			97,352
4	GR23/24_3329	24-05-23	Fortune Enterprises..	11	3,471	-	208	208	3,887
5	GR23/24_337	07-04-23	V & V Group	159	19,209	-	1,153	1,153	21,514
6	GR23/24_3461	19-05-23	Sarath S.Kumar	31	1,085	-	-	-	1,085
7	GR23/24_3578	21-05-23	Sarath S.Kumar	30	1,050	-	-	-	1,050
8	GR23/24_3628	22-05-23	Sabari Distribution Pvt Ltd	600	2,55,833	-	19,099	19,099	2,94,030
9	GR23/24_3716	23-05-23	Sarath S.Kumar	30	1,050	-	-	-	1,050
10	GR23/24_3877	25-05-23	Sarath S.Kumar	33	1,155	-	-	-	1,155
11	GR23/24_3955	26-05-23	Sabari Distribution Pvt Ltd	75	18,744	-	1,687	1,687	22,118
12	GR23/24_4033	27-05-23	Sarath S.Kumar	30	1,050	-	-	-	1,050
13	GR23/24_407	07-04-23	Varsha Agencies	65	3,610	-	325	325	4,260
14	GR23/24_4137	29-05-23	Sarath S.Kumar	30	1,050	-	-	-	1,050
15	GR23/24_4303	31-05-23	Hic-Abf Special Foods Pvt Tld	60	3,749	-	225	225	4,199
16	GR23/24_4328	31-05-23	Daily Bread Natural Products	96	4,425	-	266	266	4,956
17	GR23/24_4403	01-06-23	Prabhath Oil Company	40	6,884	-	172	172	7,228
18	GR23/24_4409	01-06-23	Nambiar Marketing Associates	72	5,485	-	137	137	5,760
19	GR23/24_4563	03-06-23	Paithrika Food Products	125	7,300	-	-	-	7,300
20	GR23/24_4744	06-06-23	Paithrika Food Products	26	1,428	-	-	-	1,428

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - H - III

Purchase Not Recorded In Accounting Software

(Amount in Rs.)

S.No	Jaldi Entry No	Date	Vendor Name	Qty	Taxable Value	IGST	CGST	SGST	Total Value
21	GR23/24_4760	06-06-23	Hic-Abf Special Foods Pvt Tld	62	2,732	-	246	246	3,224
22	GR23/24_5371	13-06-23	Advantech	306	14,236	1,708			15,944
23	GR23/24_5415	13-06-23	Paithrika Food Products	26	1,392	-	-	-	1,392
24	GR23/24_5433	14-06-23	The Nut Makers	111	22,667	2,578			25,245
25	GR23/24_5458	15-06-23	Sega Wings	1,790	1,66,108	-	13,004	13,004	1,92,116
26	GR23/24_5517	14-06-23	Paithrika Food Products	110	6,308	-	-	-	6,308
27	GR23/24_5523	14-06-23	Paithrika Food Products	32	1,736	-	-	-	1,736
28	GR23/24_601	09-04-23	Harithashree Nadan	375	20,185	-	-	-	20,185
29	GR23/24_6270	23-06-23	Paithrika Food Products	14	744	-	-	-	744
30	GR23/24_6381	25-06-23	Paithrika Food Products	15	804	-	-	-	804
31	GR23/24_6431	26-06-23	Regal Stores	72	2,593	-	233	233	3,060
32	GR23/24_6760	30-06-23	A.R Distributor	195	16,695	-	417	417	17,530
33	GR23/24_6788	30-06-23	Paithrika Food Products	16	860	-	-	-	860
34	GR23/24_819	13-04-23	Fortune Enterprises..	93	24,007	-	600	600	25,208
Total					7,31,757	16,086	40,119	40,119	8,28,081

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - H - IV

Clerical Error - Purchases Quantity Mismatch - Jaldi vs Books of Accounts

S.No	GRN No	Entry No	Entry Date	Invoice No	Vendor	Qty As Per		Difference	Invoice Value
						SS	Jaldi		
1	GR22/23_29132	SSPSSGPEC/000029	04-04-23	MK/2022-23/0363	Mukthi Kera Cocount Oil And Food Products	0	100	-100	6,900
2	GR23/24_10	SSPSSGPEC/000938	15-04-23	001	Ambadi Dairy Products	50	25	25	620
3	GR23/24_14	SSPSSGPEC/000939	15-04-23	INV/2023/00104	Muralya Dairy Products Private Limited	610	305	305	9,354
4	GR23/24_12	SSPSSGPEC/000940	15-04-23	1	Pulari Foods	80	40	40	1,200
5	GR23/24_13	SSPSSGPEC/000944	15-04-23	R- 3	Sreepadam Associates	100	50	50	2,200
6	GR23/24_19	SSPSSGPEC/000947	15-04-23	BOS/2023-04/227	Brownz	12	6	6	918
7	GR23/24_30	SSPSSGPEC/000949	15-04-23	APD-9	Paddy'S	24	12	12	513
8	GR23/24_33	SSPSSGPEC/000952	15-04-23	BB-13	Althara Agencies	450	225	225	8,396
9	GR23/24_21	SSPSSGPEC/000953	15-04-23	A003/23-24	S.V Traders	2,048	1,024	1,024	21,480
10	GR23/24_22	SSPSSGPEC/000955	15-04-23	HBN2	Thaha & Company	300	150	150	13,200
11	GR23/24_11	SSPSSGPEC/000957	15-04-23	STRV000296	Sirius Foods Pvt Ltd	80	40	40	1,800
12	GR23/24_31	SSPSSGPEC/000965	15-04-23	A/01/2023-24	Mukthi Kera Cocount Oil And Food Products	1,000	500	500	69,000
13	GR22/23_27890	SSPSSGPEC/000981	15-04-23	16565	Ananthapuri Associates	0	302	-302	33,635
14	GR22/23_30704	SSPSSGPEC/000983	15-04-23	A8513	Amala Food Industries	0	50	-50	1,967
15	GR22/23_30705	SSPSSGPEC/000984	15-04-23	A8516	Amala Food Industries	0	15	-15	8,715
16	GR22/23_30916	SSPSSGPEC/000985	15-04-23	22/23-239	Meenakshi Food Products	0	19	-19	921
17	GR22/23_29751	SSPSSGPEC/000988	15-04-23	RT/8/0173/22-23	Romana Trading Company	0	2,400	-2,400	20,286
18	GR22/23_29820	SSPSSGPEC/001002	15-04-23	11879	A B Agencies	0	656	-656	26,226
19	GR22/23_29860	SSPSSGPEC/001010	15-04-23	SDTVM-22-I082547	Sabari Distribution Pvt Ltd..	0	24	-24	-
20	GR22/23_30784	SSPSSGPEC/001012	15-04-23	SDTVM-22-I084715	Sabari Distribution Pvt Ltd..	0	240	-240	-
21	GR23/24_3	SSPSSGPEC/001128	16-04-23	6475	Vaiga Traders	4,264	2,132	2,132	1,55,825
22	GR23/24_4	SSPSSGPEC/001129	16-04-23	6477	Vaiga Traders	156	78	78	12,129
23	GR23/24_9	SSPSSGPEC/001131	16-04-23	P 3997	Akshaya Agencies	948	474	474	17,811
24	GR23/24_6	SSPSSGPEC/001133	16-04-23	17007	Akshaya Agencies	2,112	1,056	1,056	61,176
25	GR23/24_1	SSPSSGPEC/001135	16-04-23	SDTVM-22-I086128	Sabari Distribution Pvt Ltd..	5,000	2,500	2,500	9,74,247
26	GR23/24_5	SSPSSGPEC/001137	16-04-23	SDTVM-22-I085753	Sabari Distribution Pvt Ltd..	4,800	2,400	2,400	5,27,803
27	GR23/24_17	SSPSSGPEC/001141	16-04-23	3	Travancore Business Corporate	788	394	394	6,111
28	GR23/24_16	SSPSSGPEC/001158	16-04-23	SBB2B0018	S.B.Agencies	400	200	200	32,679
29	GR23/24_1103	SSPSSGPEC/002115	21-04-23	1281	Sastikumar Poultry Farm	0	1,500	-1,500	5,250
30	GR23/24_1004	SSPSSGPEC/002436	26-04-23	RT/8/0266/23-24	Romana Trading Company	0	2,400	-2,400	20,286
31	GR23/24_1423	SSPSSGPEC/002567	27-04-23	SDTVA00155	Seraphine Dev Impex Pvt Ltd	1,330	665	665	36,771

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
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DIVISION - SUPERSTORES

Annexure - H - IV

Clerical Error - Purchases Quantity Mismatch - Jaldi vs Books of Accounts

S.No	GRN No	Entry No	Entry Date	Invoice No	Vendor	Qty As Per		Difference	Invoice Value
						SS	Jaldi		
32	GR23/24_181	SSPSSGPEC/002725	01-05-23	SDTVM-22-I082546	Sabari Distribution Pvt Ltd..	0	27	-27	-
33	GR23/24_186	SSPSSGPEC/002726	01-05-23	SDTVM-22-I082515	Sabari Distribution Pvt Ltd..	0	89	-89	-
34	GR22/23_29854	SSPSSGPEC/002727	01-05-23	SDTVM-22-I082257	Sabari Distribution Pvt Ltd..	0	90	-90	-
35	GR23/24_15	SSPSSGPEC/002730	01-05-23	ARB2B00008	A.R. Distributors	48	24	24	5,037
36	GR22/23_27650	SSPSSGPEC/002736	02-05-23	A-0017070	Mahasreevari Food Industries Private Limited	0	162	-162	6,696
37	GR23/24_903	SSPSSGPEC/002737	02-05-23	TH/306/23-24	Gayathri Enterprises	0	3,600	-3,600	1,47,600
38	GR22/23_29976	SSPSSGPEC/003077	05-05-23	TG/297/22-23	Gayathri Enterprises	0	3,600	-3,600	1,47,600
39	GR23/24_1430	SSPSSGPEC/003078	05-05-23	TG/575/23-24	Gayathri Enterprises	0	3,600	-3,600	1,47,600
40	GR23/24_1484	SSPSSGPEC/004491	27-05-23	PI/19	Philia Innovatives	0	220	-220	38,154
41	GR23/24_2606	SSPSSGPEC/004494	27-05-23	A1287	Aramana Foods & Spices Pvt Ltd	0	40	-40	1,796
42	GR23/24_5499	SSPSSGPEC/006563	20-06-23	APD-1547	Paddy'S	24	12	12	513
43	GR22/23_29627	SSPSSGPEC/007454	29-06-23	325	Good Life Traders	0	84	-84	12,453
44	GR23/24_4549	SSPSSGPEC/007455	29-06-23	1183008793	Yamuna Roller Flour Mills Pvt Ltd	0	760	-760	28,623
45	GR23/24_5197	SSPSSGPEC/007456	29-06-23	SUO0001544	Karthika Agencies	0	48	-48	63,463
Total									26,76,954

