

# **COOL CAPS INDUSTRIES** **PRIVATE LIMITED**

## **Tax Audit Report**

**F.Y. 2019-20**

### **Registered Address:**

**23 Sarat Bose Road Flat No, 1C, 1<sup>st</sup> Floor  
Kolkata WB – 700020**



**Auditor :**  
**Keyur Shah & Co.**  
**Chartered Accountants**

### **Office:**

**303, Shitiratna Building, B/S  
Radisson Blu Hotel Panchwati  
Circle, Amlawadi, Ahmedabad,  
Gujarat 380006.**

### **Contact Details:**

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**FORM NO. 3CA**

[See Rule 6G(1)(a)]

**Audit Report under section 44AB of the Income-tax Act 1961, in the case where the accounts of the business or profession of a person have been audited under any other law**

1. We report that the statutory audit of

Name of the Assessee	COOL CAPS INDUSTRIES PRIVATE LIMITED
Address	23, SARAT BOSE ROAD, Flat No. 1C, 1 <sup>st</sup> FLOOR, KOLKATA, WEST BENGAL-700020
Permanent Account Number	AAGCC2655J

Was conducted by M/s. KEYUR SHAH & CO. in pursuance of the provisions of the COMPANIES ACT, and We annex hereto a copy of their audit report dated 24/12/2020 along with a copy each of:-

- The audited Profit & Loss Account for the period beginning from 01/04/2019 to ending on 31/03/2020
- The audited balance sheet as at 31<sup>st</sup> March, 2020 and

Documents declared by the said act to be part of, or annexed to, the Profit and loss account & balance sheet

- 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 examination of books of account including other relevant documents and explanations to us, the particulars given in the said Form NO. 3CD are true and correct subject to the following observations/qualifications, if any:

Where any of the requirement in the Form is answered in the Negative or with qualification, give reason therefor.

Sr No.	Qualification Type	Observation/Qualifications
1	Others	These disclosures have been provided on the basis of details made available by the management of the company. It is the responsibility of management to comply with the ICDS policy. Our responsibility includes ensuring that the adjustments, if any, to be made to the profits or loss for complying with the provisions of income computation and disclosures standards notified under section 145(2) are reported in clause 13(D) and clause 13(f) on the basis of our examination of records on test check and other audit procedure, we report that the books of accounts are in accordance with applicable ICDS and, hence, no adjustment is required to be made on this accounts.



2	Others	Wherever the payment has been made through cheques/ draft, it is difficult to ascertain whether the same was crossed or not, as the necessary evidence is not in the possession of the assessee.
3	Others	Reporting under various Clauses of Form 3CD is limited to the related transactions recorded in the books of accounts under audit. Therefore, Information under the certain clauses which are not apparent in the books of accounts are reported as per the information and explanation given by the Auditee.

Place: Ahmedabad  
Date: 12<sup>th</sup> January, 2021  
UDIN: 21153774AAAAAK8688



For, Keyur Shah & Co.  
F.R.No.14117W  
Chartered Accountants

  
KEYUR SHAH  
Proprietor  
M.NO.153774

## 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

1. Name of the Assessee	<b>COOL CAPS INDUSTRIES PVT. LTD.</b>	
2. Address	23. SARAT BOSE ROAD, Flat No. 1C, 1ST FLOOR, KOLKATA, WEST BENGAL-700020	
3. Permanent Account Number or Aadhaar Number	AAGCC2655J	
4. 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	
	Sr.No.	Registration/ Identification No.
	1.	Goods and Service Tax UTTARANCHAL 05AAGCC2655J1ZO
	2.	Goods and Service Tax ASSAM 18AAGCC2655J1ZH
	3.	Goods and Service Tax WEST BENGAL 19AAGCC2655J1ZF
5. Status	Company	
6. Previous year	From 01/04/2019 To 31/03/2020	
7. Assessment Year	2020 - 2021	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)	
8(a). Whether the assessee has opted for taxation u/s 115BA/ 115BAA/ 115BAB ? if Yes then Section under which option exercised	No	

### PART B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?	N.A.
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	N.A.
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)	As per Annexure 'A' attached
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	NO
11	(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	As per Annexure 'B' attached
	(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.)	As per Annexure 'C' attached
	(c)	List of books of account and nature of relevant documents examined.	As per Annexure 'D' attached



