

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of WALPAR HEALTHCARE 6/34, VIJAY NAGAR, G.H.B. FLATS, NARANPURA, AHMEDABAD, GUJARAT, 380014 AABFW0454F.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 6/34, VIJAY NAGAR, G.H.B. FLATS, NARANPURA, AHMEDABAD, and 000 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	QUANTITATIVE RECORDS HAVE NOT BEEN MAINTAINED BY THE ASSESSEE AND SO WE ARE UNABLE TO REPORT ON THE QUANTITATIVE DETAILS.
2	Records produced for verification of payments through account payee cheque were not sufficient.	VERIFICATION IS NOT POSSIBLE AS EVIDENCE IS NOT AVAILABLE WHETHER LOAN HAS BEEN TAKEN/ACCEPTED/REPAID OTHERWISE THAN BY ACCOUNT PAYEE CHEQUE/DRAFT. SO WE ARE UNABLE TO REPORT.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.	PURCHASES MADE FROM MSME CREDITORS CANNOT BE VERIFIED AND HENCE WE ARE UNABLE TO REPORT.
4	Others.	ACCORDING TO THE INFORMATION AND EXPLANATIONS PROVIDED TO US BY THE ASSESSEE, NO DEMAND IS RAISED AND NO REFUND IS ISSUED DURING THE PREVIOUS YEAR UNDER ANY TAX LAWS OTHER THAN INCOME TAX ACT AND WEALTH TAX ACT.
5	Others.	AMOUNT OF DEPRECIATION FOR PLANT & MACHINERY @ 15% IN CLAUSE 18 OF FORM 3CD INCLUDES ADDITIONAL DEPRECIATION AS PER PROVISIONS OF INCOME TAX ACT.
6	Others.	THE GST PAYABLE AS SHOWING IN THE BOOKS OF ACCOUNT AS ON 31-03-2020 IS SUBJECT TO RECONCILIATION WITH THAT SHOWING ON THE GST WEBSITE PORTAL AS ON 31-03-2020.
7	Others.	BALANCES OF DEBTORS AND CREDITORS ARE SUBJECT TO CONFIRMATION.

Place AHMEDABAD
Date 13/01/2021

Name SAUMIL JASHVANTBHAI SHAH
Membership Number 151706
FRN (Firm Registration Number) 135636W
Address 403, SHALVIK AVENUE, ABOVE RELIANCE FRESH, NARANPURA CROSS ROAD, AHMEDABAD, GUJARAT, 380013

UDIN: 21151706AAAAAB1036



For, SAUMIL J SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

Saumil
PARTNER

FORM NO. 3CD

[See rule 6G(2)]

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

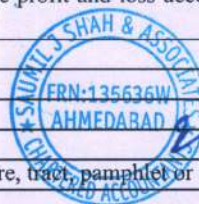
1	Name of the assessee	WALPAR HEALTHCARE				
2	Address	6/34, VIJAY NAGAR, G.H.B. FLATS, NARANPURA, AHMED ABAD, GUJARAT, 380014				
3	Permanent Account Number (PAN)	AABFW0454F				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes				
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax GUJARAT	24AABFW0454F1ZJ			
5	Status	Firm				
6	Previous year from	01/04/2019 to 31/03/2020				
7	Assessment Year	2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					
		Section under which option exercised				
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 ?					
	Name	Profit Sharing Ratio (%)				
	TANMAY SHAH	40				
	KALPESH LADHAWALA	40				
	SEJAL LADHAWALA	20				
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	No				
	Date of change	Name of Partner/Member	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			
	MANUFACTURING	Manufacture of pharmaceuticals, medicinal chemicals and botanical product	04041			
	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027			
	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028			
	OTHER SERVICES	Other services n.e.c.	21008			
10 b	If there is any change in the nature of business or profession, the particulars of such change	No				
	Business	Sector	SubSector	Code		
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed	No				
	Books prescribed					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	Purchase Register	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380013
	Sales Register	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380013
	Bank Book	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380013
	Cash Book	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380013



