

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	ABEFA8892R		
Name	AGRICON FERTILIZERS		
Address	C-505, WINDSOR PLAZA, R C DUTT ROAD, ALKAPURI , VADODARA,VADODARA , 11-Gujarat, 91-INDIA, 390007		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	430806251211023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	44,81,450
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	44,81,450
	Net tax payable	5	13,98,212
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	13,98,212
	Taxes Paid	8	16,55,257
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,57,050
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 21-Oct-2023 19:53:31 from IP address 49.36.90.89 and verified by NARENDRA LALJIBHAI GHELANI having PAN ABRPP0267A on 21-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____

System Generated

Barcode/QR Code



ABEFA8892R054308062512110236c41671e67595620aacc7706d1c1f345cdc88573

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	AGRICON FERTILIZERS		
Address	C-505,WINDSOR PLAZA,R C DUTT ROAD,ALKAPURI,VADODARA,VADODARA,GUJARAT,390007		
E-Mail	vipuldalal2013@gmail.com		
Status	Firm	Assessment Year	2023-2024
Ward	ITO WARD 1(2)(1) VADODARA	Year Ended	31.3.2023
PAN	ABEFA8892R	Partnership Deed	01/04/2016
Residential Status	Resident		
Particular of Business	Whole Sale Business		
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price		
A.O. Code	GUJ-W-302-1		
GSTIN No.	24ABEFA8892R1ZL		
Filing Status	Original		
Last Year Return Filed On	13/10/2022	Acknowledgement No.:	720262661131022
Bank Name	HDFC BANK, HDFC BANK,KAMALANJALI-OPP TUBE COMPANY,OFF OLD PADRA ROAD,VADODARABARODAGUJARAT390020, A/C NO:50200016346924 ,Type: Current ,IFSC: HDFC0000416		
Tele:	Mob:9825980214		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.5167945)		4463241
Profit as per Profit and Loss a/c	4481451	
<u>Add:</u>		
Depreciation Debited in P&L A/c	471580	
Interest Paid to Partners	3360333	
Remuneration Paid to Partners	4000000	
Total	12313364	
<u>Less:</u>		
Interest Income	18210	
Depreciation as per Chart u/s 32	471580	
Interest as per Deed u/s 40(b)	3360333	
	3850123	
	8463241	
Profit Before Remuneration	8463241	
Remuneration Allowable	4000000	
	4463241	
Income from Other Sources (Chapter IV F)		18210
Interest on F.D.R.(as per Annexure)	461	
Interest From IT Refund	17749	
	18210	
Gross Total Income		4481451
Total Income		4481451

Round off u/s 288 A

4481450

Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	1344435
Health & Education Cess (HEC) @ 4.00%	53777
	1398212
T.D.S./T.C.S	5257
	1392955
Advance Tax	1650000
	-257045
Refundable (Round off u/s 288B)	257050

T.D.S./ T.C.S. From

Non-Salary(as per Annexure) 4630

T.C.S.(as per Annexure) 627

Due Date for filing of Return October 31, 2023

Prepaid taxes (Advance tax and Self assessment tax) 26 AS Import Date: 02 Oct 2023

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510308	11/06/2022	17350	HDFC BANK LTD. GOREGAON	200000
2	0510308	13/09/2022	41748	HDFC BANK LTD. GOREGAON	450000
3	0510308	13/12/2022	54454	HDFC BANK LTD. GOREGAON	600000
4	0510308	13/03/2023	40910	HDFC BANK LTD. GOREGAON	400000
Total					1650000

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
NARENDRA LALJIBHAI GHELANI	70.00	70.00	2800000	2780621	3137016	31889431
PRAFULLA NARENDRA GHELANI	30.00	30.00	1200000	579712	1344435	7955080
Total			4000000	3360333	4481451	39844561

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture and Fitting including electric Fitting	10%	1234149	0	0	1234149	0	0	1234149	123415	1110734
PLANT AND MACHINERY	15%	2075379	41525	94492	2211396	0	0	2211396	324623	1886773
PLANT AND MACHINERY	40%	16271	0	85170	101441	0	0	101441	23542	77899
Total		3325799	41525	179662	3546986	0	0	3546986	471580	3075406

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
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NAME OF ASSESSEE : AGRICON FERTILIZERS

A.Y. 2023-2024 PAN : ABEFA8892R

1	HDFC BANK	HDFC BANK,KAMALANJALI-OPP TUBE COMPANY,OFF OLD PADRA ROAD,VADODARABARODA GUJARAT390020	50200016346924	HDFC0000416	Current(Primary)
2	HDFC Bank Ltd		50200032717562	HDFC0000416	Cash Credit
3	HDFC BANK		50200066100959	HDFC0000416	Current

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24ABEFA8892R1ZL	268482601
	TOTAL	268482601

Details of Interest on F.D.R.

