

Acknowledgement Number:567204581290922

Date of filing:29-Sep-2022

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
2022-23

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	567204581290922

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	55,17,914
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	8,60,794
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	8,60,794
	Taxes Paid	7	21,97,403
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 13,36,610
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by JATINDER DEV SETH in the capacity of Director having PAN ACDPS4101P from IP address 47.31.222.115 on 29-Sep-2022

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



AAHCP8212F065672045812909221CFF565100B66E9E6444E109D401D2F700836749

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 : 2021-2022 Assessment Year : 2022-2023
 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

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	7175787	0
Income from Capital Gains	0	0
Income from Other Sources	14526	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

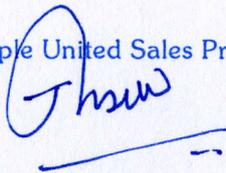
Tax at Normal Rates (25%)	0		
	MAT Prov	Normal Prov	
Total Tax as per other provisions of the IT Act		0	
Tax payable u/s 115JB	827687		
Add : Surcharge(if applicable)	0	0	
Total	827687	0	
Add : Health and Education Cess	33107	0	
Total	860794	0	
Higher of the above two			860794
Less : TDS/TCS			2197403
Assessed Tax			-1336609
Amount Refundable			1336610
Amount Refundable Rounded Off u/s 288 B			1336610

COMPREHENSIVE DETAIL

Mat Credit Table

Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
2019-2020	2588435	0	2588435	0	2299208
2020-2021	2588435	1125989	0	0	2299208
2022-2023	860794	0	860794	0	0
Total	6037664.00	1125989.00	3449229.00	0.00	4598416.00

For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director

**Mat Credit Utilized
Year**

Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F
2019-2020	2299208	0	2299208
2020-2021	2299208	0	2299208
2022-2023	0	0	860794
Total	4598416.00	0.00	5459210.00

Income from Business & Profession Details

INCOME FROM BUSINESS

Net Profit As Per P&L A/c		6528164	
Add: Items Inadmissible/for Separate Consideration		1830057	
Depreciation Separately Considered	1830057		
Sub Total		8358221	
Less: Items Admissible/for Separate Consideration		1182434	
Depreciation Allowed as Per IT Act	1167908		
Income taxable under other heads of income	14526		
Description	Amount		
Income chargeable under the head Other Sources	14526		
Income From INCOME FROM BUSINESS		7175787	
Total of Business & Profession			7175787
Setoff of Business(Ordinary) Loss 2021-2022	B/Fwd		7175787
Total Unabsorbed Depreciation			-14526
Setoff with OS			14526

Income From Other Sources

Interest on Bank FDR		7392	
1. FDR Interest		7392	
Other Interest			7134
Interest on Income Tax Refund		7134	
Total Income			14526
Total of Other Sources			14526

Set off & Carry Forward of Losses

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Business(Ordinary)	2021-2022	30825995	7175787	23650208	0
Unabsorbed Depreciation	2021-2022	1010251	14526	995725	0

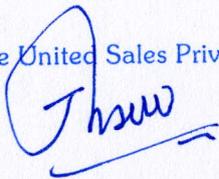
Return Filing Due Date : 31/10/2022

Return Filing Section : 139(1)

Interest Calculated Upto : 25/09/2022

Verified By : JATINDER DEV SETH

For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director

PURPLE UNITED SALES PRIVATE LIMITED

(CIN:- U51909DL2014PTC271636)