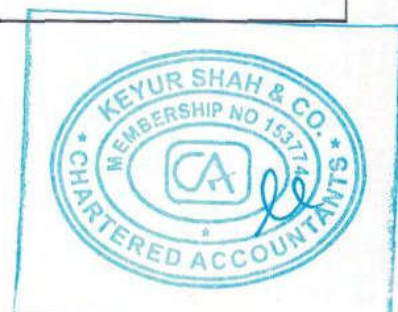
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	NO
13	(a)	Method of accounting employed in the previous year.	Mercantile system
	(b)	Whether there has 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 changes, and the effect thereof on the profit or loss.	NIL
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with 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:	NO
	(f)	Disclosure as per ICDS	As per Annexure 'E' attached
14	(a)	Method of valuation of closing stock employed in the previous year.	Lower of Cost or Net Realisable Value
	(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:	NO
15	A. Give the following particulars of the capital asset converted into stock-in-trade.		NIL
	(a)	Description of capital asset	
	(b)	Date of acquisition	
	(c)	Cost of acquisition	
	(d)	Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being-		
	(a)	the items falling within the scope of section 28	NIL
	(b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
	(c)	escalation claims accepted during the previous year	NIL
	(d)	any other item of income	NIL
	(e)	capital receipt, if any	NIL
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:	
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 'F' attached
	(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 115BAA (for assessment year 2020-21 only)	
	(cb)	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 adjustments on account of i. Central Value Added Tax credits 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 iii. Subsidy or grant for reimbursement, by whatever name called	
	(e) Depreciation allowable.	
	(f) Written down value at the end of year	
19	Amount admissible under sections - 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E	NIL
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
	(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):	As per Annexure 'G' attached
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	
	(a) capital expenditure	NIL
	(b) personal expenditure	NIL
	(c) Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
	(d) expenditure incurred at clubs:-	
	as entrance fees and subscriptions	NIL
	as cost for club services and facilities used	NIL
	(e) Expenditure by way of penalty or fine for violation of any law for the time being in force;	As per Annexure 'H' attached
	(f) Expenditure by way of any other penalty or fine	NIL
	(g) Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
	(b) amounts inadmissible u/s 40(a)	
	(i) as payment to non-resident referred to in sub-clause (i)	
	(A) Details of payment on which tax is not deducted:	
	(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 u/s 200(1)	
	(ii) as payment referred to in sub-clause (ia)	
	(A) Details of payment on which tax is not deducted:	
	(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	
	(iii) as payment referred to in sub-clause (ib)	
	(A) Details of payment on which levy is not deducted:	
	(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	
	(iv) fringe benefit tax under sub-clause (ic)	
	(v) Wealth tax under sub-clause (ia)	
	(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 (iii)	



	(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;	N.A.
(d)	Disallowance/deemed income u/s 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
(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
(e)	Provision for payment of gratuity not allowable under section 40A(7)	539485
(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.	As per Annexure 'I' attached
(h)	Amount of deduction in admissible 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
(i)	Amount inadmissible under the proviso to section 36(1)(iii)	NIL
22	Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.	NIL
23	Particular of payments made to persons specified under section 40A (2) (b).	As per Annexure 'J' attached
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
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
	(b) not paid during the previous year	NIL
	(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)	As per Annexure 'K' attached
	(b) not paid on or before the afore-said date	
	(ii) * State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.	NO
27	(a) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.	NO
	(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL



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)(viia), if yes, please furnish the details of the same.	N.A.	
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NO	
29A	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? (Yes/No).if yes, Please furnish the following details:	NO	
29B	Whether any amount is to be included as income chargeable under the HEAD 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details:	NO	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [ Section 69D ]	NO	
30A	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)	NO	
30B	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? (Yes/No.)	NO	
30C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.)	NO	
31	(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	As per Annexure 'L' attached
	(i)	name, address and permanent account number or Aadhaar Number ( if available with the assessee) of the tender/ depositor	
	(ii)	amount of loan or deposit taken or accepted	
	(iii)	whether the loan or deposit was squared up during the previous year	
	(iv)	maximum amount outstanding in the account at any time during the previous year;	
	(v)	whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(vi)	in case the loan/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
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received	
	(ii)	amount of specified sum taken or accepted;	
	(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	





	(iv)	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.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)		
(ba)	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
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii)	Nature of transaction;	
	(iii)	Amount of receipt (in Rs.);	
	(iv)	Date of receipt;	
(bb)	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 occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii)	Amount of receipt (in Rs.);	
(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions 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
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii)	Nature of transaction;	
	(iii)	Amount of payment (in Rs.);	
	(iv)	Date of payment;	
(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii)	Amount of payment (in Rs.);	
	(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in		



		the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)	
	(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-	As per Annexure 'M' attached
	(i)	name, address and permanent account number or Aadhaar Number ( if available with the assessee ) of payee	
	(ii)	amount of repayment	
	(iii)	maximum amount outstanding in the account at any time during the previous year;	
	(iv)	Whether the repayment was made otherwise than by account payee, cheque or account payee bank draft	
	(v)	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
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
	(ii)	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.	
	(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-	NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
	(ii)	amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
		(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).	
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	As per Annexure 'N' attached
	(b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79	N.A.
	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.	NO
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NO