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
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Annexure - H - V

Clerical Error - Purchases - Taxable and Tax Amount Mismatch - Jaldi vs Books of Accounts

S.No	GRN No	Entry No	Invoice No	Entry Date	Vendor	Taxable Value As Per		Taxable Value As Per		Difference in Taxable Amount	Difference in Tax Amount
						SS	Jaldi	SS	Jaldi		
1	GR23/24 186	SSPSSGPEC/002726	SDTVM-22-I082515	01-05-23	Sabari Distribution Pvt Ltd..	14,676	14,744	2,618	2,630	(68)	(12)
2	GR23/24 5499	SSPSSGPEC/006563	APD-1547	20-06-23	Paddy'S	977	488	49	24	488	24
Total						15,653	15,232	2,666	2,654	421	12

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Annexure - H - VI

Mismatch Between Subtotal and Line Subtotal

VR No	VR Date	Vendor	Sub Total	Tax	P.Code	Product Name	Line Subtotal	Line Tax Total
VR137298	18-03-23	Unitaste Marketing	1,571	79	9170211	Unitaste Chicken Masala 100G	30	2
VR137298					9170724	Unitaste Fenugreek 100G	24	1
VR137298					9170201	Unitaste Roasted Uppuma Rava 1Kg	117	6
VR137298 Σ			1,571	79			171	9

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
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Annexure - H - IX

No HSN in Jaldi Sales Performance Report

S.No	Item Code	Product Name	HSN Code
1	9000073	Amul Cheese Block 200Gm	0
2	9015627	Revlon Color N Care 5N Medium Brown 60ML	0
3	9152594	Clean & Clear Foaming Face Wash 240ML	0
4	309301	Pill Box Big Ut	3924
5	357027	Pappre Straw 100Pc Ve	4823
6	601784	Soap Box Olive Plastic Ut	3924
7	602030	Sink Strainer Plastic Ut	3924
8	602155	Table Wiper Super Moppy Ut	3924
9	602208	Table Wiper Cherry Ut	3924
10	603369	Scissor 7 Jiyo Ds008 Ve	3942
11	603597	Fish Scissor Fb9340 Ve	3942
12	604153	Scissor-Fb401 Fox 2Mm Ve	3942
13	605037	Soap Box Yardley Plastic Ut	3924
14	605109	Seama 800ML Amingo Jar	3924
15	606086	Hook S No 2 Ut	3924
16	607313	Princeware Multipurpose Holes Tray Medium 1662	3924
17	607490	Superware 250ML Container 4Pcs Set Small Plastic Ut	3924
18	607491	Superware 400ML Container 3Pc Set Medium Plastic Ut	3924
19	610268	Liza Espresso Mug Small Ut	3924
20	610722	Scissor 8 Jiyo Ds100 Ve	3942
21	610834	Fish Scissor Ds9380 Jiyo 8" Ve	3942
22	611089	Cloth Clip Magnet Plastic Ut	3924
23	611224	Princeware Solar 1000ML Casserole 7022 Ve	3924
24	611330	Scissor 5 Jiyo Ds004 Ve	3942
25	804993	Wall Hook Cactus 3 Pcs Set Ut	3924
26	806052	Wall Hook Fox2 Pc Ut	3924
27	806060	Wall Hook Mar&Hal Ut	3924
28	810891	Table Wipper Kiwi Ut	3924
29	813114	Seama Combo Daylife Oil Can(1&500ML)	3924
30	815585	Butter Paper	4848
31	825661	Seama Remi 1Ltr Water Bottle	3924
32	825768	Wooden Brush	63184
33	828015	Camel White Board Ink Blue 15ML Gt	7276
34	828593	Paras Jewel Big L Box	3924
35	828595	Paras Happy Meal Round Lunch Box	3924

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
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Annexure - H - IX

No HSN in Jaldi Sales Performance Report

S.No	Item Code	Product Name	HSN Code
36	828600	Saura Orra Water Bottle 3 Pc Set (260475)	3924
37	828601	Saura Gourmet Bowl 3Pc Set (260820)	3924
38	9041988	Farm Fresh Quail Egg 12S	407
39	9041989	Duck Eggs 6 Nos	407
40	9047511	Farm Fresh Premium Eggs 6Nos	407
41	9053100	Farm Fresh Country Eggs 6Nos	407
42	9056323	Farm Fresh Country Egg 12Ps	407
43	9060176	Organic Eggs 6 Nos	407
44	9060293	Orgi Farm Fresh Brown Eggs 6S	407
45	9062452	Quail Eggs 10 Nos	407
46	9063629	Royal Star Egg Chicken Country 12S	407
47	9063630	Royal Star Egg Chicken Country 6S	407
48	9063631	Royal Star Egg Duck 6Pc	407
49	9063632	Royal Star Egg Jumbo Chicken 12S	407
50	9063634	Royal Star Egg Premium 6Pc	407
51	9063635	Royal Star Egg Quail 12Pc	407
52	9063636	Royal Star Egg White Chicken 30Pc	407
53	9063637	Royal Star Egg White Chicken 6S	407
54	9064703	Shyam Bhasmam(Vibhoothi)	3764
55	9064705	Shyam Ramacham Scrubber	71490
56	9064709	Cotton Wick For Dhiya	5200
57	9064718	Shyam Krishna Red Kunkumam	3300
58	9064721	Shyam Poojapowder	8790
59	9064722	Shyam Red Kunkumam	3764
60	9064725	Shyam Vilikuthiri	5200
61	9065353	Spice Factory Porikadala 100G\	2016
62	9065941	Farm Fresh White Egg 12Pc	407
63	9067939	Uni Veda Aloevera Gel Prm 50G	3009
64	9067945	Uni Veda Castor Oil 100MI	3090
65	9067951	Uni Veda Jojoba Oil 10MI	9060
66	9067955	Uni Veda Lavender Oil 10MI	9060
67	9068930	Farm Fresh White Eggs 6Nos	407
68	9150092	Dabur Hommade Rajasthan Garlic Chutney 200G	47420
69	9163737	Kloze Advance 3Blade Razor + 2Cartridge	31011
70	9163738	Kloze Advance 5Blade Razor + 2 Cartridge	51011

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
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Annexure - J - I

Display Income - Amount to be Received - Bank Transfers

(Amount in Rs.)

S.No	Endcap Name	Brand	Vendor	Mode of Payment	Apr-2023		May-2023		Jun-2023		Total (Rs.)	
					Total Amount	Actual Amount	Total Amount	Actual Amount	Total Amount	Actual Amount	Total Amount	Actual Amount
1		Ferrero	Anugraha Marketing Co.	To Pay	35,250	35,250	35,250	35,250	24,489	24,489	94,989	94,989
2		Mars	Madhav Associates	To Pay	17,700	17,700	17,700	17,700	17,700	17,700	53,100	53,100
3		Kannan Devan	Vaigai Traders	To Pay	25,000	-	25,000	-	25,000	-	75,000	-
Total :					77,950	52,950	77,950	52,950	67,189	42,189	2,23,089	1,48,089

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
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Annexure - J - II

Suggested Format for Display Income

S.No	Endcap Name	Contract Period	Brand	Vendor	Period - XXXX						
					Amount	GST @ 18%	Total Amount	Actual Amount received	Difference in Amounts received	Entry Number in SS	Date of entry in SS Software
1					-	-	-	-	-	-	-
2					-	-	-	-	-	-	-
3					-	-	-	-	-	-	-
Total :					-	-	-	-	-	-	-

