

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAHCP8212F		
Name	PURPLE UNITED SALES PRIVATE LIMITED		
Address	2026 , STREET NO. 7 , CHUNA MANDI , PAHAR GANJ , NEW DELHI , 09-Delhi , 91-India , 110055		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	945123840180122
Taxable Income and Tax details	Current Year business loss, if any	1	3,18,36,246
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,19,065
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,19,070
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by JATINDER DEV SETH in the capacity of Director having PAN ACDPS4101P from IP address 10.1.122.226 on 18-01-2022 20:20:34

DSC Sl. No. & Issuer 4927076 & 21406961CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAHCP8212F06945123840180122916F9E666ED623CE19940008FEC57F0B5264020B

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : M/s PURPLE UNITED SALES PRIVATE LIMITED
 CIN : U51909DL2014PTC271636
 Address(O) : PURPLE UNITED SALES PRIVATE LIMITED, 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI, DELHI-110055

Permanent Account No : AAHCP8212F Date of Incorporation : 16/09/2014
 Status : Private Limited Resident Status : Resident
 Previous year : 2020-2021 Assessment Year : 2021-2022
 Ward/Circle : Return : ORIGINAL
 Nature of Business or Profession : WHOLESALE OF OTHER PRODUCTS N.E.C - 09027 (TRADING OF BAGS, FOOTWEARS & READYMADE GARMENTS)

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	-31836246	0
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

Tax Payable	0
Less : TDS/TCS	119065
Assessed Tax	-119065
Amount Refundable	119070
Amount Refundable Rounded Off u/s 288 B	119070

COMPREHENSIVE DETAIL

<u>Mat Credit Table</u>					
Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
2019-2020	2588435	0	2588435	289227	2299208
2020-2021	2588435	1125989	0	289227	2299208
Total	5176870.00	1125989.00	2588435.00	578454.00	4598416.00
<u>Mat Credit Utilized</u>					
Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F		
2019-2020	2299208	0	2299208		
2020-2021	2299208	0	2299208		
Total	4598416.00	0.00	4598416.00		

Income from Business & Profession Details

BUS-1

Net Profit As Per P&L A/c -32245955
 Add: Items Inadmissible/for Separate Consideration 1419960
 Depreciation Separately Considered 1419960

0

Sub Total		-30825995	
Less:Items Admissible/for Separate Consideration		1010251	
Depreciation Allowed as Per IT Act	1010251		
Loss From BUS-1		-31836246	
Total of Business & Profession			0

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F			
Unabsorbed Depreciation	2021-2022	1010251			
Business Income(Ordinary)	2021-2022	30825995			

Return Filing Due Date : 31/10/2021
Due Date Extended upto : 15/03/2022
Interest Calculated Upto : 18/01/2022

Return Filing Section : 139(1)
Notification No : CBDT Cir. No.01/2022

Verified By : JATINDER DEV SETH

PURPLE UNITED SALES PRIVATE LIMITED

(CIN:- U51909DL2014PTC271636)

Regd Office : 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI-110055

Contact No: 011-9810925672, Email: jdseth@purpleunited.in

Balance Sheet as on 31st March, 2021

(Amount in Rs.)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	1	1,00,00,000.00	1,00,00,000.00
(B) RESERVES AND SURPLUS	2	(3,20,60,315.76)	79,113.00
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
(3) NON-CURRENT LIABILITIES			
(A) LONG TERM BORROWINGS	3	14,69,62,945.00	12,55,67,810.00
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES	5	14,00,000.00	4,00,000.00
(D) LONG-TERM PROVISIONS		-	-
(4) CURRENT LIABILITIES			
(A) SHORT TERM BORROWINGS	6	2,25,59,133.00	2,48,13,157.00
(B) TRADE PAYABLES	7	2,71,64,197.00	1,20,81,938.00
(C) OTHER CURRENT LIABILITIES	8	30,38,976.00	22,45,716.00
(D) SHORT-TERM PROVISIONS		-	-
TOTAL		17,90,64,935.24	17,51,87,734.00
(II) ASSETS			
(1) NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT		-	-
(I) TANGIBLE ASSETS	9	66,34,982.24	31,85,589.00
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)	4	3,72,905.00	2,66,380.00
(D) LONG TERM LOANS AND ADVANCES	10	31,20,000.00	12,85,000.00
(E) OTHER NON-CURRENT ASSETS	11	85,200.00	1,22,600.00
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES	12	4,28,10,906.00	5,89,62,764.00
(C) TRADE RECEIVABLES	13	10,10,08,355.00	9,08,50,187.00
(D) CASH AND BANK BALANCES	14	9,96,469.00	8,94,550.00
(E) SHORT TERM LOANS AND ADVANCES	15	10,74,642.00	5,61,473.00
(F) OTHER CURRENT ASSETS	16	2,29,61,476.00	1,90,59,191.00
TOTAL		17,90,64,935.24	17,51,87,734.00

OTHER NOTES & SIGNIFICANT ACCOUNTING POLICIES

23 & 24

FOR PURPLE UNITED SALES PRIVATE LIMITED

For Purple United Sales Private Limited

Jatinder Dev Seth
(Director)
(DIN-06944942)

For Purple United Sales Private Limited

Bhawna Seth
(Director)
(DIN-07385656)

As Per Our audit report of even date.

FOR NARESH AGARWAL & ASSOCIATES

(Chartered Accountants)

FRN : 009401-N

Anupam Ranjan Mangla

(PARTNER)

Membership No : 093770

UDIN :

Place : New Delhi
Date : 15/11/2021



PURPLE UNITED SALES PRIVATE LIMITED

(CIN:- U51909DL2014PTC271636)

Regd Office : 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI-110055

Contact No: 011-9810925672, Email: jdseth@purpleunited.in

Statement of Profit And Loss for the year ending 31st March, 2021

(Amount in Rs.)

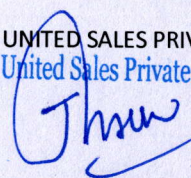
PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	17		15,28,87,262.00		14,50,38,696.00
(II) OTHER INCOME	18		15,32,230.00		5,97,030.00
(III) TOTAL REVENUE (I+II)			15,44,19,492.00		14,56,35,726.00
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE		7,35,17,980.00		7,37,50,270.00	
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE	22	1,61,51,858.00		(28,59,240.00)	
(5) EMPLOYEE BENEFITS EXPENSE	19	2,17,66,841.00		1,97,92,041.00	
(6) FINANCE COSTS	20	1,86,95,970.00		1,36,79,050.00	
(7) DEPRECIATION AND AMORTIZATION EXP.	9	14,19,959.76		12,31,069.00	
(8) OTHER EXPENSES	21	5,51,12,838.00		3,46,78,677.00	
TOTAL EXPENSES			18,66,65,446.76		14,02,71,867.00
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			(3,22,45,954.76)		53,63,859.00
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS & TAX (V-VI)			(3,22,45,954.76)		53,63,859.00
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			(3,22,45,954.76)		53,63,859.00
(X) TAX EXPENSE:					
(1) CURRENT TAX		-	-	8,52,650.00	-
(2) DEFERRED TAX		(1,06,525.00)	-	(89,085.00)	-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			(3,21,39,429.76)		46,00,294.00
(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 PERIOD (XI+XIV)			(3,21,39,429.76)		46,00,294.00
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			(32.14)		4.60
(2) DILUTED			(32.14)		4.60

OTHER NOTES & SIGNIFICANT ACCOUNTING POLICIES

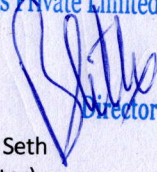
23 & 24

FOR PURPLE UNITED SALES PRIVATE LIMITED

For Purple United Sales Private Limited


Director
Jatinder Dev Seth
(Director)
(DIN-06944942)

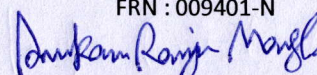
For Purple United Sales Private Limited


Director
Bhawna Seth
(Director)
(DIN-07385656)

As Per Our audit report of even date.
FOR NARESH AGARWAL & ASSOCIATES

(Chartered Accountants)

FRN : 009401-N



Anupam Ranjan Mangla
(PARTNER)

Membership No : 093770
UDIN :

Place : New Delhi
Date : 15/11/2021



PURPLE UNITED SALES PRIVATE LIMITED

(CIN:- U51909DL2014PTC271636)

Regd Office : 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI-110055

Contact No: 011-9810925672, Email: jdseth@purpleunited.in

Notes to Account for the year ending 31st March, 2021

(Amount in Rs.)

1. SHARE CAPITAL

The reconciliation of the Closing amount and Opening amount of Share Capital is given as follows:

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL				
	1200000 EQUITY SHARES OF RS.10.00 EACH.	1,20,00,000.00	-	-	1,20,00,000.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL				
	1000000 EQUITY SHARES OF RS.10.00 EACH.	1,00,00,000.00	-	-	1,00,00,000.00
Less:	CALLS UNPAID	-	-	-	-
Less:	FORFEITED SHARES	-	-	-	-
	TOTAL	1,00,00,000.00	-	-	1,00,00,000.00

(I) LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	Jatinder Dev Seth	900000	90.00
2	Bhawna Seth	100000	10.00
	Total	1000000	100.00

2. RESERVES & SURPLUS

The reconciliation of the Closing amount and Opening amount of Reserves & Surplus is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SURPLUS				
ADD:	OPENING BALANCE	79,114.00		(45,21,181.00)	
	ADDITIONS	-		46,00,294.00	
		79,114.00		79,113.00	
LESS:	DEDUCTIONS	3,21,39,429.76	(3,20,60,315.76)	-	79,113.00
	TOTAL		(3,20,60,315.76)		79,113.00

3. LONG TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Long term Borrowings is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	LOANS AND ADVANCES FROM RELATIVES				
	UNSECURED	11,67,07,696.00	11,67,07,696.00	7,63,90,506.00	7,63,90,506.00
	LONG TERM BORROWINGS - OTHER				
	UNSECURED	1,88,07,502.00	1,88,07,502.00	2,30,79,182.00	2,30,79,182.00
	TERM LOANS FROM BANKS				
	SECURED				
	- DEUTSCHE BANK LOAN NO.320039892730019	40,61,000.00		47,09,600.00	
	- HDFC BANK LTD (LOAN A/C NO. 83638069)			1,35,19,652.00	
	- HDFC BANK LTD (LOAN A/C NO. 83623351)				
	UNSECURED	73,86,747.00	1,14,47,747.00	78,68,870.00	2,60,98,122.00
	TOTAL		14,69,62,945.00		12,55,67,810.00

For Purple United Sales Private Limited

For Purple United Sales Private Limited

J. Seth
Director

Director

Sanjay Singh
Chartered Accountants
DELHI

4. DEFERRED TAX

The reconciliation of the Closing amount and Opening amount of Deferred Tax is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	DEFERRED TAX ASSETS		3,72,905.00		2,66,380.00
	TOTAL		3,72,905.00		2,66,380.00

5. OTHER LONG TERM LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other long term Liabilities is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHERS		14,00,000.00		4,00,000.00
	TOTAL		14,00,000.00		4,00,000.00

6. SHORT TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Short term Borrowings is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SHORT TERM BORROWING - OTHERS SECURED				
	- DEUTSCHE BANK CC A/C	2,25,59,133.00	2,25,59,133.00	2,48,13,157.00	2,48,13,157.00
	TOTAL		2,25,59,133.00		2,48,13,157.00

7. TRADE PAYABLES

The reconciliation of the Closing amount and Opening amount of Trade Payables is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TRADE PAYABLES		2,71,64,197.00		1,20,81,938.00
	TOTAL		2,71,64,197.00		1,20,81,938.00

8. OTHER CURRENT LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other Current Liabilities is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER PAYABLES				
	- CURRENT LIABILITIES - OTHER	30,38,976.00	30,38,976.00	22,45,716.00	22,45,716.00
	TOTAL		30,38,976.00		22,45,716.00

10. LONG-TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Long-term Loans and advances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SECURITY DEPOSIT SECURED, CONSIDERED GOOD ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	31,20,000.00		12,85,000.00	
LESS:		-	31,20,000.00	-	12,85,000.00
	TOTAL		31,20,000.00		12,85,000.00

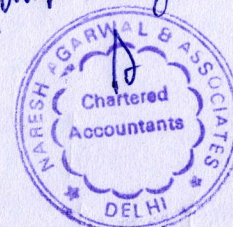
For Purple United Sales Private Limited

Jinu
Director

For Purple United Sales Private Limited

[Signature]
Director

Ankur Ranjan Mangla



11. OTHER NON-CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other non-current assets is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER NON-CURRENT ASSETS				
	SECURED, CONSIDERED GOOD	85,200.00		1,22,600.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	85200	-	122600
	TOTAL		85,200.00		1,22,600.00

12. INVENTORIES

The reconciliation of the Closing amount and Opening amount of Inventories is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	FINISHED GOODS		4,28,10,906.00		5,89,62,764.00
	TOTAL		4,28,10,906.00		5,89,62,764.00

13. TRADE RECEIVABLES

The reconciliation of the Closing amount and Opening amount of Trade receivables is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	1. AMOUNT OUTSTANDING FOR A PERIOD EXCEEDING 6 MONTHS				
	UNSECURED, CONSIDERED GOOD	2,83,35,415.00		2,23,49,475.00	
	DOUBTFUL	-	2,83,35,415.00	-	-
	2. OTHERS				
	UNSECURED, CONSIDERED GOOD	7,26,72,940.00		6,85,00,712.00	
	DOUBTFUL	-	7,26,72,940.00	-	9,08,50,187.00
	TOTAL		10,10,08,355.00		9,08,50,187.00

