

KATARIA IMPEX
Balance Sheet as at 31st March 2023

(Amount in Rs.)

	Particulars	Note	31 March 2023	31 March 2022
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	3	6,693,960.11	6,258,281.82
(b)	Reserves and surplus		-	-
			6,693,960.11	6,258,281.82
2	Non-current liabilities			
(a)	Long-term borrowings	4	355,341.00	-
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other long-term liabilities		-	-
(d)	Long-term provisions		-	-
			355,341.00	-
3	Current liabilities			
(a)	Short-term borrowings	5	3,082,142.21	3,059,142.21
(b)	Trade payables	6	6,567,101.00	3,847,706.92
(c)	Other current liabilities	7	103,343.26	358,858.80
(d)	Short-term provisions	8	240,000.00	102,000.00
			9,992,586.47	7,367,707.93
	Total		17,041,887.58	13,625,989.75
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	9	1,169,597.26	317,550.88
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	161,947.00	140,947.00
(c)	Deferred tax assets (Net)		-	-
(d)	Long Term Loans and Advances		-	-
(e)	Other non-current assets		-	-
			1,331,544.26	458,497.88
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories	11	1,950,651.00	2,273,635.00
(c)	Trade receivables	12	11,472,465.00	8,612,916.62
(d)	Cash and bank balances	13	1,707,149.37	1,945,458.01
(e)	Short Term Loans and Advances	14	408,077.95	203,482.24
(f)	Other current assets	15	172,000.00	132,000.00
			15,710,343.32	13,167,491.87
	Total		17,041,887.58	13,625,989.75
	Summary of significant accounting policies The accompanying notes are an integral part of the financial statements	1, 2	-	-

In terms of our attached report of even date
For CA POONAM PRAJAPATI
CHARTERED ACCOUNTANTS

For KATARIA IMPEX

POONAM PRAJAPATI
(PROPRIETOR)
M. NO. : 188746
UDIN:

MIHIR SHAH
(PROPRIETOR)

Place : Vadodara
Date :

KATARIA IMPEX

Notes forming part of the financial statements

Note	Particulars
1 Background of the Entity	
	Kataria Impex (herein after referred to act as firm) is a proprietorship firm and is primarily engaged in the business of trading of PVC Pipes.
2 Significant accounting policies	
2.1 Basis of accounting and preparation of financial statements	
	The financial statements have been prepared on accrual basis under the historical cost convention . The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year .
2.2 Use of estimates	
	The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.
2.3 Inventories	
	Inventories are valued at the lower of cost (on FIFO basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary.
2.4 Depreciation and amortisation	
	Depreciation has been provided on the written down value method as per the rates specified in the Income Tax Act.
2.5 Revenue recognition	
	<u>Sale of goods</u> Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales exclude GST.
2.6 Property, plant equipments & Intangible Assets	
	Property, plant Equipments and Intangible Assets are carried at Written Down Value.
2.7 Foreign currency transactions and translations	
	There are no foreign exchange transactions during the year under report.

2.8 Borrowing costs

Borrowing costs include interest and amortisation of ancillary costs incurred. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets.

2.9 Investments

Long term investments are stated at cost.

2.10 Other Notes on Accounts

- No Provision for Gratuity is being made.
- It is not possible for us to verify that whether all the loans and deposits have been taken or accepted by an account payee cheque or account payee bank draft as the necessary evidence is not in possession of the assessee.
- The Firm is in the process of obtaining MSME status of entities falling under MSMED Act 2006. The Firm has not received copies of the registration certificate on date from any such entity. In the absence of information, the firm is unable to identify such units and as well as furnish details required under the said Act. Further, no interest has been paid or payable to such parties under the said act.

• **Auditors Remuneration**

<u>Description</u>	<u>Amount</u>
As Auditors Audit Fee	Rs. 20000/-
In any other capacity	Nil
Reimbursement of expenses	Nil

• **Related Party Disclosures**

<u>Name of Related Party</u>	<u>Relationship</u>
Nil	Nil

KATARIA IMPEX

Statement of Profit and Loss for the year ended on 31st March 2023

(Amount in Rs.)