Ledger	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380013
Journal	6/34, VIJAY NAGAR	G.H.B. FLATS, NARA NPURA	AHMEDABAD	GUJARAT	380013
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	Purchase Register				
	Sales Register				
	Bank Book				
	Cash Book				
	Ledger				
	Journal				
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				No
	Section				Amount
	Nil				
13 a	Method of accounting employed in the previous year		Mercantile system		
13 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
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)	
13 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
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.				
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)	
	Total				
13 f	Disclosure as per ICDS.				
	ICDS	Disclosure			
	ICDS I - Accounting Policies	The assessee has followed the fundamental accounting assumptions of Going Concern, Consistency and Accrual. The assessee has maintained accounts on Mercantile Basis. Accounts are prepared on Historical cost convention method.			
	ICDS II - Valuation of Inventories	Cost of inventories comprise of all cost of purchase, cost of service, cost of conversion and other costs incurred in bringing them to the respective location and condition. Inventory is valued at lower of cost or net realization value			
	ICDS III - Construction Contracts	Not Applicable.			
	ICDS IV - Revenue Recognition	Revenue is recognized when significant risks and rewards of ownership of the goods are transferred to the buyer, usually on delivery of goods. Interest is recognized on time basis, taking into account reasonable certainty of ultimate collection. In case of sale of goods there is no amount which is not recognized due to lack of reasonable certainty of its ultimate realization.			
	ICDS V - Tangible Fixed Assets	The Tangible Fixed Assets have been accounted for at purchase price inclusive of import duties and other taxes but excluding subsequently recoverable duties and all directly attributable expenditure on making the asset ready for its intended use.			
	ICDS VII - Governments Grants	No government grants received during the year.			
	ICDS IX - Borrowing Costs	Provided as per provisions of Income Tax Act 1961.			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provisions are recognized as there is reasonable certainty of requirement of outflow. Amount of Contingent Liability and Contingent Assets is NIL.			
14 a	Method of valuation of closing stock employed in the previous year.			AT COST OR NET REALIZABLE VALUE, WHICHEVER IS LESS, AS INFORMED BY THE PARTNER	
14 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
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade				
	(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	
	Nil				
16	Amounts not credited to the profit and loss account, being:-				



16 a	The items falling within the scope of section 28												
	Description	Amount											
	Nil												
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned												
	Description	Amount											
16 c	Escalation claims accepted during the previous year												
	Description	Amount											
	Nil												
16 d	Any other item of income												
	Description	Amount											
	Nil												
16 e	Capital receipt, if any												
	Description	Amount											
	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:												
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable					
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:-												
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
						Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)				Total Value of Purchases (B) (1+2+3+4)
	Plant & Machinery @ 15%	15%	5670800		5670800	4379983	0	0	0	4379983	0	1623758	8427025
	Plant & Machinery @ 40%	40%	1094110		1094110	314742	0	0	0	314742	0	539104	869748
	Furnitures & Fittings @ 10%	10%	1010059		1010059	129547	0	0	0	129547	0	108670	1030936
	Building @ 10%	10%	1844597		1844597	0	0	0	0	0	0	184460	1660137
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page												
19	Amounts admissible under sections :												
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.									
	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)]												
	Description	Amount											
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities								
	Nil												
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc												
	Capital expenditure												
	Particulars	Amount in Rs.											
	Personal expenditure												
	Particulars	Amount in Rs.											
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party												
	Particulars	Amount in Rs.											