14. CASH AND BANK BALANCES

The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CASH AND CASH EQUIVALANTS				
	- BALANCES WITH BANK	9,41,100.00		7,40,642.00	
	- CASH ON HAND	55,369.00	9,96,469.00	1,53,908.00	8,94,550.00
	TOTAL		9,96,469.00		8,94,550.00

15. SHORT TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Short term Loans and advances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SHORT TERM LOANS AND ADVANCES - OTHERS				
	UNSECURED, CONSIDERED GOOD	10,74,642.00		5,61,473.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	10,74,642.00	-	5,61,473.00
	TOTAL		10,74,642.00		5,61,473.00

16. OTHER CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other Current Assets is given as follows:

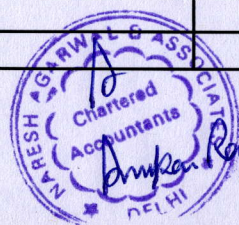
	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT ASSETS - OTHER		2,29,61,476.00		1,90,59,191.00
	TOTAL		2,29,61,476.00		1,90,59,191.00

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director



17. REVENUE FROM OPERATIONS

The reconciliation of the Closing amount and Opening amount of Revenue from operations is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	REVENUE FROM:				
	- SALE OF PRODUCTS	15,28,87,262.00		14,30,08,415.00	
	- OTHER OPERATING REVENUE		15,28,87,262.00	20,30,281.00	14,50,38,696.00
	TOTAL		15,28,87,262.00		14,50,38,696.00

18. OTHER INCOME

The reconciliation of the Closing amount and Opening amount of Other Income is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER NON-OPERATING REVENUE		15,32,230.00		5,97,030.00
	TOTAL		15,32,230.00		5,97,030.00

19. EMPLOYEE BENEFITS EXPENSE

The reconciliation of the Closing amount and Opening amount of Employee Benefits Expense is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CONTRIBUTION TO PROVIDENT AND OTHER FUNDS		11,11,962.00		8,71,318.00
	SALARIES AND WAGES		2,04,31,710.00		1,86,83,085.00
	STAFF WELFARE EXPENSES		2,23,169.00		2,37,638.00
	TOTAL		2,17,66,841.00		1,97,92,041.00

20. FINANCE COSTS

The reconciliation of the Closing amount and Opening amount of Finance costs is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	INTEREST EXPENSES		1,86,95,970.00		1,36,79,050.00
	TOTAL		1,86,95,970.00		1,36,79,050.00

21. OTHER EXPENSES

The reconciliation of the Closing amount and Opening amount of Other Expenses is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	COMMISSION PAID				
	- COMMISSION	69,83,401.00		40,80,719.00	
	- ONLINE FEES	38,71,305.00	1,08,54,706.00	11,06,312.00	51,87,031.00
	MISCELLANEOUS EXPENSES		4,42,58,132.00		2,94,91,646.00
	TOTAL		5,51,12,838.00		3,46,78,677.00

22. CHANGES IN INVENTORIES

The reconciliation of the Closing amount and Opening amount of Changes in Inventories is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OPENING INVENTORY	-		-	
	FINISHED GOODS	5,89,62,764.00	5,89,62,764.00	5,61,03,524.00	5,61,03,524.00
	CLOSING INVENTORY	-		-	
	FINISHED GOODS	4,28,10,906.00	4,28,10,906.00	5,89,62,764.00	5,89,62,764.00
	(INCREASE)/DECREASE IN INVENTORIES		(1,61,51,858.00)		28,59,240.00

For Purple United Sales Private Limited

Jhsu
Director

For Purple United Sales Private Limited

[Signature]
Director

Anurag Ranjan Manglik
ANURAG AGARWAL & ASSOCIATES
Chartered Accountants
DELHI

23. OTHERS

(I) RELATED PARTY TRANSACTIONS

As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

(II) List of Related Parties

Sr No.	Nature	Name of the person
1	Key Management Personnel	Jatinder Dev Seth
2	Key Management Personnel	Bhawna Seth
3	Relatives of KMP	Innovationm Mobile & Technologies Private Limited

(III) List of Transactions entered with them

Sr No.	Nature of Transactions	Associate	Joint Venture	Key Management Personnel (KMP)	Relatives of KMP	Holdin g Compa ny	Sub sidi ary Co mp any	Others	Total
1	LOANS TAKEN								
	Balance as at 1st April			72890506.00	3500000.00				76390506.00
	Taken During the Year			39846635.00	31111230.00				70957865.00
	Returned During the Year			28850913.00	1789762.00				30640675.00
	Balance as at 31st March			83886228.00	32821468.00				116707696.00
2	SUNDRY DEBTORS								
	Balance as at 31st March						0.00		
3	LOANS GIVEN								
	Balance as at 1st April								
	Given During the Year								
	Repaid and adjusted during the year								
	Balance as at 31st March								
4	SUNDRY CREDITORS								
	Balance as at 31st March								0.00
5	OTHER INCOME								
6	PURCHASES			20670.00					20670.00
7	EXPENDITURE								
8	RENT								
9	SALARY			2000000.00	0.00				2000000.00
10	INTEREST			7023394.00	1687589.00				8710983.00

(IV) PAYMENT TO AUDITOR

The following expenses are incurred on Auditor's in the following manner:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	As an Auditor	25000.00	25000.00
Total		25,000.00	25,000.00

24 SIGNIFICANT ACCOUNTING POLICIES

(I.) Basis of Accounting

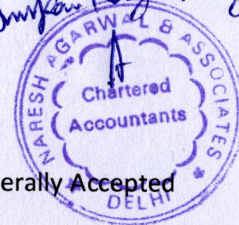
1. The Assessee has Followed Mercantile Basis of accounting
2. The financial statements are prepared on the historical cost convention and in accordance with the Generally Accepted Accounting Principles ('GAAP').

For Purple United Sales Private Limited

For Purple United Sales Private Limited

Director

Director



(II.) Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Cost of acquisition is inclusive of incidental expenses.

(III.) Depreciation

Depreciation on Fixed Assets has been provided as per Written Down Value Method as per the Useful Life prescribed under Schedule II of the Companies Act, 2013.

(IV.) Revaluation of Fixed Assets

No Revaluation of Fixed Assets has been done the financial Year.

(V.) Inventories

Valuation of Inventories has been done At Cost.

(VI.) Revenue Recognition

Sales has been Stated Net of Tax And Duties.

(VII.) Sundry Debtors

Debtors are subject to confirmation.

(VIII.) Sundry Creditors

Sundry Creditors Are subject to Confirmation.

(IX.) Taxes on Income

Tax expense comprises both current and deferred taxes. Current tax is provided for on the taxable profit of the year at applicable tax rates. Deferred taxes on income reflect the impact of timing difference between taxable income and accounting income for the year and reversal of timing differences of earlier years.

(X.) Foreign Currency Transactions

1. Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing at the time of the transaction
2. Any income or expense on account of exchange difference between the date of transaction and on settlement Date or on translation is recognized in the profit and loss account as income or expense except in cases where they relate to the acquisition of fixed assets in which case they are adjusted to the carrying cost of such assets.

(XI.) Contingent Liability

No Provision is made for liabilities which are contingent in nature but if material, the same are disclosed by way of notes to the accounts.

(XII.) Figures have been regrouped and rearranged wherever found necessary.

FOR PURPLE UNITED SALES PRIVATE LIMITED

For Purple United Sales Private Limited

Jatinder Dev Seth
(Director)
(DIN-06944942)

For Purple United Sales Private Limited

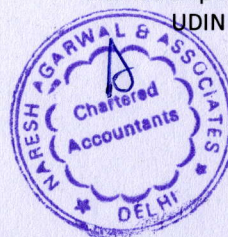
Bhawna Seth
(Director)
(DIN-07385656)

As Per Our audit report of even date.
FOR NARESH AGARWAL & ASSOCIATES
(Chartered Accountants)
FRN : 009401-N

Anupam Ranjan Mangla

(PARTNER)
Membership No : 093770
UDIN :

Place : New Delhi
Date : 15/11/2021



PURPLE UNITED SALES PRIVATE LIMITED
(CIN:- U51909DL2014PTC271636)
Regd Office : 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI-110055
Contact No: 011-9810925672, Email: jdseth@purpleunited.in

PROPERTY, PLANT AND EQUIPMENT

Note No : 9

	GROSS BLOCK				DEPRECIATION / AMORTIZATION				NET BLOCK		
Particulars	As at April 1,2020	Addition during the year	Ded/Adj during the year	As at March 31,2021	Upto March 31, 2020	For the year	Ded/Adj during the year	Effect on Deprn as per Co. Act,2013	Upto March 31, 2021	As at March 31,2021	As at March 31,2020
TANGIBLE ASSETS											
PLANT AND MACHINERY	1143445.24	662866.37	0.00	1806311.61	304720.00	199175.00	0.00	0.00	503895	1302416.61	838725.24
FURNITURE AND FITTINGS	3234503.00	4092133.51	0.00	7326636.51	1306239.00	960692.00	0.00	0.00	2266931	5059705.51	1928264.00
COMPUTERS AND DATA PROCESSING UNITS	2386241.76	114353.12	0.00	2500594.88	1967642.00	260092.76	0.00	0.00	2227734.76	272860.12	418599.76
Total :	6764190	4869353	0.00	11633543	3578601	1419959.76	0.00	0.00	4998560.76	6634982.24	3185589
Previous Year Total	4703512	2060678	0	6764190	2347532	1231069	0	0.00	3578601	3185589	2355980

FOR PURPLE UNITED SALES PRIVATE LIMITED
For Purple United Sales Private Limited

Jatinder
Director
Jatinder Dev Seth
(Director)
(DIN-06944942)

As Per Our audit report of even date.
FOR NARESH AGARWAL & ASSOCIATES
(Chartered Accountants)
FRN : 009401-N



Anupam Ranjan Mangla
Anupam Ranjan Mangla
(PARTNER)
Membership No : 093770
UDIN :

Place : New Delhi
Date : 15/11/2021

PURPLE UNITED SALES PRIVATE LIMITED

Regd off: 2026, Street No. 7, Chuna Mandi, Paharganj, New Delhi-110055

CIN No. : U51909DL2014PTC271636

CASH FLOW STATEMENT AS AT 31ST MARCH, 2021

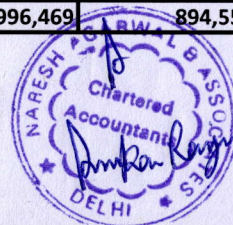
PARTICULARS	As at 31.03.2021 Amount (in Rs.)	As at 31.03.2020 Amount (in Rs.)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary items	(32,245,955)	5,363,859
<i>Adjustments for:</i>		
Add: Depreciation and Amortisation	1,457,360	1,268,469
Add: Deferred Tax Liability	-	-
Add: Finance Costs	18,695,970	13,679,050
Less: Preliminary Expenses	-	(52,000)
Operating Profit before Working Capital Changes	(12,092,625)	20,259,378
<i>Changes in Working Capital:</i>		
Decrease/(Increase) in Inventories	16,151,858	(2,859,240)
Decrease/(Increase) in Trade Receivables	(10,158,168)	(32,801,835)
Decrease/(Increase) in Long Term Loans & Advances	(1,835,000)	(528,000)
Decrease/(Increase) in Short Term Loans & Advances	(513,169)	328,172
Decrease/(Increase) in Other Current Assets	(3,902,285)	(13,233,792)
(Decrease)/Increase in Short Term Borrowings	(2,254,024)	24,408,004
(Decrease)/Increase in Other Current Liabilities	793,260	(306,076)
(Decrease)/Increase in Trade Payables	15,082,259	(18,952,229)
(Decrease)/Increase in Short Term Provisions	-	(1,301,220)
(Decrease)/Increase in Other Long Term Liabilities	1,000,000	400,000
Cash generated from Operation	2,272,106	(24,586,838)
Taxes Paid (Net)	-	(852,650)
Cash Flow before Extraordinary Items		
Extraordinary Items (Prior Year Income/Expenditure)	-	-
Net Cash Flow from (Used in) Operating Activities	2,272,106	(25,439,488)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Less: Purchase of Fixed Assets	(4,869,352)	(2,060,678)
Add: Sale of Fixed Assets	-	-
Less: Purchase of Investment	-	-
Add: Sale of Investments	-	-
Maturity of / (Investment in) Fixed Deposits	-	-
Add: Interest Income	-	-
Add: Dividend Income	-	-
Net Cash Flow from (Used in) Investing Activities	(4,869,352)	(2,060,678)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Add: Proceed from Issue of Shares and Debentures	-	5,000,000
Add: Proceed from Long Term Borrowing	21,395,135	36,611,635
Less: Repayment of Long Term Borrowing	-	-
Less: Dividend Paid	-	-
Less: Interest Paid	(18,695,970)	(13,679,050)
Net Cash Flow from (Used in) Financing Activities	2,699,165	27,932,585
D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C)	101,919	432,419
Add: Opening Balance of Cash and Cash Equivalents	894,550	462,131
Closing Balance of Cash and Cash Equivalents	996,469	894,550

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director



[Signature]

Notes to Cash Flow Statement:

1. Previous year's figures have been regrouped wherever necessary, to confirm to this year's classification.
2. The Cash Flow Statement has been prepared under the 'Indirect Method' set out in Accounting Standard 3 of 'Cash Flow Statement'.
3. The Cash Flow Statements reflects the combined cash flows pertaining to continuing and discontinuing operations.

For Naresh Agarwal & Associates
Chartered Accountants
FRN : 09401-N

Anupam Ranjan Mangla

(Anupam Ranjan Mangla)
Partner
Membership No: 093770



Place: New Delhi
Date : 15.11.2021

For Purple United Sales (P) Ltd.