	Particulars	Note	31 March 2023	31 March 2022
I	Revenue from operations	16	32,778,366.61	27,909,108.88
II	Other Income	17	586,222.30	657,675.06
III	Total Income (I+II)		33,364,588.91	28,566,783.94
IV	Expenses:			
(a)	Cost of goods sold	18	27,942,538.01	24,561,174.44
(b)	Employee benefits expense	19	860,901.00	937,511.00
(c)	Finance costs	20	34,034.00	-
(d)	Depreciation and amortization expense	9	199,504.00	41,784.00
(e)	Other expenses	21	3,472,469.73	2,196,362.88
	Total expenses		32,509,446.74	27,736,832.32
V	Profit/(loss) before exceptional and extraordinary items and tax (III- IV)		855,142.17	829,951.62
VI	Exceptional items		-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)		855,142.17	829,951.62
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII-VIII)		855,142.17	829,951.62
X	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)		855,142.17	829,951.62
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/(Loss) for the year (XI+XIV)		855,142.17	829,951.62

In terms of our attached report of even date
For CA POONAM PRAJAPATI
CHARTERED ACCOUNTANTS

POONAM PRAJAPATI
(PROPRIETOR)
M. NO. : 188746
UDIN:

For KATARIA IMPEX

MIHIR SHAH
(PROPRIETOR)

Place : Vadodara
Date :

CAPITAL ACCOUNT OF MIHIR SHAH

PARTICULARS	31 March 2023	31 March 2022
OPENING BALANCE	6,258,281.82	5,913,754.23
ADDITIONS:		
Profit for the year	855,142.17	829,951.62
Addition to Capital	125,053.79	-
Saving Interest	18,386.00	22,514.00
FD Interest	-	233.00
Mis Income	2,976.37	-
Interest on IT Refund	700.00	-
Dividend Income	144.00	-
Total	1,002,402.33	852,698.62
REDUCTIONS:		
Withdrawal	361,820.22	-
Credit Card Exp	942.82	203,876.87
LIC	23,732.00	48,073.86
Medical Exp	25,769.00	18,247.30
Meclaim Exp	-	78,839.00
School Fees	126,000.00	159,134.00
Income Tax	28,460.00	-
Total	566,724.04	508,171.03
CLOSING BALANCE	6,693,960.11	6,258,281.82

LONG TERM BORROWINGS

PARTICULARS	31 March 2023	31 March 2022
SECURED LOANS		
FROM BANKS	-	-
SBI Honda Amaze Term Loan(Note*)	355,341.00	-
FROM OTHERS	-	-
UNSECURED LOANS		
From Others	-	-
TOTAL	355,341.00	-

(* Current Maturities of Long Term Debt has been given on approximate basis)

SHORT TERM BORROWINGS

PARTICULARS	31 March 2023	31 March 2022
SECURED LOANS		
FROM BANKS		
SBI Honda Amaze Term Loan(Note*)	78,000.00	-
FROM OTHERS	-	-
UNSECURED LOANS		
From Others	3,004,142.21	3,059,142.21
TOTAL	3,082,142.21	3,059,142.21

(* Current Maturities of Long Term Debt has been given on approximate basis)

Schedule : 6

TRADE PAYABLES

PARTICULARS	31 March 2023	31 March 2022
Total outstanding dues of micro, small and medium enterprises	-	-
Total outstanding dues of creditors other than micro, small and medium enterprises	6,567,101.00	3,847,706.92
TOTAL	6,567,101.00	3,847,706.92

Schedule : 7

OTHER CURRENT LIABILITIES

PARTICULARS	31 March 2023	31 March 2022
<u>TDS / TCS PAYABLE</u>		
TDS U/s 194C Payable	3,589.00	
TDS U/s 94H Payable	9,250.00	
Total	12,839.00	-
<u>GST PAYABLE</u>		
CGST Payable Pending		3,327.00
SGST Payable Pending		3,327.00
CGST RCM Payable	34,306.63	14,008.50
SGST RCM Payable	34,306.63	14,008.50
IGST Pending		56,655.00
Output SGST 9%		51,691.64
SGST Adjustment		
Outward CGST 9%		
Total	68,613.26	143,017.64
<u>EMPLOYEE BENEFIT PAYABLE</u>		
ESIC Payable		2,029.00
Employee ESIC Payable		9,958.00
SGST Adjustment		
Outward CGST 9%		
Total	-	11,987.00
<u>ADVANCE FROM DEBOTRS</u>	21,891.00	203,854.16
<u>OTHER PAYABLES</u>		
Total	-	-
TOTAL	103,343.26	358,858.80