	(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	N.A.
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NO
34	(a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish :	As per Annexure 'O' attached
	(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details :	As per Annexure 'P' attached
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	As per Annexure 'Q' attached
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	As per Annexure 'R' attached
	(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :- <u>A Raw materials :</u> (i) opening stock; (ii) purchase during the previous year (iii) consumption during the previous year; (iv) sales during the previous year (v) closing stock; (vi) yield of finished products; (vii) percentage of yield (viii) shortage/excess, if any; <u>B. Finished products/By-products :</u> (i) opening stock; (ii) purchase during the previous year (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any;	As per Annexure 'S' attached
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-	N.A.
	(a)	total amount of distributed profits	
	(b)	amount of reduction as referred to in section 115-O(1A)(i)	
	(c)	amount of reduction as referred to in section 115-O(1A)(ii);	
	(d)	total tax paid thereon	
	(e)	dated of payment with amounts.	
36A		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No.)	NO
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.	N.A.
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.	N.A.



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.	N.A.	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Previous year	Preceding previous year
	(a) Total turnover of the assessee	255781607	190743086
	(b) Gross profit / Turnover	77557278 / 255781607 = 30.32 %	49953319 / 190743086 = 26.19 %
	(c) Net profit / Turnover	38519538 / 255781607 = 15.06 %	12103892 / 190743086 = 6.35 %
	(d) Stock in trade/Turnover	5350676 / 255781607 = 2.09 %	3432475 / 190743086 = 1.8 %
	(e) Material Consumed / Finished goods produced	108438386 / 129519948 = 83.72 %	102060752 / 116221755 = 87.82 %
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)			
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	N.A.	
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)	NO	
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No/Not due)	NO	
	If not due, please enter expected date of furnishing the report		
44	Break-up of total expenditure of entities registered or not registered under the GST:		

Place: Ahmedabad  
Date: 12<sup>th</sup> January, 2021  
UDIN: 21153774AAAAAK8688



For, Keyur Shah & Co.  
F.R.No.141173W  
Chartered Accountants

*(Signature)*  
KEYUR SHAH  
Proprietor  
M.NO.153774

**ANNEXURE - A**  
**NATURE OF BUSINESS OR PROFESSION**

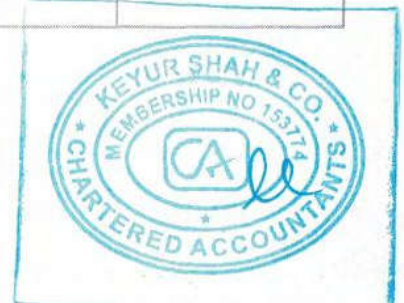
Sr. No.	Sector	Sub-Sector	Code
1.	MANUFACTURING	OTHER MANUFACTURING N.E.C.	04097
2.	WHOLESALE AND RETAIL TRADE	WHOLESALE OF OTHER PRODUCTS N.E.C	09027

**ANNEXURE - B**  
**LIST OF BOOKS OF ACCOUNT (PRESCRIBED U/S 44AA)**

Sr. No.	Name of Books of account
1.	BOOKS OF ACCOUNTS
2.	CASH BOOK
3.	JOURNAL
4.	PURCHASE REGISTER / GST INPUT REGISTER
5.	SALES REGISTER / GST OUTPUT REGISTER
6.	LEDGER
7.	STOCK REGISTER
8.	DEBIT NOTE REGISTER
9.	CREDIT NOTE REGISTER
10.	OTHER DOCUMENTS AND RECORDS :
11.	VOUCHERS
12.	PURCHASE INVOICES
13.	SALES INVOCIES
14.	DEBIT NOTES
15.	CREDIT NOTES
16.	BANK STATEMENTS
17.	SALARY & WAGES REGISTER
18.	GST CHALLANS & RETURNS / TDS / PROFESSION TAX
19.	CENTRAL EXCISE RECORDS
20.	INCOME TAX RECORDS
21.	OTHER STATUTORY RECORDS
22.	MEMORANDUM AND ARTICLES OF ASSOCIATION