For Purple United Sales Private Limited

[Signature]

Director

[Signature]

Director

PURPLE UNITED SALES PRIVATE LIMITED
(CIN:- U51909DL2014PTC271636)

Regd Office : 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI-110055

Contact No: 011-9810925672, Email: jdseth@purpleunited.in

List for the year ending 31st March, 2021

(Amount in Rs.)

SHARE CAPITAL

List No -1

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHARE CAPITAL				
- BHAWNA SETH	10,00,000.00		10,00,000.00	
- JATINDER DEV SETH	90,00,000.00	1,00,00,000.00	90,00,000.00	1,00,00,000.00
TOTAL		1,00,00,000.00		1,00,00,000.00

RESERVES & SURPLUS

List No -2

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
PROFIT AND LOSS ACCOUNT				
- RESERVE & SURPLUS	(3,20,60,315.76)	(3,20,60,315.76)	79,113.00	79,113.00
TOTAL		(3,20,60,315.76)		79,113.00

LONG TERM BORROWINGS

List No -3

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
TERM LOANS FROM BANKS				
- THE RATNAKAR BANK LTD	16,45,656.00		20,06,617.00	
- THE RATNAKAR BANK LTD (GECL)	4,11,646.00			
- DEUTSCHE BANK LOAN NO.320039892730019	40,61,000.00			
- ICICI BANK LTD (LOAN A/C NO. 40953263)	26,20,438.00		34,47,344.00	
- ICICI BANK LTD (GECL)	7,00,000.00			
- HDFC BANK LTD (LOAN A/C NO. 83623351)	-		1,35,19,652.00	
- HDFC BANK LTD (LOAN A/C NO. 83638069)	-		47,09,600.00	
- KOTAK MAHINDRA BANK LTD (CSG-153144860)	15,09,007.00		24,14,909.00	
- KOTAK MAHINDRA BANK LTD (GECL)	5,00,000.00			
		1,14,47,747.00		2,60,98,122.00
LOANS AND ADVANCES FROM RELATIVES				
- MR. JATINDER DEV SETH	7,36,49,517.00		6,77,10,173.00	
- MRS. BHAWNA SETH	1,02,36,711.00		51,80,333.00	
- INNOVATIONM MOBILE & WEB TECHNOLOGIES PVT LTD				
	3,28,21,468.00	11,67,07,696.00	35,00,000.00	7,63,90,506.00

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director



LONG TERM BORROWINGS – OTHER				
- INDIA INFOLINE FINANCE LIMITED (GECL)	4,00,800.00			
- CLIX CAPITAL SERVICES PRIVATE LIMITED	23,75,627.00		28,95,752.00	
- RATTANINDIA FINANCE PVT LTD	7,45,982.00		17,10,879.00	
- FULLERTON INDIA CREDIT COMPANY LTD (GECL)	4,42,599.00			
- FULLERTON INDIA CREDIT COMPANY LIMITED	21,85,565.00		29,06,568.00	
- ADITYA BIRLA FINANCE LIMITED (ECLGS)	5,68,049.00			
- INDIA INFOLINE FINANCE LIMITED	14,16,880.00		19,34,011.00	
- CLIX CAPITAL SERVICES PRIVATE LIMITED (GECL)	6,00,000.00			
- ADITYA BIRLA FINANCE LIMITED	18,84,348.00		27,42,929.00	
- RATTANINDIA FINANCE PVT LTD (GECL)	3,56,754.00			
- TATA CAPITAL FINANCIAL SERVICES LTD	19,63,200.00		22,82,888.00	
- ECL FINANCE LIMITED	22,07,150.00		28,96,274.00	
- INCRED FINANCIAL SERVICES LIMITED	3,84,377.00		7,16,870.00	
- CAPFLOAT FINANCIAL SERVICES PRIVATE LIMITED	10,88,286.00		16,19,526.00	
- NORTHERN ARC CAPITAL LIMITED	6,26,171.00		14,16,122.00	
- HDB FINANCIAL SERVICES LIMITED	15,61,714.00		19,57,363.00	
		1,88,07,502.00		2,30,79,182.00
TOTAL		14,69,62,945.00		12,55,67,810.00

DEFERRED TAX

List No -4

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
DEFERRED TAX ASSETS				
- DEFERRED TAX ASSETS	3,72,905.00	3,72,905.00	2,66,380.00	2,66,380.00
TOTAL		3,72,905.00		2,66,380.00

OTHER LONG TERM LIABILITIES

List No -5

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
LONG TERM LIABILITIES- OTHER				
- SECURITY DEPOSIT (A.G. CREATIONS)	10,00,000.00			
- SECURITY DEPOSITS- DESTINY STORES	2,00,000.00		2,00,000.00	
- SECURITY DEPOSITS - LITTLE DREAMERS	1,00,000.00		1,00,000.00	
- SECURITY DEPOSITS - UNITED TRENDS	-		1,00,000.00	
- SECURITY DEPOSIT (TRAVEL INDIA)	1,00,000.00	14,00,000.00		4,00,000.00
TOTAL		14,00,000.00		4,00,000.00

SHORT TERM BORROWINGS

List No -6

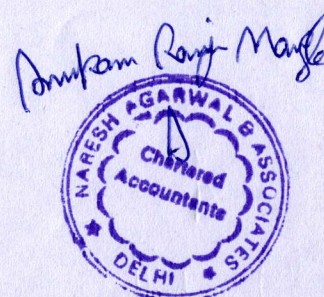
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHORT TERM BORROWING - OTHERS				
- DEUTSCHE BANK CC A/C	2,25,59,133.00	2,25,59,133.00	2,48,13,157.00	2,48,13,157.00
TOTAL		2,25,59,133.00		2,48,13,157.00

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director



TRADE PAYABLES

List No -7

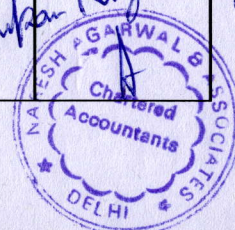
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
TRADE PAYABLES				
- SAI TRENDS	22,01,854.00		(5,00,000.00)	
- REEBOK INDIA COMPANY	1,63,260.00		1,63,260.00	
- YOGYA ENTERPRISES	3,34,194.00		3,42,767.00	
- BRAJESH KUMAR & ASSOCIATES	-		10,000.00	
- PUMA SPORTS INDIA PVT LTD	14,91,941.00		(4,44,492.00)	
- FASHION IMPEX	20,36,352.00			
- CHINMAY PHUTELA	55,500.00			
- MSBN ENTERPRISES	-		1,960.00	
- JINJIANG AILILA SHOES CO.,LTD -QUANZHOU	-		(54,234.00)	
- METROPOLE INDUSTRIES	10,30,558.00		50,548.00	
- OM ENTERPRISES	1,332.00			
- BIGFOOT RETAIL SOLUTIONS PVT LTD	(52,055.00)			
- UTV SOFTWARE COMMUNICATIONS LIMITED	49,24,744.00		39,79,685.00	
- TARAN INDUSTRIES	9,84,874.00		2,20,500.00	
- V ROHTAGI & CO	2,124.00			
- GUNNO FASHIONS PRIVATE LIMITED	1,93,251.00		2,07,666.00	
- FUJIAN HAOXIN SCM CO., LTD. -QUANZHOU	-		(4,32,673.00)	
- AIRMOUNT LOGISTICS PVT. LTD.	27,350.00			
- GARV PACKAGING	-		(25,000.00)	
- OMEGA DESIGNS PVT. LTD.	-		4,12,057.00	
- DC FOOTWEAR PRIVATE LIMITED	11,02,689.00			
- FACEBOOK INDIA ONLINE SERVICES PVT LTD.	2,14,817.00			
- RAKESH SHARMA (ELECTRICIAN)	(20,655.00)		(65,110.00)	
- PAGA INTERNATIONAL	1,65,065.00			
- S S R FOOTWEAR	51,975.00			
- XIAMEN E- TRANS LOGISTICS CO. LTD	-		(4,70,480.00)	
- VIACOM 18 MEDIA PVT LTD	9,42,650.00			
- NEEV IMPEX	-		5,43,812.00	
- ALOK GLASS WORKS	6,130.00			
- GS1 INDIA	-		(975.00)	
- BHARTI APPARELS	9,04,776.00		20,35,550.00	
- GRACE GLOBAL LOGISTICS PVT LTD	4,33,550.00			
- JAGDISH GLASS & PICTURE PALACE	(24,000.00)			
- UNICOMMERCE ESOLUTIONS PRIVATE LIMITED	-		1,00,772.00	
- RK OVERSEAS	20,07,910.00		24,80,920.00	
- SHEETAL GUPTA	41,028.00			
- ADIDAS INDIA MARKETING PVT. LTD.	(3,88,552.00)		(3,88,552.00)	
- ADVOCATE PRIYANK MOHAN	-		13,500.00	
- WORKING ALL ZONE	49,802.00			
- ANSH CREATION	(99,000.00)			
- BSD RETAIL SERVICES	13,500.00			
- JAGDISH GLASS STORE	-		(24,000.00)	
- GRAND INTERNATIONAL	-		(2,00,000.00)	
- MATTEL TOYS (INDIA) PVT LTD	12,84,200.00			
- NEW WAY OFFICE AUTOMATION PVT LTD	1,180.00			
- BHD ENTERPRISES - SUPPLIER	27,15,865.00			
- SHAGOON INDUSTRIES	57,431.00			
- THE JUGAD STUDIO	8,000.00			

For Purple United Sales Private Limited

For Purple United Sales Private Limited

Director

Director



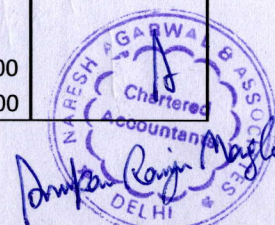
- BASICS	12,47,166.00		
- BLUE DART EXPRESS LIMITED	-	4,948.00	
- ABP INDUSTRIES	1,10,770.00		
- CLONE MANNEQUINS INC.	-	(15,000.00)	
- DAXTEN FOOTWEAR PVT LTD	(1,95,193.00)		
- DELL INTERNATIONAL SERVICES INDIA PVT LTD	(67,879.00)		
- RAHUL INDUSTRIES	-	45,591.00	
- MUDITA EXPRESS CARGO PVT.LTD	-	2,11,157.00	
- P.V. AGENCIES FREIGHT FORWARDS PVT LTD	63,737.00		
- MAYANK ENTERPRISES	6,707.00	86,490.00	
- WENLING BOKUN IMP & EXP CO LTD	-	(83,611.00)	
- VARUN EXPORT	2,31,619.00		
- PAYTM E - COMMERCE PVT LTD	548.00		
- PRATAP DRESS EMPORIUM	(206.00)		
- AKASH LABEL	9,440.00		
- GOOGLE INDIA PRIVATE LIMITED	(7,198.00)	8,116.00	
- APPAREL WORKSHOP	-	3,34,450.00	
- DYNAMIC AURA LLP	(3,14,000.00)		
- SNAPDEAL PRIVATE LIMITED	(2,22,468.00)	(2,22,468.00)	
- QUANZHOU SMILE IMPORT AND EXPORT TRADING CO.LTD.		(2,48,572.00)	
- PRIYA GLOBAL	6,37,052.00	5,25,367.00	
- SAWAN TRADERS	5,418.00		
- TURNER INTERNATIONAL INDIA PVT LTD	7,52,400.00		
- AARIZ INTERIORS	-	(1,80,000.00)	
- WENLING BOKUN IMP & EXP CO LTD	(83,611.00)		
- XL FOOTWEAR	-	62,307.00	
- AFS INTERNATIONAL	3,90,363.00		
- BHARTI AIRTEL LTD	135.00		
- HDFC BANK LTD	-	(60.00)	
- DC FOOTWEAR PRIVATE LIMITED	-	6,50,614.00	
- KARMA ENTERPRISES	20,160.00		
- NEW SPEED AIR	44,268.00		
- TATA UNISTORE LTD	-	70,607.00	
- SHAGOON INDUSTRIES	-	1,24,236.00	
- SAJKHA GLOBAL	(50,000.00)		
- SURYA MAINTENANCE AGENCY PVT LTD.	12,343.00		
- A.G.CREATION	81,000.00		
- A. K. GUPTA & COMPANY	-	4,133.00	
- A.G.CREATION	94,500.00		
- BYWAYS INDIA PRIVATE LIMITED	-	5,664.00	
- CLIQWORLD	5,864.00		
- PREMIUM SECURITY SERVICE	37,715.00	37,620.00	
- MUDITA EXPRESS CARGO PVT.LTD	2,06,418.00		
- PHOENIX MANAGEMENT SERVICES	5,855.00		
- BR FOOTSTYLE	7,36,788.00		
- V. K. ENTERPRISES	-	12,132.00	
- AMAZON SELLER SERVICES PRIVATE LIMITED	6,84,711.00		
- OMEGA DESIGNS PVT. LTD.	4,89,060.00		
- LEO N BABES CLOTHING CO PRIVATE LIMITED	-	5,60,640.00	
- AKANSHA POLY PACK INDUSTRIES	45,430.00		
- GEEKEN SEATING COLLECTION PVT LTD	-	(1,695.00)	
- A K PRINTERS & PACKERS	-	16,193.00	
- DIAMOND FOOTCARE UDYOG PVT. LTD.	(7,00,000.00)		
- FEEL THE BEAT ENTERTAINMENT INC.	10,109.00		
- SHIVAJI ENTERPRISES	-	6,567.00	
- PTAH APPARELS	-	5,18,434.00	