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

Contact No: +91 9810925672, Email: jdseth@purpleunited.in

Balance Sheet as on 31st March, 2022

(Amount in Hundreds)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	1	1,00,000.00	1,00,000.00
(B) RESERVES AND SURPLUS	2	(2,62,207.85)	(3,20,603.16)
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT			
(3) NON-CURRENT LIABILITIES			
(A) LONG TERM BORROWINGS	3	15,57,740.51	14,69,629.45
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES	5	24,000.00	14,000.00
(D) LONG-TERM PROVISIONS		-	-
(4) CURRENT LIABILITIES			
(A) SHORT TERM BORROWINGS	6	2,81,710.74	2,25,591.33
(B) TRADE PAYABLES	7	-	-
(Bi) Total outstanding due to MSME		-	-
(Bii) Total outstanding due to Other than MSME		4,81,575.13	2,71,641.97
(C) OTHER CURRENT LIABILITIES	8	29,431.39	30,389.76
(D) SHORT-TERM PROVISIONS		-	-
TOTAL		22,12,249.92	17,90,649.35
(II) ASSETS			
(1)NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		-	-
(I) PROPERTY, PLANT AND EQUIPMENT	9	57,144.24	66,349.82
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS	10	2,073.92	-
(C) DEFERRED TAX ASSETS (NET)	4	5,450.65	3,729.05
(D) LONG TERM LOANS AND ADVANCES	11	58,616.88	31,200.00
(E) OTHER NON-CURRENT ASSETS	12	478.00	852.00
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES	13	7,13,080.36	4,28,109.06
(C) TRADE RECEIVABLES	14	11,59,256.60	10,10,083.55
(D) CASH AND BANK BALANCES	15	15,354.91	9,964.69
(E) SHORT TERM LOANS AND ADVANCES	16	9,648.36	10,746.42
(F) OTHER CURRENT ASSETS	17	1,91,146.00	2,29,614.76
TOTAL		22,12,249.92	17,90,649.35

OTHER NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

24 & 25

FOR PURPLE UNITED SALES PRIVATE LIMITED

For Purple United Sales Private Limited

Jatinder Dev Seth
(Director)
(DIN-06944942)

Director

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

Director

Anupam Ranjan Mangla
(PARTNER)

Membership No : 093770

UDIN : 22093770AVGUSN8205



Place : New Delhi

Date : 01/09/2022

PURPLE UNITED SALES PRIVATE LIMITED

(CIN:- U51909DL2014PTC271636)

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

Contact No: +91 9810925672, Email: jdseth@purpleunited.in

Statement of Profit And Loss for the year ending 31st March, 2022

(Amount in Hundreds)

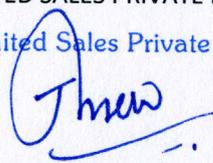
PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	18		17,92,752.70		15,28,872.62
(II) OTHER INCOME	19		29,212.81		15,322.30
(III) TOTAL INCOME (I+II)			18,21,965.51		15,44,194.92
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE		9,50,614.32		7,35,179.80	
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE	23	(2,84,971.30)		1,61,518.58	
(5) EMPLOYEE BENEFITS EXPENSE	20	2,77,424.66		2,17,668.41	
(6) FINANCE COSTS	21	1,77,211.48		1,86,959.70	
(7) DEPRECIATION AND AMORTIZATION EXPENSE	9	18,300.57		14,199.60	
(8) OTHER EXPENSES	22	6,18,104.13		5,51,128.38	
TOTAL EXPENSES			17,56,683.86		18,66,654.47
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			65,281.65		(3,22,459.55)
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			65,281.65		(3,22,459.55)
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			65,281.65		(3,22,459.55)
(X) TAX EXPENSE:					
(1) CURRENT TAX		8,607.94	-	-	-
(2) DEFERRED TAX		(1,721.60)	-	(1,065.25)	-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			58,395.31		(3,21,394.30)
(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)			58,395.31		(3,21,394.30)
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			0.06		(0.32)
(2) DILUTED			0.06		(0.32)

NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

24 & 25

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

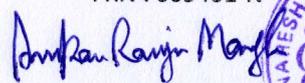
Bhawna Seth
(Director)
(DIN-07385656)

As Per Our audit report of even date.