S.NO.	PARTICULARS	AMOUNT
1	HDFC BANK LIMITED	461
	TOTAL	461

Details of T.D.S. on Non-Salary(26 AS Import Date:02 Oct 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	RAJNIKANT MAGANLAL MALASANA	RKTR03500A	4630416	4630	4630
	TOTAL		4630416	4630	4630

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194Q	4630416	268500811	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :268500811	4630
Total		4630416	268500811		4630

Details of T.C.S.(26 AS Import Date:02 Oct 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	EVEREST FERTILIZERS & CHEMICAL PVT. LTD.	RKTE00046E	260	260
2	POSITIVE CHEMICALS PVT LTD	RKTP03605A	367	367
	TOTAL		627	627

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	626945		
2	Business receipts	4630416	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity	268482601 18210

NAME OF ASSESSEE : AGRICON FERTILIZERS

A.Y. 2023-2024 PAN : ABEFA8892R

No account case gross
receipts business
/profession

3	Cash deposits		268500811	-263870395
4	Cash withdrawals	4705261		
5	GST purchases	9128366		
6	GST turnover	160040817		
7	Interest from deposit	272007902		
	Interest from income tax refund	461	Interest on FDR	461
			- Interest from IT Refund	NIL
				17749

Maximum Allowable Salary to Partners

Profit Before Remuneration

8463241

Maximum Allowable Salary to Partners

1. 90% On First 3,00,000 of Book Profit

270000


2. 60% of the rest (8163241 x 0.6)

4897945

Maximum Allowable Salary to Partners

For AGRICON FERTILIZERS

5167945



Signature **Partner**

(NARENDRA LALJIBHAI GHELANI)

For AGRICON FERTILIZERS

CompuTax : [AGRICON FERTILIZERS]



FORM NO. 3CB
[See rule 60(1)(b)]
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in
clause (b) of sub-rule (1) of rule 60

- We have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith, of
M/S AGRICON FERTILIZERS
C-505, WINDSOR PLAZA, R C DUTT ROAD, ALKAPURI, VADODARA, VADODARA
PAN ABEFA8892R
- We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at C-505, WINDSOR PLAZA, R C DUTT ROAD, ALKAPURI, VADODARA, VADODARA and Nil Branches

- (a) We report the following observations/comments/discrepancies/inconsistencies, if any

These financial statements are the responsibility of the assessee or management or partners. My /Our responsibility is to express an opinion on these financial statements based on my / our audit. I / We conducted my / our audit in accordance with auditing standards generally accepted in India. Those standards require that I / we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test check basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the assessee or management or partners as well as evaluating the overall financial statements presentation. I / We believe that my / our audit provides a reasonable basis for my / our opinion.

As per explanation given by partners or management or assessee, quantitative record of inventory is not maintained due to considering the nature of business activity. However physical quantity has been verified at the end of the year by the partners or management or assessee, and such stock has been valued at cost.

In case of payments made by cheque or bank draft, it is not possible for us to verify whether the payment in excess of Rs. 10,000/- have been made otherwise then by crossed cheque or bankdraft as necessary evidences are not in the possession of the assessee.

Balance confirmation from the parties have not been obtained and wherever external vouchers were not made available explanations given by the assessee or management or partners have been relied upon and notes on accounts.

- (b) Subject to above -

- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
- In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
 - in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2023; and
 - in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	The Assessee has maintained the record of those expenses on which Input Tax Credit has been availed under GST Act. It is not possible to give break-up of total expenditure relating to entities not registered under the GST as the system of the assessee does not generate such information.

For V. J. AMIN & CO
Chartered Accountants
(Firm Regn No.: 0100335W)



VIPUL
MAHENDRAKU
MAR DALAL

(VIPUL MAHENDRAKUMAR DALAL)

Membership No: 103667

Place : VADODARA
Date : 29/09/2023
UDIN : 23103667BGXVZG2385

Digitally signed by VIPUL MAHENDRAKUMAR DALAL
DN: c=IN, o=V. J. AMIN & CO, ou=V. J. AMIN & CO, cn=VIPUL MAHENDRAKUMAR DALAL, email=vipul.mahendrakumar.dalal@vja.co.in
Date: 2023.09.29 09:50:30 +05'30'

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

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

Part A

01	Name of the assessee	M/S AGRICON FERTILIZERS			
02	Address	C-505,WINDSOR PLAZA,R C DUTT ROAD,ALKAPURI VADODARA,VADODARA			
03	Permanent Account Number (PAN)	ABEFA8892R			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	GUJARAT		24ABEFA8892R1ZL	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2022 to 31-MAR-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)		
		NARENDRA LALJIBHAI GHELANI		70.00		
		PRAFULLA NARENDRA GHELANI		30.00		
	b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No				
	Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector		Sub Sector		Code
		WHOLESALE AND RETAIL TRADE		Wholesale of other products n.e.c		09027
	b) If there is any change in the nature of business or profession, the particulars of such change.	No				
	Business	Sector	Sub Sector	Code	Remarks if any:	
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No				
	b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	C-505, WINDSOR PLAZA, R C DUTT ROAD, VADODARA, ALKAPURI, GUJARAT, 390007, INDIA		Cash Book, Bank Book, Journal, General, Sales Register, Purchases Register (Computerized)		
	c) List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, General, Sales Register, Purchases Register				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No				
	Section	Amount	Remarks if any:			
13	a) Method of accounting employed in the previous year	Mercantile system				
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No				
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:		
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No				
	e) If answer to (d) above is in the affirmative, give details of such adjustments					
	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:	

f) Disclosure as per ICDS													
ICDS						Disclosure							
ICDS I - Accounting Policies						As per accounting policies & notes to financial statements							
ICDS II - Valuation of Inventories						As per accounting policies & notes to financial statements							
ICDS III - Construction Contracts						NA							
ICDS IV - Revenue Recognition						As per accounting policies & notes to financial statements							
ICDS V - Tangible Fixed Assets						As per Fixed Assets and Depreciation Chart annexed in FORM 3CD							
ICDS VII - Governments Grants						NA							
ICDS IX - Borrowing Costs						As per accounting policies & notes to financial statements							
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total						Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.							
14	a) Method of valuation of closing stock employed in the previous year.												
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:												
	Particulars				Increase in profit (Rs.)		Decrease in profit (Rs.)		Remarks if any:				
15	Give the following particulars of the capital asset converted into stock-in-trade:-												
	NA												
	Description of Capital Assets		Date of Acquisition		Cost of Acquisition		Amount at which capital assets converted into stock		Remarks if any:				
16	Amounts not credited to the profit and loss account, being, -												
	a) the items falling within the scope of section 28;												
	Nil												
	Description				Amount				Remarks if any:				
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;												
	Nil												
	Description				Amount				Remarks if any:				
	c) escalation claims accepted during the previous year;												
	Nil												
	Description				Amount				Remarks if any:				
	d) any other item of income;												
	Nil												
	Description				Amount				Remarks if any:				
	e) capital receipt, if any.												
	Nil												
	Description				Amount				Remarks if any:				
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:												
	No												
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-												
	As Per Annexure "A"												
	a) Description of asset/block of assets.												
	b) Rate of depreciation.												
	c) Actual cost or written down value, as the case may be.												
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc) Adjusted written down value												
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
	i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.												
	ii) change in rate of exchange of currency, and												