For Purple United Sales Private Limited

For Purple United Sales Private Limited

Director

Director



- PMJ INTERNATIONAL	92,610.00			
- SANDHYA LITES	6,483.00			
- SHIVAM PRINT O PACK	23,335.00			
- VRITI ENTERPRISES	23,640.00			
- TURNER INTERNATIONAL INDIA PVT LTD	-		7,34,400.00	
- A K PRINTERS & PACKERS	7,462.00			
- ARAMEX INDIA PRIVATE LIMITED	6,046.00			
- HDFC BANK LIMITED	-		72,994.00	
- DAXTEN FOOTWEAR PVT LTD	-		(1,95,193.00)	
- GRAND INTERNATIONAL	(1,50,000.00)			
- MSBN ENTERPRISES	1,960.00			
- AMAZON SELLER SERVICES PRIVATE LIMITED	-	2,71,64,197.00	9,78,396.00	1,20,81,938.00
TOTAL		2,71,64,197.00		1,20,81,938.00

OTHER CURRENT LIABILITIES

List No -8

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT LIABILITIES - OTHER				
- DIRECTORS REMUNERATION PAYABLE	1,80,000.00		90,000.00	
- EMPLOYEE'S PF CONTRIBUTION @ 12%	-		67,496.00	
- PF PAYABLE	97,337.00		67,496.00	
- TCS ON SALE 0.075%	2,051.00			
- ELECTRICITY CHARGES PAYABLE	14,160.00			
- CST PAYABLE 2%	(13,941.00)			
- C FORM DEMAND	49,940.00			
- EMPLOYEE'S ESIC CONTRIBUTION @ 1.75%	-		3,579.00	
- ESIC PAYABLE	21,111.00		15,443.00	
- PF ADMIN CHARGES 0.50%	-		2,813.00	
- AUDIT FEE PAYABLE	25,000.00		25,000.00	
- IGST REVERSAL ON DISCOUNT	(10,629.00)			
- TELEPHONE EXPENSES PAYABLE	2,612.00		6,408.00	
- EDLI CONTRIBUTION @ 0.50%	-		2,813.00	
- DAILY ALLOWANCE PAYABLE	-		3,800.00	
- EMPLOYEES PF CONTRIBUTION 12%	89,849.00			
- SALARY PAYABLE A/C	20,65,259.00		13,51,750.00	
- TDS PAYABLE	4,21,331.00		4,75,278.00	
- INTEREST PAYABLE I.C.D.	-		51,781.00	
- CUSTOM DUTY PAYABLE	1.00			
- PROFESSIONAL CHARGES PAYABLE	90,000.00		90,000.00	
- CST @ 2%	-		(13,941.00)	
- CONVEYANCE PAYABLE	-		6,000.00	
- EMPLOYEES ESIC CONTRIBUTION @ 0.75%	4,895.00	30,38,976.00		22,45,716.00
TOTAL		30,38,976.00		22,45,716.00

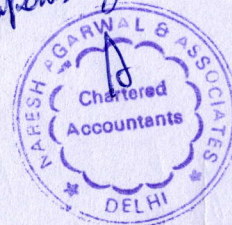
For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director

[Signature]



FIXED ASSETS

List No -9

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
FIXED ASSETS				
- PLANT & MACHINERY	13,02,417.00		8,38,725.00	
- FURNITURE & FITTINGS	50,59,706.00		19,28,264.00	
- COMPUTERS & LAPTOPS	2,72,859.00	66,34,982.00	4,18,600.00	31,85,589.00
TOTAL		66,34,982.00		31,85,589.00

LONG-TERM LOANS AND ADVANCES

List No -10

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SECURITY DEPOSIT				
- SECURITY DEPOSIT (MUNDKA - SURINDER KUMAR GUPTA)	7,50,000.00			
- SECURITY DEPOSIT(CITI CENTRE, ROHINI- MANJU AGGARWAL)	7,50,000.00			
- SECURITY DEPOSIT - CR INTERNET	1,000.00		1,000.00	
- COSCO SHIPPING LINES (INDIA) PRIVATE LIMITED	40,000.00			
- SECURITY DEPOSIT GS1 INDIA	6,000.00		6,000.00	
- SECURITY PAID - RENT	1,98,000.00		12,78,000.00	
- STAR SHIPPING SERVICES INDIA PVT LTD. -NEW DELHI	40,000.00			
- SECURITY DEPOSIT (RAJOURI GARDEN - KULDEEP KUMAR SETHI)	4,05,000.00			
- SECURITY DEPOSITS - BASICS	6,00,000.00			
- SECURITY PAID RENT (HUMA ARIF)	3,30,000.00	31,20,000.00		12,85,000.00
TOTAL		31,20,000.00		12,85,000.00

OTHER NON-CURRENT ASSETS

List No -11

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
MISCELLANEOUS EXPENSES (NOT WRITTEN OFF)				
- PRELIMINARY EXPENSES	85,200.00	85,200.00	1,22,600.00	1,22,600.00
TOTAL		85,200.00		1,22,600.00

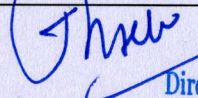
TRADE RECEIVABLES

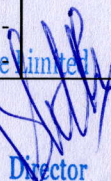
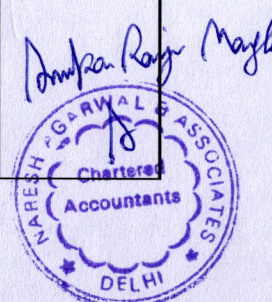
List No -12

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
TRADE RECEIVABLES				
- SPORI TAG	-		549.00	
- GOLDEN ERA FASHION	3,68,082.00			
- HARIOM DEVLIA	1,498.00			
- POLKA DOTS PRODUCTIONS	-		72,094.00	
- GOURAV TYAGI	2,634.00			
- FORMIDABLE MERCHANDISE PRIVATE LIMITED	-		24,78,874.00	
- BINDAL FUTURE RETAIL	-		2,95,018.00	

For Purple United Sales Private Limited

For Purple United Sales Private Limited


 Director


 Director


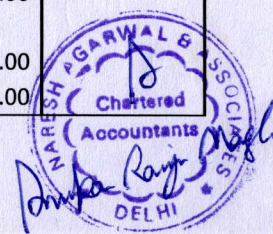
- SHIV SHAKTI ENTERPRISES	-AMBALA	4,66,053.00		
- AMAZON FLEX _ONLINE		-	3,98,975.00	
- COYDA DISTRIBUTORS	-KOLKATA	6,96,425.00		
- SHYAM GARMENTS PVT LTD (HO)		-	3,09,028.00	
- KRISHNA FASHIONS	-KOLKATA	1,31,475.00		
- PUSPL_ PAYTM _ONLINE	-NEW DELHI	3,09,898.00		
- AAVYA GROUP		-	520.00	
- CHANDIGARH FASHION	-SOLAN	2,80,062.00		
- VALMAX		-	1,00,000.00	
- FASHION CAMP PRIVATE LIMITED		-	24,266.00	
- V RETAIL PVT LTD		75,88,006.00	74,75,504.00	
- KARTAVYA APPARELS		-	14,00,879.00	
- KHALSA GARMENTS	-ROORKEE	5,25,759.00		
- MAYA STORE	-KARNAL	3,90,894.00		
- THE AURA	-JAIPUR	15,227.00		
- JAIN MOBILE CARE		-	899.00	
- ELITE RETAILING COMPANY PRIVATE LIMITED -PUNE		4,81,893.00		
- 903 RAJOURI GARDEN STORE - CASH SALES		36,562.00		
- LITTLE DREAMERS		-	5,33,806.00	
- LIFESTYLE INTERNATIONAL PVT LTD		18,054.00	5,75,956.00	
- WIZQART PRIVATE LIMITED		-	374.00	
- VASU ENTERPRISES		-	1,913.00	
- READYMADES (HO)	-SHIMLA	14,83,984.00		
- RAM ENTERPRISES		-	31,870.00	
- INMARK RETAIL PRIVATE LIMITED HO -HUBLI		13,38,294.00		
- MANISH KUMAR YADAV	-DELHI	5,000.00		
- ONLINE CUSTOMER A/C SNAPDEAL		-	87,447.00	
- TUKARAM KANSHIRAM GAONKAR	-THANE	12,753.00		
- KRISHNA MARKETING (GUWAHATI)		-	42,085.00	
- BOOTS BAZAR		-	18,79,858.00	
- SNOWWHITE APPARELS LIMITED	-DELHI	4,73,473.00		
- NIMAI CHARAN MANNA		-	1,334.00	
- BINDAL FUTURE RETAIL	-DELHI	13,857.00		
- M R TRADERS	-JAIPUR	1,19,864.00		
- UNITED TRENDS		-	5,21,961.00	
- LITTLE DREAMERS	-BATHINDA	1,07,152.00		
- RAM ENTERPRISES	-CHANDIGARH	31,870.00		
- CORPLEGAL EXPERTS LLP		-	510.00	
- CLOUDTAIL INDIA PRIVATE LIMITED		71,14,452.00	49,26,099.00	
- BINDAL DRESSING		-	1,76,367.00	
- GLOBUS STORES PVT. LTD.		-	1,25,11,394.00	
- VISHAL GARMENTS	-MALOUT	32,673.00		
- GUPTA TOYS		-	(4,239.00)	
- S&A INTERNATIONAL		-	37,350.00	
- MOM & ME	-LUDHIANA	7,58,933.00		
- A G CREATIONS		50,80,394.00		
- NEW DIAMOND AQUA ENTERPRISE		-	809.00	
- BNM BAG N MORE		-	53,043.00	
- FLIPKART INDIA PRIVATE LIMITED		3,18,540.00	5,72,563.00	
- BRIJ MOHAN BAG HOUSE	-NEW DELHI	10,000.00		
- HOPSCOTCH WHOLESALE TRADING PVT. LTD.		51,80,737.00	37,15,755.00	
- APPARELS ORCHID		-	1,46,162.00	
- Y K GLOBAL		-	7,65,798.00	
- RELIANCE RETAIL LIMITED.- AJIO -BANGALORE		11,77,770.00		
- ROCKING DEALS PRIVATE LIMITED		-	3,33,996.00	
- KAPSONS FASHION PVT LTD		31,33,387.00	20,88,795.00	

For Purple United Sales Private Limited

For Purple United Sales Private Limited

[Signature]
Director

Director



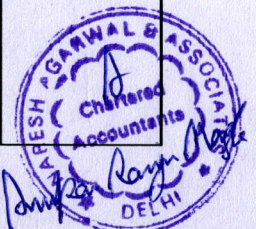
- OMEGA DESIGNS PVT. LTD.	-GURGAON	53,972.00		
- SUNNY SHOE STORE	-KOHIMA	7,850.00		
- BOOTS BAZAR (H.O)	-BANGALORE	3,64,849.00		
URBAN				
- MOOL MAYA & CO		-		7,86,991.00
- DEEKSHA ANAND		-		53,971.00
- STAR KIDS	-AMBALA	2,47,930.00		
- MR. ANIL KUMAR MISHRA		-		2,786.00
- ROYAL ENTERPRISES	-MUMBAI	1,77,521.00		
- VISHAL GARMENTS		-		3,05,384.00
- MANATH EXCLUSIVE	-PATHANKOT	17,835.00		
- S. MART	-DELHI	63,054.00		
- FASHION CORNER GX		-		(389.00)
- DESIKA	-JAIPUR	2,56,230.00		
- 901 SARITA VIHAR - UPI SALES		499.00		
- JINDAL ENTERPRISES		-		3,58,156.00
- VOLANT INTERNATIONAL	-AHMEDABAD	4,40,581.00		
- GOYAL TRADERS		-		(20,794.00)
- SHREE SHYAM FASHIONS		-		45,547.00
- ORBIT (SOR)	-GUWAHATI	6,66,335.00		
- ARVIND LIFESTYLE BRANDS LIMITED ALBL - UNLIMITED		8,09,162.00		
-BANGALORE				
- SHALU VIKAS KHAMESRA		-		262.00
- ACE SALES CORPORATION		-		(1,205.00)
- GLOBUS STORES PVT. LTD. (HO)	-MUMBAI	1,32,86,781.00		
- GURU SRIVASTAVA		1,768.00		
- ODHANI		-		81,319.00
- SSIPL LIFESTYLE PRIVATE LIMITED		1,33,746.00		1,33,746.00
- DE WALK PRIVATE LIMITED		-		(59,152.00)
- BINDAL APPARELS		-		2,85,919.00
- S.S. NATH & CO.	-CHANDIGARH	8,24,352.00		
- ONLINE CUSTOMER A/C AMAZON		-		4,48,419.00
- SHYAM GARMENTS		-		3,28,775.00
- KIDS WORLD	-WEST BENGAL	37,261.00		
- PUSPL_FLIPKART_ONLINE	-NEW DELHI	27,74,637.00		
- MANTU LEATHER HOUSE		-		46,182.00
- CHOICE TRADERS	-BANGALORE	10,29,876.00		
- BRANDS PLANET	-BHIWANI	2,03,159.00		
- ROYAL ENTERPRISES		-		7,47,644.00
- DESTINY STORES		-		8,12,824.00
- THE JUNIORS (SOR)	-PANCHKULA	96,808.00		
- MAHAJAN GIFT HOUSE		-		(29,129.00)
- BINDAL GARMENTS	-DELHI	2,17,346.00		
- LIFESTYLE INTERNATIONAL PVT LTD- MAX RETAIL		-		12,515.00
DIVISION				
- MARDIA ESTATES PVT LTD		12,54,755.00		3,01,642.00
- SUPER SELECTION	-DELHI	15,602.00		
- HOTEL DECCAN PARK		-		218.00
- DIGITAL AGE RETAIL PRIVATE LIMITED -NEW DELHI		2,927.00		
- 902 ROHINI STORE - CASH SALES		53,120.00		
- LIFESTYLE INTERNATIONAL PRIVATE LIMITED		-		94,668.00
- BOOT HOUSE	-RAIGAD	14,106.00		
- ENERGOS RETAIL		-		4,760.00
- VIJESH & COMPANY		-		649.00
- TIP TOP COLLECTION		-		307.00
- RAVI BROTHERS	-AMBALA	4,47,341.00		