**ANNEXURE - C**  
**LIST OF BOOKS OF ACCOUNT (MAINTAINED)**

Sr. No.	Name of Books of account	Address Line1	Address Line2	City/ Town/ District	Pincode	State
1.	BOOKS OF ACCOUNTS	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
2.	CASH BOOK	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
3.	JOURNAL	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
4.	PURCHASE REGISTER / GST INPUT REGISTER	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
5.	SALES REGISTER / GST OUTPUT REGISTER	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
6.	LEDGER	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL



7.	STOCK REGISTER	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
8.	DEBIT NOTE REGISTER	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
9.	CREDIT NOTE REGISTER	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
10.	OTHER DOCUMENTS AND RECORDS :	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
11.	VOUCHERS	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
12.	PURCHASE INVOICES	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
13.	SALES INVOCIES	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
14.	DEBIT NOTES	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
15.	CREDIT NOTES	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
16.	BANK STATEMENTS	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
17.	SALARY & WAGES REGISTER	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
18.	GST CHALLANS & RETURNS / TDS / PROFESSION TAX	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
19.	CENTRAL EXCISE RECORDS	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
20.	INCOME TAX RECORDS	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
21.	OTHER STATUTORY RECORDS	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL
22.	MEMORANDUM AND ARTICLES OF ASSOCIATION	1C , 1ST FLOOR , 23 Sarat Bose		kolkata	700020	WEST BENGAL

**ANNEXURE - D**  
**LIST OF BOOKS OF ACCOUNT (EXAMINED)**

Sr. No.	Name of Books of account
1.	BOOKS OF ACCOUNTS
2.	CASH BOOK
3.	JOURNAL
4.	PURCHASE REGISTER / GST INPUT REGISTER
5.	SALES REGISTER / GST OUTPUT REGISTER
6.	LEDGER
7.	STOCK REGISTER
8.	DEBIT NOTE REGISTER
9.	CREDIT NOTE REGISTER
10.	OTHER DOCUMENTS AND RECORDS :
11.	VOUCHERS
12.	PURCHASE INVOICES



13.	SALES INVOCIES
14.	DEBIT NOTES
15.	CREDIT NOTES
16.	BANK STATEMENTS
17.	SALARY & WAGES REGISTER
18.	GST CHALLANS & RETURNS / TDS / PROFESSION TAX
19.	CENTRAL EXCISE RECORDS
20.	INCOME TAX RECORDS
21.	OTHER STATUTORY RECORDS
22.	MEMORANDUM AND ARTICLES OF ASSOCIATION

**ANNEXURE - E**

**Disclosure as per ICDS**

Sr. No.	ICDS	Disclosures
1.	ICDS I-Accounting policies	All income and expenses items having a material bearing on the financial statement are recognized on accrual basic except non fulfilment of contractual obligation interest on refund of tax ,duty cess etc. Which are recognized on cash basis other accounting polices are in consistence with the generally accepted accounting practices.
2.	ICDS II-Valuation of Inventories	The inventories are being valued at cost or net realizable value whichever is less. Cost includes cost of purchases and services cost of conversion and other cost of bringing inventory to the present location and condition.
3.	ICDS IV-Revenue Recognition	Revenue is recognized in accordance with the guidelines issued by the institute of chartered accountant of India accordingly ,Wherever there are uncertainties in the ascertainment/realization ,non fulfilment of contractual obligation , unclaimed advances , the same is accounted for on cash basis .
4.*	ICDS V-Tangible Fixed Assets	The fixed assets are recorded at cost of acquisition , inclusive of cost of freight ,duties ,taxes and other incidental charges related to such acquisition .depreciation is calculated on W.D.V method at the rate prescribe under the I.T Act 1961.
5.	ICDS VII-Government Grants	Government Grants , Subsidies etc , has been disclosed as income under profit & Loss Account in the year of assessment made.
6.	ICDS IX-Borrowing Costs	Borrowing costs that are attributable to the acquisition of construction or product of qualifying assets are capitalized as part of the cost of such assets .All other borrowing cots are recognized as an expense in the period in which they are incurred and charged to revenue .Income on temporary investment of borrowed funds which are specifically borrowed for obtaining a qualifying assets is booked to revenue.
7.	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Liabilities are provided ,if there is present obligation as a result of past event having reasonable certainty of such liabilities maturing and reliable estimate there of can be made .