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
DIVISION - SUPERSTORES

Annexure - M - I

Rate Analysis – SuperChoice vs. Natchiyar – High Profit Margin in SuperChoice

S.No	Month	Name as per		Super Choice					Natchiyar					Difference
		Superchoice	Natchiyar	Sold Qty	Lcost	Sold Value	Profit	Profit %	Sold Qty	Lcost	Sold Value	Profit	Profit %	
1	May	Sc Fish Fry Masala 100Gm	Natchiyar Fish Curry Masala 100 G	4	39	60	21	35%	80	26	29	3	9%	26%
2	Jun	Sc Urad Dal 1Kg	Orid Dhall Premium 1Kg Pkt	137	103	166	63	38%	2105	107	127	20	16%	22%
3	Apr	Sc Chicken Masala 100Gm	Natchiyar Chicken Masala 100G	6	31	48	17	35%	298	29	34	5	15%	20%
4	Apr	Sc Mutton Masala 100Gm	Natchiyar Mutton Masala 100 G	1	38	58	20	35%	357	30	36	5	15%	20%
5	Apr	Sc Chilli Powder 100Gm	Natchiyar Red Chilli Powder 100 G	2	27	42	15	35%	423	31	37	6	15%	20%
6	Apr	Sc Fish Fry Masala 100Gm	Natchiyar Fish Curry Masala 100 G	13	39	60	21	35%	75	24	29	5	16%	19%
7	Apr	Sc Urad Dal 1Kg	Orid Dhall Premium 1Kg Pkt	95	103	162	59	37%	6203	101	123	22	18%	19%
8	May	Sc Mutton Masala 100Gm	Natchiyar Mutton Masala 100 G	3	38	58	20	35%	260	32	39	6	16%	19%
9	Apr	Sc Melon Seed 100Gm	Water Melon Seed 100Gm	10	49	75	26	35%	95	46	55	10	17%	18%
10	May	Sc Chilli Powder 100Gm	Natchiyar Red Chilli Powder 100 G	2	27	42	15	35%	315	31	38	7	18%	17%
11	May	Sc Urad Dal 1Kg	Orid Dhall Premium 1Kg Pkt	101	103	157	54	34%	5521	103	126	23	18%	17%
12	Apr	Sc Toor Dhal 1Kg	Toor Dhall Premium 1Kg Pkt	51	84	117	33	28%	5516	114	130	16	12%	16%
13	Jun	Sc Melon Seed 100Gm	Water Melon Seed 100Gm	7	49	75	26	35%	22	81	100	19	19%	16%
14	May	Sc Melon Seed 100Gm	Water Melon Seed 100Gm	5	49	75	26	35%	109	61	75	15	20%	15%
15	May	Sc Toor Dhal 500G	Toor Dhall Premium 500G Pkt	201	46	64	18	28%	2065	59	69	10	14%	14%
16	Jun	Sc Toor Dhal 500G	Toor Dhall Premium 500G Pkt	231	46	64	18	28%	857	61	71	10	15%	14%
17	Apr	Sc Toor Dhal 500G	Toor Dhall Premium 500G Pkt	240	46	64	18	28%	2290	57	67	10	15%	13%
18	Apr	Sc Moong Dhal 500G	Moong Dhall Premium 500G Pkt	160	56	78	22	28%	2326	51	60	9	15%	13%
19	May	Sc Toor Dhal 1Kg	Toor Dhall Premium 1Kg Pkt	57	84	118	33	28%	4773	118	140	23	16%	12%
20	May	Sc Moong Dhal 500G	Moong Dhall Premium 500G Pkt	127	56	78	22	28%	1940	50	60	10	16%	12%
21	Jun	Sc Toor Dhal 1Kg	Toor Dhall Premium 1Kg Pkt	104	84	116	32	28%	1936	121	144	23	16%	12%
22	Apr	Sc Urad Dal 500G	Orid Dhall Premium 500Gm Pkt	106	64	88	24	27%	1777	50	60	9	16%	11%
23	Jun	Sc Moong Dhal 500G	Moong Dhall Premium 500G Pkt	194	56	78	22	28%	828	50	61	11	17%	11%
24	Apr	Sc Moong Dhal 1Kg	Moong Dhall Premium 1Kg Pkt	22	109	152	43	28%	1305	101	123	22	18%	10%
25	May	Sc Moong Dhal 1Kg	Moong Dhall Premium 1Kg Pkt	15	109	152	43	28%	1504	100	123	23	18%	10%
26	Jun	Sc Moong Dhal 1Kg	Moong Dhall Premium 1Kg Pkt	95	109	148	39	26%	383	101	121	20	17%	9%
27	May	Sc Urad Dal 500G	Orid Dhall Premium 500Gm Pkt	121	64	88	24	27%	1487	52	63	11	18%	9%
28	Jun	Sc Peas Dhal 1Kg	Gram Dhall Premium 1Kg Pkt	5	84	118	33	28%	496	60	74	14	19%	9%
29	Jun	Sc Urad Dal 500G	Orid Dhall Premium 500Gm Pkt	140	64	88	24	27%	562	53	65	12	18%	9%
30	Apr	Sc Bt Rice 1Kg	Basmathi Rice 1Kg Pkt	4	44	55	11	20%	1604	82	95	13	13%	7%
31	Apr	Sc Peas Dhal 1Kg	Gram Dhall Premium 1Kg Pkt	5	84	118	33	28%	1821	61	78	17	22%	7%
32	May	Sc Bt Rice 1Kg	Basmathi Rice 1Kg Pkt	1	44	55	11	20%	1541	81	95	14	15%	5%
33	May	Sc Peas Dhal 1Kg	Gram Dhall Premium 1Kg Pkt	9	84	118	33	28%	1523	60	78	18	23%	5%
34	Jun	Sc Jeerakam 250G	Jeera Seed 250Gm	224	88	110	22	20%	326	135	159	24	15%	5%
35	May	Sc Jeerakam 250G	Jeera Seed 250Gm	265	87	109	22	20%	889	127	155	28	18%	2%
36	Jun	Sc Khus Khus 250G	Khus Khus 250Gm	3	116	139	23	17%	11	338	400	63	16%	1%

POTHYS RETAIL PRIVATE LIMITED - TRIVANDRUM
INTERNAL AUDIT FOR THE PERIOD APRIL 2023 TO JUNE 2023
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Annexure - M - II

Rate Analysis – SuperChoice vs. Natchiyar – High Profit Margin in Natchiyar

S.No	Month	Name as per		Super Choice				Natchiyar				Difference	
		Superchoice	Natchiyar	Sold Qty	LCost	Sold Value	Profit	Profit %	Sold Qty	LCost	Sold Value	Profit	
1	Jun	Sc Chia Seed 100G	Natchiyar Chia Seed 100 Gm	132	54	67	13	20%	43	30	60	30	50%
2	Jun	Sc White Aval 200G	Aval White Nice 200Gm	20	13	20	7	35%	100	9	25	16	62%
3	May	Sc Chia Seed 100G	Natchiyar Chia Seed 100 Gm	114	54	67	13	20%	133	31	60	28	47%
4	Apr	Sc Chia Seed 100G	Natchiyar Chia Seed 100 Gm	124	52	65	13	20%	94	32	60	28	47%
5	Jun	Sc Mustard 100G	Mustard Small 100Gm	499	12	15	3	20%	336	8	15	7	46%
6	May	Sc Mustard 100G	Mustard Small 100Gm	501	12	15	3	20%	845	8	15	7	46%
7	Apr	Sc Mustard 100G	Mustard Small 100Gm	439	12	15	3	20%	770	8	15	7	46%
8	Apr	Sc Cinnamon 50G	Cinnamon Stick 50Gm	92	65	74	8	11%	519	14	23	8	37%
9	Apr	Sc Kismis 500G	Kismis Yellow 500Gm	17	170	191	22	11%	29	140	215	75	35%
10	May	Sc Kismis 500G	Kismis Yellow 500Gm	10	170	191	22	11%	44	140	215	75	35%
11	Jun	Sc Kismis 500G	Kismis Yellow 500Gm	9	170	191	22	11%	7	140	215	75	35%
12	Jun	Sc Aval 200G	Aval Red Thick 200Gm	60	11	16	4	28%	104	12	25	13	51%
13	May	Sc Cinnamon 50G	Cinnamon Stick 50Gm	114	65	76	11	14%	491	14	23	8	37%
14	May	Sc White Aval 200G	Aval White Nice 200Gm	24	13	20	7	35%	282	9	21	12	55%
15	Apr	Sc Fenugreek 100G	Methi Seed 100Gm	243	13	16	3	20%	2201	9	15	6	40%
16	Jun	Sc Aval 500G	Aval Red Thick 500Gm	44	30	38	8	20%	75	30	49	19	39%
17	May	Sc Fenugreek 100G	Methi Seed 100Gm	261	13	16	3	20%	2023	9	15	6	39%
18	Jun	Sc Fenugreek 100G	Methi Seed 100Gm	274	13	16	3	20%	773	9	15	6	38%
19	Jun	Sc Black Till 100G	Black Till 100Gm	53	34	42	8	20%	36	18	30	12	38%
20	Apr	Sc White Aval 200G	Aval White Nice 200Gm	25	13	20	7	35%	309	9	20	11	53%
21	Jun	Sc Cinnamon 50G	Cinnamon Stick 50Gm	134	65	80	15	19%	149	14	23	8	37%
22	May	Sc Kismis 100G	Kismis Yellow 100Gm	50	32	40	8	20%	249	28	45	17	38%
23	Jun	Sc Kismis 100G	Kismis Yellow 100Gm	51	32	40	8	20%	93	28	45	17	38%
24	Apr	Sc Kismis 100G	Kismis Yellow 100Gm	46	32	40	8	20%	264	28	45	17	38%
25	Jun	Sc Black Raisin 500Gm	Kismis Black 500Gm	16	213	245	32	13%	8	162	232	70	30%
26	May	Sc Aval 200G	Aval Red Thick 200Gm	36	11	16	4	28%	267	12	22	10	45%
27	Jun	Sc White Aval 500G	Aval White Nice 500Gm	36	31	48	17	35%	49	23	48	25	51%
28	May	Sc Black Till 100G	Black Till 100Gm	51	34	42	8	20%	124	18	28	10	35%
29	May	Sc Aval 500G	Aval Red Thick 500Gm	36	30	38	7	20%	167	30	46	16	34%
30	Apr	Sc Black Till 100G	Black Till 100Gm	49	34	42	8	20%	119	18	28	10	34%
31	Jun	Sc Flax Seed 100G	Flax Seed 100Gm	57	15	24	9	39%	67	9	20	11	53%
32	May	Sc White Aval 500G	Aval White Nice 500Gm	24	31	48	17	35%	181	23	46	22	49%
33	Jun	Sc Cardamom 10G	Cardamom Green 10Gm	155	18	22	4	20%	129	15	23	8	34%
34	May	Sc Flax Seed 100G	Flax Seed 100Gm	62	15	24	9	39%	204	10	20	10	52%
35	May	Sc Black Raisin 500Gm	Kismis Black 500Gm	14	213	245	32	13%	28	162	220	58	26%
36	Apr	Sc Black Raisin 500Gm	Kismis Black 500Gm	14	213	245	32	13%	39	162	220	58	26%
37	Apr	Sc Cashew Nut 500Gm	Cashew Nut Whole (240) 500G	22	530	598	67	11%	52	334	440	106	24%
38	Apr	Sc Aval 500G	Aval Red Thick 500Gm	43	30	38	8	20%	166	30	45	15	33%
39	Jun	Sc Black Raisin 250G	Kismis Black 250Gm	65	100	125	25	20%	41	81	120	39	32%
40	Apr	Sc White Aval 500G	Aval White Nice 500Gm	25	31	48	17	35%	211	23	44	21	47%