For Purple United Sales Private Limited

For Purple United Sales Private Limited

Director

Director



- TATA CLIQ_ONLINE	-		82,761.00
- HOPSCOTCH WHOLESALE TRADING PVT. LTD.			
-BANGALORE		3,33,066.00	
- KRITI MARKETING	-LUCKNOW	(53,736.00)	
- RAMA STORES PRIVATE LTD		-	(256.00)
- SAMIR VARMA	-WEST BENGAL	11,893.00	
- JMD INT		-	23,232.00
- BONZO KIDS APPAREL PVT LTD		-	11,79,729.00
- SHYAM GARMENTS PVT LTD (HO)	-DELHI	(16,405.00)	
- PINDI BAGS		-	31,888.00
- BINDAL APPARELS	-DELHI	71,785.00	
- JMD INT	-GURGAON	12,299.00	
- THE JUNIORS		-	1,16,970.00
- KUKREJA SALES	-LUDHIANA	1,86,338.00	
- PUSPL_TATA CLIQ_ONLINE	-NEW DELHI	12,154.00	
- ARSH PACKAGING		-	500.00
- CITADEL TRADECOM PRIVATE LIMITED	-DELHI	25,970.00	
- BINDAL APPARELS PVT LTD		-	1,76,983.00
- VANDANA SHOPPE	-TINSUKIA	2,55,244.00	
- ITALIA WORLD		-	2,510.00
- APPEAL KIDS DREAM INTERNATIONAL PRIVATE LIMITED		-	81,964.00
- METRO BRANDS LIMITED (HO)	-MAHARASHTRA	2,78,346.00	
- Y K GLOBAL	-DELHI	7,40,798.00	
- LAVANYA CONSTRUCTIONS		-	690.00
- FASHION FOREVER	-BAHADURGARH	4,57,638.00	
- BNM BAG N MORE	-DELHI	53,043.00	
- MANI GARMENTS		-	2,94,885.00
- ONLINE_SALE_MYNTRA_HR	-BINOLA	39,65,418.00	11,76,813.00
- CHANDRA ENTERPRISES		-	43,294.00
- A.S. TRADERS		-	2,22,033.00
- VIJAY STORE PVT. LTD.		-	30,785.00
- RELIANCE RETAIL LIMITED (FOOTPRINT) OT -JHAJJAR		38,578.00	
- RELIANCE RETAIL LIMITED - AJIO (PL) -TUMKUR		-	33,77,642.00
- JINDAL ENTERPRISES	-PANCHKULA	3,07,160.00	
- NIMAI CHARAN MANNA	-DELHI	23,491.00	
- PUSPL_TOOTHLESS_ONLINE	-NEW DELHI	1,27,013.00	
- MAHARAJA ENTERPRISES		-	85,878.00
- CITADEL TRADECOM PRIVATE LIMITED		-	1,85,463.00
- SPLENDOR SHINE	-BHIWANDI	16,42,097.00	
- MUKAND LUGGAGE		-	(1,347.00)
- BONZO KIDS APPAREL PVT LTD	-DELHI	5,54,168.00	
- ORBIT	-GUWAHATI	7,02,470.00	
- VAIDHANTH CLOTHING		-	(12,572.00)
- M D FOOTWEAR	-ROHTAK	1,41,174.00	
- S&A INTERNATIONAL (GGN)	-GURGAON	37,350.00	
- DOSHIL		-	2,575.00
- DELCO SHOES PRIVATE LIMITED (SOR)		94,885.00	
-NEW DELHI			
- 901 SARITA VIHAR - CARD SALES		7,646.00	
- INMARK RETAIL PRIVATE LIMITED		-	25,76,756.00
- VOGUE FASHION INC	-BANGALORE	8,36,709.00	
- GULATI UNIFORMS		-	(1,762.00)
- SAFARI KITS		-	1,13,457.00
- NEW RANDHAWA TRADING COMPANY	-KANGRA	1,50,590.00	
- APPEAL KIDS DREAM INTERNATIONAL PRIVATE LIMITED		5,42,842.00	
-DELHI			
- S G ENTERPRISES			500.00

For Purple United Sales Private Limited

For Purple United Sales Private Limited

Director

Director



- AGOG STORE		-	(91,200.00)
- FRONTLINE ASSOCIATES	-ERNAKULAM	4,40,869.00	
- COUNFREEDISE RETAIL SERVICES LIMITED		35,06,627.00	41,05,250.00
- MOM & ME		-	1,11,710.00
- MYNTRA JABONG INDIA PVT LTD-		12,64,092.00	
- COYDA DISTRIBUTORS		-	5,55,165.00
- BHD ENTERPRISES		-	62,42,846.00
- S R ASSOCIATES	-GHAZIABAD	23,452.00	
- ONLINE CUSTOMER A/C FLIPKART		-	19,08,154.00
- SHIV SHAKTI ENTERPRISES		-	5,84,871.00
- KARTAVYA APPARELS (HO)	-JAIPUR	26,117.00	
- PUSPL _AMAZON FLEX _ONLINE	-NEW DELHI	(28,825.00)	
- IPSHITA CHAUDHURY		-	5,246.00
- APPARELS ORCHID	-DELHI	4,145.00	
- BRAND MART RETAIL	-JAIPUR	13,50,553.00	
- PANCHDEEP ENTERPRISES		-	5,63,169.00
- DESIKA		-	33,053.00
- THE JUNIORS	-PANCHKULA	(35,431.00)	
- MAX STANDARD STORES PVT LTD		-	7,293.00
- BINDAL DRESSING	-GHAZIABAD	2,08,927.00	
- MANI GARMENTS	-BATHINDA	9,901.00	
- SHREE SHYAM FASHIONS	-NEW DELHI	45,547.00	
- GARGE TRADE		-	(699.00)
- DHANANI SHOES PVT LTD	-LAKHTOKIA	33,743.00	
- 901 SARITA VIHAR - CASH SALES		13,251.00	
- CLOUDTAIL INDIA PRIVATE LIMITED(BLR7)		(2,43,600.00)	
-BANGALORE			
- FIRST BAG		-	42,520.00
- UNIQUE SOLUTIONS		-	934.00
- THE AURA		-	15,227.00
- RAHUL JAIN	-DELHI	35,306.00	
- BABY BUGGY KIDS COLLECTION	-MOHALI	3,328.00	
- RAMAN BAG EMPORIUM		-	4,440.00
- GUNNO FASHIONS PRIVATE LIMITED	-FARIDABAD	4,151.00	
- KARTAVYA APPARELS	-JAIPUR	13,73,259.00	
- RAHUL GARMENTS		-	3,05,384.00
- KAMLESH KUMAR	-DELHI	26,530.00	
- HARI SHOE STORE		-	1,51,434.00
- BLUE CLUB COLLECTION PRIVATE LIMITED		-	15,90,702.00
- SHYAM GARMENTS	-JAIPUR	39,873.00	
- OMEGA DESIGNS PVT. LTD.		-	4,99,022.00
- BHD ENTERPRISES	-MORADABAD	68,51,337.00	
- FORMIDABLE MERCHANDISE PRIVATE LIMITED	-DELHI	27,52,452.00	
- STAR KIDS		-	2,20,481.00
- KRISHNA SONS	-CHANDIGARH.	2,08,080.00	
- PUSPL _SNAPDEAL _ONLINE	-NEW DELHI	93,443.00	
- APEX ARCHITECTS		-	(314.00)
- CHANDRA AGENCIES	-MEERUT	24,706.00	
- VK MARKETING SERVICES		-	16,37,472.00
- FASHION FOREVER		-	2,06,609.00
- VANDANA	-TINSUKIA	2,55,667.00	
- KRITI MARKETING		-	(1,03,676.00)
- MEE-SHA MILLS LLP	-DELHI	2,27,852.00	
- VELOCITY ENTERPRISES	-NEW DELHI	76,160.00	
- K NINE APPARELS		-	359.00
- F SQUARE MARKETING	-CHENNAI	3,55,791.00	
- AGOG STORE	-NEW DELHI	(91,200.00)	

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director



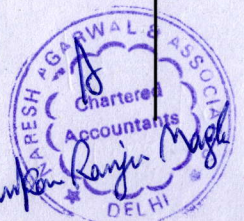
- MANAV NESVI INFRASTRUCTURE PVT.LTD	-	6,41,202.00
- ONLINE_SALE_DISNEY_HR -GADOLI KHURD	87,260.00	
- CHUNMUN STORES (P) LTD.	-	6,82,128.00
- WORCO RESTAURANTS PVT LTD	-	359.00
- VELOCITY ENTERPRISES	-	76,160.00
- RELIANCE RETAIL LIMITED - (B2B) -BANGALORE	14,511.00	
- RELIANCE RETAIL LIMITED (FOOTPRINT)	-	9,56,718.00
- JAIN ELITE CLOTHING PVT LTD -CHANDIGARH	2,31,179.00	
- MR. ANIL KUMAR MISHRA -DELHI	2,786.00	
- VIKAS VOHRA -DELHI	13,401.00	
- M R TRADERS	-	1,82,935.00
- SOHUM SHOPPE PRIVATE LIMITED -GUWAHATI	11,38,614.00	
- OM ENTERPRISES	-	(3,361.00)
- BLUE CLUB COLLECTION PRIVATE LIMITED HO -RAJKOT	9,53,638.00	
- MAHARAJA ENTERPRISES -RAIPUR	23,303.00	
- LULU GROUP INDIA PRIVATE LIMITED (HO) -EDAPALLY	1,95,157.00	
- RELIANCE RETAIL LIMITED (FOOTPRINT) -JHAJJAR	9,18,140.00	
- DIGI WORLD	-	90.00
- DEEKSHA ANAND -MUMBAI	53,971.00	
- BINDAL GARMENTS	-	1,76,367.00
- GUNNO FASHIONS PRIVATE LIMITED	-	4,12,828.00
- VK MARKETING SERVICES -HYDERABAD	23,00,291.00	
- HARIOM DEVLIA	-	1,498.00
- S. MART	-	63,054.00
- MYNTRA JABONG INDIA PVT LTD	(30,171.00)	27,01,259.00
- APPARELS ORCHID (SOR) (HO) -DELHI	85,643.00	
- RUNVY PRO	-	240.00
- BRIJ MOHAN BAG HOUSE	-	10,000.00
- FORMIDABLE MERCHANDISE PRIVATE LIMITED (SOR)		
-DELHI	4,10,229.00	
- CHANDRA ENTERPRISES -HALDWANI	43,294.00	
- METRO BRANDS LIMITED	-	54,69,524.00
- LIFESTYLE INTERNATIONAL PVT LTD-BANGALORE	(6,403.00)	
-BANGALORE		
- CHOICE TRADERS	-	14,29,847.00
- BABY BUGGY KIDS COLLECTION	-	2,78,748.00
- ROCKING DEALS PRIVATE LIMITED -FARIDABAD	2,07,209.00	
- ONLINE CUSTOMER A/C PAYTM	-	3,16,106.00
- S R ASSOCIATES	-	23,452.00
- KAPSONS GLOBAL PVT LTD	(8,48,843.00)	(2,85,538.00)
- PINDI BAGS -LUDHIANA	31,888.00	
- DEEPALI BHAGAT C/O VIACOM18 MEDIA PRIVATE LIMITED	-	4,145.00
- A.S. TRADERS -PUNE	1,35,165.00	
- BRAINBEES SOLUTIONS PRIVATE LIMITED	12,56,804.00	13,367.00
- ORBIT	-	23,39,559.00
- DELCO SHOES PRIVATE LIMITED	-	6,05,656.00
- SURI SONS -JALANDHAR	3,67,149.00	
- MJ TRADING	-	2,870.00
- BINDAL APPARELS PVT LTD -DELHI	3,53,782.00	
- WONDERLAND	-	59,516.00
- MANAV NESVI INFRASTRUCTURE PVT.LTD		
-AHMEDABAD	1,06,771.00	
- SAFARI KITS (NEW) -DELHI	1,13,457.00	
- FASHIONS MULTIPLY	-	844.00
- DESTINY STORES -SRINAGAR	9,46,899.00	
- 902 ROHINI STORE - CARD SALES	11,928.00	
- WONDERLAND -CHANDIGARH	4,650.00	

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director



- GRAND PRIX	-	(12,134.00)	
- SUYOG ENGINEERS	-	696.00	
- SUPER SELECTION	-	15,602.00	
- RAHUL GARMENTS -ABOHAR	7,864.00		
- ASVS RETAIL PRIVATE LIMITED -AMRITSAR	2,77,604.00	10,10,08,355.00	9,08,50,187.00
TOTAL		10,10,08,355.00	9,08,50,187.00

CASH AND BANK BALANCES

List No -13

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
BANK BALANCE				
- DEUTSCHE BANK -CA	46,389.00			
- PUNJAB NATIONAL BANK	23,732.00			
- ORIENTAL BANK OF COMMERCE	-		55,842.00	
- HDFC BANK LTD.	8,70,979.00	9,41,100.00	6,84,800.00	7,40,642.00
CASH ON HAND				
- CASH	30,763.00		1,53,908.00	
- PETTY CASH	24,606.00	55,369.00		1,53,908.00
TOTAL		9,96,469.00		8,94,550.00

SHORT TERM LOANS AND ADVANCES

List No -14

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHORT TERM LOANS AND ADVANCES - OTHERS				
- STAFF ADVANCE	11,14,930.00		5,52,430.00	
- STAFF IMPREST A/C	(40,288.00)	10,74,642.00	9,043.00	5,61,473.00
TOTAL		10,74,642.00		5,61,473.00