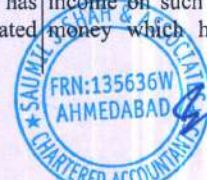
Expenditure incurred at clubs being entrance fees and subscriptions										
Particulars									Amount in Rs.	
Expenditure incurred at clubs being cost for club services and facilities used.										
Particulars									Amount in Rs.	
Expenditure by way of penalty or fine for violation of any law for the time being force										
Particulars									Amount in Rs.	
GST LATE FILING FEES									100	
Expenditure by way of any other penalty or fine not covered above										
Particulars									Amount in Rs.	
Expenditure incurred for any purpose which is an offence or which is prohibited by law										
Particulars									Amount in Rs.	
(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:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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)										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)										
(A) Details of payment on which tax is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)										
(A) Details of payment on which levy is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(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).										
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)										
(ix) tax paid by employer for prerequisites 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	Amount Admissible	Amount Inadmissible	Remarks					
(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 in Rs	Name of the payee	Permanent Account Number of the payee, if available	
(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 in Rs	Name of the payee	Permanent Account Number of the payee, if available	
(e) Provision for payment of gratuity not allowable under section 40A(7)						
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)						
(g) Particulars of any liability of a contingent nature						
Nature Of Liability					Amount in Rs.	
(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						
Nature Of Liability					Amount in Rs.	
(i) Amount inadmissible under the proviso to section 36(1)(iii)						
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006						
23 Particulars of any payment made to persons specified under section 40A(2)(b).						
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)	
	TANMAY SHAH		PARTNER	INTEREST ON CAPITAL	142480	
	TANMAY SHAH		PARTNER	REMUNERATION	1520000	
	KALPESH LADHAWALA		PARTNER	INTEREST ON CAPITAL	658608	
	KALPESH LADHAWALA		PARTNER	REMUNERATION	1520000	
	SEJAL LADHAWALA		PARTNER	INTEREST ON CAPITAL	621506	
	SEJAL LADHAWALA		PARTNER	REMUNERATION	760000	
	NIDHI TANMAY SHAH		RELATIVE OF PARTNER	SALARY	540000	
	MINAXI LADHAWALA		RELATIVE OF PARTNER	INTEREST ON LOAN	198000	
	S G HEALTHCARE		PROPRIETORSHIP FIRM OF PARTNER	SALES (incl. GST)	8025350	
	S G HEALTHCARE		PROPRIETORSHIP FIRM OF PARTNER	PURCHASE (incl. GST)	1661126	
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.						
	Section	Description				Amount
	Nil					
25 Any amount of profit chargeable to tax under section 41 and computation thereof.						
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any	
	Nil					
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-						
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-						
26 (i)(A)(a) Paid during the previous year						
	Section	Nature of liability			Amount	
	Nil					
26 (i)(A)(b) Not paid during the previous year						
	Section	Nature of liability			Amount	
	Nil					
26 (i)B was incurred in the previous year and was						
26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)						
	Section	Nature of liability			Amount	
	Tax,Duty,Cess,Fee etc			GST		1068971



26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section							Nature of liability			Amount	
		Nil											
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)											
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 profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No	
		CENVAT/ITC					Amount			Treatment in Profit and Loss/Accounts			
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type			Particulars			Amount		Prior period to which itrelates(Year in yyyy-yyformat)			
		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)(viiia)										No	
		Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	
		Nil											
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)(viiib). If yes, please furnish the details of the same											
		Name of the person from whom consideration received for issue of shares			PAN of the person, if available			No. of Shares		Amount of consideration received	Fair Market value of the shares		
		Nil											
A(a)		Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:										No	
		Sl No.		Nature of Income					Amount				
		Nil											
B(a)		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) (b) If yes, please furnish the following details:										No	
		Sl No.		Nature of Income					Amount				
		Nil											
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	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.										No	
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary		Amount (in Rs.) of primary adjustment		Whether the excess of money available with the associated enterprise is required to be		If yes, whether the excess money has been repatriated		If no, the amount (in Rs.) of imputed interest on such excess money which has not		Expected date of repatriation of money



	adjustment is made ?	repatriated to India as per the provisions of sub-section (2) of section 92CE.	within the prescribed time.	been repatriated within the prescribed time						
	Nil									
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.			No						
	(b) If yes, please furnish the following details									
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of 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 or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
	Nil									
C(a)	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, 2021)			No						
	(b) If yes, please furnish the following details									
	Sl No.	Nature of the impermissible avoidance arrangement		Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement						
	Nil									
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 :-									
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared 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.	
	1	ABHISHEK PATEL	AHMEDABAD		260000	No	1400000	Yes-Cheque	Account payee cheque	
	2	DIVYANSH U RAVAL	AHMEDABAD		880000	No	880000	Yes-Cheque	Account payee cheque	
	3	JIGNESH M ODI	AHMEDABAD		720000	No	2571000	Yes-Cheque	Account payee cheque	
	4	KRUNAL P ATEL	AHMEDABAD		3411000	No	4011000	Yes-Cheque	Account payee cheque	
	5	FENIL SHA H	AHMEDABAD		100000	No	100000	Yes-Cheque	Account payee cheque	
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-									
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	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.			
	Nil									
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)										