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Annexure - M - II

Rate Analysis – SuperChoice vs. Natchiyar – High Profit Margin in Natchiyar

S.No	Month	Name as per		Super Choice				Natchiyar				Difference	
		Superchoice	Natchiyar	Sold Qty	LCost	Sold Value	Profit	Profit %	Sold Qty	LCost	Sold Value	Profit	
41	Apr	Sc Aval 200G	Aval Red Thick 200Gm	85	11	16	4	28%	343	12	20	8	39%
42	May	Sc Cardamom 10G	Cardamom Green 10Gm	121	18	22	4	20%	333	17	25	8	31%
43	Jun	Sc Black Raisin 100G	Kismis Black 100Gm	63	46	58	12	20%	99	33	47	14	30%
44	Apr	Sc Pumkin Seed 100G	Pumkin Seed 100Gm	57	60	75	15	20%	230	46	65	19	30%
45	Jun	Sc Cardamom 50G	Cardamom Green 50Gm	66	84	105	21	20%	59	72	103	30	29%
46	Jun	Sc Pumkin Seed 100G	Pumkin Seed 100Gm	79	60	75	15	20%	62	46	65	19	29%
47	May	Sc Pumkin Seed 100G	Pumkin Seed 100Gm	73	60	75	15	20%	186	46	65	19	29%
48	Apr	Sc Cashew Nut 100Gm	Cashew Nut Whole (240)100Gm	98	115	132	17	13%	214	66	85	19	22%
49	Apr	Sc Flax Seed 100G	Flax Seed 100Gm	63	15	24	9	39%	220	11	20	10	48%
50	May	Sc Cashew Nut 500Gm	Cashew Nut Whole (240) 500G	26	530	598	67	11%	23	336	420	84	20%
51	Jun	Sc Cashew Nut 500Gm	Cashew Nut Whole (240) 500G	15	530	598	67	11%	5	336	420	84	20%
52	Apr	Sc Cardamom 50G	Cardamom Green 50Gm	153	84	105	21	20%	240	95	134	38	29%
53	May	Sc Black Raisin 100G	Kismis Black 100Gm	95	46	58	12	20%	220	32	45	13	28%
54	May	Sc Cashew Nut 100Gm	Cashew Nut Whole (240)100Gm	107	115	132	17	13%	132	67	85	18	21%
55	Jun	Sc Cashew Nut 100Gm	Cashew Nut Whole (240)100Gm	72	115	132	17	13%	30	67	85	18	21%
56	Apr	Sc Black Raisin 100G	Kismis Black 100Gm	50	46	58	12	20%	255	32	45	13	28%
57	May	Sc Black Raisin 250G	Kismis Black 250Gm	51	100	125	25	20%	153	81	112	31	27%
58	Apr	Sc Cashew Nut 250Gm	Cashew Nut Whole (240) 250Gm	78	270	310	40	13%	143	167	210	43	20%
59	Apr	Sc Sugar 1Kg	Sugar 1 Kg Pkt	8224	38	39	2	4%	11609	37	42	5	11%
60	May	Sc Cashew Nut 250Gm	Cashew Nut Whole (240) 250Gm	55	270	310	40	13%	32	168	210	42	20%
61	May	Sc Pepper 100G	Pepper Black Whole 100Gm	168	55	69	14	20%	3062	55	75	20	27%
62	May	Sc Black Pepper 250G	Pepper Black Whole 250Gm	129	137	168	31	19%	685	137	184	46	25%
63	Jun	Sc Black Pepper 250G	Pepper Black Whole 250Gm	133	137	169	31	19%	215	138	184	46	25%
64	Jun	Sc Pepper 100G	Pepper Black Whole 100Gm	202	55	69	14	20%	1056	55	75	20	26%
65	Apr	Sc Jaggery 500G	Jaggery Premium 500Gm	91	34	44	10	23%	54	25	35	10	29%
66	Apr	Sc Black Raisin 250G	Kismis Black 250Gm	54	100	125	25	20%	167	81	110	29	26%
67	May	Sc Jaggery 500G	Jaggery Premium 500Gm	99	34	44	10	23%	6	25	35	10	29%
68	May	Sc Cardamom 50G	Cardamom Green 50Gm	107	84	105	21	20%	220	85	115	30	26%
69	Apr	Sc Almond 100G	Almond Seed 100Gm	51	94	110	16	15%	527	67	84	17	20%
70	Jun	Sc Almond 100G	Almond Seed 100Gm	63	94	110	16	15%	163	70	88	18	20%
71	Apr	Sc Pepper 100G	Pepper Black Whole 100Gm	217	56	69	14	20%	3242	56	75	19	25%
72	Apr	Sc Black Pepper 250G	Pepper Black Whole 250Gm	115	138	169	32	19%	815	140	183	43	24%
73	Apr	Sc Almond 250G	Almond Seed 500Gm	61	230	271	41	15%	160	337	418	81	19%
74	Jun	Sc Almond 250G	Almond Seed 500Gm	44	235	275	40	15%	37	350	432	82	19%
75	Jun	Sc Khus Khus 100G	Khus Khus 100Gm	55	46	57	11	20%	46	135	178	43	24%
76	May	Sc Jeerakam 100G	Jeera Seed 100Gm	439	36	45	9	20%	3499	49	64	16	24%
77	Apr	Sc Cloves 100G	Clove 100Gm	24	120	150	30	20%	122	92	121	29	24%
78	May	Sc Cloves 100G	Clove 100Gm	9	120	150	30	20%	148	93	122	29	24%
79	Apr	Sc Cardamom 10G	Cardamom Green 10Gm	195	18	22	4	20%	303	19	25	6	24%
80	Jun	Sc Jeerakam 100G	Jeera Seed 100Gm	690	36	45	9	20%	1259	51	67	16	23%

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Annexure - M - II

Rate Analysis – SuperChoice vs. Natchiyar – High Profit Margin in Natchiyar

S.No	Month	Name as per		Super Choice				Natchiyar				Difference		
		Superchoice	Natchiyar	Sold Qty	LCost	Sold Value	Profit	Profit %	Sold Qty	LCost	Sold Value	Profit		
81	May	Sc Almond 100G	Almond Seed 100Gm	78	94	110	16	15%	487	70	85	15	18%	-3%
82	May	Sc Pista 100G	Green Pista 100Gm	54	137	160	23	15%	156	183	223	40	18%	-3%
83	May	Sc Almond 250G	Almond Seed 500Gm	60	235	275	40	15%	152	348	424	75	18%	-3%
84	Apr	Sc Khus Khus 250G	Khus Khus 250Gm	58	116	139	23	17%	51	350	436	86	20%	-3%
85	Jun	Sc Pista 100G	Green Pista 100Gm	65	137	160	23	15%	45	183	221	39	18%	-3%
86	Jun	Sc Cloves 100G	Clove 100Gm	23	120	150	30	20%	26	94	122	28	23%	-3%
87	Apr	Sc Jeerakam 100G	Jeera Seed 100Gm	501	36	45	9	20%	3833	39	51	11	23%	-3%
88	May	Sc Khus Khus 100G	Khus Khus 100Gm	71	46	57	11	20%	131	139	178	40	22%	-2%
89	Apr	Sc Khus Khus 100G	Khus Khus 100Gm	128	46	57	11	20%	112	140	179	39	22%	-2%

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Annexure - M - III

Rate Analysis – SuperChoice vs. Natchiyar – Higher Lcost in SuperChoice – Apportioned Qty

S.No	Month	Name as per		Gram as per		Super Choice					Natchiyar			Difference	
		Superchoice	Natchiyar	Super Choice	Natchiyar	Sold Qty	LCost	Sold Value	Profit	Profit %	Apportionate L Cost	Apportionate Sales Value	Profit	Profit %	
1	Apr	Sc Mustard 250Gm	Mustard Small 500Gm	250	500	335	31	35	4	11%	20	34	14	41%	30%
2	May	Sc Mustard 250Gm	Mustard Small 500Gm	250	500	283	28	32	4	14%	20	34	13	40%	26%
3	Jun	Sc Mustard 250Gm	Mustard Small 500Gm	250	500	233	28	34	6	19%	20	34	13	40%	21%
4	Apr	Sc Fenugreek 250G	Methi Seed 500Gm	250	500	191	32	38	6	17%	22	35	13	36%	19%
5	Apr	Sc Puffed Rice 100G	Puffed Rice 200Gms	100	200	304	12	15	4	23%	6	10	4	42%	18%
6	Jun	Sc Fenugreek 250G	Methi Seed 500Gm	250	500	175	32	38	6	17%	23	35	12	34%	18%
7	May	Sc Fenugreek 250G	Methi Seed 500Gm	250	500	159	32	38	6	17%	23	35	12	34%	17%
8	Apr	Sc Chowary 100G	Sago White 200Gm	100	200	208	10	12	2	20%	7	11	4	36%	16%
9	May	Sc Chowary 100G	Sago White 200Gm	100	200	113	10	12	2	20%	7	11	4	34%	14%
10	Jun	Sc Chowary 100G	Sago White 200Gm	100	200	82	10	12	2	20%	7	11	4	34%	14%
11	Jun	Sc Red Dhal 1Kg	Red Masoor Dall 500Gm	1000	500	9	102	142	40	28%	69	110	41	38%	9%
12	Apr	Sc Chowary 250G	Sago White 500Gm	250	500	66	23	29	6	20%	18	25	7	29%	9%
13	May	Sc Red Dhal 1Kg	Red Masoor Dall 500Gm	1000	500	8	102	142	40	28%	69	109	41	37%	9%
14	May	Sc Chowary 250G	Sago White 500Gm	250	500	37	23	29	6	20%	18	25	7	28%	8%
15	Jun	Sc Chowary 250G	Sago White 500Gm	250	500	61	23	29	6	20%	18	25	7	27%	7%
16	Apr	Sc Red Dhal 1Kg	Red Masoor Dall 500Gm	1000	500	7	102	142	40	28%	73	109	36	33%	5%