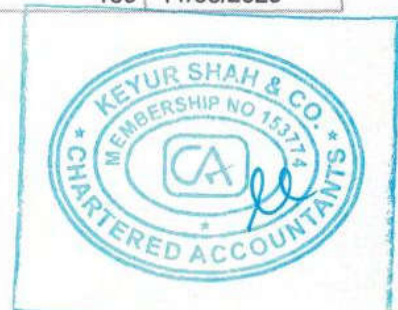


**ANNEXURE - F  
DEPRECIATION AS PER INCOME-TAX RULE**

Sl. No.	Assets / Block of Assets	Rate of Depn %	Actual cost or written down value, as the case may be	Additional deductions during the year with dates; in the case of any addition of an asset, date put to use				Total Additions		Total Deduction	Total Amount	Depreciation			Total Depreciation	Net Balance Amount	
				A-Add D-Dates	Date of additional Deductions	Particulars	Amount	In case of addition date put to use. In case of deduction NA	Before 180 days			After 180 days	Before 180 days	After 180 days			Additional
1.	Buildings	10	316840						0	0	0	316840	31684	0	31684	285156	
2.	Furniture and Fittings	10	550800						50700	35000	0	636500	60150	1750	61900	574600	
3.	Machinery and Plants	15	75006928						26149117	286467	131732	101290778	15117835	19985	15137820	86152958	
4.	Machinery and Plants	40	55030						27944	0	0	82974	33190	0	33190	49784	
	<b>TOTAL</b>		<b>75928598</b>						<b>26227761</b>	<b>301467</b>	<b>131732</b>	<b>102327092</b>	<b>15242859</b>	<b>21735</b>	<b>0</b>	<b>15264894</b>	<b>87062498</b>

**ANNEXURE - G  
CONTRIBUTION FROM EMPLOYEES TOWARDS FUNDS SETUP FOR THEIR WELFARE**

Sl. No.	Particular of receipt	Amount received from employees	Due date for payment	Actual amount paid	Actual Date for payment
1.	PROVIDENT FUND	8820	15/05/2019	8820	01/08/2019
2.	PROVIDENT FUND	8820	15/06/2019	8820	20/08/2019
3.	PROVIDENT FUND	8473	15/07/2019	8473	20/08/2019
4.	PROVIDENT FUND	8004	15/08/2019	8004	26/08/2019
5.	PROVIDENT FUND	7507	15/09/2019	7507	13/09/2019
6.	PROVIDENT FUND	8004	15/10/2019	8004	14/10/2019
7.	PROVIDENT FUND	8004	15/11/2019	8004	13/11/2019
8.	PROVIDENT FUND	8004	15/12/2019	8004	14/12/2019
9.	PROVIDENT FUND	8004	15/01/2020	8004	13/01/2020
10.	PROVIDENT FUND	8004	15/02/2020	8004	11/02/2020
11.	PROVIDENT FUND	7969	15/03/2020	7969	16/03/2020
12.	PROVIDENT FUND	8004	15/05/2020	8004	16/06/2020
13.	ANY FUND UNDER ESI ACT, 1948	2051	15/05/2019	2051	23/05/2019
14.	ANY FUND UNDER ESI ACT, 1948	2054	15/06/2019	2054	14/06/2019
15.	ANY FUND UNDER ESI ACT, 1948	1967	15/07/2019	1967	15/07/2019
16.	ANY FUND UNDER ESI ACT, 1948	812	15/08/2019	812	04/10/2019
17.	ANY FUND UNDER ESI ACT, 1948	799	15/09/2019	799	04/10/2019
18.	ANY FUND UNDER ESI ACT, 1948	794	15/10/2019	794	14/10/2019
19.	ANY FUND UNDER ESI ACT, 1948	780	15/11/2019	780	13/11/2019
20.	ANY FUND UNDER ESI ACT, 1948	828	15/12/2019	828	14/12/2019
21.	ANY FUND UNDER ESI ACT, 1948	782	15/01/2020	782	13/01/2020
22.	ANY FUND UNDER ESI ACT, 1948	897	15/02/2020	897	12/02/2020
23.	ANY FUND UNDER ESI ACT, 1948	884	15/03/2020	884	13/03/2020
24.	ANY FUND UNDER ESI ACT, 1948	904	15/05/2020	904	30/04/2020
25.	Professional Tax	1480	15/05/2019	1480	20/05/2019
26.	Professional Tax	460	15/05/2019	460	10/12/2019
27.	Professional Tax	1700	15/06/2019	1700	20/06/2019
28.	Professional Tax	130	15/06/2019	130	10/12/2019
29.	Professional Tax	1850	15/07/2019	1850	19/07/2019
30.	Professional Tax	130	15/07/2019	130	11/03/2020
31.	Professional Tax	1870	15/08/2019	1870	20/08/2019
32.	Professional Tax	130	15/08/2019	130	11/03/2020