Schedule : 8

SHORT TERM PROVISIONS

PARTICULARS	31 March 2023	31 March 2022
Audit Fee Payable		
Accounting charges payable		
Provision for Income Tax		
Salary Payable	240,000.00	102,000.00
Rent Payable	-	-
TOTAL	240,000.00	102,000.00

PROPERTY, PLANT & EQUIPMENT

Particulars	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2023
			More than 180 Days	Less than 180 Days				
<u>PLANT & MACHINERY</u>								
Air conditioner	15%	46,900.68	-	27,335.95	-	74,236.63	9,085.00	65,151.62
Air cooler	15%	-	10,847.46	-	-	10,847.46	1,627.00	9,220.46
Mobile	15%	16,207.80	70,338.98	-	-	86,546.78	12,982.00	73,564.78
Solar Panel	15%	117,938.00	-	-	1.00	117,937.00	17,691.00	100,246.00
Welding Machine	15%	60,125.00	-	-	-	60,125.00	9,019.00	51,106.00
<u>VEHICLE</u>								
Honda Amaze car	15%	-	834,779.00	-	-	834,779.00	125,217.00	709,562.00
Pleasure ZX scooty	15%	-	84,100.00	-	-	84,100.00	12,615.00	71,485.00
<u>OFFICE EQUIPMENTS</u>								
Computer	40%	-	-	16,150.00	-	16,150.00	3,230.00	12,920.00
<u>FURNITURE & FIXTURES</u>								
Furniture & Fixtures	10%	76,379.40	-	8,000.00	-	84,379.40	8,038.00	76,341.40
Total		317,550.88	1,000,065.44	51,485.95	1.00	1,369,101.27	199,504.00	1,169,597.26
PREVIOUS YEAR		170,194.00	74,450.88	114,690.00		359,334.88	41,784.00	317,550.88

NON-CURRENT INVESTMENTS

PARTICULARS	31 March 2023	31 March 2022
<u>EQUITY SHARES</u>		
Shares	140,947.00	140,947.00
Total	140,947.00	140,947.00
<u>WITH BANKS - FDR</u>		
Accrued Interest On FDR	-	-
Fixed Deposit-Baroda Coperative	21,000.00	-
Total	21,000.00	-
TOTAL	161,947.00	140,947.00

INVENTORIES

PARTICULARS	31 March 2023	31 March 2022
Stock In Trade	1,950,651.00	2,273,635.00
TOTAL	1,950,651.00	2,273,635.00

TRADE RECEIVABLES

PARTICULARS	31 March 2023	31 March 2022
<u>Outstanding for a period less than 6 months from the date they are due for receipt</u>		
Secured Considered good	-	-
Unsecured Considered good	8,472,419.00	6,295,018.51
Doubtful	-	-
<u>Outstanding for a period exceeding 6 months from the date they are due for receipt</u>		
Secured Considered good	-	-
Unsecured Considered good	3,000,046.00	2,317,898.11
Doubtful	-	-
TOTAL	11,472,465.00	8,612,916.62

CASH AND BANK BALANCES

PARTICULARS	31 March 2023	31 March 2022
<u>CASH IN HAND</u>		
Cash	26,410.00	113,257.00
<u>BANK BALANCES</u>		
Indusind Bank 743	1,642,621.91	1,323,034.33
Indusind Bank 8053 Saving	36,887.86	509,166.68
The Baroda City Co - Operative Bank Ltd	1,229.60	-
TOTAL	1,707,149.37	1,945,458.01

SHORT-TERM LOANS & ADVANCES

PARTICULARS	31 March 2023	31 March 2022
<u>BALANCE WITH REVENUE AUTHORITIES (GST)</u>		
Input CGST under RCM	34,306.63	13,948.50
Input SGST under RCM	34,306.63	13,948.50
Input CGST @ 14%	3,827.03	
Input SGST @ 14%	3,827.03	
Electronic Credit Ledger	121,444.97	
Total	197,712.29	27,897.00
<u>BALANCE WITH REVENUE AUTHORITIES (TAX)</u>		
TCS	23,725.60	24,383.17
TDS	13,373.06	1,732.07
Total	37,098.66	26,115.24
ADVANCE TO CREDITORS	133,267.00	149,470.00
OTHER LOANS AND ADVANCES	40,000.00	-
TOTAL	408,077.95	203,482.24