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Annexure - M - IV

Profit Margin High in TVM Less in EKM- Popzo - Own Brand

S.No	Month	P.Code	Name	MRP	Trivandrum				Ernakulam				Difference in profit Margin
					Qty	Selling Price/Unit	L.Cost/Unit	Profit % on sales	Qty	Selling Price/Unit	L.Cost/Unit	Profit % on sales	
1	Apr	9155314	Popzo Bucket Wash Detergent Liquid 1L	170	73	119.00	93.89	21%	8	108.38	88.00	19%	2%
2	Apr	9155315	Popzo Bucket Wash Detergent Liquid 500ML	87	11	60.90	50.21	18%	28	55.43	47.52	14%	3%
3	Apr	9155316	Popzo Front Load Detergent Liquid 1L	225	72	157.50	111.27	29%	29	140.43	106.00	25%	5%
4	Apr	9155316	Popzo Front Load Detergent Liquid 1L	230	4	161.00	113.09	30%	20	147.20	106.00	28%	2%
5	Apr	9155318	Popzo Top Load Detergent Liquid 1L	215	26	150.50	112.00	26%	11	132.91	106.00	20%	5%
6	Apr	9155318	Popzo Top Load Detergent Liquid 1L	225	24	157.50	113.09	28%	62	140.44	106.00	25%	4%
7	Apr	9155319	Popzo Top Load Detergent Liquid 500ML	110	54	77.00	58.80	24%	16	71.50	55.65	22%	1%
8	Apr	9155320	Popzo Aqua Bloom Fabric Conditioner 860ML	200	50	140.00	90.68	35%	167	108.26	85.00	21%	14%
9	Apr	9155323	Popzo Pink Fantasy Fabric Conditioner 860ML	200	95	140.00	90.68	35%	159	109.43	85.00	22%	13%
10	Apr	9155324	Popzo Pink Fantasy Fabric Conditioner 430ML	115	64	80.50	50.14	38%	89	74.04	47.00	37%	1%
11	Apr	9155325	Popzo Pink Fantasy Fabric Conditioner 220ML	56	149	39.20	28.80	27%	69	35.63	27.00	24%	2%
12	Apr	9155326	Popzo Oceanic Detergent Powder 1Kg	95	64	66.50	46.92	29%	51	56.78	44.40	22%	8%
13	Apr	9155327	Popzo Oceanic Detergent Powder 500G	49	191	34.37	24.86	28%	64	29.94	23.31	22%	6%
14	Apr	9155328	Popzo Floral Detergent Powder 1Kg	95	3	66.50	46.92	29%	6	52.25	44.40	15%	14%
15	Apr	9155328	Popzo Floral Detergent Powder 1Kg	110	102	77.00	47.37	38%	67	64.72	51.41	21%	18%
16	Apr	9155329	Popzo Floral Detergent Powder 500G	49	165	34.30	24.86	28%	71	31.43	23.31	26%	2%
17	Apr	9155330	Popzo Premium Detergent Cake 250G	25	381	21.25	16.28	23%	75	17.25	15.26	12%	12%
18	Apr	9155331	Popzo Premium Detergent Cake 150G	15	551	12.75	9.88	22%	80	10.43	9.26	11%	11%
19	Apr	9155332	Popzo Detergent Cake 140G	10	537	8.50	6.68	21%	473	7.15	6.27	12%	9%
20	Apr	9155333	Popzo Dish Wash Cake 150G	10	622	8.50	6.46	24%	142	6.86	6.05	12%	12%
21	Apr	9159691	Popzo Dishwash Bar Tub 250Gms	29	32	24.65	16.27	34%	24	18.77	15.40	18%	16%
22	Apr	9161492	Popzo Top Load Detergent Powder 500G	110	11	77.00	66.04	14%	14	68.36	62.50	9%	6%
23	Apr	9161493	Popzo Antibacterial Dish Wash Gel 500ML	110	149	77.00	49.07	36%	116	70.55	46.00	35%	1%
24	Apr	9161494	Popzo Yellow Dish Wash Gel 1 Ltr	189	97	132.30	84.53	36%	251	120.69	80.00	34%	2%
25	Apr	9161495	Popzo Yellow Dish Wash Gel 500ML	99	76	69.30	47.38	32%	22	61.20	44.84	27%	5%
26	Apr	9161496	Popzo Yellow Dish Wash Gel 250ML	48	231	33.66	29.10	14%	7	30.86	27.54	11%	3%
27	Apr	9161496	Popzo Yellow Dish Wash Gel 250ML	55	27	38.50	29.38	24%	113	35.43	27.54	22%	1%
28	May	9155316	Popzo Front Load Detergent Liquid 1L	225	34	157.50	111.27	29%	13	147.12	106.00	28%	1%
29	May	9155318	Popzo Top Load Detergent Liquid 1L	215	5	150.50	112.00	26%	17	135.32	106.00	22%	4%
30	May	9155319	Popzo Top Load Detergent Liquid 500ML	110	54	77.00	58.80	24%	21	71.24	55.65	22%	2%
31	May	9155320	Popzo Aqua Bloom Fabric Conditioner 860ML	200	71	140.00	90.68	35%	166	117.53	85.00	28%	8%
32	May	9155323	Popzo Pink Fantasy Fabric Conditioner 860ML	200	103	140.00	90.68	35%	172	117.12	85.00	27%	8%

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Annexure - M - IV

Profit Margin High in TVM Less in EKM- Popzo - Own Brand

S.No	Month	P.Code	Name	MRP	Trivandrum				Ernakulam				Difference in profit Margin
					Qty	Selling Price/Unit	L.Cost/Unit	Profit % on sales	Qty	Selling Price/Unit	L.Cost/Unit	Profit % on sales	
33	May	9155328	Popzo Floral Detergent Powder 1Kg	95	5	66.50	46.92	29%	11	47.50	44.40	7%	23%
34	May	9155328	Popzo Floral Detergent Powder 1Kg	110	92	77.00	47.37	38%	96	62.30	51.41	17%	21%
35	May	9155330	Popzo Premium Detergent Cake 250G	25	173	21.25	16.28	23%	162	16.20	15.26	6%	18%
36	May	9155331	Popzo Premium Detergent Cake 150G	15	457	12.75	9.88	22%	134	9.30	9.26	0%	22%
37	May	9155332	Popzo Detergent Cake 140G	10	686	8.58	6.68	22%	512	6.64	6.27	6%	16%
38	May	9155333	Popzo Dish Wash Cake 150G	10	880	8.50	6.46	24%	323	6.66	6.05	9%	15%
39	May	9159691	Popzo Dishwash Bar Tub 250Gms	29	117	24.65	16.27	34%	89	19.26	15.40	20%	14%
40	May	9159692	Popzo Dishwash Bar Tub 500Gms	50	40	42.50	25.30	40%	33	31.36	25.30	19%	21%
41	May	9161494	Popzo Yellow Dish Wash Gel 1 Ltr	189	126	132.30	84.53	36%	202	123.88	80.00	35%	1%
42	May	9161496	Popzo Yellow Dish Wash Gel 250MI	48	108	33.60	29.10	13%	1	28.80	27.54	4%	9%
43	May	9161496	Popzo Yellow Dish Wash Gel 250MI	55	108	38.50	29.38	24%	150	34.50	27.54	20%	4%
44	Jun	9155314	Popzo Bucket Wash Detergent Liquid 1L	170	39	119.00	93.89	21%	2	102.00	88.00	14%	7%
45	Jun	9155315	Popzo Bucket Wash Detergent Liquid 500MI	87	14	60.90	50.21	18%	45	56.92	47.52	17%	1%
46	Jun	9155316	Popzo Front Load Detergent Liquid 1L	225	12	157.50	111.27	29%	12	138.75	106.00	24%	6%
47	Jun	9155316	Popzo Front Load Detergent Liquid 1L	230	39	161.00	113.34	30%	62	144.68	106.00	27%	3%
48	Jun	9155318	Popzo Top Load Detergent Liquid 1L	215	3	150.50	112.00	26%	7	138.21	106.00	23%	2%
49	Jun	9155318	Popzo Top Load Detergent Liquid 1L	225	31	157.50	113.26	28%	95	141.39	106.00	25%	3%
50	Jun	9155319	Popzo Top Load Detergent Liquid 500MI	110	32	77.00	58.80	24%	25	69.52	55.65	20%	4%
51	Jun	9155320	Popzo Aqua Bloom Fabric Conditioner 860MI	200	84	140.00	90.68	35%	238	110.92	85.00	23%	12%
52	Jun	9155323	Popzo Pink Fantasy Fabric Conditioner 860MI	200	108	140.00	90.68	35%	240	111.08	85.00	23%	12%
53	Jun	9155324	Popzo Pink Fantasy Fabric Conditioner 430MI	115	86	80.50	50.14	38%	125	72.19	47.00	35%	3%
54	Jun	9155327	Popzo Oceanic Detergent Powder 500G	49	95	34.30	24.86	28%	69	31.81	23.31	27%	1%
55	Jun	9155328	Popzo Floral Detergent Powder 1Kg	95	45	66.50	46.92	29%	5	57.00	44.40	22%	7%
56	Jun	9155328	Popzo Floral Detergent Powder 1Kg	110	124	77.00	47.45	38%	166	61.76	51.41	17%	22%
57	Jun	9155330	Popzo Premium Detergent Cake 250G	25	1	21.25	16.28	23%	116	18.69	15.26	18%	5%
58	Jun	9155331	Popzo Premium Detergent Cake 150G	15	117	12.75	9.88	22%	86	11.54	9.26	20%	3%
59	Jun	9155332	Popzo Detergent Cake 140G	10	644	8.50	6.68	21%	399	7.42	6.27	16%	6%
60	Jun	9155333	Popzo Dish Wash Cake 150G	10	921	8.50	6.46	24%	281	7.69	6.05	21%	3%
61	Jun	9159691	Popzo Dishwash Bar Tub 250Gms	29	87	24.65	16.27	34%	54	20.46	15.40	25%	9%
62	Jun	9159692	Popzo Dishwash Bar Tub 500Gms	50	12	42.50	25.30	40%	37	34.31	25.30	26%	14%
63	Jun	9161492	Popzo Top Load Detergent Powder 500G	110	12	77.00	66.04	14%	8	69.44	62.50	10%	4%
64	Jun	9161493	Popzo Antibacterial Dish Wash Gel 500MI	110	109	77.00	49.07	36%	176	69.38	46.00	34%	3%
65	Jun	9161494	Popzo Yellow Dish Wash Gel 1 Ltr	189	113	132.30	84.53	36%	172	121.31	80.00	34%	2%
66	Jun	9161495	Popzo Yellow Dish Wash Gel 500MI	99	67	69.30	47.38	32%	3	59.40	44.84	25%	7%
67	Jun	9161495	Popzo Yellow Dish Wash Gel 500MI	105	30	75.47	47.97	36%	189	66.89	44.84	33%	3%