33.	Professional Tax	2020	15/09/2019	2020	10/09/2019
34.	Professional Tax	193	15/09/2019	193	10/12/2019
35.	Professional Tax	77	15/09/2019	77	11/03/2020
36.	Professional Tax	1920	15/10/2019	1920	10/10/2019
37.	Professional Tax	130	15/10/2019	130	10/12/2019
38.	Professional Tax	2070	15/11/2019	2070	13/11/2019
39.	Professional Tax	130	15/11/2019	130	10/12/2019
40.	Professional Tax	2240	15/12/2019	2240	11/01/2020
41.	Professional Tax	130	15/12/2019	130	11/03/2020
42.	Professional Tax	1740	15/01/2020	1740	11/01/2020
43.	Professional Tax	110	15/01/2020	110	11/03/2020
44.	Professional Tax	1980	15/02/2020	1980	19/06/2020
45.	Professional Tax	1980	15/03/2020	1980	19/06/2020
46.	Professional Tax	1870	15/05/2020	1850	19/06/2020
		<b>135509</b>		<b>135489</b>	

**ANNEXURE - H**

**DETAILS OF EXPENDITURE BY WAY OF PENALTY OR FINE FOR VIOLATION OF ANY LAW FOR THE TIME BEING IN FORCE**

Sr.No	Details	Amount
1.	EPF & ESIC	14610

**ANNEXURE - I**

**PARTICULARS OF ANY LIABILITY OF A CONTINGENT NATURE.**

Sr. No.	Nature of Liability	Amount
1.	BANK GUARANTEE	4389572
2.	CAPITAL COMMITMENTS	10760808
	<b>TOTAL</b>	<b>15150380</b>

**ANNEXURE - J**

**PAYMENT TO PERSONS SPECIFIED IN SECTION 40A(2)(b)**

Sl. No.	Name of related person	PAN	Relation	Nature of Transaction	Amount
1.	Rajeev Goenka	AEAPG8391Q	Director	Directors Remuneration	600000
2.	Arun Gourisaria	ADCPG2293A	Director	Directors Remuneration	600000
3.	Purv Flexipack Pvt. Ltd.	AAICA4473E	Group Company	Purchases	3565720
4.	Purv Films Pvt. Ltd.	AAECS8998N	Group Company	Factory Rent	240000
5.	S. R. Enterprise		Group Company	Purchase	33559
	<b>TOTAL</b>				<b>5039279</b>



**ANNEXURE - K****B- LIABILITY INCURRED DURING THE YEAR [SECTION 43B(a),(b),(d) or (e)]**

Sl. No.	Section	Nature of Liability	Amount incurred during the prev. year but remaining outstanding as on the last day of previous year	Amount paid /setoff before the due date of filing return/date upto which reported in the tax audit report whichever is the earlier against (3)	Amount unpaid on due date of filing return/date upto which reported in the tax audit report whichever is earlier
(1)	(2)	(3)	(4)	(5)	(6)
1.	43B(b) - providend/ superannuation/ gratuity/ other fund	PROVIDENT FUND	8339	8339	0
2.	43B(b) - providend/ superannuation/ gratuity/ other fund	ESIC	3886	3886	0
3.	43B(a) - tax, duty, cess, fee etc.	PROFESSIONAL TAX	5680	5680	0
	<b>TOTAL</b>		<b>17905</b>	<b>17905</b>	<b>0</b>

**ANNEXURE - L****PARTICULARS OF EACH LOAN OR DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR :-**

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted (Rs.)	Whether the loan or deposit was squared up during the previous year	Maximum out standing credit balance	Whether Taken or Accepted by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	MAGICAL COMMOTRADE PVT LTD INDIA	1000000	Yes	1000000	Cheque	Yes
2.	RAPROCH HOLDINGS PVT LTD INDIA	1000000	Yes	1000000	Cheque	Yes
3.	RAJEEV GOENKA India	1000000	No	1000000	Cheque	Yes
4.	BHARAT ROADWAYS INDIA	5000000	Yes	5000000	Cheque	Yes
5.	PURV FLEXIPACK PVT LTD INDIA	20183545	Yes	28083545	Cheque	Yes
	<b>TOTAL</b>	<b>28183545</b>				

**ANNEXURE - M****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 :-**

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the payee	Amount of repayment (Rs.)	Maximum out standing credit balance	Whether repayment was by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	ARUN GAURISARIA INDIA	3500000	3500000	Cheque	Yes
2.	Mahavira vincom Pvt ltd India	2000000	2000000	Cheque	Yes
3.	MAGICAL COMMOTRADE PVT LTD INDIA	1000000	1000000	Cheque	Yes