FOR NARESH AGARWAL & ASSOCIATES

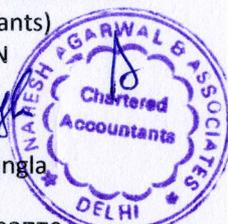
(Chartered Accountants)

FRN : 009401-N



Anupam Ranjan Mangla
(PARTNER)

Membership No : 093770
UDIN : 22093770AVGUSN8205



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, 2022

(Amount in Hundreds)

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.	1,20,000.00	-	-	1,20,000.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL				
	1000000 EQUITY SHARES OF RS.10.00 EACH.	1,00,000.00	-	-	1,00,000.00
Less:	CALLS UNPAID	-	-	-	-
Less:	FORFEITED SHARES	-	-	-	-
	TOTAL	1,00,000.00	-	-	1,00,000.00

(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

(II) SHARES HELD BY PROMOTERS AT THE END OF THE YEAR

The name of the promoters holding shares as on the balance sheet date is given below:

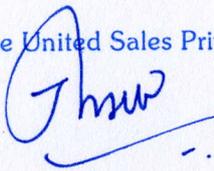
Sr No.	Promoter Name	No. of shares	% of total shares	% Change during the year
1	Jatinder Dev Seth	900000	90.00	0.00
2	Bhawna Seth	100000	10.00	0.00
	Total	1000000	100.00	-

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			
	OPENING BALANCE	(3,20,603.15)		791.14
ADD:	ADDITIONS	58,395.30		-
		(2,62,207.85)		791.14
LESS:	DEDUCTIONS	-	(2,62,207.85)	3,21,394.29
				(3,20,603.15)
	TOTAL		(2,62,207.85)	(3,20,603.15)

For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director



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	9,98,842.22	9,98,842.22	11,67,076.96	11,67,076.96
LONG TERM BORROWINGS - OTHER UNSECURED	4,72,988.29	4,72,988.29	1,88,075.02	1,88,075.02
TERM LOANS FROM BANKS SECURED - DEUTSCHE BANK LOAN NO.320039892730019			40,610.00	
UNSECURED	85,910.00	85,910.00	73,867.47	1,14,477.47
TOTAL		15,57,740.51		14,69,629.45

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		5,450.65		3,729.05
TOTAL		5,450.65		3,729.05

5. OTHER LONG TERM LIABILITIES

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

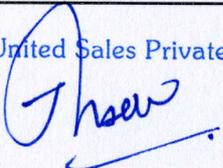
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OTHERS		24,000.00		14,000.00
TOTAL		24,000.00		14,000.00

6. SHORT TERM BORROWINGS

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

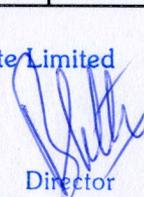
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHORT TERM BORROWING - OTHERS SECURED - DEUTSCHE BANK CC A/C	2,81,710.74	2,81,710.74	2,25,591.33	2,25,591.33
TOTAL		2,81,710.74		2,25,591.33

For Purple United Sales Private Limited

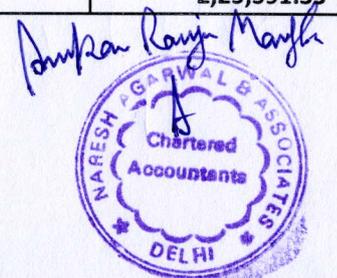


Director

For Purple United Sales Private Limited



Director



7. TRADE PAYABLES

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

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	1. AMOUNT PAYABLE FOR A PERIOD LESS THAN 1 YEAR				
	OTHERS	4,71,642.14	-		
	DISPUTED DUES OTHERS	-	4,71,642.14		
	2. AMOUNT PAYABLE FOR A PERIOD FOR 1-2 YEARS				
	OTHERS	9,932.99	-		
	DISPUTED DUES OTHERS	-	9,932.99		
	3. AMOUNT PAYABLE FOR A PERIOD FOR 2-3 YEARS				
	4. AMOUNT PAYABLE FOR MORE THAN 3 YEARS				
	TOTAL		4,81,575.13		-

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
	<u>OTHER PAYABLES</u>				
	- CURRENT LIABILITIES - OTHER	-		30,389.76	
	- CURRENT LIABILITIES - OTHER	29,431.39	29,431.39	-	30,389.76
	TOTAL		29,431.39		30,389.76

10. NON-CURRENT INVESTMENTS

The reconciliation of the Closing amount and Opening amount of Non-current investments is given as follows:

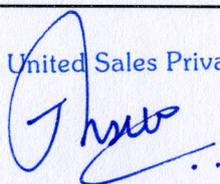
	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHERS				
	OTHER INVESTMENTS	2,073.92	2,073.92		-
	TOTAL		2,073.92		-