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Profit Margin High in EKM Less in TVM - Popzo - Own Brand

Annexure - M - V

S.No	Month	P.Code	Name	MRP	Trivandrum				Ernakulam				Difference in profit Margin
					Qty	Selling Price/Unit	L.Cost/ Unit	Profit % on sales	Qty	Selling Price/Unit	L.Cost/ Unit	Profit % on sales	
1	Apr	9155322	Popzo Aqua Bloom Fabric Conditioner 220ML	56	133	39.20	28.80	27%	50	39.35	27.00	31%	-5%
2	Apr	9155324	Popzo Pink Fantasy Fabric Conditioner 430ML	110	35	77.00	51.90	33%	1	77.00	47.00	39%	-6%
3	Apr	9155334	Popzo Dish Wash Cake 85G	5	852	4.25	3.81	10%	690	4.34	3.58	18%	-7%
4	Apr	9161489	Popzo Front Load Detergent Powder 1Kg	258	2	180.60	134.67	25%	12	161.25	115.00	29%	-3%
5	May	9155314	Popzo Bucket Wash Detergent Liquid 1L	170	36	119.00	93.89	21%	7	119.00	88.00	26%	-5%
6	May	9155315	Popzo Bucket Wash Detergent Liquid 500ML	87	26	60.90	50.21	18%	39	59.05	47.52	20%	-2%
7	May	9155316	Popzo Front Load Detergent Liquid 1L	230	29	161.00	113.09	30%	56	154.02	106.00	31%	-1%
8	May	9155317	Popzo Front Load Detergent Liquid 500ML	115	32	80.50	59.37	26%	21	76.12	55.65	27%	-1%
9	May	9155318	Popzo Top Load Detergent Liquid 1L	225	58	157.50	113.09	28%	50	149.85	106.00	29%	-1%
10	May	9155321	Popzo Aqua Bloom Fabric Conditioner 430ML	110	36	77.00	51.90	33%	78	76.72	47.00	39%	-6%
11	May	9155322	Popzo Aqua Bloom Fabric Conditioner 220ML	56	84	39.20	28.80	27%	51	39.20	27.00	31%	-5%
12	May	9155324	Popzo Pink Fantasy Fabric Conditioner 430ML	115	49	80.50	50.14	38%	100	77.13	47.00	39%	-1%
13	May	9155325	Popzo Pink Fantasy Fabric Conditioner 220ML	56	59	39.20	28.80	27%	71	43.44	27.00	38%	-11%
14	May	9155327	Popzo Oceanic Detergent Powder 500G	49	113	34.26	24.86	27%	68	32.57	23.31	28%	-1%
15	May	9155334	Popzo Dish Wash Cake 85G	5	1839	4.48	4.33	3%	739	4.25	3.58	16%	-13%
16	May	9161490	Popzo Front Load Detergent Powder 500G	145	3	101.50	78.73	22%	8	99.69	64.99	35%	-12%
17	May	9161492	Popzo Top Load Detergent Powder 500G	110	6	77.00	66.04	14%	6	73.33	62.50	15%	-1%
18	May	9161495	Popzo Yellow Dish Wash Gel 500ML	99	51	69.30	47.38	32%	15	67.32	44.84	33%	-2%
19	Jun	9155317	Popzo Front Load Detergent Liquid 500ML	115	23	80.50	59.37	26%	20	76.30	55.65	27%	-1%
20	Jun	9155321	Popzo Aqua Bloom Fabric Conditioner 430ML	110	41	77.00	51.90	33%	59	70.40	47.00	33%	-1%
21	Jun	9155321	Popzo Aqua Bloom Fabric Conditioner 430ML	115	45	80.50	50.14	38%	1	80.50	49.14	39%	-1%
22	Jun	9155322	Popzo Aqua Bloom Fabric Conditioner 220ML	56	39	39.20	28.80	27%	9	38.57	27.00	30%	-3%
23	Jun	9155322	Popzo Aqua Bloom Fabric Conditioner 220ML	58	68	41.32	28.88	30%	40	41.33	27.96	32%	-2%
24	Jun	9155325	Popzo Pink Fantasy Fabric Conditioner 220ML	56	1	39.20	28.80	27%	62	40.27	27.00	33%	-6%
25	Jun	9155325	Popzo Pink Fantasy Fabric Conditioner 220ML	58	50	40.60	28.88	29%	25	41.53	27.00	35%	-6%
26	Jun	9155326	Popzo Oceanic Detergent Powder 1Kg	100	176	70.00	47.46	32%	2	97.00	46.74	52%	-20%
27	Jun	9155331	Popzo Premium Detergent Cake 150G	20	121	17.35	9.91	43%	12	16.93	9.26	45%	-2%
28	Jun	9155334	Popzo Dish Wash Cake 85G	5	1771	4.76	4.01	16%	749	4.65	3.58	23%	-7%
29	Jun	9161489	Popzo Front Load Detergent Powder 1Kg	258	3	180.60	134.67	25%	5	159.96	115.00	28%	-3%
30	Jun	9161490	Popzo Front Load Detergent Powder 500G	145	7	101.50	78.73	22%	7	89.07	64.99	27%	-5%
31	Jun	9161496	Popzo Yellow Dish Wash Gel 250ML	55	231	38.50	29.44	24%	154	36.33	27.54	24%	-1%

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Annexure - M - VI

Profit Margin High in TVM Less in EKM- Zopit - Own Brand

S.No	Month	P.Code	Name	MRP	Trivandrum				Ernakulam				Difference in profit Margin
					Qty	Selling Price/ Unit	L.Cost/ Unit	Profit % on sales	Qty	Selling Price/ Unit	L.Cost/ Unit	Profit % on sales	
1	May	9161499	Zopit Lemon Floor Cleaner 200ML	39	18	27.30	20.17	26%	86	19.71	18.90	4%	22%
2	May	9161500	Zopit Rose Floor Cleaner 975ML	185	84	99.99	70.01	30%	112	92.50	65.62	29%	1%
3	May	9161508	Zopit Toilet Cleaner 200ML	39	36	27.30	18.41	33%	218	19.67	17.25	12%	20%
4	Jun	9161497	Zopit Lemon Floor Cleaner 975ML	185	106	129.50	70.01	46%	65	92.50	65.62	29%	17%
5	Jun	9161498	Zopit Lemon Floor Cleaner 500ML	95	63	66.50	39.20	41%	118	47.50	36.75	23%	18%
6	Jun	9161499	Zopit Lemon Floor Cleaner 200ML	39	94	27.30	20.17	26%	86	19.71	18.90	4%	22%
7	Jun	9161500	Zopit Rose Floor Cleaner 975ML	185	57	129.50	70.01	46%	125	92.50	65.62	29%	17%
8	Jun	9161501	Zopit Rose Floor Cleaner 500ML	95	75	66.50	39.20	41%	101	47.50	36.75	23%	18%
9	Jun	9161502	Zopit Rose Floor Cleaner 200ML	39	76	27.30	22.90	16%	105	19.67	18.90	4%	12%
10	Jun	9161503	Zopit Lavender Floor Cleaner 975ML	185	41	129.50	70.01	46%	104	92.50	65.62	29%	17%
11	Jun	9161504	Zopit Lavender Floor Cleaner 500ML	95	56	66.50	39.20	41%	122	47.50	36.75	23%	18%
12	Jun	9161505	Zopit Lavender Floor Cleaner 200ML	39	106	27.30	22.90	16%	84	19.72	18.90	4%	12%
13	Jun	9161506	Zopit Toilet Cleaner 1 Ltr	189	86	132.30	58.68	56%	263	94.50	55.00	42%	14%
14	Jun	9161507	Zopit Toilet Cleaner 500ML	95	188	66.50	33.07	50%	254	47.50	31.00	35%	16%
15	Jun	9161508	Zopit Toilet Cleaner 200ML	39	183	27.30	18.41	33%	284	19.56	17.25	12%	21%

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Annexure - M - VII

Profit Margin High in EKM Less in TVM - Zopit - Own Brand

S.No	Month	P.Code	Name	MRP	Trivandrum				Ernakulam				Difference in profit Margin
					Qty	Selling Price/Unit	L.Cost/ Unit	Profit % on sales	Qty	Selling Price/Unit	L.Cost/ Unit	Profit % on sales	
1	Apr	9161497	Zopit Lemon Floor Cleaner 975ML	185	114	92.50	70.01	24%	129	93.17	65.62	30%	-5%
2	Apr	9161498	Zopit Lemon Floor Cleaner 500ML	95	156	47.50	39.20	17%	125	47.50	36.75	23%	-5%
3	Apr	9161500	Zopit Rose Floor Cleaner 975ML	185	35	92.50	70.01	24%	91	92.50	65.62	29%	-5%
4	Apr	9161501	Zopit Rose Floor Cleaner 500ML	95	109	47.50	39.20	17%	106	47.50	36.75	23%	-5%
5	Apr	9161502	Zopit Rose Floor Cleaner 200ML	39	144	19.55	20.17	-3%	87	19.50	18.90	3%	-6%
6	Apr	9161503	Zopit Lavender Floor Cleaner 975ML	185	59	92.50	70.01	24%	111	92.50	65.62	29%	-5%
7	Apr	9161504	Zopit Lavender Floor Cleaner 500ML	95	53	47.50	39.20	17%	125	47.50	36.75	23%	-5%
8	Apr	9161505	Zopit Lavender Floor Cleaner 200ML	39	97	19.50	20.17	-3%	73	19.50	18.90	3%	-6%
9	Apr	9161506	Zopit Toilet Cleaner 1 Ltr	189	113	94.50	58.68	38%	195	94.50	55.00	42%	-4%
10	Apr	9161507	Zopit Toilet Cleaner 500ML	95	289	47.50	33.07	30%	361	47.50	31.00	35%	-4%
11	May	9161497	Zopit Lemon Floor Cleaner 975ML	185	151	95.56	70.01	27%	124	93.20	65.62	30%	-3%
12	May	9161498	Zopit Lemon Floor Cleaner 500ML	95	95	50.30	39.20	22%	156	48.36	36.75	24%	-2%
13	May	9161502	Zopit Rose Floor Cleaner 200ML	39	103	21.17	22.90	-8%	79	19.50	18.90	3%	-11%
14	May	9161503	Zopit Lavender Floor Cleaner 975ML	185	114	95.10	70.01	26%	93	92.50	65.62	29%	-3%
15	May	9161504	Zopit Lavender Floor Cleaner 500ML	95	115	50.14	39.20	22%	105	47.50	36.75	23%	-1%
16	May	9161505	Zopit Lavender Floor Cleaner 200ML	39	92	21.11	22.90	-8%	67	19.77	18.90	4%	-13%
17	May	9161506	Zopit Toilet Cleaner 1 Ltr	189	171	96.93	58.68	39%	191	94.96	55.00	42%	-3%
18	May	9161507	Zopit Toilet Cleaner 500ML	95	304	50.31	33.07	34%	359	48.12	31.00	36%	-1%

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Annexure – M – VIII

Suggestion – To Increase Profit Margin of own brand – Detailed Analysis of product comparison

(Amount in Rs.)