OTHER CURRENT ASSETS

PARTICULARS	31 March 2023	31 March 2022
<u>SECURITY DEPOSITS</u>		
Prince Pipe and Fittings Ltd Security Deposit	100,000.00	100,000.00
BNI-Security Deposit	4,000.00	4,000.00
Rent Deposit Vanita Ben	68,000.00	
Total	172,000.00	104,000.00
OTHER CURRENT ASSETS	-	28,000.00
TOTAL	172,000.00	132,000.00

**SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2023**

Schedule : 16

REVENUE FROM OPERATIONS

PARTICULARS	31 March 2023	31 March 2022
SALE TAXABLE		
Freight on Sales	73,350.00	102,467.00
Freight on Sales W/o GST	-	1,050.00
GST Sales	25,929,502.10	25,628,566.66
IGST Sales @ 18%	2,498,947.73	2,767,855.44
Sales Return 18%	(989,040.98)	(788,904.83)
Labour Service	1,500.00	-
SEZ Supply LUT	5,264,107.76	198,074.61
TOTAL	32,778,366.61	27,909,108.88

Schedule : 17

OTHER INCOMES

PARTICULARS	31 March 2023	31 March 2022
DIRECT INCOME		
	-	-
INDIRECT INCOME		
Cash Incentive	586,222.30	657,675.06
Miscellaneous Income		
TOTAL	586,222.30	657,675.06

Schedule : 18

COST OF GOODS SOLD

PARTICULARS	31 March 2023	31 March 2022
Changes in inventories of finished goods, work in progress and raw material		
<u>Inventories at the beginning of the year:</u>		
Stock in Trade	2,273,635.00	1,268,795.00
	<u>2,273,635.00</u>	<u>1,268,795.00</u>
<u>Inventories at the end of the year:</u>		
Stock in Trade	1,950,651.00	2,273,635.00
	<u>1,950,651.00</u>	<u>2,273,635.00</u>
(Increase)/decrease in inventories of finished goods, work-in-progress and raw material	322,984.00	(1,004,840.00)
<u>Purchases</u>		
GST Purchase 12%	6,500.00	
GST Purchase	7,399,503.55	4,742,452.44
Other Purchase	50,154.00	
Purchase Interstate	20,163,396.46	20,845,790.64
Purchase return 18%		(22,228.64)
Total Purchases	27,619,554.01	25,566,014.44
COST OF GOODS SOLD	27,942,538.01	24,561,174.44

Schedule : 19

EMPLOYEE BENEFITS EXPENSES

PARTICULARS	31 March 2023	31 March 2022
WAGES		
Wages		
SALARY		
Salary	813,000.00	931,500.00
Bonus	47,000.00	
PF Expense		4,789.00
ESI Expense	901.00	1,222.00
TOTAL	860,901.00	937,511.00

FINANCE COSTS

PARTICULARS	31 March 2023	31 March 2022
Interest expense		
On bank loan		
Interest paid on car Loan	34,034.00	
On other loans		
TOTAL	34,034.00	-

OTHER EXPENSES

PARTICULARS	31 March 2023	31 March 2022
<u>DIRECT EXPENSES</u>		
Fabrication charges	315,000.00	502,040.00
Freight Inward	14,160.00	16,305.00
Transport Expense	813,125.00	626,934.00
Total	1,142,285.00	1,145,279.00
<u>INDIRECT EXPENSES</u>		
Bank Charges	561.07	2,125.04
Audit Fee	20,000.00	20,000.00
Business Promotion	119,706.00	
Commission	193,534.01	4,971.42
Courier	8,047.50	6,662.90
Electric Bill Expense		356.81
Freight Without GST		800.00
Godown and Warehouse Expense		13,660.00
GST Interest and Late fee		743.00
Insurance	2,191.00	3,530.00
Internet Expense	30,725.28	30,263.02
Income Tax Return filing fees	10,500.00	13,500.00
Labour charges	12,660.00	9,050.00
Late fees	150.00	750.00
Loan Processing Charges	3,571.00	-
Marketing Expense	117,954.00	38,470.12
Office Expense	45,908.90	126,623.48
Penalty for GST		300.00
Petrol Expense	189,620.66	73,000.00
Professional Fees	12,000.00	12,000.00
Printing & Stationary	14,716.44	
Packing Expense	7,500.00	
Round Off	1.34	100.58
Rent	239,000.00	144,000.00
Repair and maintenance	28,814.00	11,045.83
Sundry Balance Written off	1,163,627.65	464,954.84
Training Fees	86,557.59	66,777.18
Tally Renewal Fees	3,600.00	-
Travelling Expense	19,238.29	7,399.66
Total	2,330,184.73	1,051,083.88
TOTAL	3,472,469.73	2,196,362.88