11. 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	58,616.88		31,200.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	58,616.88	-	31,200.00
	TOTAL		58,616.88		31,200.00

For Purple United Sales Private Limited

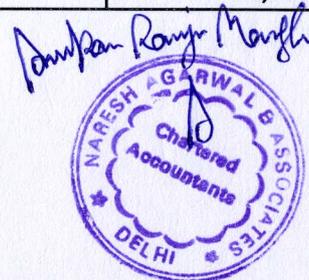


Director

For Purple United Sales Private Limited



Director



12. 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	-		852.00	
	UNSECURED, CONSIDERED GOOD	478.00		-	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	478	-	852
	TOTAL		478.00		852.00

13. INVENTORIES

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

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	FINISHED GOODS		7,13,080.36		4,28,109.06
	TOTAL		7,13,080.36		4,28,109.06

14. TRADE RECEIVABLES

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

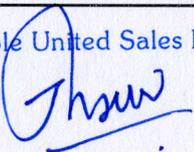
	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	1. AMOUNT OUTSTANDING FOR A PERIOD LESS THAN 6 MONTHS				
	UNDISPUTED—CONSIDERED GOOD	8,53,578.01		-	
	DISPUTED—CONSIDERED DOUBTFUL	-	8,53,578.01	-	-
	2. AMOUNT OUTSTANDING FOR A PERIOD 6 MONTHS - 1 YEAR				
	UNDISPUTED—CONSIDERED GOOD	2,32,693.57		-	
	DISPUTED—CONSIDERED DOUBTFUL	-	2,32,693.57	-	-
	3. AMOUNT OUTSTANDING FOR A PERIOD 1 YEAR - 2 YEARS				
	UNDISPUTED—CONSIDERED GOOD	72,985.02		-	
	DISPUTED—CONSIDERED DOUBTFUL	-	72,985.02	-	-
	4. AMOUNT OUTSTANDING FOR A PERIOD 2 YEARS - 3 YEARS				
	5. AMOUNT OUTSTANDING FOR A PERIOD MORE THAN 3 YEARS				
	TOTAL		11,59,256.60		-

15. 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	10,244.90		9,411.00	
	- CASH ON HAND	5,110.01	15,354.91	553.69	9,964.69
	TOTAL		15,354.91		9,964.69

For Purple United Sales Private Limited

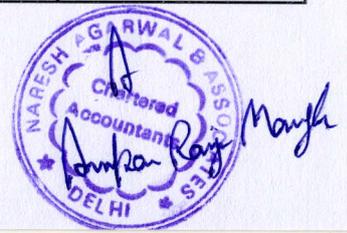


Director

For Purple United Sales Private Limited



Director



16. 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				
LESS:	UNSECURED, CONSIDERED GOOD ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	9,648.36	9,648.36	10,746.42	10,746.42
	TOTAL		9,648.36		10,746.42

17. 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		1,91,146.00		2,29,614.76
	TOTAL		1,91,146.00		2,29,614.76

18. 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	17,92,752.70	17,92,752.70	15,28,872.62	15,28,872.62
	TOTAL		17,92,752.70		15,28,872.62

19. OTHER INCOME

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

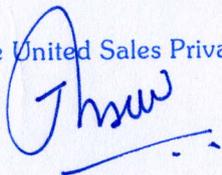
	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER NON-OPERATING REVENUE		29,212.81		15,322.30
	TOTAL		29,212.81		15,322.30

20. 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		14,730.76		11,119.62
	SALARIES AND WAGES		2,60,650.80		2,04,317.10
	STAFF WELFARE EXPENSES		2,043.10		2,231.69
	TOTAL		2,77,424.66		2,17,668.41

For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director

Anupam Ranjiv Math



21. 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		1,77,211.48		1,86,959.70
	TOTAL		1,77,211.48		1,86,959.70

22. 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	60,475.35		69,834.01	
	- ONLINE FEES	1,05,374.74	1,65,850.09	38,713.05	1,08,547.06
	MISCELLANEOUS EXPENSES		4,52,254.04		4,42,581.32
	TOTAL		6,18,104.13		5,51,128.38