		ii) Subsidy or grant or reimbursement, by whatever name called.		
		e) Depreciation allowable.		
		f) Written down value at the end of the year.		
19	Amounts admissible under sections			Remarks if any:
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]		Nil
		Description	Amount	Remarks if any:
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		
		Name of Fund	Amount	Actual Date
				Due Date
				The actual amount paid
		PROVIDENT FUND	16200	10/05/2022
				15/05/2022
		PROVIDENT FUND	16200	07/06/2022
				15/06/2022
		PROVIDENT FUND	42840	15/07/2022
				15/07/2022
		PROVIDENT FUND	37590	10/08/2022
				15/08/2022
		PROVIDENT FUND	38634	12/09/2022
				15/09/2022
		PROVIDENT FUND	35960	08/10/2022
				15/10/2022
		PROVIDENT FUND	33617	08/11/2022
				15/11/2022
		PROVIDENT FUND	33552	08/12/2022
				15/12/2022
		PROVIDENT FUND	32482	07/01/2023
				15/01/2023
		PROVIDENT FUND	32308	08/02/2023
				15/02/2023
		PROVIDENT FUND	31835	09/03/2023
				15/03/2023
		PROVIDENT FUND	32714	12/04/2023
				15/04/2023
21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
		1	expenditure of capital nature; Nil	
			Particulars	Amount in Rs.
				Remarks if any:
		2	expenditure of personal nature; Nil	
			Particulars	Amount in Rs.
				Remarks if any:
		3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; Nil	
			Particulars	Amount in Rs.
				Remarks if any:
		4	Expenditure incurred at clubs being entrance fees and subscriptions Nil	
			Particulars	Amount in Rs.
				Remarks if any:
		5	Expenditure incurred at clubs being cost for club services and facilities used; Nil	
			Particulars	Amount in Rs.
				Remarks if any:
		6	Expenditure by way of penalty or fine for violation of any law for the time being force Nil	
			Particulars	Amount in Rs.
				Remarks if any:
		7	Expenditure by way of any other penalty or fine not covered above Nil	
			Particulars	Amount in Rs.
				Remarks if any:
		8	Expenditure incurred for any purpose which is an offence or which is prohibited by law Nil	
			Particulars	Amount in Rs.
				Remarks if any:
	b)	Amounts inadmissible under section 40(a):-		
		i as payment to non-resident referred to in sub-clause (i)		
		A Details of payment on which tax is not deducted: Nil		

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (ii)															Nil	
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)(40)(ba) and computation thereof:																
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
Interest	Section 40b	3360333		3360333	0	PAID TO PARTNERS										
Remuneration	Section 40b	4000000		4000000	0	PAID TO PARTNERS										
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							Yes									
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):							Yes									

	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:		
e)	provision for payment of gratuity not allowable under section 40A(7);				Nil				
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil				
g)	particulars of any liability of a contingent nature;				Nil				
	Nature of Liability		Amount	Remarks if any:					
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil				
	Particulars		Amount	Remarks if any:					
i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil				
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil				
23	Particulars of payments made to persons specified under section 40A(2)(b).				Nil				
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil				
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-								
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
	a)	paid during the previous year;				Nil			
		Nature of Liability	Amount	Remarks if any:		Section			
	b)	not paid during the previous year;				Nil			
		Nature of Liability	Amount	Remarks if any:		Section			
	B	was incurred in the previous year and was							
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);							
		Nature of Liability	Amount	Remarks if any:		Section			
		TCS	788			Sec 43B(a) -tax , duty,cess,fee etc			
	b)	not paid on or before the aforesaid date.				Nil			
		Nature of Liability	Amount	Remarks if any:		Section			
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				No			
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				No			
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				Nil			
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.				No				
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii), if yes, please furnish the details of the same.				NA				
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		

29	A	Whether any amount is to be included as income chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA																	
Nature of Income										Amount										Remarks if any:									
29	B	Whether any amount is to be included as income chargeable under the head income from other sources as referred to in clause (x) of sub section 2 of section 56										NA																	
Nature of Income										Amount										Remarks if any:									
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, [Section 69D]										No																		
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment												
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA																	
	Clause under which of Sub section (1) of 92CE primary adjustments is made				Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE				Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time				Expected Date		Remarks if any:										
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B										NA																	
	Amount(In Rs) of interest or similar nature incurred		Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs)		Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above		Ass Year of interest expenditure brought forward as per sub section (4) of section 94B		Amount of interest expenditure brought forward as per sub section (4) of section 94B		Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B		Amount of interest expenditure carried forward as per sub section (4) of section 94-B		Remarks if any:														
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022)										No																	
	Nature of the impermissible avoidance arrangement						Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement						Remarks if any:																
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year										Nil																	
	Name of the lender or depositor	Address of the lender or depositor			PAN of the lender or depositor		Aadhaar no		Amount of loan or deposit taken or accepted		Whether the loan/deposit was squared up during the Previous Year		Maximum amount outstanding in the account at any time during the Previous Year		whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account		in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.												
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-										Nil																		



Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
b) a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account							
Nil							
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
b) b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year							
Nil							
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
b) c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
Nil							
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b) d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year							
Nil							
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							
Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
Nil							
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			

BRDA05194 A	194Q	Payment of Certain Sum for Purchase of Goods	0	127773742	127773742	127770	0	0	0
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details Yes									
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
BRDA05194A	24Q	31-Jan-2023	27-Jan-2023	Yes					
BRDA05194A	24Q	31-May-2023	31-May-2023	Yes					
BRDA05194A	26Q	31-Jul-2022	30-Jul-2022	Yes					
BRDA05194A	26Q	30-Nov-2022	24-Nov-2022	Yes					
BRDA05194A	26Q	31-Jan-2023	27-Jan-2023	Yes					
BRDA05194A	26Q	31-May-2023	10-May-2023	Yes					
BRDA05194A	27EQ	15-Oct-2022	25-Nov-2022	Yes					
BRDA05194A	27EQ	15-May-2023	12-May-2023	Yes					
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:									
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					
35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
NA									
b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
A Raw Materials :									
Item Name	Unit	opening stock	purchases during the previous year	consumpti on during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA									
B Finished products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									
C By products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									
36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 NA									
Amount Received(In Rs)	Date of receipt		Remarks if any:						
37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. NA									
38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. No									
39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. No									
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
Particulars	Previous Year		%	Preceding previous Year		%			
Total turnover of the assessee	268482601			216377507					
Gross profit/turnover	103080529	268482601	38.39	85730244	216377507	39.62			
Net profit/turnover	4481451	268482601	1.67	3608926	216377507	1.67			
Stock-in-trade/turnover	9287306	268482601	3.46	9722017	216377507	4.49			

Material consumed/finished goods produced								
41 Please furnish the details of demand raised or refund issued during the previous year under any law other than Income-tax Act, 1961 and Wealth-tax Act, 1957 along with details of relevant proceedings.								
Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks	
42 a Whether the assessee is required to furnish statement in Form No.31 or Form No.32								
Income-tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transaction which are required to be reported	If not, please furnish the list of details/transaction which are not reported	Remarks if any		
43 a Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section 2 of section 269								
Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the alternate reporting entity (if applicable)	Date of furnishing the report	Expected Date	Remarks if any			
44 Break-up of total expenditure of entities registered or not registered under the GST (This clause is kept in abeyance till 31st March 2022)								
Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST			
	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities				
4068866666	112886			161686707	161176823	263113068		

For K.A. AMIN & CO

Chartered Accountants

(Firm Regn No.: 1100355M)



VIPUL
MAHENDRAK
UMAR DALAL

150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
2011-2012
1. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
2. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
3. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
4. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
5. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
6. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
7. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
8. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
9. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL
10. A. 150000 Registered Firm (MCA 2011) LAKHIMPUR DALAL

(VIPUL MAHENDRAKUMAR DALAL)

Place: MUMBAI

Date: 29/09/2020

UDIN: 20109667307/2020286

Membership No: 103667

MIS AGRICON FERTILIZERS
Annexure "A"

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add, Dep added in depreciation allowable
Furniture and Fitting including electric Fitting	10%	12,34,149	0	0	12,34,149	0	0	0	0	0	1,23,415	11,10,734	0
PLANT AND MACHINERY	15%	20,76,379	0	0	20,76,379	1,36,017	0	0	0	0	3,24,623	18,86,773	0
PLANT AND MACHINERY	40%	16,271	0	0	16,271	65,170	0	0	0	0	23,542	77,899	0
Total		33,25,799	0	0	33,25,799	2,21,187	0	0	0	0	4,71,589	30,75,496	0

Additions/Deduction in Fixed Assets During the Financial Year

Block 15% PLANT AND MACHINERY

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT AND MACHINERY	41,525	0	41,525	02/05/2022	02/05/2022
2	PLANT AND MACHINERY	0	94,492	94,492	13/03/2023	13/03/2023
	Total	41,525	94,492	1,36,017		

Block 40% PLANT AND MACHINERY

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT AND MACHINERY	0	65,170	65,170	11/10/2022	11/10/2022
	Total	0	65,170	65,170		



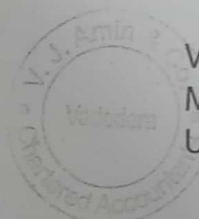
AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad

Balance Sheet
1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Capital Account		3,98,44,561.14	Fixed Assets		30,75,403.23
NARENDRA L GHEANI CAPITAL A/C	3,18,89,480.72		AIR CONDITIONERS	97,625.26	
PRAFULLABEN GHELANI CAPITAL A/C	79,55,080.42		APPLE WATCH	26,649.20	
			CAMERA	4,809.30	
Loans (Liability)		2,03,84,743.49	CHAIR & TABLE	18,751.50	
Bank OD A/c	1,58,84,743.49		ELECTONICS WEIGHING SCALE	3,749.35	
Unsecured Loans	45,00,000.00		EPSON L 3110 A/O INKJET PRINTER	4,635.90	
			FURNITURE & FIXTURE A/C.	10,48,949.10	
Current Liabilities		3,69,25,248.97	IPHONE 11 256 GB WH APPLE PHONE	40,525.70	
Duties & Taxes	(-)6,62,882.21		LENOVA V 15 LAPTOP	68,135.78	
Provisions	2,61,18,822.95		LENOVA IP SLIM 3 LAPTOP (18%)	9,762.98	
Sundry Creditors	1,15,40,072.23		LG REFRIGARATOR GL - 7412	35,296.61	
Incentive Etc Payable	(-)70,764.00		LLOYED 1 TON 3 STAR SPIT AC	15,804.90	
			MOBILE	96,066.96	
Suspense A/c			NEW SWIFT LDI PUR DT 07.06.19 VEH NO GJ08PA 0349	3,01,545.20	
			NEW SWIFT VOIGJ 06 PA 1793 BSV - SRPDC0200 WHITE	3,45,586.20	
Excess of expenditure over income			OFFICE CABINET ASLALI	43,032.60	
Opening Balance			PROJECTOR	14,558.37	
Current Period	44,81,451.49		VEHICLE GJ06LS5519 SWIFT LDI BSV SRPDC0200 WHITE	2,78,801.70	
Less: Transferred	44,81,451.49		VEHICLE NO GJ 06 KP 4372 LIVA CAR	2,85,355.20	
			VEHICLE NO GJ06LE4453 MARUTI ALTO 800 LXI	1,81,772.50	
			VEHICLE NO GJ06LK4159 MARUTI ALTO 800 LXI (C)	1,29,839.20	
			VEHICLE NO GJ 06 MG 9455 E HF DLX ALLOY SS BIKE	24,149.72	
			Investments		25,461.00
			F.D. NO - 50300716681459	25,461.00	
			Current Assets		9,40,53,689.37
			Closing Stock	92,87,305.55	
			Deposits (Asset)	1,20,000.00	
			Loans & Advances (Asset)	64,42,374.00	
			Sundry Debtors	6,78,99,452.33	
			Cash-in-hand	54,55,950.14	
			Bank Accounts	48,65,638.45	
			TCS ON PURCHASE	7,001.61	
			TDS ON PURCHASE	(-)853.00	
			TDS RECEIVABLE F.Y 21-22	(-)23,179.71	
Total		9,71,54,553.60	Total		9,71,54,553.60

**NARENDRAB
HAI LALJIBHAI
GHELANI**

Digitally signed by NARENDRABHAI
LALJIBHAI GHELANI
DN: c=IN, o=GHELANI AGRICON LIMITED,
postalCode=390007, st=Gujarat,
serialNumber=EE39C41AF7FF88E3DE034
46081DEFEAB897008EFEC8C83F27EA
1F69060797, cn=NARENDRABHAI
LALJIBHAI GHELANI
Date: 2023.09.30 00:24:25 +05'30'



**VIPUL
MAHENDRAK
UMAR DALAL**

Digitally signed by VIPUL MAHENDRAKUMAR
DALAL
DN: cn=VIPUL, o=Personal, postalCode=390020,
st=Gujarat,
2.5.4.25=61ac3b978194397b8411c86c5e8805
0589e13022d375ac9d278bd1d44d88c3,
pseudoym=7068628220007902C8E25AF
4890C73485F05358,
serialNumber=842773858F257CAC9C8BAF
4AE6942CA5611810D05F374718EE88BF18CA
86942, cn=VIPUL MAHENDRAKUMAR DALAL
Date: 2023.09.30 00:25:14 +05'30'

For AGRICON FERTILIZERS

[Signature]

Partner

AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad

Income and Expenditure Statement
1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Opening Stock	97,22,017.10	Sales Accounts	26,84,82,600.64
EMPTY BAGS	7,31,656.07	BANK CHARGES 18 % (S. Debtors)	6,51,971.00
GROUP A (SOIL)	3,03,694.40	DIFFERENCE AMT IN INVOICE (12%)	(-)6,547.00
GROUP - B (SPRAY)	14,19,032.82	DIFFERENCE AMT. IN INVOICE (5%)	3,04,445.00
GROUP - C	10,52,511.23	DISCOUNTT	(-)61,02,959.00
GROUP - D	87,859.59	GST SALES @12%	8,73,35,340.77
GROUP - E	8,10,409.78	GST SALES @18%	97,36,123.72
GROUP - F	6,400.00	GST SALES @ 5%	15,34,73,897.14
GROUP - G	7,500.00	IGST SALES 12%	1,39,08,102.00
GROUP - KIT	5,31,530.92	IGST SALES 18%	8,37,270.00
GROUP - MG	83,875.00	IGST SALES 5%	1,85,28,595.00
GROUP - NPK	41,89,273.66	RATE DIFFERENCE 12 %	(-)14,90,713.62
GROUP P	1,22,930.00	RATE DIFFERENCE 18 %	(-)86,356.00
GROUP - X	2,25,655.96	RATE DIFFERENCE 5 %	(-)15,12,093.50
SPECIAL CHEMICALS	1,49,687.67	SALES RETURN @ 12%	(-)32,02,125.50
		SALES RETURN @ 18%	(-)2,85,582.00
		SALES RETURN @ 5%	(-)36,06,767.37
Purchase Accounts	14,88,48,299.69	Indirect Incomes	18,210.00
GST PURCHASE @ 12 %	4,53,02,705.90	INTEREST ON FD	461.00
GST PURCHASE @ 18 %	62,89,773.24	INTEREST ON I T REFUND	17,749.00
GST PURCHASE @ 5 %	9,96,97,805.00		
GST PURCHASE (EXAMPTED)	7,70,000.00	Closing Stock	92,87,305.55
IGST PURCHASE @ 18%	16,632.00	EMPTY BAGS	11,43,962.83
PACKING & FORWARDING CHARGES 18 %	2,35,489.00	GROUP A (SOIL)	2,48,492.92
PACKING & FORWARDING CHARGES (IGST18%)	92,400.00	GROUP - B (SPRAY)	22,39,343.16
RATE DIFFERENCE 12 % (PUR)	(-)33,677.00	GROUP - C	14,66,003.79
RATE DIFFERENCE 18 % (PUR)	(-)650.00	GROUP - D	3,036.00
TOB PURCHASE	(-)35,22,178.45	GROUP - E	7,08,353.00
		GROUP - F	39,600.00
Direct Expenses	1,61,37,270.36	GROUP - G	7,500.00
DISCOUNT	76,82,465.86	GROUP - KIT	2,53,534.84
ASLALI GODOWN EXP	66,140.00	GROUP - MG	53,617.50
FREIGHT EXPS.	9,41,180.00	GROUP - NPK	22,32,048.65
NEW ASLALI GODOWN RENT 18 %	3,37,501.00	GROUP P	2,29,200.00
NEW GODOWN RENT ASLALI	2,70,000.00	GROUP - X	48,705.48
RATE DIFFERENCE	59,054.00	SPECIAL CHEMICALS	6,13,907.38
SALES PROMOTION EXP	27,82,462.50		
TRANSPORTATION-DIRECT	39,98,467.00		
Indirect Expenses	9,85,99,077.55		
SALARY EXP	2,14,22,282.85		
TRAVELLING EXPENSES	1,11,23,587.55		
ADVERTISEMENT 5 %	8,400.00		
ADVERTISEMENT CHARGES@ 12%	70,500.00		
ADVERTISEMENT EXPS	2,26,532.00		
ADVERTISEMENT EXPS @ 18 %	2,45,324.58		
ADVERTISEMENT EXPS @ 18 % IGST	50,847.00		
BANK CHARGES EXPS	30,402.22		
BANK CHARGES (GST 18 %)	14,498.75		
BANK INTEREST	9,43,126.00		
BHARTI AIRTEL MOBILE EXPS. @ 18%	64,056.26		