OTHER CURRENT ASSETS

List No -15

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT ASSETS - OTHER				
- TDS RECEIVABLE	5,28,902.00		2,20,534.00	
- SGST	29,08,942.00		19,92,524.00	
- INSURANCE PREPAID	1,21,966.00		1,44,558.00	
- TDS AY 2021-2022 (1940)	1,17,198.00			
- IGST	27,38,631.00		9,21,507.00	
- GST INPUT CARRIED FORWARD	11,92,246.00			
- TCS	3,058.00			
- CGST	31,04,456.00		21,88,038.00	
- INCOME TAX REFUNDABLE	2,47,350.00		2,47,350.00	
- PREPAID EXPENSES-LICENSE FEES	1,19,98,727.00	2,29,61,476.00	1,33,44,680.00	1,90,59,191.00
TOTAL		2,29,61,476.00		1,90,59,191.00

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director

[Signature]
NARESH AGARWAL & ASSOCIATES
Chartered Accountants
DELHI

REVENUE FROM OPERATIONS
List No -16

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SALES				
- SALES GST 18% (CENTRAL)	8,75,924.00		24,57,301.00	
- SALARY REIMBURSEMENT	48,140.00			
- SALES GST 12% (LOCAL)	42,14,010.00		84,034.00	
- SALES GST 12% (CENTRAL)	10,83,616.00		5,70,529.00	
- SALE RATE DIFFERENCE GST 5%	(16,336.00)			
- DISCOUNT SHARING	(5,61,610.00)		(12,57,520.00)	
- SALES GST 5% (LOCAL)	2,11,87,257.00		1,54,41,352.00	
- SALES GST 5% (CENTRAL)	12,50,53,395.00		11,51,58,082.00	
- SALES GST 18% (LOCAL)	10,02,866.00	15,28,87,262.00	1,05,54,637.00	14,30,08,415.00
OTHER DIRECT INCOME				
- SCHEME	-		20,30,281.00	20,30,281.00
TOTAL		15,28,87,262.00		14,50,38,696.00

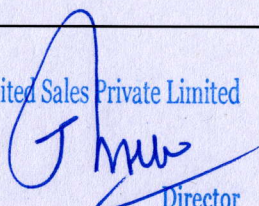
OTHER INCOME
List No -17

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OTHER INDIRECT INCOME				
- INTEREST	2,41,438.00		3,13,726.00	
- DISCOUNT RECEIVED	12,41,804.00		78,604.00	
- UNREALIZED FOREIGN EXCHANGE FLUCTUATION	-		14,236.00	
- CURRENCY FLUCTUATION CHARGES	48,988.00			
- REALIZED FOREIGN EXCHANGE FLUCTUATION	-	15,32,230.00	1,90,464.00	5,97,030.00
TOTAL		15,32,230.00		5,97,030.00

EMPLOYEE BENEFITS EXPENSE
List No -18

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CONTRIBUTION TO PROVIDENT AND OTHER FUNDS				
- EMPLOYERS EPS @ 8.33%	-		4,58,252.00	
- EMPLOYERS EPF CONTRIBUTION 3.67%	2,16,528.00			
- EMPLOYER EPF @ 3.67%	-		2,01,812.00	
- EMPLOYERS EPF CONTRIBUTION 1.67%	22,200.00			
- EMPLOYER ESIC CONTRIBUTION @ 4.75%	-		38,544.00	
- EMPLOYERS ESIC CONTRIBUTION @ 3.25%	1,98,415.00		1,17,692.00	
- EMPLOYERS EPS CONTRIBUTION 8.33%	6,02,493.00			
- PF ADMIN EXPENSES	72,326.00	11,11,962.00	55,018.00	8,71,318.00
STAFF WELFARE EXPENSES				
- STAFF WELFARE	2,23,169.00	2,23,169.00	2,37,638.00	2,37,638.00
SALARIES AND WAGES				
- INCENTIVE	79,918.00		1,15,000.00	
- BASIC PAY	1,92,83,166.00		1,75,75,724.00	
- DAILY ALLOWANCE	5,45,535.00		5,91,652.00	
- BONUS	5,23,091.00	2,04,31,710.00	4,00,709.00	1,86,83,085.00
TOTAL		2,17,66,841.00		1,97,92,041.00

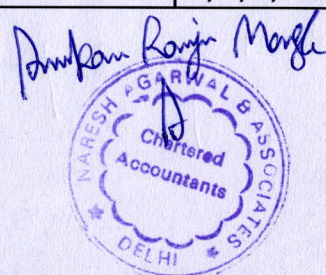
For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director


FINANCE COSTS
List No -19

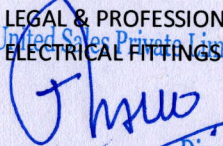
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
INTEREST EXPENSES				
- INTEREST ON LATE TDS DEPOSIT	140.00		13,949.00	
- CREDIT CARD SALES CHARGES	62,091.00		3,146.00	
- INTEREST ON LOAN (CC/OD)	20,33,529.00			
- LOAN PROCESSING FEES	452.00		8,63,924.00	
- BANK CHARGES	7,732.00		94,490.00	
- BANK INTEREST	-		6,34,547.00	
- INTEREST ON LOAN	74,21,785.00		1,16,20,636.00	
- LOAN FORECLOSURE CHARGES	4,59,258.00			
- INTEREST ON DIRECTORS LOAN	70,23,394.00			
- INTEREST ON I.C.D.	16,87,589.00	1,86,95,970.00	4,48,358.00	1,36,79,050.00
TOTAL		1,86,95,970.00		1,36,79,050.00


OTHER EXPENSES
List No -20

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
INDIRECT EXPENSES OTHER				
- DIRECTORS REMUNERATION	20,00,000.00		12,00,000.00	
- CASH DISCOUNT	-		12,149.00	
- WATER EXPENSES	7,224.00			
- PRELIMINARY EXPENSES W/O	37,400.00		37,400.00	
- TRAVELLING ALLOWANCE (CONVEYANCE)	9,322.00		4,95,219.00	
- HOUSE KEEPING EXPENSES	96,273.00		78,654.00	
- DOMAIN CHARGE EXPENSES	58,624.00			
- COMPUTER ACCESSORIES EXPENSES	4,63,206.00			
- DISCOUNT OTHERS	2,44,430.00		8,68,737.00	
- VEHICLE RUNNING & MAINTENANCE	18,003.00			
- POSTAGE & COURIER	1,93,333.00		2,77,181.00	
- PHOTOSHOOT EXPENSES	6,15,490.00			
- REPAIR & MAINTENANCE	4,02,777.00			
- PRINTING & STATIONARY	-		4,70,846.00	
- BUSINESS PROMOTION	1,20,694.00			
- MISCELLANEOUS EXPENSES	-		4,130.00	
- SECURITY SERVICE CHARGES RCM	4,56,000.00			
- ADDITIONAL DISCOUNT	-		3,54,687.00	
- TELEPHONE EXPENSES	-		1,94,012.00	
- RENT	71,72,851.00			
- CONSULTANCY FEES	-		7,953.00	
- FIXTURES & FITTINGS EXPENSES	9,453.00			
- LODGING EXPENSES	2,58,951.00		4,07,264.00	
- ROC FEES	-		26,010.00	
- ELECTRICITY CHARGES	7,16,585.00		2,65,622.00	
- AMC CHARGES	40,000.00		10,416.00	
- TRADE SHOW EXPENSES	40,000.00		80,000.00	
- TRAVELLING EXPENSES	3,63,252.00		2,19,082.00	
- SHORT & EXCESS	-		10,353.00	
- LEGAL & PROFESSIONAL CHARGES	3,01,855.00			
- ELECTRICAL FITTINGS EXPENSE			6,194.00	

For Purple United Sales Private Limited

For Purple United Sales Private Limited


Director


Director


A. K. Agarwal & Associates
Chartered Accountants
DELHI

- MARKETING & ADVERTISING EXPENSES	25,18,026.00			
- MAINTENANCE CHARGES	71,268.00		1,92,500.00	
- AUDIT FEES	25,000.00			
- RATES & SCHEMES DIFFERENCES	1,85,037.00			
- DOMAIN CHARGES	-		68,889.00	
- OFFICE EXPENSES	1,90,937.00		2,05,881.00	
- AUDIT FEE	-		25,000.00	
- CONVEYANCE	1,36,703.00		1,93,045.00	
- RATE & TAXES DIFFERENCE	-		1,39,051.00	
- DIWALI EXPENSES	1,57,322.00			
- RENTAL	-		39,60,800.00	
- PACKING MATERIAL EXPENSES	10,89,871.00		12,61,184.00	
- DIWALI EXPENSES	-		3,14,887.00	
- STATUTORY EXPENSES	1,21,925.00			
- TRAVELLING ALLOWANCE (DAILY ALLOWANCE)	1,83,058.00		1,45,456.00	
- SECURITY SERVICE CHARGES	-		4,55,152.00	
- INSURANCE EXPENSES	2,09,159.00		2,29,051.00	
- COMPUTER ACCESSORIES EXPENSES	-		42,519.00	
- SOFTWARE EXPENSES	16,64,887.00		7,71,524.00	
- GENERATOR FUEL EXPENSES	-		1,58,623.00	
- ELECTRICAL FITTING EXPENSES	80,734.00			
- PHOTOGRAPHY EXPENSES	-		85,085.00	
- PRINTING & STATIONERY	3,35,266.00			
- REPAIR & MAINTENANCE	-		3,80,105.00	
- SALES PROMOTION	2,07,909.00		1,28,836.00	
- ADVERTISING EXPENSES	-		17,37,253.00	
- TELEPHONE & INTERNET EXPENSES	1,71,185.00			
- PROFESSIONAL CHARGES	-		1,81,830.00	
- CONSULTANCY CHARGES	14,88,750.00	2,24,62,760.00		1,57,02,580.00
COMMISSION PAID				
- ONLINE FEES	38,71,305.00		11,06,312.00	
- COMMISSION	69,83,401.00	1,08,54,706.00	40,80,719.00	51,87,031.00
SELLING & DISTRIBUTION EXPENSES				
- DISCOUNT SHARING OTHERS	26,23,778.00	26,23,778.00		
DIRECT EXPENSES				
- LICENSING SERVICE FEE	1,30,79,919.00		95,18,764.00	
- LOADING & UNLOADING EXPENSES	60,000.00			
- SAMPLING EXPENSE	23,417.00		75,050.00	
- FREIGHT CHARGES	60,08,258.00	1,91,71,594.00	41,95,252.00	1,37,89,066.00
TOTAL		5,51,12,838.00		3,46,78,677.00

For Purple United Sales Private Limited

[Signature]
Director

For Purple United Sales Private Limited

[Signature]
Director

[Signature]



OPENING INVENTORY

List No -21

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OPENING INVENTORY				
- OPENING STOCK	5,89,62,764.00	5,89,62,764.00	5,61,03,524.00	5,61,03,524.00
TOTAL		5,89,62,764.00		5,61,03,524.00

FOR PURPLE UNITED SALES PRIVATE

For Purple United Sales Private Limited

Jatinder Dev Seth
Director

Jatinder Dev Seth
(Director)
(DIN-06944942)

For Purple United Sales Private Limited

Bhawna Seth
Director

Bhawna Seth
(Director)
(DIN-07385656)

As Per Our audit report of even date.

FOR NARESH AGARWAL & ASSOCIATES

(Chartered Accountants)

FRN : 009401-N

Anupam Ranjan Mangla

Anupam Ranjan Mangla
(PARTNER)

Membership No : 093770

UDIN :

Place : New Delhi

Date : 15/11/2021





**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

PH. NO. : 43523859
MOBILE NO. : 9810556150
E-mail : anupamranjanmangla@yahoo.co.in
4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

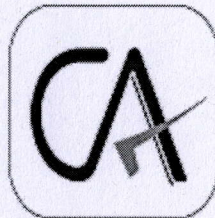
PURPLE UNITED SALES PRIVATE LIMITED

PAN : AAHCP8212F

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2020-2021
Assessment Year	:	2021-2022
Date of Audit Report	:	05/01/2022



Naresh Agarwal & Associates
Anupam Ranjan Mangla
Chartered Accountants



**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

PH. NO. : 43523859
MOBILE NO. : 9810556150
E-mail : anupamranjanmangla@yahoo.co.in
4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

FORM NO. 3CA
[See rule 6G (1) (a)]

**Audit report under section 44AB of the Income - tax Act, 1961,
in a 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 M/s. **PURPLE UNITED SALES PRIVATE LIMITED, 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI, DELHI-110055', PAN - AAHCP8212F** was conducted by M/s. Naresh Agarwal & Associates in pursuance of the provisions of the **Companies Act 2013** Act, and We annex hereto a copy of our audit report dated **15th November, 2021** along with a copy of each of:-

(a) the audited Profit and loss account for the period beginning from **01 April 2020** to ending on **31 March 2021**

(b) the audited balance sheet as at **31 March 2021** ; and

(c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

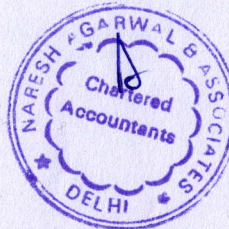
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : New Delhi
Date : 05/01/2022

For **Naresh Agarwal & Associates**
(Chartered Accountants)
Reg No. :009401-N



Anupam Ranjan Mangla

Anupam Ranjan Mangla
(Partner)