31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction receipt	Amount of receipt	Date Of receipt	
		Nil							
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
		Nil							
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction Payment	Amount of Payment	Date Of Payment	
		Nil							
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year							
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
		Nil							
		(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	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.
		Nil							
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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
	Nil				
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—				
	S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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
	Nil				

Note: (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 Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks
	Nil							

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

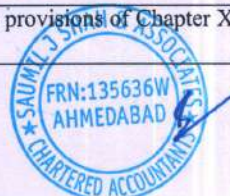
32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73
If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No	Section	Amount
Nil		

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 **Yes**



S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected 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 specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	
1	AHMW00276D	194H	Commission or brokerage	11429878	9035600	9035600	451780	0	0	0	
2	AHMW00276D	194-I	Rent	2997255	2829480	2829480	282948	0	0	0	
3	AHMW00276D	194C	Payments to contractors	1802000	1802000	1802000	18020	0	0	0	
4	AHMW00276D	194J	Fees for professional or technical services	637500	620000	620000	62000	0	0	0	
5	AHMW00276D	194A	Interest other than Interest on securities	368040	368040	368040	36804	0	0	0	
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:									Yes	
	S.No	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 details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
	1	AHMW00276D	26Q	31/07/2019	31/07/2019	Yes					
	2	AHMW00276D	26Q	31/10/2019	25/10/2019	Yes					
	3	AHMW00276D	26Q	31/01/2020	31/01/2020	Yes					
	4	AHMW00276D	26Q	31/07/2020	31/07/2020	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Not Applicable	
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage/excess, if any
	Nil										



35	bB	Finished products :								
		S.No	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
		Nil								
35	bC	By products :								
		S.No	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
		Nil								
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction 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) Total tax paid thereon Amount	Dates of payment		
		Nil								
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-									
		Sl No.	Amount received (in Rs.)				Date of receipt			
		Nil								
37	Whether any cost audit was carried out									No
	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									
38	Whether any audit was conducted under the Central Excise Act, 1944									No
	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									
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor									No
	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									
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
Sl No	Particulars	Previous Year			Preceding previous Year					
a	Total turnover of the assessee				167126888			128227229		
b	Gross profit / Turnover	49509486	167126888	29.62%	31913742	128227229	24.89%			
c	Net profit / Turnover	2383385	167126888	1.43%	1460620	128227229	1.14%			
d	Stock-in-Trade / Turnover			%			%			
e	Material consumed/ Finished goods produced			%			%			
(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									
		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks			
		Nil								
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish									
		Sl No	Income-tax Department Reporting Entity	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about	If not, please furnish list of the details/		



	Identification Number				all details/ transactions which are required to be reported.	transactions which are not reported.	
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
	A(c) 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:(This Clause is kept in abeyance till 31st March, 2021)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	Nil						

Place **AHMEDABAD**
Date **13/01/2021**

Name
Membership Number
FRN (Firm Registration Number)
Address

Saumil
SAUMIL JASHVANTBHAI SHAH
151706
135636W
403, SHALVIK AVENUE, ABOVE RELIANCE FRESH, NARANPURA CROSS ROAD, AHMEDABAD, GUJARAT, 380013,



Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	02/04/2019	02/04/2019	30078	0	0	0	30078
	2	03/04/2019	03/04/2019	30078	0	0	0	30078
	3	29/04/2019	29/04/2019	30078	0	0	0	30078
	4	10/05/2019	10/05/2019	8000	0	0	0	8000
	5	22/11/2019	22/11/2019	80000	0	0	0	80000
	6	22/11/2019	22/11/2019	85000	0	0	0	85000
	7	22/11/2019	22/11/2019	350000	0	0	0	350000
	8	01/09/2019	01/09/2019	181500	0	0	0	181500
	9	22/11/2019	22/11/2019	32000	0	0	0	32000
	10	22/11/2019	22/11/2019	62500	0	0	0	62500
	11	22/11/2019	22/11/2019	200000	0	0	0	200000
	12	22/11/2019	22/11/2019	175000	0	0	0	175000
	13	22/11/2019	22/11/2019	300000	0	0	0	300000
	14	21/07/2019	21/07/2019	49000	0	0	0	49000
	15	05/12/2019	05/12/2019	34000	0	0	0	34000
	16	18/12/2019	18/12/2019	277173	0	0	0	277173
	17	05/02/2020	05/02/2020	2000	0	0	0	2000