4.	RAPROCH HOLDINGS PVT LTD INDIA	1000000	1000000	Cheque	Yes
5.	BHARAT ROADWAYS INDIA	5000000	5000000	Cheque	Yes
6.	PURV FLEXIPACK PVT LTD INDIA	28083545	28083545	Cheque	Yes
	<b>TOTAL</b>	<b>40583545</b>			

**ANNEXURE - N  
BROUGHT FORWARD LOSSES OR DEPRECIATION ALLOWANCES**

Sr.No	Assessment Year	Nature of loss / Allowance	Amount as Returned	All losses/ allowances not allowed u/s 115BAA	Amount as adjusted by withdrawal of depreciation u/s 115BAA	Amount as Assessed (give reference to relevant order)	Order No. & Date	Remarks
1.	2016 - 2017	Loss from business other than loss from speculative business or specified business	91990	0	0	91990	CPC/1617/A6/1635633682 11-01-2017	ORDER RECEIVED
2.	2017 - 2018	Loss from business other than loss from speculative business or specified business	1331366	0	0	1331366	CPC/1718/A6/1746442943 03-03-2018	ORDER RECEIVED
3.	2017 - 2018	Unabsorbed Depreciation	7392339	0	0	7392339	CPC/1718/A6/1746442943 03-03-2018	ORDER RECEIVED
4.	2018 - 2019	Unabsorbed Depreciation	4859194	0	0	4859194	CPC/1819/A6/1903777654 10-06-2019	ORDER RECEIVED
	<b>TOTAL</b>		<b>13674889</b>	<b>0</b>	<b>0</b>	<b>13674889</b>		

**ANNEXURE - O  
ASSEESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B  
OR CHAPTER XVII-BB**

Sl. No.	Tax deduction and collection No. (TAN)	Section	Nature of payment	Total amount of payment or receipt of the specified in (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than sp. rate out of (7)	Amount of tax deducted or collected out of (8)	Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	CALC09703B	192	PAYMENT OF EMPLOYEES OTHER THAN	1200000	1200000	1200000	210600	0	0	0



			GOVERNMENT EMPLOYEES							
2.	CALC09703B	194A	INTEREST OTHER THAN INTEREST ON SECURITIES TO A RESIDENT	190349	190349	190349	19034	0	0	0
3.	CALC09703B	194C	PAYMENT TO A RESIDENT CONTRACTOR/SUB-CONTRACTOR	1940555	1940555	1940555	26200	0	0	0
4.	CALC09703B	194H	COMMISSION OR BROKERAGE TO RESIDENT	111740	111740	111740	5587	0	0	0
5.	CALC09703B	194I	RENT TO RESIDENT - LAND,BUILDING OR FURNITURE	240000	240000	240000	24000	0	0	0
6.	CALC09703B	194J	FEEES FOR PROFESSIONAL OR TECHNICAL SERVICES TO RESIDENT	643160	643160	643160	64316	0	0	0
7.	MRTC03873C	194C	PAYMENT TO A RESIDENT CONTRACTOR/SUB-CONTRACTOR	8310902	8310902	8310902	85453	0	0	0
8.	MRTC03873C	194J	FEEES FOR PROFESSIONAL OR TECHNICAL SERVICES	415000	415000	415000	41500	0	0	0
<b>TOTAL</b>					<b>13051706</b>	<b>13051706</b>	<b>476690</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ANNEXURE - P**

**ASSESSEE IS REQUIRED TO FURNISHED THE STATEMENT OF TAX DEDUCTED OR TAX COLLECTED**

Sl. No.	Tax deduction and collection No. (TAN)	Type of Form	Due date for furnishing	Date of furnishing	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
	(1)	(2)	(3)	(4)	(5)
1.	CALC09703B	Form 26Q	31/07/2019	31/07/2019	Y
2.	CALC09703B	Form 26Q	31/10/2019	31/10/2019	Y
3.	CALC09703B	Form 26Q	31/01/2020	22/01/2020	Y
4.	CALC09703B	Form 26Q	31/07/2020	10/07/2020	Y
5.	CALC09703B	Form 24Q	31/10/2019	31/10/2019	Y
6.	CALC09703B	Form 24Q	31/01/2020	17/01/2020	Y
7.	CALC09703B	Form 24Q	31/07/2020	31/07/2020	Y
8.	CALC09703B	Form 27EQ	31/01/2020	15/01/2020	Y
9.	CALC09703B	Form 27EQ	31/07/2020	10/07/2020	Y
10.	MRTC03873C	Form 26Q	31/01/2020	15/01/2020	Y
11.	MRTC03873C	Form 26Q	31/07/2020	09/07/2020	Y