23. 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	4,28,109.06	4,28,109.06	5,89,627.64	5,89,627.64
	CLOSING INVENTORY				
	FINISHED GOODS	7,13,080.36	7,13,080.36	4,28,109.06	4,28,109.06
	(INCREASE)/DECREASE IN INVENTORIES		2,84,971.30		(1,61,518.58)

24. OTHER NOTES TO ACCOUNTS

(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

For Purple United Sales Private Limited

Director

For Purple United Sales Private Limited

Director

Amresh Agarwal



(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	Subsidi ary Compa ny	Others	Total
1	LOANS TAKEN								
	Balance as at 1st April			838862.28	328214.68				1167076.96
	Taken During the Year			394992.21	29386.58				424378.79
	Returned During the Year			571253.85	21359.68				592613.53
	Balance as at 31st March			662600.64	336241.58				998842.22
2	SUNDRY DEBTORS								
	Balance as at 31st March						0		
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
5	OTHER INCOME								
6	PURCHASES								0
7	EXPENDITURE								
8	RENT								
9	SALARY			24000.00	0				24000.00
10	INTEREST			71658.05	32651.78				104309.83

(IV) PAYMENT TO AUDITOR

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

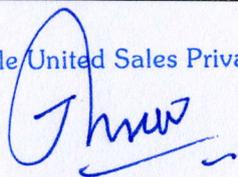
Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	As an Auditor	250	250
Total		250.00	250.00

(V) Where Loans and Advances in the nature of loan are granted to promoters, directors, KMPs and the related parties, either severally or jointly with any other person, that are :

(a) repayable on demand or (b) without specifying any terms or period of repayment

Sr No.	Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
1	Promoters	-	
2	Directors	-	
3	KMPs	-	
4	Related Parties	-	

For Purple United Sales Private Limited



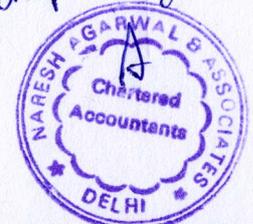
Director

For Purple United Sales Private Limited



Director

Ampan Rongji Maugh



25. 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').

(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 Lives 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

Inventories Have Been Valued At Cost or Net Realisable Value Whichever is less.

(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

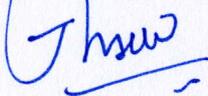
1. Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing at the time of the transaction
2. Any income or expense on account of exchange difference between the date of transaction and on settlement Date or on translation is recognized in the profit and loss 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



Director

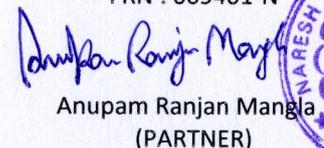
Jatinder Dev Seth
(Director)
(DIN-06944942)

For Purple United Sales Private Limited

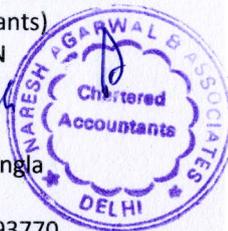


Bhawna Seth
(Director)
(DIN-07385656)

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 : 22093770AVGUSN8205



PURPLE UNITED SALES PRIVATE LIMITED
(CIN:- U51909DL2014PTC271636)
 Regd Office : 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI-110055
 Contact No: +91 9810925672, Email: jdseth@purpleunited.in

PROPERTY, PLANT AND EQUIPMENT

(Amount in Hundreds)

Note No : 9

Particulars	GROSS BLOCK			DEPRECIATION / AMORTIZATION				NET BLOCK			
	As at April 1, 2021	Addition during the year	Ded/Adj during the year	As at March 31, 2022	Upto March 31, 2021	For the year	Ded/Adj during the year	Effect on Deprn as per Co. Act, 2013	Upto March 31, 2022	As at March 31, 2022	As at March 31, 2021
TANGIBLE ASSETS											
PLANT AND MACHINERY	18063.12	1055	0	19118.12	5038.95	2374.22	0	0	7413.17	11704.95	13024.17
FURNITURE AND FITTINGS	73266.37	4747.4	0	78013.76	22669.31	13690.99	0	0	36360.3	41653.46	50597.06
COMPUTERS AND DATA PROCESSING UNITS	25005.95	3292.59	0	28298.54	22277.35	2235.36	0	0	24512.71	3785.83	2728.6
Total :	116335.43	9094.99	0.00	125430.42	49985.61	18300.57	0.00	0.00	68286.18	57144.24	66349.82
Previous Year Total	67641.9	48693.53	0	116335.43	35786.01	14199.6	0	0.00	49985.61	66349.82	31855.89