continued ...

For AGRICON FERTILIZERS

[Signature]

Partner

AGRICON FERTILIZERS

Income and Expenditure Statement : 1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
BONUS EXP.	14,400.00		
CAMPAINING EXPS	18,40,835.00		
COMPUTER MAINTANCE EXPS	6,800.00		
CONSULTANCY FEES	1,23,500.00		
COURIER EXPS	26,111.00		
DEALER MEETING EXPS	34,77,143.00		
DEALER TOUR EXPENCES	4,47,745.00		
DEMAGE MATERIAL EXPS	71,770.00		
DEMO MATERIAL EXPS	1,02,504.00		
DEPRECIATION EXPS.	4,71,579.50		
ELECTRICAL EXPS	1,12,886.38		
FARMER MEETING EXPS	27,76,856.00		
FEES FOR LEGAL OR TECHNICAL SERVICE @ 18 %	2,73,550.00		
FIELD ASSISTANT EXP.	50,34,184.00		
FOOD & BEVERAGE MISCELLENIOUS 5%	100.00		
GIFT ARTICALS 1.5 %	5,05,200.00		
GIFT ARTICALS 3 %	48,98,677.90		
GIFT ARTICLES 18 %	4,84,944.12		
GIFT ARTICLES @ 12 %	21,060.00		
GIFT & ARTICLES EXPS	49,44,655.82		
GODOWN RENT EXP	38,500.00		
GODOWN RENT (M.P)	80,000.00		
HOTEL & LODGE EXPENSES 12%	25,808.00		
INCENTIVE EXPS	59,57,625.00		
INCENTIVE STAFF	2,89,589.00		
INTEREST ON CAR LOAN A/C - MARUTI SWIFT VDI	2,852.60		
INTEREST PAID TO PARTNERS	33,60,333.18		
KASAR A/C	2,930.85		
LABORATORY & TESTING EXPS @ 18 %	850.00		
LABOUR CHARGES	5,000.00		
LEGAL & PROF. EXPS.	3,04,800.00		
LOADING UNLOADING EXP	30,18,088.00		
MOBILE EXPS	6,581.00		
MUNICIPAL TAX	39,755.00		
OFFICE EXP.	2,33,322.18		
OFFICE EXPS (18 %)	13,200.76		
OFFICE EXPS (5%)	3,61,948.89		
OFFICE MAINTENENCE EXP.	34,935.00		
PACKING & FORWARDING EXPS	16,650.00		
PF EMPLOYER CONTRIBUTION	45,777.50		
POSTAGE AND COURIER CHARGES@ 18%	18,347.00		
POSTAGE & TELEGRAM EXPS.	3,100.00		
PRINTING & STATIONARY EXPS	65,522.00		
PRINTING & STATIONERY CHARGES @ 18%	23,09,404.59		
PRINTING & STATIONERY EXPS @ 5 %	12,381.71		
PROFESSIONAL TAX (CO)	2,400.00		
REMUNEARATION EXPS TO PARTNERS	40,00,000.00		
REPAIR & MAINTANANCE TO AIR CONDITION	4,700.00		
REPAIR & MAINTENANCE TO COMPUTER EXPS @ 18%	42,221.00		
ROOM RENT 12%	8,21,000.00		
SENET SQUARE SHOP 14 INSURANCE	4,486.00		
SERVICE CHARGES 18%	3,855.93		
STAFF INSURANCE EXP.	2,12,783.00		
STAFF MEETING EXPS.	51,837.00		
STATIONERY EXPS @ 12%	1,04,044.45		

continued ...