18	06/11/2019	06/11/2019	75000	0	0	0	75000
19	22/11/2019	22/11/2019	590000	0	0	0	590000
20	01/10/2019	01/10/2019	816000	0	0	0	816000
21	05/03/2020	05/03/2020	1500	0	0	0	1500
22	01/01/2020	01/01/2020	76200	0	0	0	76200
23	21/05/2019	21/05/2019	36400	0	0	0	36400
24	22/11/2019	22/11/2019	38000	0	0	0	38000
25	22/11/2019	22/11/2019	85000	0	0	0	85000
26	11/07/2019	11/07/2019	38810	0	0	0	38810
27	15/07/2019	15/07/2019	696666	0	0	0	696666
Total of Plant & Machinery @ 15%							4379983
Plant & Machinery @ 40%	1	03/04/2019	03/04/2019	44768	0	0	44768
	2	03/04/2019	03/04/2019	50593	0	0	50593
	3	04/04/2019	04/04/2019	20241	0	0	20241
	4	12/09/2019	12/09/2019	22279	0	0	22279
	5	17/01/2020	17/01/2020	8605	0	0	8605
	6	12/03/2020	12/03/2020	84450	0	0	84450
	7	30/04/2019	30/04/2019	54000	0	0	54000
	8	20/12/2010	20/12/2019	1500	0	0	1500
	9	13/03/2020	13/03/2020	28306	0	0	28306
Total of Plant & Machinery @ 40%							314742
Furnitures & Fittings @ 10%	1	24/05/2019	24/05/2019	23725	0	0	23725
	2	25/01/2020	25/01/2020	46500	0	0	46500
	3	17/02/2020	17/02/2020	59322	0	0	59322
Total of Furnitures & Fittings @ 10%							129547
Building @ 10%							
Total of Building @ 10%							0



For, SAUMIL J SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

Saumil
PARTNER

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Building @ 10%			
Total of Building @ 10%			0

This form has been digitally signed by SAUMIL JASHVANTBHAI SHAH having PAN BFXPS8521M from IP Address 103.81.94.186 on 2021-01-13 22:25:56.0 .
Dsc SI No and issuer 1402365557CN=(n)Code Solutions CA
2014.2.5.4.51=#13133330312c20474e464320496e666f746f776572.STREET=Bodakdevl. S G Roadl,
Ahmedabad,ST=Gujarat.2.5.4.17=#1306333830303534.OU=Certifying Authority,O=Gujarat Narmada Valley
Fertilizers and Chemicals Limited,C=IN

UDIN: 21151706AAAAAB1036

**Walpar Healthcare
Balance Sheet**

Liabilities	as at 31-Mar-2020	Assets	as at 31-Mar-2020
Capital Account	2,14,68,068.95	Fixed Assets	1,19,87,844.00
Partners' Capital	<u>2,14,68,068.95</u>	Computer & Printer	8,70,671.00
Loans (Liability)	5,54,72,207.87	Electrical Fittings	3,29,849.00
Bank OD A/c	2,08,87,137.04	Furniture & Fixtures	10,30,936.00
Secured Loans	52,69,504.60	Land & Building	16,60,137.00
Unsecured Loans	<u>2,93,15,566.23</u>	Machinery	69,80,433.00
Current Liabilities	5,53,92,750.99	Office Equipments	4,82,824.00
Provisions	12,09,098.00	Vehicles	<u>6,32,994.00</u>
Sundry Creditors	<u>5,41,83,652.99</u>	Investments	11,75,000.00
Suspense A/c		Office at Fortune	<u>11,75,000.00</u>
Profit & Loss A/c		Current Assets	11,85,70,183.81
Opening Balance		Closing Stock	3,80,22,305.00
Current Period	23,83,385.11	Deposits (Asset)	4,82,000.00
Less: Transferred	<u>23,83,385.11</u>	Loans & Advances (Asset)	16,55,980.24
		Sundry Debtors	7,34,59,262.68
		Cash-in-hand	2,07,174.00
		Bank Accounts	<u>47,43,461.89</u>
		Misc. Expenses (ASSET)	6,00,000.00
		IPO Execution Expenses	<u>6,00,000.00</u>
Total	13,23,33,027.81	Total	13,23,33,027.81