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 : 22093770AVGUSN8205

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

For Purple United Sales Private Limited

Jatinder Dev Seth
 Director
 Bhawna Seth
 (Director)
 (DIN-07385656)

Jatinder Dev Seth
 (Director)
 (DIN-06944942)

Place : New Delhi
 Date : 01/09/2022

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, 2022

PARTICULARS	As at 31.03.2022 Amount (in Rs.)	As at 31.03.2021 Amount (in Rs.)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary items	6,528,165	(32,245,955)
<i>Adjustments for:</i>		
<i>Add: Depreciation and Amortisation</i>	1,867,457	1,457,360
<i>Add: Deferred Tax Liability</i>	-	-
<i>Add: Finance Costs</i>	17,721,148	18,695,970
<i>Less: Preliminary Expenses</i>	-	-
Operating Profit before Working Capital Changes	26,116,770	(12,092,625)
<i>Changes in Working Capital:</i>		
Decrease/(Increase) in Inventories	(28,497,130)	16,151,858
Decrease/(Increase) in Trade Receivables	(14,917,305)	(10,158,168)
Decrease/(Increase) in Long Term Loans & Advances	(2,741,688)	(1,835,000)
Decrease/(Increase) in Short Term Loans & Advances	109,806	(513,169)
Decrease/(Increase) in Other Current Assets	3,846,876	(3,902,285)
(Decrease)/Increase in Short Term Borrowings	5,611,941	(2,254,024)
(Decrease)/Increase in Other Current Liabilities	(95,837)	793,260
(Decrease)/Increase in Trade Payables	20,993,316	15,082,259
(Decrease)/Increase in Short Term Provisions	-	-
(Decrease)/Increase in Other Long Term Liabilities	1,000,000	1,000,000
Cash generated from Operation	11,426,749	2,272,106
Taxes Paid (Net)	(860,794)	-
Cash Flow before Extraordinary Items		
Extraordinary Items (Prior Year Income/Expenditure)	-	-
Net Cash Flow from (Used in) Operating Activities	10,565,955	2,272,106
B) CASH FLOW FROM INVESTING ACTIVITIES		
<i>Less: Purchase of Fixed Assets</i>	(909,499)	(4,869,352)
<i>Add: Sale of Fixed Assets</i>	-	-
<i>Less: Purchase of Investment</i>	(207,392)	-
<i>Add: Sale of Investments</i>	-	-
Maturity of / (Investment in) Fixed Deposits	-	-
<i>Add: Interest Income</i>	-	-
<i>Add: Dividend Income</i>	-	-
Net Cash Flow from (Used in) Investing Activities	(1,116,891)	(4,869,352)
C) CASH FLOW FROM FINANCING ACTIVITIES		
<i>Add: Proceed from Issue of Shares and Debentures</i>	-	-
<i>Add: Proceed from Long Term Borrowing</i>	8,811,106	21,395,135
<i>Less: Repayment of Long Term Borrowing</i>	-	-
<i>Less: Dividend Paid</i>	-	-
<i>Less: Interest Paid</i>	(17,721,148)	(18,695,970)
Net Cash Flow from (Used in) Financing Activities	(8,910,042)	2,699,165
D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C)	539,022	101,919
<i>Add: Opening Balance of Cash and Cash Equivalents</i>	996,469	894,550
Closing Balance of Cash and Cash Equivalents	1,535,491	996,469

For Purple United Sales Private Limited

[Signature]

Director

For Purple United Sales Private Limited

[Signature]