UNSECURED LOANS

PARTICULARS	31 March 2023	31 March 2022
Mitula Girish Bhai	-	500,000.00
Pratik Sheth	32,095.00	72,095.00
Rima Shah	2,972,047.21	2,487,047.21
TOTAL	3,004,142.21	3,059,142.21

TRADE PAYABLES

PARTICULARS	31 March 2023	31 March 2022
SUNDRY CREDITORS		
Air Control (India)		1,505.00
Anjali Enterprise		8,885.00
Aadhya Engineering Services	425.00	
Air Control (India)	1,505.00	
Auto Care Industries	59,595.00	
Bharat Trading Company	119,827.00	76,637.00
Bishop Events Services Llp		32,458.86
Boss Piping Solution Pvt. Ltd.	10,648.00	23,620.00
Calcutta Tube Valves And Flanges Pvt Ltd.	31,397.00	
Chamunda Plastic Private Limited	202,991.00	336,132.00
Deepak Ferrotech		52,846.00
Ib Monotaro Private Limited (P)	898.00	
Indiamart Intermesh Ltd- New	10,963.00	
Maa Bhagwati Pipes And Accessories (P)		16,520.00
Mahalaxmi Plastic		6,354.00
Mahalaxmi Steel Industries	359,411.00	151,019.98
Maruti Plasto Engineers		9,737.00
M.K. Enterprise	47,855.00	91,797.00
Mukesh Pipes & Fittings	51,680.00	
Nishi Enterprise	14,412.00	1,224.00
N K Polymers	12,714.00	
Parshwa Instruments	14,611.00	
Phoenix		141,749.52
Poly Fusion Piping System		9,697.00
Prince Pipes And Fittings Ltd.	5,214,748.00	2,533,265.93
Rmc Polymer (P)	329,369.00	296,153.00
Santosh Steel & Engg Co		9,679.00
Shivani Traders		5,841.00
Shivam Enterprises (P)	38,918.00	
Shiv Enterprise	7,340.00	2,039.55
Shreeji Times	3,400.00	29,990.01
Teton Projects Pvt. Ltd. (P)	18,346.00	
United Fire & Safety Services	11,800.00	
Vinayak Steel Industries		10,556.07
Yash Computer	4,248.00	
TOTAL	6,567,101.00	3,847,706.92

Annexure : 3

SHORT TERM PROVISION

PARTICULARS	0	500000
SALARY PAYABLE		
Anil Kumar		
Mohd Tauseef		
Total		-
RENT PAYABLE		
Savitri Agarwal		
TOTAL	-	-

Annexure : 4

ADVANCE FROM DEBTORS

PARTICULARS	31 March 2023	31 March 2022
Arham Infrastructure	4,818.00	4,818.00
Gopal Snacks Pvt. Ltd.	3,179.00	3,179.00
Ib Monotaro Private Limited		161.16
Jolly Containers		179,789.00
K D Corporation		773.00
Rushil Decor Ltd.	6,286.00	6,286.00
S M Brothers	7,608.00	8,848.00
		-
TOTAL	21,891.00	203,854.16

Annexure : 5

OTHER PAYABLES

PARTICULARS	31 March 2023	31 March 2022
	-	-
TOTAL	-	-

Annexure : 6

ADVANCE TO CREDITORS

PARTICULARS	31 March 2023	31 March 2022
Jay Mahakal Enterprise	101,775.00	130,000.00
Mangalam Skilled Works	19,470.00	19,470.00
Sandip Thakor Commission Payable	8,250.00	
Shree Gopinathji Cars Pvt. Ltd.	1,332.00	
Sudhir Commission Payable	1,000.00	
Vadodara Chamber Of Commerce And Industry	1,440.00	
TOTAL	133,267.00	149,470.00

Annexure : 7

OTHER LOANS & ADVANCES (ASSETS)

PARTICULARS	31 March 2023	31 March 2022
Loan to Harish Padhiyar	40,000.00	-
TOTAL	40,000.00	-