**ANNEXURE - Q****ASSEESSEE IS LIABLE TO PAY INTEREST UNDER SECTION 201(1A) OR SECTION 206C(7)**

Sl. No.	TAN	Amount of interest u/s 201(1A) /206C(7) is payable	Amount of Payment	Date of payment
1.	CALC09703B	25	25	30/07/2019
2.	CALC09703B	34	34	30/07/2019
3.	CALC09703B	46	46	30/07/2019
4.	CALC09703B	1117	1117	07/11/2019
5.	CALC09703B	112	112	07/11/2019
6.	CALC09703B	450	450	15/01/2020
7.	CALC09703B	16	16	20/01/2020
8.	CALC09703B	90	90	07/11/2019
9.	CALC09703B	26	26	07/11/2019
10.	CALC09703B	42	42	07/11/2019
11.	CALC09703B	16	16	07/11/2019
12.	CALC09703B	12	12	07/11/2019
13.	CALC09703B	45	45	03/03/2020
14.	CALC09703B	66	66	20/01/2020
15.	CALC09703B	10	10	07/02/2020
16.	CALC09703B	6	6	03/03/2020
17.	CALC09703B	17	17	03/03/2020
18.	CALC09703B	23	23	07/08/2020
19.	CALC09703B	92	92	15/01/2020
20.	CALC09703B	36	36	03/03/2020
	<b>TOTAL</b>	<b>2281</b>	<b>2281</b>	

**ANNEXURE - R****QUANTITATIVE DETAILS OF PRINCIPAL ITEMS OF GOODS TRADED**

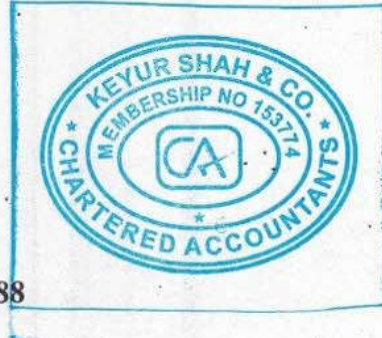
1. TRADING GOODS							
Sr. No.	Item Name	Unit	Opening Stock	Purchase	Sales	Closing Stock	Shortage / Excess
1	PLASTIC CAPS HANDLES & OTHERS	Numbers	0	8257253	7315219	942034	0
2	PLASTIC CAPS	Numbers	32500	1949000	1177000	804500	0
3	GRANULES	Ton	0	608	607	1	0
	<b>Total</b>		<b>32500</b>	<b>10206861</b>	<b>8492826</b>	<b>1746535</b>	<b>0</b>



**ANNEXURE - S**  
**QUANTITATIVE DETAILS OF PRINCIPAL ITEMS IN CASE OF MANUFACTURING CONCERN**

<b>A. RAW MATERIALS</b>										
Sr. No.	Item Name	Unit	Opening Stock	Purchase	Consumption	Sales	Closing Stock	Yield	% age Yield	Shortage / Excess
1	GRANULES	KiloGrams	38812	1352750	1296942	0	94620	0	0	0
2	COLOR MASTER BATCH	KiloGrams	3631	19413	19074	0	3970	0	0	0
	<b>Total</b>		<b>42443</b>	<b>1372163</b>	<b>1316016</b>	<b>0</b>	<b>98590</b>	<b>0</b>		<b>0</b>
<b>B. FINISHED PRODUCTS</b>										
Sr. No.	Item Name	Unit	Opening Stock	Purchase	Manufacture	Sales	Closing Stock	Shortage / Excess		
1	PLASTIC CAPS AND CLOSURES	Numbers	1554000	0	93985850	94044350	1495500	0		
2	PLASTIC CAPS AND CLOSURES	Numbers	13986000	0	845872650	846399150	13459500	0		
3	Plastic Caps & Accessories	Numbers	0	0	61643500	55994500	5649000	0		
	<b>Total</b>		<b>15540000</b>	<b>0</b>	<b>1001502000</b>	<b>996438000</b>	<b>20604000</b>	<b>0</b>		

Place: Ahmedabad  
 Date: 12<sup>th</sup> January, 2021  
 UDIN: 21153774AAAAAK8688



For, Keyur Shah & Co.  
 F.R.No.141173W  
 Chartered Accountants

**KEYUR B. SHAH**  
 Proprietor  
 M.NO.153774