Director



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 : 01.09.2022

For Purple United Sales (P) Ltd.
For Purple United Sales Private Limited

Anur
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, 2022

(Amount in Rupees)

List No -1

SHARE CAPITAL

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

RESERVES & SURPLUS

List No -2

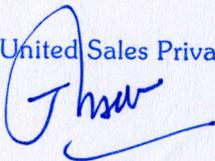
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
PROFIT AND LOSS ACCOUNT				
- RESERVE & SURPLUS	(2,62,20,785.71)	(2,62,20,785.71)	(3,20,60,315.76)	(3,20,60,315.76)
TOTAL		(2,62,20,785.71)		(3,20,60,315.76)

LONG TERM BORROWINGS

List No -3

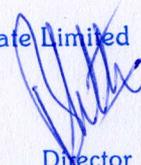
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
TERM LOANS FROM BANKS				
- KOTAK MAHINDRA BANK LTD (GECL)	-		5,00,000.00	
- THE RATNAKAR BANK LTD (LOAN)	-		16,45,656.00	
- ICICI BANK LTD (UPNOD00045432998)	25,00,000.00			
- ICICI BANK LTD (LOAN A/C NO. 40953263)	-		26,20,438.00	
- DEUTSCHE BANK LOAN NO.320039892730028	20,30,000.00			
- THE RATNAKAR BANK LTD (GECL)	-		4,11,646.00	
- ICICI BANK LTD (GECL)	-		7,00,000.00	
- DEUTSCHE BANK LOAN NO.320039892730019	40,61,000.00		40,61,000.00	
- KOTAK MAHINDRA BANK LTD (CSG-153144860)	-	85,91,000.00	15,09,007.00	1,14,47,747.00
LOANS AND ADVANCES FROM RELATIVES				
- MRS. BHAWNA SETH	1,48,03,413.70		1,02,36,711.00	
- MR. JATINDER DEV SETH	5,14,56,650.22		7,36,49,517.00	
- INNOVATIONM MOBILE & WEB TECHNOLOGIES PVT. LTD	3,36,24,158.00	9,98,84,221.92	3,28,21,468.00	11,67,07,696.00
LONG TERM BORROWINGS - OTHER				
- ECL FINANCE LIMITED	-		22,07,150.00	
- FULLERTON INDIA CREDIT CO. LTD (GECL)	3,68,053.85		4,42,599.00	
- ADITYA BIRLA FINANCE LIMITED (ECLGS)	4,61,475.00		5,68,049.00	
- INDIA INFOLINE FINANCE LIMITED	3,45,687.33		14,16,880.00	
- CLIX CAPITAL SERVICES PRIVATE LIMITED	8,87,110.00		23,75,627.00	
- RATTANINDIA FINANCE PVT LTD	-		7,45,982.00	
- FULLERTON INDIA CREDIT COMPANY LIMITED	6,53,844.49		21,85,565.00	
- ADITYA BIRLA FINANCE LIMITED	9,60,821.00		18,84,348.00	

For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director



- CLIX CAPITAL SERVICES PRIVATE LTD-(GECL)	5,16,557.00		6,00,000.00	
- RATTANINDIA FINANCE PVT LTD (GECL)	-		3,56,754.00	
- TATA CAPITAL FINANCIAL SERVICES LTD	21,68,237.00		19,63,200.00	
- ADITYA BIRLA FINANCE LIMITED	3,67,08,286.96			
- HDB FINANCIAL SERVICES LIMITED	9,23,801.00		15,61,714.00	
- INCREC FINANCIAL SERVICES LIMITED	-		3,84,377.00	
- BAJAJ FINANCE LIMITED	30,06,000.00			
- INDIA INFOLINE FINANCE LIMITED (GECL)	2,98,955.12		4,00,800.00	
- CAPFLOAT FINANCIAL SERVICES PRIVATE LTD	-		10,88,286.00	
- NORTHERN ARC CAPITAL LIMITED	-	4,72,98,828.75	6,26,171.00	1,88,07,502.00
TOTAL		15,57,74,050.67		14,69,62,945.0