SUNDRY DEBTORS

PARTICULARS	31 March 2023			31 March 2022		
	Upto 6 months	Exceeding 6 months	Total	Upto 6 months	Exceeding 6 months	Total
Aagnya Infra Corporation	-	-	-	8,587.00	-	8,587.00
Agarwal Hardware And Pipes	-	1,747.00	1,747.00	1,747.00	-	1,747.00
Abhinay Fibre Glass	-	-	-	-	17,907.00	17,907.00
Ace Packaging	-	-	-	13,900.00	65,705.00	79,605.00
Air Flow Equipments	8,342.00	-	8,342.00	-	-	-
Airmake Solution	225,091.00	-	225,091.00	-	-	-
Ahan Add-Chem Pvt. Ltd.	-	-	-	544,383.00	-	544,383.00
Akshar Engineers & Cousultants	8,465.00	-	8,465.00	29,772.00	-	29,772.00
Ambica Pharma Chem	-	27,673.00	27,673.00	857.00	35,972.00	36,829.00
Aryavrat Construction	-	1,918.00	1,918.00	-	-	-
Anjali Enterprise (S)	-	-	-	122,145.00	-	122,145.00
Asahi Songwon Colors Ltd. (100% Eou)	10,900.00	-	10,900.00	27,379.00	-	27,379.00
Asahi Tennants Color Private Limited	-	-	-	8,890.00	-	8,890.00
Ashish Engineering	-	-	-	155,678.00	-	155,678.00
Astmangal Trading Co.	-	-	-	213,745.00	-	213,745.00
Baroda Hitech Alloys Pvt Ltd	-	-	-	-	7,923.00	7,923.00
Bansi Pipe Traders	39,818.00	-	39,818.00	-	-	-
Base Metal Chemicals	-	4,411.00	4,411.00	4,411.00	-	4,411.00
Best Value Chem Pvt Ltd	-	-	-	63,016.00	-	63,016.00
Bhuvneshwari Organics Pvt Ltd	-	-	-	-	9,331.00	9,331.00
Biostrum Nutraceutical Llp	-	-	-	4,414.00	-	4,414.00
Bullion Flexipack Pvt.Ltd	-	15,589.00	15,589.00	15,589.00	-	15,589.00
Compressor House	-	5,158.00	5,158.00	-	5,158.00	5,158.00
Cremach Private Limited	31,703.00	-	31,703.00	-	-	-
Delux Bearings Pvt Ltd	67,266.00	-	67,266.00	71,017.00	-	71,017.00
Devi Vaishnavi Enterprises	-	2,950.00	2,950.00	-	-	-
Dharmaraj Electrical And Hardware	-	-	-	54,972.00	-	54,972.00
Dhyanam Engineering	914,303.00	-	914,303.00	76,596.00	-	76,596.00
Dr Commerce Solutions	-	33,675.00	33,675.00	33,675.00	-	33,675.00
Dynamova Engineering Solution	26,031.00	-	26,031.00	-	-	-
Elysium Pharmaceuticals Limited	-	24,947.00	24,947.00	37,610.00	-	37,610.00
Endurance Technologies Ltd.	11,700.00	-	11,700.00	-	-	-
Endurance Technologies Ltd - Sanand	90,662.00	-	90,662.00	-	-	-
Fair Products India	-	-	-	-	495,939.60	495,939.60
Fanidhar Mega Food Park Pvt. Ltd.	-	154,354.00	154,354.00	154,354.00	-	154,354.00