Membership No :093770
Firm PAN : AAAFN4523H
UDIN : 22093770AAAAAE8770

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

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

PART - A

- | | |
|---|---|
| 1. Name of the assessee | PURPLE UNITED SALES PRIVATE LIMITED |
| 2. Address | 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI, DELHI-110055 |
| 3. Permanent Account Number (PAN) | AAHCP8212F |
| 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
Annexure No - 1 |
| 5. Status | Private Limited |
| 6. Previous year | From 01/04/2020 To 31/03/2021 |
| 7. Assessment year | 2021-2022 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |
| 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD | NO |

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 2
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 3
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.)	
11. (c)	List of books of account and nature of relevant documents examined.	
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
13. (a)	Method of accounting employed in the previous year.	Mercantile system



13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
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.	
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:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 4
14. (a)	Method of valuation of closing stock employed in the previous year.	3-Lower of Cost or Marker rate
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
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	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 ,Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	
16.(c)	escalation claims accepted during the previous year;	NIL
16.(d)	any other item of income;	NIL
16.(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:	No
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 :-	Annexure No. : 5
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (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-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 st March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	



18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	
19.	Amounts 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), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	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
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Annexure No. : 6
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	NIL
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (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,	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (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
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	0
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	0
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Annexure No. : 7
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-	NIL
26.(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	



Amrinder Singh Mangla

26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 8
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	No
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax credit(ITC) in the accounts.	NIL
27. (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)(viiia), if yes, please furnish the details of the same.	No
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.	No
29.(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	No
29.(b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	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
30.(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
30.(b)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	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 :—	Annexure No. : 9 (a)
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a	

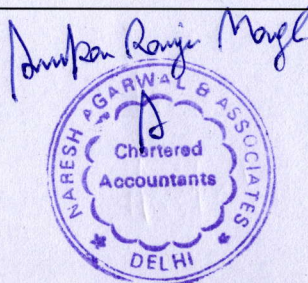


May 16

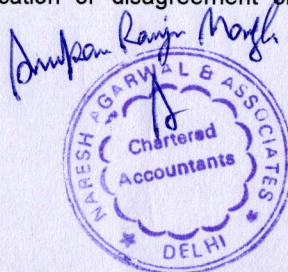
31.(a)(vi)	bank account; in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(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.)	
31.(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	None
31.(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	None
31.(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	None
31.(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	None
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	Annexure No. : 9 (c)
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	



31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
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:—	None
31. (d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31. (d)(ii)	amount 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.	
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:—	None
31. (e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31. (e)(ii)	amount 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:	No
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.	No
32. (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
32. (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
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.	No
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	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:	Annexure No. : 10 Yes



(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 11 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Annexure No. : 12 Yes
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	Annexure No. : 13
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases 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.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases 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.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	
36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	
36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (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	No 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any	NA



	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, 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.	NA
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	NA
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No. : 14

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	15,28,87,262.00	14,50,38,696.00
2.	Gross profit/ turnover	21.71	41.62
3.	Net profit/ turnover	-21.09	3.70
4.	Stock-in-trade/ turnover	28.00	40.65
5.	Material consumed/ finished goods produced	0.00	0.00

(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	No
42.	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	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	No

Place: New Delhi
Date: 05/01/2022



FOR Naresh Agarwal & Associates
(Chartered Accountants)
Reg No. :009401-N

Anupam Ranjan Mangla

Anupam Ranjan Mangla
Partner

Membership No 093770
AAAFN4523H

UDIN : 22093770AAAAAE8770

PURPLE UNITED SALES PRIVATE LIMITED
2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI, DELHI-110055

Annexures Forming Part of 3CD For The Period Ended on 31 March 2021

ANNEXURE NO :- 1

Detail of Indirect taxes applicable					
Sno	Nature of Registration	State	Other Indirect Tax/Duty	Description [Not for E-filing]	Reg. No.
1	Goods and Service Tax	DELHI			07AAHCP8212F1ZI
2	Goods and Service Tax	HARYANA			06AAHCP8212F1ZK

ANNEXURE NO :- 2

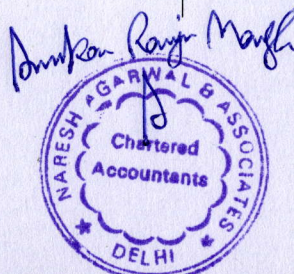
Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

ANNEXURE NO :- 3

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sno	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	None	CASH BOOK, BANK BOOK, JOURNAL, LEDGER	2026, Street No. 7, Chuna Mandi, Pahar Ganj, New Delhi-110055	F-11, Udyog Nagar Industrial Area, Rohtak Road, Peera Garhi, Delhi-110041	New Delhi	DELHI	110055	CASH BOOK, BANK BOOK, JOURNAL, LEDGER

ANNEXURE NO :- 4

Disclosure as per ICDS		
Sno	ICDS	Disclosure
1	ICDS I - Accounting Policies	The accounts are prepared under going concern basis and accounting policies are followed consistently from year to year.
2	ICDS II - Valuation of Inventories	Valuation of inventories has been done at cost or market rate whichever is less. Refer to clause 14(b) of Form 3CD.
3	ICDS III - Construction Contracts	Not Applicable.
4	ICDS IV - Revenue Recognition	Revenue recognized in the books of accounts are reasonably certain. Sales has been stated net of tax and duties.



		Mercantile system of accounting is followed by the concern.
5	ICDS V - Tangible Fixed Assets	Tangible fixed assets have been stated at cost less depreciation. Cost of acquisition is inclusive of incidental expenses. Depreciation on fixed assets is provided on WDV at the rates prescribed under the Income Tax Act, 1961. Refer to the clause 18 of Form 3CD.
6	ICDS VII - Government Grants	Not Applicable.
7	ICDS IX - Borrowing Costs	The concern has capitalized the cost of specific borrowings to acquire the capital assets upto the date of its put to use and the effect of proportionate cost of general borrowings (from the date of utilization of funds to the date of put to use of qualifying assets) assigned to the fixed assets by applying the specific ICDS, has been taken in the income computation of the concern wherever applicable.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision for expenses had been made wherever applicable. Contingent assets are neither recognized nor disclosed in the financial statements. Contingent liabilities not provided for, if any.

ANNEXURE NO :- 7

Particulars of payments made to persons specified under sections 40 A(2)(b)						
Sno	Name of Related Party	PAN No	Relation	Nature	Payment made(Amount)	Aadhaar
1	Jatinder Dev Seth	ACDPS4101P	Director	Interest	65,09,594.00	0
2	Bhawna Seth	BBXPS1325K	Director	Interest	5,13,800.00	0
3	Jatinder Dev Seth	ACDPS4101P	Director	Director Remuneration	10,00,000.00	0
4	Bhawna Seth	BBXPS1325K	Director	Director Remuneration	10,00,000.00	0
5	Innovationm Mobile & Web Technologies (P) Limited	AACCI8517K	Brother of Director	Interest	16,87,589.00	0

ANNEXURE NO :- 8

Liability Incurred During the previous year					
Sno	Section	Nature of Liability	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report, whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reported in the tax audit report, whichever earlier.
1	Sec 43B(a)-tax , duty,cess,fee etc	TDS	4,21,331.00	4,21,331.00	0.00
2	Sec 43B(b)-provident /superannuation/gratuity/other fund	ESIC	21,111.00	21,111.00	0.00
3	Sec 43B(b)-provident /superannuation/gratuity/other fund	PF	97,337.00	97,337.00	0.00

Ankita Ravi Singh

NARESH K. GARWAL & ASSOCIATES
Chartered Accountants
DELHI

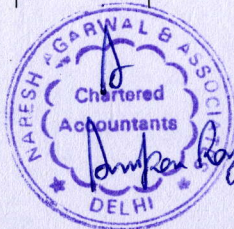
ANNEXURE NO :- 9

Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year
(Clause 31(a))

Sno	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft	Aadhaar No
1	Jatinder Dev Seth	2026, Street No. 7, Chuna Mandi, Paharganj, New Delhi-55	ACDPS4101P	3,19,71,372.00	No	7,68,46,720.00	NEFT		
2	Bhawna Seth	A-2/2, Second Floor, Paschim Vihar, New Delhi-63	BBXPS1325K	78,75,263.00	No	1,15,14,830.00	NEFT		
3	Innovationm Mobile & Web Technologies (P) Limited	A-2/2, First Floor, Paschim Vihar, New Delhi-63	AACCI8517K	2,95,00,000.00	No	3,26,00,000.00	NEFT		
4	Aditya Birla Finance Limited (ECLGS)	Mumbai	AABCBS5769M	5,66,502.00	No	5,68,049.00	NEFT		
5	Clix Capital Services Private Limited (GECL)	Bangalore	AAACC0642F	5,97,475.00	No	6,00,000.00	NEFT		
6	Fullerton India Credit Company Limited (GECL)	Chennai	AAACD1707C	4,51,807.00	No	4,51,928.00	NEFT		
7	India Infoline Finance Limited (GECL)	Mumbai	AABCI2915C	4,00,800.00	No	4,00,800.00	NEFT		
8	Rattanindia Finance Private Limited (GECL)	New Delhi	AAACV3154D	3,56,060.00	No	3,56,754.00	NEFT		

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
(Clause 31(c))

Sno	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	Whether the Repayment was made by Cheque or Bank Draft, whether	In case the Repayment was made by Cheque or Bank Draft, whether



						Draft or use of Electronic Clearing System through a Bank Account	the same was taken or accepted by an Account Payee Cheque or an Account Payee Bank Draft
1	Jatinder Dev Seth	2026, Street No. 7, Chuna Mandi, Paharganj, New Delhi-110055	ACDPS4101P	2,60,32,028.00	7,68,46,720.00	NEFT	
2	Bhawna Seth	A-2/2, Second Floor, Paschim Vihar, New Delhi-110063	BBXPS1325K	28,18,885.00	1,15,14,830.00	NEFT	
3	Innovationm Mobile & Web Technologies (P) Limited	A-2/2, First Floor, Paschim Vihar, New Delhi-110063	AACCI8517K	4,00,000.00	3,26,00,000.00	NEFT	
4	Aditya Birla Finance Limited (ECLGS)	Mumbai	AABCB5769M	53,024.00	5,68,049.00	NEFT	
5	Aditya Birla Finance Limited	Mumbai	AABCB5769M	13,53,292.00	27,42,929.00	NEFT	
6	Capfloat Financial Services Private Limited	Bangalore	AAACZ0903G	8,42,435.00	16,19,527.00	NEFT	
7	Clix Capital Services Private Limited (GECL)	Bangalore	AAACC0642F	42,000.00	6,00,000.00	NEFT	
8	Clix Capital Services Private Limited	New Delhi	AAACC0642F	10,53,486.00	28,95,752.00	NEFT	
9	ECL Finance Limited	Mumbai	AABCE4916D	12,09,808.00	28,96,274.00	NEFT	
10	Fullerton India Credit Company Limited	Chennai	AAACD1707C	11,82,349.00	29,44,669.00	NEFT	
11	Fullerton India Credit Company Limited (GECL)	Chennai	AAACD1707C	46,175.00	4,51,928.00	NEFT	
12	HDB Financial Services Limited	Gujarat	AABCH8761M	7,18,040.00	19,57,363.00	NEFT	
13	Incred Financial Services Limited	New Delhi	AAACV3232G	4,15,120.00	7,16,870.00	NEFT	
14	India Infoline Finance Limited	Mumbai	AABCI2915C	8,43,357.00	19,34,011.00	NEFT	
15	India Infoline Finance Limited (GECL)	Mumbai	AABCI2915C	26,872.00	4,00,800.00	NEFT	
16	Northern Arc Capital Limited	Chennai	AACCI0979B	10,07,990.00	14,16,122.00	NEFT	
17	Rattanindia Finance Private Limited (GECL)	New Delhi	AAACV3154D	20,815.00	3,56,754.00	NEFT	
18	Rattanindia Finance Private Limited	New Delhi	AAACV3154D	11,95,824.00	17,10,879.00	NEFT	
19	Tata Capital Financial Services Ltd.	Mumbai	AADCT6631L	7,20,544.00	22,82,888.00	NEFT	

Anshu Raju Malik

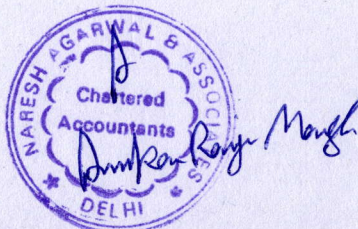
NARESH AGARWAL & ASSOCIATES
Chartered Accountants
DELHI

ANNEXURE NO :- 10

TDS Details as per chapter XVII-B & XVII-BB										
Sn o	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted / collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	DELP21639C	194A	Interest other than interest on securities	1,86,95,970.00	1,29,04,349.00	1,29,04,349.00	9,70,107.00	0.00	0.00	0.00
2	DELP21639C	194C	Payments to contractor and sub-contractors	1,55,61,916.00	1,55,61,916.00	1,55,61,916.00	1,91,365.00	0.00	0.00	0.00
3	DELP21639C	194H	Commission or brokerage	74,98,036.00	74,98,036.00	74,98,036.00	2,35,319.00	0.00	0.00	0.00
4	DELP21639C	194I	Rent	72,97,851.00	72,97,851.00	72,97,851.00	5,47,358.00	0.00	0.00	0.00
5	DELP21639C	194J	Fees for professional or technical services	1,52,43,304.00	1,52,43,304.00	1,52,43,304.00	11,18,275.00	0.00	0.00	0.00
6	DELP21639C	192	Salary	2,04,31,710.00	45,76,538.00	45,76,538.00	3,25,500.00	0.00	0.00	0.00
7	DELP21639C	206C	Tax Collected at Source	1,56,91,645.00	1,56,91,645.00	1,56,91,645.00	11,771.00	0.00	0.00	0.00