For AGRICON FERTILIZERS

[Signature]

Partner



AGRICON FERTILIZERS

Income and Expenditure Statement : 1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
STOCK INSURANCE (ASLALI GODOWN)	97,665.00		
TELEPHONE EXP.	801.00		
TELEPHONE, MOBILE & INTERNET CHARGES@18%	93,558.94		
TOB	92,16,746.76		
TOUR & TRAVELS EXPS	27,45,130.25		
VEHICLE EXPS	25,33,691.18		
VEHICLE FUEL EXP.	3,46,409.85		
VEHICLE INSURANCE EXP.	1,21,562.00		
VEHICLE MAINTANANCE EXPS	21,07,554.00		
VODAFONE IDEA MOBILE BILLS	7,270.00		
Excess of income over expenditure	44,81,451.49		
Total	27,77,88,116.19	Total	27,77,88,116.19

NARENDRABH
AI LALJIBHAI
GHELANI

Digitally signed by NARENDRABHAI
LALJIBHAI GHELANI
DN: cn=IN, o=GHELANI AGRICON
LIMITED, postalCode=390007,
st=Gujarat,
serialNumber=EE39C41AF7FF88E3DE03
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EA1F69060797, cn=NARENDRABHAI
LALJIBHAI GHELANI
Date: 2023.09.30 00:23:24 +05'30'



VIPUL
MAHENDRAK
UMAR DALAL

Digitally signed by VIPUL MAHENDRAKUMAR
DALAL
DN: cn=IN, o=Personal, postalCode=390020,
st=Gujarat,
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cn=VIPUL MAHENDRAKUMAR DALAL
Date: 2023.09.30 00:25:05 +05'30'

For AGRICON FERTILIZERS

Partner

AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D. Amdavad

NARENDRA L GHEANI CAPITAL A/C
Ledger Account

1-Apr-22 to 31-Mar-23

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Page
1-Apr-22	Dr Opening Balance				2,35,39,182.5	
8-Apr-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001689	25,000.00		
19-Apr-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001700	28,970.00		
	Cr HDFC BANK NO - 50200016346924	PAYMENT	001701	4,650.00		
21-Apr-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		33,537.00		
6-May-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	APR'22	25,000.00		
8-Jun-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	MAY'22	25,000.00		
11-Jul-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001798	25,000.00		
5-Aug-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001835	25,000.00		
11-Aug-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		182.00		
6-Sep-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001863	25,000.00		
7-Oct-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		25,000.00		
7-Nov-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		25,000.00		
7-Dec-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		25,000.00		
7-Jan-23	Cr HDFC BANK NO - 50200016346924	PAYMENT	002046	25,000.00		
8-Feb-23	Cr HDFC BANK NO - 50200016346924	PAYMENT	002083	25,000.00		
7-Mar-23	Cr HDFC BANK NO - 50200016346924	PAYMENT	002109	25,000.00		
31-Mar-23	Dr INTEREST PAID TO PARTNERS	Journal			27,80,621.22	
	Dr REMUNERATION EXPS TO PARTNERS	Journal			28,00,000.00	
	Dr Profit & Loss A/c	Journal			31,37,016.00	
				3,67,339.00	3,22,56,819.72	
	Cr Closing Balance			3,18,89,480.72		
				3,22,56,819.72	3,22,56,819.72	

For AGRICON FERTILIZERS

Partner



AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad

PRAFULLABEN GHELANI CAPITAL A/C
Ledger Account

1-Apr-22 to 31-Mar-23

Date	Particulars	Vch Type	Vch No.	Debit	Page Cred
1-Apr-22	Dr Opening Balance				57,30,932.9
8-Apr-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001689	75,000.00	
6-May-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	APR'22	75,000.00	
8-Jun-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	MAY'22	75,000.00	
11-Jul-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001798	75,000.00	
5-Aug-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001835	75,000.00	
6-Sep-22	Cr HDFC BANK NO - 50200016346924	PAYMENT	001863	75,000.00	
7-Oct-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		75,000.00	
7-Nov-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		75,000.00	
7-Dec-22	Cr HDFC BANK NO - 50200016346924	PAYMENT		75,000.00	
7-Jan-23	Cr HDFC BANK NO - 50200016346924	PAYMENT	002046	75,000.00	
8-Feb-23	Cr HDFC BANK NO - 50200016346924	PAYMENT	002083	75,000.00	
7-Mar-23	Cr HDFC BANK NO - 50200016346924	PAYMENT	002109	75,000.00	
31-Mar-23	Dr INTEREST PAID TO PARTNERS	Journal			5,79,711.96
	Dr REMUNEARATION EXPS TO PARTNERS	Journal			12,00,000.00
	Dr Profit & Loss A/c	Journal			13,44,435.49
				9,00,000.00	88,55,080.42
Cr	Closing Balance			79,55,080.42	
				88,55,080.42	88,55,080.42

For AGRICON FERTILIZERS

(Signature)

Partner

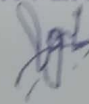


AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D Amdavad

Loans (Liability)
Group Summary
1-Apr-22 to 31-Mar-23

Particulars	Closing Balance		Page
	Debit	Credit	
Bank OD A/c			
HDFC LOAN CC A/C NO - 50200032717562		1,58,84,743.4	
Secured Loans		1,58,84,743.4	
Unsecured Loans			
NARENDRA GHELANI HDFC 0381	5,00,000.00	50,00,000.0	
N L GHELANI (HUF)	5,00,000.00	30,00,000.0	
RUJVI N GHELANI		20,00,000.0	
Grand Total	5,00,000.00	2,08,84,743.4	