Fluid Line Engineers And Fabricators Pvt Ltd	-	31,159.00	31,159.00	16,450.00	-	16,450.00
Fortune Enterprise	25,166.00	-	25,166.00	-	-	-
Gaurav Industries Pvt. Ltd	154,521.00	-	154,521.00	-	-	-
Gsp Crop Science Pvt. Ltd.	81,305.00	104,512.00	185,817.00	25,505.00	57,210.57	82,715.57
Gujarat Credo Alumina Chemicals Pvt Ltd	304,615.00	-	304,615.00	-	5,123.00	5,123.00
Gumptions Advance Engineering Private Limited	64,312.00	-	64,312.00	12,531.00	-	12,531.00
Harsiddhi Organics Pvt Ltd	-	-	-	7,802.00	-	7,802.00
Hridh Enterprise	-	3,365.00	3,365.00	-	3,365.00	3,365.00
Humble Homes	-	-	-	-	16,842.00	16,842.00
Ib Monotaro Private Limited	5,296.00	-	5,296.00	-	-	-
Innovative Ortho Surgicals Pvt Ltd	-	-	-	-	1,087.00	1,087.00
Inter Care Tradelink	63,574.00	-	63,574.00	1,133.00	-	1,133.00
Ipca Laboratories Ltd.	1,578.00	-	1,578.00	-	-	-
Ipca Laboratories Ltd. - Ankleshwar	25,033.00	-	25,033.00	-	-	-
Ipca Laboratories Ltd. - Kandla	-	520.00	520.00	-	520.00	520.00
Jainex Speciality Chemical	98,427.00	-	98,427.00	98,427.00	-	98,427.00
Janta Beverages	63,782.00	-	63,782.00	-	-	-
Jay Kishan Cold Storage	-	-	-	-	17,836.00	17,836.00
Jay Mahakal Enterpris (S)	401,254.00	-	401,254.00	440,818.00	-	440,818.00
Jewel Consumer Care Pvt. Ltd.	-	-	-	39,244.00	-	39,244.00
Jdp Engineering	4,619.00	-	4,619.00	-	-	-
Jehan Chemical Industries	66,240.00	-	66,240.00	-	-	-
Jesth Engineering	27,090.00	-	27,090.00	-	-	-
Kalki Healthcare Private Limited	-	-	-	-	101,080.82	101,080.82
Kesari Nandan Cold Storage	-	50,000.00	50,000.00	349,075.02	-	349,075.02
Keshav Interchem	-	-	-	6,240.60	-	6,240.60
Khodiyar Pipe And Hardware	26,786.00	-	26,786.00	-	-	-
Klm Laboratories Pvt Ltd Unit-Ii	105,447.00	-	105,447.00	-	-	-
Lbow Network Solutions	2,669.00	-	2,669.00	-	-	-
Lacimehc Protech Pvt. Ltd.	-	-	-	-	140,765.00	140,765.00
Lexsa Worldwide Consulting	-	-	-	-	175,649.00	175,649.00
Lincon Polymers Pvt Ltd	-	7,729.00	7,729.00	63,822.00	-	63,822.00
Link Pharma Chem Limited	-	-	-	88,351.00	-	88,351.00
Ls Agro Cold Storage	-	50,000.00	50,000.00	-	50,000.02	50,000.02
Lupin Limited	74,656.00	-	74,656.00	45,017.79	-	45,017.79
Maa Bhagwati Pipes And Accessories	-	34,846.00	34,846.00	51,366.00	-	51,366.00