For, WALPAR HEALTHCARE

Walpar

Partner

For, WALPAR HEALTHCARE

skdadhewala

Partner

For, WALPAR HEALTHCARE

KS

Partner

For, SAUMIL J SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

Saumil

PARTNER



UDIN: 21151706AAAAAB1036

Walpar Healthcare
Profit & Loss A/c

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Opening Stock	2,32,04,944.00	Sales Accounts	16,71,26,888.46
Stock-in Hand	<u>2,32,04,944.00</u>	Sales	<u>16,71,26,888.46</u>
Purchase Accounts	12,09,20,249.63	Direct Incomes	1,500.00
Purchase	<u>12,09,20,249.63</u>	Product Permission Charges	<u>1,500.00</u>
Direct Expenses	1,15,16,013.42	Closing Stock	3,80,22,305.00
Electric and Power	6,08,070.16	Stock-in Hand	<u>3,80,22,305.00</u>
Freight & Transportation	9,02,724.85		
Misc Purchase Plant	10,93,696.41		
Wages & Salary	<u>89,11,522.00</u>		
Gross Profit c/o	4,95,09,486.41		
	<u>20,51,50,693.46</u>		<u>20,51,50,693.46</u>
Indirect Expenses	4,71,26,101.30	Gross Profit b/f	4,95,09,486.41
Sales Commission & Incentives	1,14,29,877.62	Indirect Incomes	
Bank Charges	1,00,539.14		
Depreciation	24,55,992.93		
Insurance Expense	65,547.44		
Interest Expense	58,14,526.80		
Legal & Professional Expense	8,30,317.15		
Marketing & Sales Promotion Expense	24,45,051.83		
Office Expense	14,51,335.46		
Rent Expense	29,97,255.00		
Repair & Maintenance Expense	7,70,141.33		
Salary & Bonus Expense	1,15,62,914.00		
Staff Welfare Expense	1,81,633.00		
Stationery & Printing Expense	1,01,141.00		
Travelling Expense	6,45,328.52		
Bank Finance Expense	10,294.00		
Electric and Power Expense	78,939.00		
GST Late Filing Fees	100.00		
Interest on Partner's Capital	14,22,594.00		
Kasar Expense	1,25,284.19		
Meeting & Seminar Expense	3,14,280.00		
Petrol & Conveyance Expense	1,50,863.00		
Postage & Courier Expense	2,48,237.45		
Refreshment Expense	36,784.34		
Remuneration to Partners	38,00,000.00		
Telephone & Internet Expense	<u>87,124.10</u>		
Nett Profit	23,83,385.11		
Total	4,95,09,486.41	Total	4,95,09,486.41

For, WALPAR HEALTHCARE

(Signature)

Partner

For, WALPAR HEALTHCARE

(Signature)