ANNEXURE NO :- 11

TDS Statement Details					
Sno	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	DELP21639C	Form 24Q	31/03/2021	27/03/2021	Yes
2	DELP21639C	Form 24Q	31/03/2021	27/03/2021	Yes
3	DELP21639C	Form 24Q	31/01/2021	30/01/2021	Yes
4	DELP21639C	Form 26Q	31/03/2021	27/03/2021	Yes
5	DELP21639C	Form 26Q	31/03/2021	30/03/2021	Yes
6	DELP21639C	Form 26Q	31/01/2021	30/01/2021	Yes
7	DELP21639C	Form 26Q	30/06/2021	25/06/2021	Yes
8	DELP21639C	Form 27EQ	15/01/2021	30/01/2021	Yes
9	DELP21639C	Form 27EQ	15/05/2021	22/05/2021	Yes



ANNEXURE NO :- 12

Interest details paid u/s 201(1A), or 206C(7)				
Sno	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	DELP21639C	127.00	127.00	30/05/2020
2	DELP21639C	13.00	13.00	09/02/2021

ANNEXURE NO :- 13

Quantity Detail Trading Concern							
Sno	Description of Goods	Units	Opening Stock	Purchases	Sales	Closing Stock	Shortage/Excess,if any
1	Readymade Garments	NUMBERS	1,27,572	1,10,848.00	1,33,103.00	1,05,317	0.00
2	Bags	NUMBERS	2,190	59.00	681.00	1,568	0.00
3	Footwear	NUMBERS	1,87,136	2,58,090.00	3,27,855.00	1,17,371	0.00
4	Sports Goods	NUMBERS	2	21.00	17.00	6	0.00
5	Other Miscellaneous	NUMBERS	0	1,189.00	261.00	928	0.00

ANNEXURE NO :- 14

Accounting Ratios Current Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		15,28,87,262.00
2	Gross Profit Ratio(%)	$33191124 / 152887262 * 100$	21.71 %
3	Net Profit Ratio(%)	$-32245955 / 152887262 * 100$	-21.09 %
4	Stock Turnover Ratio(%)	$42810906 / 152887262 * 100$	28 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

Accounting Ratios Previous Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		14,50,38,696.00
2	Gross Profit Ratio(%)	$60358600 / 145038696 * 100$	41.62 %
3	Net Profit Ratio(%)	$5363859 / 145038696 * 100$	3.7 %
4	Stock Turnover Ratio(%)	$58962764 / 145038696 * 100$	40.65 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

Amrinder Ranjit Singh



As Per Our audit report of even date.

FOR PURPLE UNITED SALES PRIVATE
LIMITED

Jatinder Dev Seth
(Director)

Bhawna Seth
(Director)

Place : New Delhi
Date : 05/01/2022

FOR Naresh Agarwal & Associates
(Chartered Accountants)
Reg No. :009401-N



Anupam Ranjan Mangla

Anupam Ranjan Mangla
Partner
Membership No 093770
AAAFN4523H

PURPLE UNITED SALES PRIVATE LIMITED
2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI, DELHI-110055

Annexure : 5

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2021

S N	Description/ Block of asset	Opening WDV	Adjustmen t to WDV U/s 115BAA	Adjustmen t made to the WDV of Intangible asset	-ADDITIONS-			-DEDUCTIONS-					Less Than 180 Days	Capital Gain	Total	Depreciatio n	Add. Depreciatio n	Total Depreciation	Closing WDV	Block Nil(Y/ N)
					Adjusted WDV	Rate	180 Days OR more	180 Days OR more	180 Days OR more	180 Days OR more	180 Days OR more	180 Days OR more								
1	Computer & Laptop	764439.20	0.00	0.00	764439.20	40 %	0.00	114353.00	0.00	0.00	0.00	0.00	0.00	0.00	878792.20	328646.28	0.00	328646.28	550145.92	N
2	Furniture and fittings	2594125.70	0.00	0.00	2594125.70	10 %	672769.00	3419364.00	0.00	0.00	0.00	0.00	0.00	0.00	6886258.70	497657.67	0.00	497657.67	6188601.03	N
3	Machinery and plant	851562.93	0.00	0.00	851562.93	15 %	86637.00	576229.00	0.00	0.00	0.00	0.00	0.00	0.00	1514428.93	183947.17	0.00	183947.17	1330481.76	N
	Total	4210127.83	0.00	0.00	4210127.83		759406.00	4109946.00	0.00	0.00	0.00	0.00	0.00	0.00	9079479.83	1010251.12	0.00	1010251.12	8069228.71	

As Per Our audit report of even
date.

FOR PURPLE UNITED SALES
PRIVATE LIMITED

FOR Naresh Agarwal & Associates
(Chartered Accountants)
Reg No. :009401-N

Bhawna Seth
(Director)



Anupam Ranjan Mangla

Anupam Ranjan Mangla
Partner
Membership No 093770
AAAFN4523H

Jatinder Dev Seth
(Director)

Place : New Delhi
Date : 05/01/2022

Annexures Forming Part of 3CD For The Period Ended on 31 March 2021

ANNEXURE NO :- 6

Branch Name : Head Office					
Fund Name			PF		
Sr.No.	Month	Contribution	Due Date	Payment Date	Actual Amount
1	APRIL	71532	15/05/2020	14/05/2020	71532
2	MAY	37676	15/06/2020	15/06/2020	37676
3	JUNE	45208	15/07/2020	14/07/2020	45208
4	JULY	50042	15/08/2020	13/08/2020	50042
5	AUGUST	66562	15/09/2020	14/09/2020	66562
6	SEPTEMBER	69815	15/10/2020	13/10/2020	69815
7	OCTOBER	74759	15/11/2020	13/11/2020	74759
8	NOVEMBER	83861	15/12/2020	14/12/2020	83861
9	DECEMBER	82638	15/01/2021	14/01/2021	82638
10	JANUARY	84155	15/02/2021	15/02/2021	84155
11	FEBRUARY	85124	15/03/2021	12/03/2021	85124
12	MARCH	89849	15/04/2021	13/04/2021	89849
Fund Name			ESI		
Sr.No.	Month	Contribution	Due Date	Payment Date	Actual Amount
1	APRIL	3836	15/05/2020	14/05/2020	3836
2	MAY	2556	15/06/2020	15/06/2020	2556
3	JUNE	2945	15/07/2020	14/07/2020	2945
4	JULY	3288	15/08/2020	13/08/2020	3288
5	AUGUST	3528	15/09/2020	14/09/2020	3528
6	SEPTEMBER	3638	15/10/2020	13/10/2020	3638
7	OCTOBER	3859	15/11/2020	13/11/2020	3859
8	NOVEMBER	4267	15/12/2020	14/12/2020	4267
9	DECEMBER	4120	15/01/2021	13/01/2021	4120
10	JANUARY	4467	15/02/2021	12/02/2021	4467
11	FEBRUARY	4598	15/03/2021	12/03/2021	4598
12	MARCH	4895	15/04/2021	13/04/2021	4895

As Per Our audit report of even date.

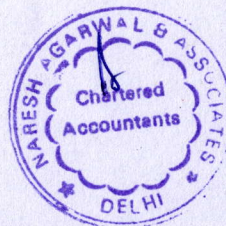
**FOR PURPLE UNITED SALES
PRIVATE LIMITED**

**Jatinder Dev Seth
(Director)**

**Bhawna Seth
(Director)**

**For Naresh Agarwal & Associates
(Chartered Accountants)
Reg No. :009401-N**

**Place : New Delhi
Date : 05/01/2022**



Anupam Ranjan Mangla

**Anupam Ranjan Mangla
Partner
Membership No 093770
AAAFN4523H**



**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

PH. NO. : 43523859
MOBILE NO. : 9810556150
E-mail : anupamranjanmangla@yahoo.co.in
4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

INDEPENDENT AUDITORS' REPORT

TO,
THE MEMBERS OF PURPLE UNITED SALES PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **PURPLE UNITED SALES PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2021**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2021**, and its **Loss and its cash flows** for the year ended on that date.

Basis for Opinion

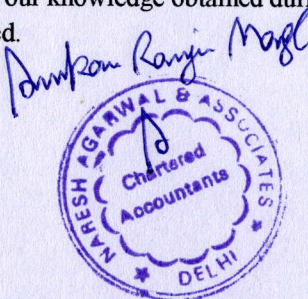
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.





**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

PH. NO. : 43523859
MOBILE NO. : 9810556150
E-mail : anupamranjanmangla@yahoo.co.in
4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

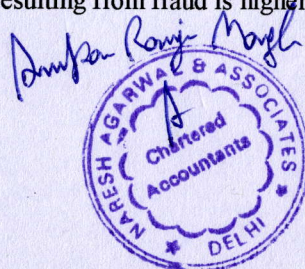
Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error,





**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

PH. NO. : 43523859
MOBILE NO. : 9810556150
E-mail : anupamranjanmangla@yahoo.co.in
4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

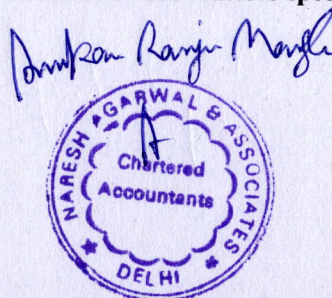
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.





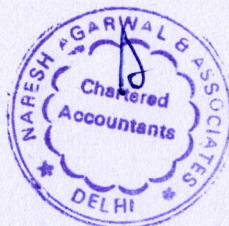
**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

PH. NO. : 43523859
MOBILE NO. : 9810556150
E-mail : anupamranjanmangla@yahoo.co.in
4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2021 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 15/11/2021
Place : New Delhi



For Naresh Agarwal & Associates
(Chartered Accountants)
Reg No. :009401-N

Anupam Ranjan Mangla

Anupam Ranjan Mangla
Partner
M.No. : 093770

UDIN : 22093770AAAAAD5480



Naresh Agarwal & Associates

CHARTERED ACCOUNTANTS

PH. NO. : 43523859

MOBILE NO. : 9810556150

E-mail : anupamranjanmangla@yahoo.co.in

4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

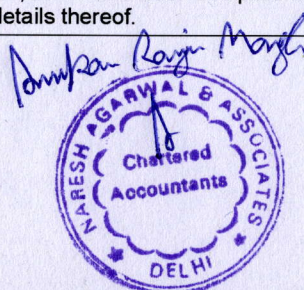
ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st March 2021

To,
The Members of PURPLE UNITED SALES PRIVATE LIMITED

We report that:-

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
(i)	Fixed Assets	a) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets?	The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
		b) Whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
		c) Whether the title deeds of immovable properties are held in the name of the company? If not, provide the details thereof.	Not Applicable
(ii)	Inventory	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any material discrepancies were noticed and if so, whether they have been properly dealt with in the books of account?	Physical verification of inventory has been conducted at reasonable intervals by the management.
(iii)	Loans Secured or Unsecured Granted	Whether the company has granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the register maintained under section 189 of The Companies Act, 2013? if so,	As informed, the company, company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
		a) Whether the terms and conditions of the grant of such loans are not prejudicial to the company's interest?	Not Applicable
		b) Whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	Not Applicable
		c) If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	Not Applicable
(iv)	Loan to director and investment by the company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	The company has not given any loans, investments, guarantees and security. Hence this clause is not applicable.



**Naresh Agarwal & Associates**

CHARTERED ACCOUNTANTS

PH. NO. : 43523859

MOBILE NO. : 9810556150

E-mail : anupamranjanmangla@yahoo.co.in

4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

(v)	Public Deposits	In case, the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	The company has not accepted any Deposits.
(vi)	Cost Accounting Records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
(vii)	Statutory Compliance	a) Whether the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
		b) Where dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not be treated as a dispute)	There is no dispute with the revenue authorities regarding any duty or tax payable.
(viii)	Loan from Banks/ Financial Institution	Whether the company has defaulted in repayment of loans or borrowing to a financial institution, bank, government or dues to debenture holders? If yes, the period and the amount of default to be reported (in case of defaults to banks, financial institutions, and government, lender wise details to be provided)	The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.
(ix)	Application of Money Received from Equity or Loan	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	The Company has not applied term loans for the purposes other than for which those are raised
(x)	Fraud Reporting	Whether any fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year? If yes, the nature and the amount involved is to be indicated;	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
(xi)	Managerial Remuneration	whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act? If not, state the	Since the company is not a Public Company, the provisions of section 197 are not applicable on it.



**Naresh Agarwal & Associates**

CHARTERED ACCOUNTANTS

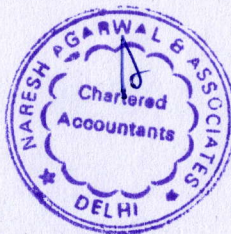
PH. NO. : 43523859

MOBILE NO. : 9810556150

E-mail : anupamranjanmangla@yahoo.co.in

4384/4A, Govind Bhawan,
Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

		amount involved and steps taken by the company for securing refund of the same.	
(xii)	Nidhi Company - Compliance with Deposits	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability and whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.
(xiii)	Related Party Transactions	Whether all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards?	Yes , All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
(xiv)	Issue of Share Capital and use of Amount Raised	Whether the company has made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and if so, as to whether the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised. If not, provide the details in respect of the amount involved and nature of non-compliance?	According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
(xv)	Transaction with Director	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act, 2013 have been complied with?	The company has entered into any non-cash transactions with directors or persons connected with him and the provisions of section 192 of Companies Act, 2013 have been complied with.
(xvi)	Registration from RBI	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

Place : New Delhi
Date : 15/11/2021For Naresh Agarwal & Associates
(Chartered Accountants)
Reg No. :009401-NAnupam Ranjan Mangla
(Partner)Membership No : 093770
UDIN : 22093770AAAAAD5480