S.No	Month	Product Name	Mrp	Selling Price	LCost	Qty Sold	Profit/ Loss	Offer % on MRP	Reduce by 5% on Offer	New Selling Price	Next Least Competitor		Estimated Profit	Increase in Profit
											Brand	Their Selling Price		
1	Apr-23	Popzo Front Load Detergent Liquid 1L	225	157.50	111.27	12	555	30%	25%	168.75	Ariel	167.86	689.80	135.00
		Popzo Aqua Bloom Fabric Conditioner 860ML	200	140.00	90.68	50	2,466	30%	25%	150.00	Safe wash	230.30	2,966.00	500.00
		Popzo Floral Detergent Powder 500G	49	34.30	24.86	165	1,557	30%	25%	36.75	Tide	50.00	1,961.30	404.25
		Popzo Front Load Detergent Liquid 500ML	115	80.50	59.37	30	634	30%	25%	86.25	Henko	124.50	806.33	172.50
2	May-23	Popzo Front Load Detergent Liquid 1L	225	157.50	111.27	1	46	30%	25%	168.75	Surf excel	181.30	57.48	11.25
		Popzo Aqua Bloom Fabric Conditioner 860ML	200	140.00	90.68	71	3,502	30%	25%	150.00	Safe wash	230.30	4,211.72	710.00
		Popzo Floral Detergent Powder 500G	49	34.30	24.86	110	1,038	30%	25%	36.75	Tide	50.00	1,307.41	269.50
		Popzo Front Load Detergent Liquid 500ML	115	80.50	59.37	32	676	30%	25%	86.25	Henko	124.50	860.08	184.00
3	Jun-23	Popzo Front Load Detergent Liquid 1L	225	157.50	111.27	2	92	30%	25%	168.75	Surf excel	175.00	114.97	22.50
		Popzo Aqua Bloom Fabric Conditioner 860ML	200	140.00	90.68	84	4,143	30%	25%	150.00	Safe wash	230.30	4,982.88	840.00
		Popzo Floral Detergent Powder 500G	57	39.90	24.93	83	1,242	30%	25%	42.75	Tide	50.00	1,478.89	236.55
		Popzo Front Load Detergent Liquid 500ML	115	80.50	59.37	23	486	30%	25%	86.25	Henko	125.70	618.18	132.25
		Popzo Top Load Detergent Liquid 1L	225	157.50	113.09	31	1,377	30%	25%	168.75	Wipro	215.60	1,725.46	348.75

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Annexure - M - IX

Suggestion – To Increase Profit Margin of own brand – Detailed Analysis of product comparison – Zopit

(Amount in Rs.)

S.No	Month	Product Name	MRP	Selling Price	LCost	Qty Sold	Profit/Loss	Offer % on MRP	Reduce by 5% on Offer	New Selling Price	Next Least Competitor		Estimated Profit	Increase in Profit
											Brand	Their Selling Price		
1	Apr-23	Zopit Lavender Floor Cleaner 500ML	95	48	39	53	440	50%	45%	52.25	Mr. muscle	87	2,533	2,094
		Zopit Lavender Floor Cleaner 975ML	185	93	70	59	1,327	50%	45%	101.75	Bahar	166	5,663	4,337
		Zopit Lemon Floor Cleaner 500ML	95	48	39	156	1,294	50%	45%	52.25	Nimyle	95	8,704	7,410
		Zopit Lemon Floor Cleaner 975ML	185	93	70	114	2,564	50%	45%	101.75	Nimyle	158	10,031	7,467
		Zopit Toilet Cleaner 1 Ltr	189	95	59	113	4,048	50%	45%	103.95	Domex	190	14,839	10,792
2	May-23						-							
		Zopit Lavender Floor Cleaner 500ML	95	48	39	115	954	50%	45%	52.25	Mr. muscle	87	5,497	4,543
		Zopit Lavender Floor Cleaner 975ML	185	93	70	114	2,564	50%	45%	101.75	Mr. muscle	184	12,995	10,431
		Zopit Lemon Floor Cleaner 200ML	39	27	20	18	128	30%	25%	29.25	Harpic	46	465	337
		Zopit Lemon Floor Cleaner 500ML	95	67	39	95	2,593	30%	25%	71.25	Nimyle	95	5,301	2,708
		Zopit Lemon Floor Cleaner 975ML	185	130	70	151	8,983	30%	25%	138.75	Nimyle	175	15,853	6,871
		Zopit Toilet Cleaner 1 Ltr	189	92	59	171	5,745	51%	46%	101.73	Domex	210	25,876	20,131
3	Jun-23	Zopit Toilet Cleaner 500ML	95	67	33	304	10,162	30%	25%	71.25	Sanifresh	88	16,698	6,536
		Zopit Lavender Floor Cleaner 500ML	95	67	39	56	1,529	30%	25%	71.25	Mr muscle	87	2,677	1,148
		Zopit Lavender Floor Cleaner 975ML	185	130	70	41	2,439	30%	25%	138.75	Parry ware	216	5,986	3,547
		Zopit Lemon Floor Cleaner 200ML	39	27	20	94	670	30%	25%	29.25	Harpic	46	2,428	1,758
		Zopit Lemon Floor Cleaner 500ML	95	67	39	63	1,720	30%	25%	71.25	Nimyle	95.00	3,515	1,796
		Zopit Lemon Floor Cleaner 975ML	185	130	70	106	6,306	30%	25%	138.75	Nimyle	158	9,327	3,021
		Zopit Toilet Cleaner 1 Ltr	189	132	59	86	6,331	30%	25%	141.75	Domex	190	11,294	4,962
		Zopit Toilet Cleaner 500ML	95	67	33	118	3,945	30%	25%	71.25	Sanifresh	88	6,482	2,537

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Annexure - M - X

Profit % for Packed items - Without GST

(Amount in Rs.)

S.No	Pcode	Product Name	Qty sold	Purchase Tax Rate	Sales Tax Rate	Net Value	Sold Value	Avg. Lcost per unit	Avg. Selling Price per unit	Avg. Lcost Without GST	Avg. Sales Price Without GST	Profit	Profit %
1	9156933	Sc Flax Seed 100G	182	5%	5%	2,675	4,368	15	24	14	23	9	39%
2	9171730	Sc Flax Seed 100Gm	38	5%	5%	988	1,520	26	40	25	38	13	35%
3	9164539	Sc Peanut 1Kg	154	5%	5%	19,892	29,156	129	189	123	180	57	32%
4	9164538	Sc Peanut 500G	521	5%	5%	33,644	48,650	65	93	62	89	27	31%
5	9164541	Sc Coriander 200G	132	5%	5%	3,577	5,155	27	39	26	37	11	31%
6	9022142	Sc Urad Dal 1Kg	333	0%	5%	34,272	51,403	103	154	103	147	44	30%
7	9160613	Sc Chilly 200G	383	5%	5%	19,390	27,040	51	71	48	67	19	28%
8	9160612	Sc Chilly 500Gm	143	5%	5%	18,098	25,225	127	176	121	168	47	28%
9	9160614	Sc Piriyani Chilly 500G	195	5%	5%	28,793	40,131	148	206	141	196	55	28%
10	9160615	Sc Piriyani Chilly 200G	214	5%	5%	12,639	17,612	59	82	56	78	22	28%
11	9164540	Sc Coriander 500G	133	5%	5%	8,845	12,323	67	93	63	88	25	28%
12	9156932	Sc Tuity Fruity 250G	45	12%	5%	1,728	2,160	38	48	34	46	11	25%
13	9156931	Sc Tuity Fruity 100G	125	12%	5%	2,000	2,500	16	20	14	19	5	25%
14	9156922	Sc Pumkin Seed 100G	209	12%	5%	12,540	15,675	60	75	54	71	18	25%
15	9156827	Sc Pumkin Seed 250G	148	12%	5%	22,141	27,676	150	187	134	178	45	25%
16	9156869	Sc Jeerakaima 1Kg	68	0%	5%	5,062	7,086	74	104	74	99	25	25%
17	9160610	Sc Aval 200G	181	0%	5%	2,036	2,842	11	16	11	15	4	25%
18	9160628	Sc Red Dhal 500G	262	0%	5%	13,816	19,257	53	74	53	70	17	25%
19	9160629	Sc Red Dhal 1Kg	24	0%	5%	2,447	3,410	102	142	102	135	33	25%
20	9160626	Sc Peas Dhal 500G	128	0%	5%	5,850	8,154	46	64	46	61	15	25%
21	9160618	Sc Moong Whole 500G	990	0%	5%	55,688	77,616	56	78	56	75	18	25%
22	9160616	Sc Toor Dhal 500G	672	0%	5%	30,713	42,806	46	64	46	61	15	25%
23	9160624	Sc White Channa 500G	600	0%	5%	40,078	55,860	67	93	67	89	22	25%
24	9160630	Sc Green Peas 500G	543	0%	5%	26,726	37,250	49	69	49	65	16	25%
25	9160627	Sc Peas Dhal 1Kg	19	0%	5%	1,603	2,234	84	118	84	112	28	25%
26	9160622	Sc Black Channa 500G	476	0%	5%	23,094	32,178	49	68	49	64	16	25%
27	9156826	Sc Puffed Rice 50G	357	0%	5%	2,053	2,856	6	8	6	8	2	25%
28	9160620	Sc Moong Dhal 500G	481	0%	5%	27,056	37,622	56	78	56	74	18	24%
29	9160619	Sc Moong Whole 1Kg	221	0%	5%	24,085	33,194	109	150	109	143	34	24%
30	9160625	Sc White Channa 1Kg	236	0%	5%	29,869	41,045	127	174	127	166	39	24%
31	9160617	Sc Toor Dhal 1Kg	212	0%	5%	17,888	24,539	84	116	84	110	26	23%
32	9170068	Sc Fried Gram 250Gm	570	0%	18%	19,266	29,686	34	52	34	44	10	23%
33	9022189	Sc Urad Dal 500G	367	0%	5%	23,624	32,369	64	88	64	84	20	23%
34	9170076	Sc White Aval 500G	85	0%	18%	2,652	4,080	31	48	31	41	9	23%
35	9170067	Sc Fried Gram 100Gm	537	0%	18%	7,679	11,814	14	22	14	19	4	23%
36	9170075	Sc White Aval 200G	69	0%	18%	897	1,380	13	20	13	17	4	23%
37	9156873	Sc Karupu Kabuni Rice 1Kg	3	0%	5%	480	657	160	219	160	209	49	23%
38	9160623	Sc Black Channa 1Kg	92	0%	5%	8,733	11,840	95	129	95	123	28	23%
39	9160621	Sc Moong Dhal 1Kg	132	0%	5%	14,386	19,410	109	147	109	140	31	22%
40	9156910	Sc Cardamom 50G	326	5%	5%	27,384	34,344	84	105	80	100	20	20%
41	9112755	Sc Cashew Red Chilli 100G	151	5%	5%	16,255	20,385	108	135	103	129	26	20%
42	9156923	Sc Fenugreek 100G	778	5%	5%	9,869	12,337	13	16	12	15	3	20%
43	9156925	Sc Cardamom 10G	471	5%	5%	8,290	10,362	18	22	17	21	4	20%
45	9156913	Sc Pepper 100G	587	5%	5%	32,805	41,006	56	70	53	67	13	20%