Partner

For, SAUMIL J SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

PARTNER

UDIN: 21151706AAAAAB1036

For, WALPAR HEALTHCARE

(Signature)
Partner



**Walpar Healthcare
Trial Balance**

Particulars	Closing Balance	
	Debit	Credit
		2,14,68,068.95
Capital Account		2,14,68,068.95
Partners' Capital		90,96,394.92
<i>Kalpesh P Ladhawala Capital</i>		73,90,347.56
<i>Sejal Kalpesh Ladhawala Capital</i>		49,81,326.47
<i>Tanmaybhai Shah Capital</i>		5,54,72,207.87
Loans (Liability)		2,08,87,137.04
Bank OD A/c		2,08,87,137.04
<i>South Indian Bank A/c No. 00004</i>		52,69,504.60
Secured Loans		5,63,697.60
HDFC COMMERCIAL LOAN 69464021		64,356.00
<i>South Indian Bank OD 00018</i>		16,265.00
<i>South Indian Bank OD 00024</i>		19,58,522.00
<i>South Indian Bank OD 00046</i>		26,66,664.00
<i>South Indian Bank OD 00074</i>		2,93,15,566.23
Unsecured Loans		14,00,000.00
<i>Abhishekkumar Patel Loan</i>		21,81,526.00
ADITYA BIRLA FINANCE LIMITED ABFLAHMBIL000004373		16,65,336.00
BAJAJ FINANCE-418BLF0102946279		11,02,302.77
CapFloat Financial Services Loan-GAN18R000041039(20		8,80,000.00
<i>Divyanshu Raval Loan</i>		1,00,000.00
<i>Fenil P Shah Loan</i>		12,39,547.79
HDFC Bank Loan - 56521825		3,67,429.04
HDFC BUSINESS LOAN 49668349-		13,99,670.63
INDIA INFOLINE FINANCE LIMITED-SL1649563		14,55,528.00
INDUSIND BANK LTD-706000122729(19%)		25,71,000.00
JIGNESH DINESHBHAI MODI Loan		40,11,000.00
<i>Krunal J Patel Loan</i>		9,04,895.00
<i>Minaxi Ladhawala</i>		10,96,722.00
RBL BANK LIMITED BLAHM006500025041 (19%)		10,00,000.00
<i>Ronak A Shaherawala (Huf)</i>		14,55,997.00
SHRI RAM CITY UNION BANK LTD-CDAH1TF1903030011(19)		50,00,000.00
SMALL INDUSTRIES DEVELOPMENT BANK LTD(SIDBI)		14,84,612.00
TATA CAPITAL LOAN -, TCFBL0272000010153212(18%)		7,60,738.50
	7,60,738.50	5,61,53,489.49
Current Liabilities		
Duties & Taxes		12,09,098.00
Provisions		10,68,971.00
GST Payable		17,206.00
TDS on Contract 94C		3,487.00
TDS on Interest 94A		19,564.00
TDS on Rent 94I		48,870.00
TDS on Sale Commission 94H		51,000.00
TDS Payable on Professional Fees 94J		7,60,738.50
Sundry Creditors		5,49,44,391.49
	1,19,87,844.00	
Fixed Assets		
Computer & Printer		8,70,671.00
Electrical Fittings		3,29,849.00
Furniture & Fixtures		10,30,936.00
Land & Building		16,60,137.00
Machinery		69,80,433.00
Office Equipments		4,82,824.00
Vehicles		6,32,994.00
		11,75,000.00
Investments		11,75,000.00
Office at Fortune		11,75,000.00
	1,39,23,582.50	13,30,93,766.31
Carried Over		



continued ...

Walpar Healthcare

Trial Balance :