Moffea Plast	213,676.00		213,676.00			-
Mukesh Pipes & Fittings (S)	76,015.00		76,015.00			-
Mafatlal Industries Ltd.				-	2,710.00	2,710.00
Nakshika Enterprise	72,827.00	48,256.00	121,083.00	76,039.00	20,454.00	96,493.00
Narmada Marketing (S)				4,106.00		4,106.00
Neogen Chemicals Limited - Sez	422,260.00		422,260.00	82,750.00		82,750.00
Neogen Chemicals Ltd (Baroda Unit)	568,137.00		568,137.00	483,576.00		483,576.00
Nepra Resource Management Pvt Ltd	1,386,823.00		1,386,823.00			-
N K Polymers (S)				3,712.00		3,712.00
Nikunj Industries	-	16,723.00	16,723.00			-
Orbit Wires India Pvt. Ltd.				88,838.00		88,838.00
Oriental Aromatics Ltd				8,401.00		8,401.00
Pan Drugs Limited				10,787.00		10,787.00
Paradise Healthcare	158,199.00	92,707.00	250,906.00	-	107,328.00	107,328.00
Pars Sanitrade	10,469.00		10,469.00			-
Perfect Colourants & Plastics Pvt. Ltd.	-	4,896.00	4,896.00	61,970.00	1,328.00	63,298.00
Phoenix (S)	105,798.00	107,609.00	213,407.00	35,284.00	31,508.00	66,792.00
Prism Inorg				36,607.00		36,607.00
Prince Pipes And Fittings Ltd. (S)	84,960.00		84,960.00			-
Qualpack Packaging Solutions	7,982.00	211.00	8,193.00			-
Ranasaria Poly Pack Private Limited	-	274,849.00	274,849.00	57,591.00		57,591.00
R K Dyechem Pvt. Ltd.				-	10,473.00	10,473.00
R K Industries (Unit Ii)				-	16,322.00	16,322.00
Rmc Polymer	216,741.00		216,741.00	324,623.00	209,554.00	534,177.00
Rockem Thechnologies	-	2,917.00	2,917.00	2,917.00		2,917.00
Safari Manufacturing Limited	189,442.00	2,063.00	191,505.00			-
Sagar Optical Industries				2,554.00		2,554.00
Sai Cold Storage	-	13,828.00	13,828.00	215,178.00		215,178.00
Samay Enterprise	-	332,616.00	332,616.00	109,955.00	256,080.00	366,035.00
Satyendra Fibc Private Limited				49,175.00		49,175.00
Satyendra Packaging Limited	8,860.00		8,860.00	466,396.00		466,396.00
Shree Dutt Refrigeration				85,929.00	3,694.00	89,623.00
Shakun Polymers Private Limited	371,617.00		371,617.00			-
Sharth Engineers	21,096.00		21,096.00			-
Shivam Enterprises	484,308.00		484,308.00			-
Shree Dutt Refrigeration	-	89,623.00	89,623.00			-
Shree Industry	-	44,867.00	44,867.00	-	45,520.00	45,520.00
Shreeji Polymers	89,152.00		89,152.00	8,270.00		8,270.00
Shreeji Sales Corporation	-	29,165.00	29,165.00	20,650.00		20,650.00
Shree Maa Enterprise (S)	26,932.00	9,996.00	36,928.00	-	2,673.00	2,673.00
Shree Matangi Traders	-	6,630.00	6,630.00	-	6,630.00	6,630.00
Shreem Enterprise - Wadi	-	5,887.00	5,887.00			-
Shree Parshwa Sales	14,047.00		14,047.00			-
Shree Rangnath Enterprise	79,328.00	735,234.00	814,562.00	561,549.00		561,549.00
Shree Sai Enterprises	117,764.00		117,764.00			-
Shri Omkar Technical Service	-	62,536.00	62,536.00	-	62,536.00	62,536.00
Sigma Infrastructure				-	181,393.00	181,393.00
Sintex Industries Ltd. (Yarn Division)				1,388.00		1,388.00
Stellar Chemical Laboratories Pvt Ltd				-	17,087.10	17,087.10
Stellar Polypack Private Limited	52,912.00	122,449.00	175,361.00			-
Strava Healthcare Pvt Ltd.	-	73,410.00	73,410.00	5,258.00	53,258.00	58,516.00
Sudarshan Polyfab Private Limited	-	81,056.00	81,056.00	135,080.00		135,080.00
Sumer Interiors Pvt. Ltd.	-	30,031.00	30,031.00	19,039.00	9,001.00	28,040.00
Surani Enterprise	-	15,820.00	15,820.00			-
Suyog Electricals Ltd	160,536.00		160,536.00			-
Swift Serve	37,070.00		37,070.00			-
Target Packaging Industry	-	15,205.00	15,205.00	8,157.00	7,048.00	15,205.00
Techno Electromech Pvt Ltd				-	62,347.00	62,347.00
Tech Weave International Private Limited				28,011.00		28,011.00
Teton Projects Pvt. Ltd.	59,652.00	35,142.00	94,794.00	111,566.00		111,566.00
Texel Industries Limited	199,849.00		199,849.00	2,134.00		2,134.00
Trimurti Fibers (S)	-	11,800.00	11,800.00	11,800.00		11,800.00
Trimurty Enterprise	65,501.00	155,706.00	221,207.00	20,607.00		20,607.00
Tulsi Trading Company	-	6,561.00	6,561.00			-
Ultimate Engineering				51,906.00		51,906.00
Umiya Traders	432.00		432.00			-
Unique Industrial Supplier (S)	5,522.00		5,522.00			-
Unleako Oil Seals India Private Limited	36,621.00		36,621.00			-
Utkarsh Heavy Engineering	42,769.00		42,769.00			-
Valmont Structures Pvt Ltd				177,443.10		177,443.10
Venu Health Care				2,831.00		2,831.00
Wetrade Private Limited	20,841.00		20,841.00			-
Will Fibre Fabrication	4,130.00		4,130.00	-	3,540.00	3,540.00
Yamuna Cable Accessories Pvt Ltd	2,950.00		2,950.00			-
Yashraj Enterprise (S)	26,550.00	17,700.00	44,250.00	34,422.00		34,422.00
TOTAL	8,472,419.00	3,000,046.00	11,472,465.00	6,295,018.51	2,317,898.11	8,612,916.62