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Annexure - M - X

Profit % for Packed items - Without GST

(Amount in Rs.)

S.No	Pcode	Product Name	Qty sold	Purchase Tax Rate	Sales Tax Rate	Net Value	Sold Value	Avg. Lcost per unit	Avg. Selling Price per unit	Avg. Lcost Without GST	Avg. Sales Price Without GST	Profit	Profit %
46	9156924	Sc Kalkandu 100G	24	5%	5%	230	288	10	12	9	11	2	20%
47	9156916	Sc Khus Khus 100G	254	5%	5%	11,704	14,630	46	58	44	55	11	20%
49	9156915	Sc Cloves 100G	56	5%	5%	6,720	8,400	120	150	114	143	29	20%
50	9156905	Sc Kismis 100G	147	5%	5%	4,704	5,880	32	40	30	38	8	20%
44	9156934	Sc Chia Seed 100G	370	5%	5%	18,747	23,433	51	63	48	60	12	20%
48	9156919	Sc Jeerakam 100G	1630	5%	5%	54,442	68,053	33	42	32	40	8	20%
56	9156935	Sc Black Till 100G	153	5%	5%	5,141	6,426	34	42	32	40	8	20%
51	9156936	Sc Black Till 250G	107	5%	5%	7,704	9,630	72	90	69	86	17	20%
52	9156907	Sc Black Raisin 100G	208	5%	5%	9,651	12,064	46	58	44	55	11	20%
53	9156821	Sc Ponni Rice 1Kg	39	5%	5%	1,872	2,340	48	60	46	57	11	20%
54	9156908	Sc Black Raisin 250G	170	5%	5%	17,000	21,250	100	125	95	119	24	20%
58	9156926	Sc Chowary 100G	403	5%	5%	3,869	4,836	10	12	9	11	2	20%
55	9156911	Sc Cardamom 100G	19	5%	5%	3,162	3,952	166	208	158	198	40	20%
57	9156927	Sc Chowary 250G	164	5%	5%	3,805	4,756	23	29	22	28	6	20%
59	9156921	Sc Mustard 100G	1439	5%	5%	17,268	21,574	12	15	11	14	3	20%
60	9156918	Sc Jeerakam 250G	700	5%	5%	57,920	72,242	83	103	79	98	19	20%
61	9156866	Sc Puffed Rice 100G	842	0%	5%	9,683	12,630	12	15	12	14	3	20%
62	9156906	Sc Kismis 250G	111	5%	5%	9,324	11,582	84	104	80	99	19	19%
63	9112689	Sc Black Pepper 250G	377	5%	5%	51,870	63,709	138	169	131	161	30	19%
64	9156897	Sc Flax Seed 250Gm	144	5%	5%	6,912	8,467	48	59	46	56	10	18%
65	9156912	Sc Palm Sugar 100G	132	0%	5%	3,136	4,013	24	30	24	29	5	18%
66	9156902	Sc Palm Sugar 250G	121	0%	5%	6,871	8,742	57	72	57	69	12	17%
67	9156820	Sc Chamba Rice 1Kg	7	0%	5%	424	539	61	77	61	73	13	17%
68	9156901	Sc Khus Khus 250G	74	5%	5%	8,584	10,301	116	139	110	133	22	17%
69	9156914	Sc Watermelon Seed 100G	95	5%	5%	3,344	4,009	35	42	34	40	7	17%
70	9156938	Sc Fenugreek 250G	525	5%	5%	16,800	20,115	32	38	30	36	6	16%
71	9112753	Sc Fennel 100G	405	5%	5%	9,154	10,953	23	27	22	26	4	16%
72	9156929	Sc Ir8 Pachari Rice 1Kg	91	0%	5%	3,163	3,971	35	44	35	42	7	16%
73	9156822	Sc Doppi Rice 1Kg	50	0%	5%	1,680	2,100	34	42	34	40	6	16%
74	9156824	Sc Bt Rice 1Kg	5	0%	5%	220	275	44	55	44	52	8	16%
75	9156895	Sc Chamba Raw Rice 1Kg	43	0%	5%	1,342	1,677	31	39	31	37	6	16%
76	9156865	Sc Red Bran Rice 1Kg	1	0%	5%	56	70	56	70	56	67	11	16%
77	9156870	Sc Sela Rice 1Kg	5	0%	5%	540	675	108	135	108	129	21	16%
78	9156894	Sc Cane Jaggery 1Kg	166	0%	5%	10,890	13,612	66	82	66	78	12	16%
79	9156823	Sc Idli Rice 1Kg	88	0%	5%	3,781	4,687	43	53	43	51	8	15%
80	9112695	Sc Cinnamon 50G	340	5%	5%	22,232	26,234	65	77	62	73	11	15%
81	9156871	Sc Aval 500G	123	0%	5%	3,739	4,631	30	38	30	36	5	15%
82	9156819	Sc Surekha Rice 1Kg	101	0%	5%	3,394	4,200	34	42	34	40	6	15%
83	9112752	Sc Cashew Red Chilli 250G	63	5%	5%	18,337	21,595	291	343	277	326	49	15%
84	9156900	Sc Almond 250G	165	12%	12%	38,112	44,793	231	271	206	242	36	15%
85	9156928	Sc Pista 100G	203	12%	12%	27,716	32,480	137	160	122	143	21	15%
86	9156903	Sc Almond Salted 100G	48	12%	12%	6,758	7,920	141	165	126	147	22	15%
87	9156920	Sc Almond 500G	102	12%	12%	47,437	55,590	465	545	415	487	71	15%
88	9156937	Sc Pista 250G	172	12%	12%	55,774	65,360	324	380	290	339	50	15%

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Annexure - M - X

Profit % for Packed items - Without GST

(Amount in Rs.)

S.No	Pcode	Product Name	Qty sold	Purchase Tax Rate	Sales Tax Rate	Net Value	Sold Value	Avg. Lcost per unit	Avg. Selling Price per unit	Avg. Lcost Without GST	Avg. Sales Price Without GST	Profit	Profit %
89	9156909	Sc Pista 500G	35	12%	12%	22,549	26,425	644	755	575	674	99	15%
90	9156899	Sc Almond 100G	192	12%	12%	18,022	21,120	94	110	84	98	14	15%
91	9112685	Sc Mustard 250Gm	851	5%	5%	24,326	28,488	29	33	27	32	5	15%
92	9112754	Sc Fennel 250G	224	5%	5%	12,504	14,632	56	65	53	62	9	15%
93	9022136	Sc Green Peas 1Kg	44	0%	5%	4,754	5,821	108	132	108	126	18	14%
94	9156818	Sc Jaya Rice 1Kg	22	0%	5%	1,232	1,502	56	68	56	65	9	14%
95	9160611	Sc Jaggery 500G	307	0%	12%	10,361	13,385	34	44	34	39	5	13%
96	9112687	Sc Almond Chilly 100G	24	12%	12%	2,858	3,293	119	137	106	123	16	13%
97	9112698	Sc Black Raisin 500Gm	44	5%	5%	9,373	10,780	213	245	203	233	30	13%
98	9112691	Sc Cashew Nut 100Gm	277	5%	5%	31,793	36,564	115	132	109	126	16	13%
99	9112692	Sc Cashew Nut 250Gm	201	5%	5%	54,183	62,310	270	310	257	295	39	13%
100	9112693	Sc Cashew Nut 500Gm	63	5%	5%	33,417	37,661	530	598	505	569	64	11%
101	9112699	Sc Kismis 500G	36	5%	5%	6,105	6,880	170	191	161	182	21	11%
102	9112688	Sc Almond Chilly 250G	11	12%	12%	3,041	3,420	276	311	247	278	31	11%
103	9112694	Sc Almond Salted 250G	44	12%	12%	16,093	17,961	366	408	327	364	38	10%
104	9156825	Sc Sugar 1Kg	22832	5%	5%	8,63,050	9,45,144	38	41	36	39	3	9%