For AGRICON FERTILIZERS



Partner



AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D. Amdavad

Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

Page

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes	1,24,41,432.52	1,17,78,550.3
GST	1,24,24,066.52	1,17,77,762.7
TCS ON ANY GOODS		787.5
TDS ON FEES FOR PROF. FEES OR TECHNICAL SERVICES	4,000.00	
TDS ON SALARY	13,366.00	
	19,474.00	2,61,38,296.9
Provisions		61,33,071.4
SALARY PAYABLE		1,54,300.0
SECURITY EXPENSE PAYABLE	9,500.00	59,95,950.0
TRAVELLING EXPS PAYABLE	9,974.00	17,73,987.0
CAMPANING EXP PAYABLE		31,50,681.0
GIFT AND ARTICLES PAYABLE		33,351.5
P.F. EMPLOYEE CONTRIBUTION		26,400.0
PROFESSIONAL TAX (EMPLOYEE)		27,46,061.0
SALES PROMOTION EXP PAYABLE		20,50,291.0
TOUR & TRAVELS EXPS PAYABLE		23,61,291.0
VEHICLE EXP PAYABLE		17,12,913.0
VEHICLE MAINTANANCE EXPS PAYABLE		
	61,13,557.54	1,76,53,629.7
Sundry Creditors	1,00,000.00	29,236.0
Incentive Etc Payable		
Grand Total	1,86,74,464.06	5,55,99,713.0

For AGRICON FERTILIZERS



Partner



AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D. Amdavad

Fixed Assets
Group Summary
1-Apr-22 to 31-Mar-23

Particulars	Opening Balance	Transactions		Page
		Debit	Credit	Closing Balance
AIR CONDITIONERS	1,14,853.25 Dr		17,227.99	97,625.26 C
APPLE WATCH	31,352.00 Dr		4,702.80	26,649.20 C
CAMERA	5,658.00 Dr		848.70	4,809.30 C
CHAIR & TABLE	20,835.00 Dr		2,083.50	18,751.50 C
ELECTONICS WEIGHING SCALE	4,411.00 Dr		661.65	3,749.35 C
EPSON L 3110 A/O INKJET PRINTER	5,454.00 Dr		818.10	4,635.90 C
FURNITURE & FIXTURE A/C.	11,65,499.00 Dr		1,16,549.90	10,48,949.10 C
IPHONE 11 256 GB WH APPLE PHONE	47,677.29 Dr		7,151.59	40,525.70 C
LENOVA V 15 LAPTOP		85,169.73	17,033.95	68,135.78 D
LENOVA IP SLIM 3 LAPTOP (18%)	16,271.64 Dr		6,508.66	9,762.98 D
LG REFRIGARATOR GL - 7412		41,525.42	6,228.81	35,296.61 D
LLOYED 1 TON 3 STAR SPIT AC	18,594.00 Dr		2,789.10	15,804.90 D
MOBILE	10,190.94 Dr	94,491.52	8,615.50	96,066.96 D
NEW SWIFT LDI PUR DT 07.05.19 VEH NO GJ06PA 0349	3,54,759.00 Dr		53,213.80	3,01,545.20 D
NEW SWIFT VDIGJ 06 PA 1793 BSIV - SRRDCD200 WHITE	4,06,572.00 Dr		60,985.80	3,45,586.20 D
OFFICE CABINET ASLALI	47,814.00 Dr		4,781.40	43,032.60 D
PROJECTOR	17,127.50 Dr		2,569.13	14,558.37 D
VEHICLE .GJ06LS5519 SWIFT LDI BSIV SRRDCS200 WHITE	3,28,002.00 Dr		49,200.30	2,78,801.70 D
VEHICLE NO GJ 06 KP 4372 LIVA CAR	3,35,712.00 Dr		50,356.80	2,85,355.20 D
VEHICLE NO.GJ06LE4453 MARUTI ALTO 800 LXI	2,13,850.00 Dr		32,077.50	1,81,772.50 D
VEHICLE NO GJ06LK4159 .MARUTI ALTO 800 LXI (O)	1,52,752.00 Dr		22,912.80	1,29,839.20 D
VEHICLE NO GJ 06 MG 9455 E HF DLX ALLOY SS BIKE	28,411.44 Dr		4,261.72	24,149.72 D
Grand Total	33,25,796.06 Dr	2,21,186.67	4,71,579.50	30,75,403.23 D

For AGRICON FERTILIZERS

[Signature]

Partner



AGRICON FERTILIZERS
505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad

Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page

Particulars	Closing Balance	
	Debit	Credit
Closing Stock	92,87,305.55	
Deposits (Asset)	1,20,000.00	
ASLALI NEW GODOWN RENT DEPOSIT	1,00,000.00	
SALES TAX (CST) DEPOSIT A/C	10,000.00	
SALES TAX (VAT) DEPOSIT A/C	10,000.00	
	75,47,874.00	11,05,500.00
Loans & Advances (Asset)		
ADVANCES TO STAFF	25,97,874.00	5,500.00
ADVANCE TAX	29,00,000.00	
CHUTARARAM BHAVARRAM DARJI	50,000.00	
PRAFULLABEN GHELANI		11,00,000.00
RANJAN RAMESHBHAI PETHANI	10,00,000.00	
SHIVANG VITTHALBHAI PETHANI	10,00,000.00	
	9,34,59,302.57	2,55,59,850.20
Sundry Debtors	54,55,950.14	
Cash-in-hand	54,55,950.14	
Cash	48,65,638.45	
Bank Accounts		
HDFC BANK A/C NO - 50200066100959 NEW	30,370.50	
HDFC BANK NO - 50200016346924	48,35,267.95	
	7,001.61	
TCS ON PURCHASE		853.00
TDS ON PURCHASE		23,179.71
TDS RECEIVABLE F.Y 21-22		
Grand Total	12,07,43,072.32	2,86,89,382.95

For AGRICON FERTILIZERS

(Signature)

Partner