Particulars	Closing Balance	
	Debit	Credit
Brought Forward	1,39,23,582.50	13,30,93,766.31
Current Assets	10,59,52,714.27	21,99,891.46
Opening Stock	2,32,04,944.00	
Stock-in Hand	2,32,04,944.00	
Deposits (Asset)	4,82,000.00	
Deposit for Shed	4,35,000.00	
LPG Gas Deposit to Brahmani Sales Agency	3,400.00	
Rent Deposit - Bipin Patel	43,600.00	
Loans & Advances (Asset)	16,55,980.24	
Advance Income Tax (FY 2019-20)	3,50,000.00	
GST ITC Receivable	11,66,980.24	
Ramesh Khatri (Staff Loan)	39,000.00	
Yogesh J Patel Capital A/c	1,00,000.00	
Sundry Debtors	7,56,59,154.14	21,99,891.46
Cash-in-hand	2,07,174.00	
Bank Accounts	47,43,461.89	
Axis Bank A/c.No.-33681	25,72,450.26	
HDFC Bank A/c No.-0025	2,98,714.46	
State Bank of India A/c. No.-30524	18,72,297.17	
Misc. Expenses (ASSET)	6,00,000.00	
IPO Execution Expenses	6,00,000.00	
Sales Accounts	2,73,508.58	16,74,00,397.04
Sales	2,73,508.58	16,74,00,397.04
Purchase Accounts	12,09,33,124.63	12,875.00
Purchase	12,09,33,124.63	12,875.00
Direct Incomes		1,500.00
Product Permission Charges		1,500.00
Direct Expenses	1,15,16,013.42	
Electric and Power	6,08,070.16	
Freight & Transportation	9,02,724.85	
Misc Purchase Plant	10,93,696.41	
Wages & Salary	89,11,522.00	
Indirect Expenses	4,71,26,101.30	
Sales Commission & Incentives	1,14,29,877.62	
Bank Charges	1,00,539.14	
Depreciation	24,55,992.93	
Insurance Expense	65,547.44	
Interest Expense	58,14,526.80	
Legal & Professional Expense	8,30,317.15	
Marketing & Sales Promotion Expense	24,45,051.83	
Office Expense	14,51,335.46	
Rent Expense	29,97,255.00	
Repair & Maintenance Expense	7,70,141.33	
Salary & Bonus Expense	1,15,62,914.00	
Staff Welfare Expense	1,81,633.00	
Stationery & Printing Expense	1,01,141.00	
Travelling Expense	6,45,328.52	
Bank Finance Expense	10,294.00	
Electric and Power Expense	78,939.00	
GST Late Filing Fees	100.00	
Interest on Partner's Capital	14,22,594.00	
Kasar Expense	1,25,284.19	
Meeting & Seminar Expense	3,14,280.00	
Petrol & Conveyance Expense	1,50,863.00	
Carried Over	30,03,25,044.70	30,27,08,429.81



continued ...

Walpar Healthcare
Trial Balance :

Particulars	Closing Balance	
	Debit	Credit
Brought Forward	30,03,25,044.70	30,27,08,429.81
Postage & Courier Expense	2,48,237.45	
Refreshment Expense	36,784.34	
Remuneration to Partners	38,00,000.00	
Telephone & Internet Expense	87,124.10	
Profit & Loss A/c	23,83,385.11	
Grand Total	30,27,08,429.81	30,27,08,429.81



For, WALPAR HEALTHCARE
[Signature]
Partner

For, WALPAR HEALTHCARE
[Signature]
Partner

For, WALPAR HEALTHCARE
[Signature]
Partner

For, SAUMIL J SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
PARTNER



UDIN: 21151706AAAAAB1036

OBSERVATIONS REGARDING FORM 3CD FORMING PART OF AUDITOR'S REPORT

(These are observations only and are not to be treated as a qualified report)

1. Clause 21(d):

It is not possible to verify whether the payment in excess of Rs. 20,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the cheques exceeding Rs. 20,000/- issued by account payee or bank draft.

2. Clause 22:

Assessee has no such information, accordingly no creditors falls under this category.

3. Clause 31(a)(v), 31(b)(iv) and 31(c):

It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee or bank draft.

4. Clause 34:

We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B.

5. Clause 35(a):

Since in the case of nature of business as carried on by the assessee, there are numerous items running in thousands, it is not possible to furnish quantitative details. It is not possible to determine ratios for each principal items of goods, as necessary bifurcation in respect of all the required attributes are not in possession of assessee.

6. Others:

The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.



Address

403, Shalvik Avenue, Above Reliance Fresh, Naranpura Cross Road, Ahmedabad 380013.

NOTES TO THE REPORT FORMING PART OF AUDITOR'S REPORT

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.

2. Assessee's Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD:

The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards as prescribed under/by The Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.

3. Tax Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an



Saumil J Shah & Associates
Chartered Accountants

opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India."

For, Saumil J Shah & Associates
Chartered Accountants
FRN: 135363W

 S/d-

CA Saumil J Shah
Partner
M.No.: 151706

Date: 13th January 2021
Place: Ahmedabad



UDIN: 21151706AAAAAB1036

Address

403, Shalvik Avenue, Above Reliance Fresh, Naranpura Cross Road, Ahmedabad 380013.