DEFERRED TAX

List No -4

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
DEFERRED TAX ASSETS				
- DEFERRED TAX ASSETS	5,45,065.00	5,45,065.00	3,72,905.00	3,72,905.00
TOTAL		5,45,065.00		3,72,905.00

OTHER LONG TERM LIABILITIES

List No -5

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
LONG TERM LIABILITIES- OTHER				
- SECURITY DEPOSITS- V.S. ENTERPRISES	1,00,000.00			
- SECURITY DEPOSIT (TRAVEL INDIA) - KARNAL	-		1,00,000.00	
- SECURITY DEPOSIT - SAM FASHIONS (GHAZIABAD)	1,00,000.00			
- SECURITY DEPOSITS - SOCIETY DRESSES	1,00,000.00			
- SECURITY DEPOSITS- DESTINY STORES	-		2,00,000.00	
- SECURITY DEPOSIT (VIA RETAIL PVT LTD.)	1,00,000.00			
- SECURITY DEPOSITES - LITTLE DREAMERS	-		1,00,000.00	
- SECURITY DEPOSIT (A.G. CREATIONS)	20,00,000.00	24,00,000.00	10,00,000.00	14,00,000.00
TOTAL		24,00,000.00		14,00,000.00

SHORT TERM BORROWINGS

List No -6

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHORT TERM BORROWING – OTHERS				
- DEUTSCHE BANK CC A/C	2,81,71,073.74	2,81,71,073.74	2,25,59,133.00	2,25,59,133.00
TOTAL		2,81,71,073.74		2,25,59,133.00

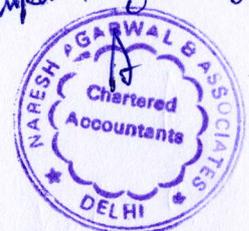
For Purple United Sales Private Limited

Director

For Purple United Sales Private Limited

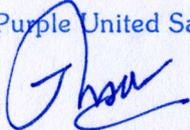
Director

Anurag Ranjan Mangh



PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
TRADE PAYABLES			
- PMJ INTERNATIONAL	-		92,610.00
- BHANU PHOTOGRAPHY	(6,474.00)		
- SHAKEHANDS	12,87,832.40		
- SANDHYA LITES	-		6,483.00
- SHIVAM PRINT O PACK	-		23,335.00
- DC FOOTWEAR PRIVATE LIMITED	6,72,704.00		
- VRITI ENTERPRISES	-		23,640.00
- A K PRINTERS & PACKERS	-		7,462.00
- UTV SOFTWARE COMMUNICATIONS LIMITED	58,81,331.62		
- AIRMOUNT LOGISTICS PVT. LTD.	2,06,920.00		27,350.00
- GR INFOTECH	23,664.00		
- ARAMEX INDIA PRIVATE LIMITED	-		6,046.00
- GRAND INTERNATIONAL	-		(1,50,000.00)
- ANAND FOOTSTYLE-DELHI	8,82,760.00		
- OMEGA DESIGNS PVT. LTD. SUPPLIER	14,43,792.87		
- MSBN ENTERPRISES	-		1,960.00
- SAI TRENDS	-		22,01,854.00
- BIGFOOT RETAIL SOLUTIONS	(3,665.63)		
- REEBOK INDIA COMPANY	-		1,63,260.00
- SINGHAL SALES CORPORATION	1,37,704.00		
- SNAPDEAL PRIVATE LIMITED	-		(2,22,468.00)
- DIAMOND FOOTCARE UDYOG PVT. LTD.	13,12,221.00		
- YOGYA ENTERPRISES	-		3,34,194.00
- AVN FASHION IMPEX	-		20,36,352.00
- VASPS INFOTECH PVT LTD.	19,122.00		
- ADITYA BIRLA FASHION & RETAIL LTD.	9,40,705.44		
- HOLISTIC CORP.	49,667.00		
- CHINMAY PHUTELA	-		55,500.00
- METROPOLE INDUSTRIES	-		10,30,558.00
- ARHAM CREATION	16,40,534.02		
- PUMA SPORTS INDIA PVT LTD	21,40,511.74		
- OM ENTERPRISES	-		1,332.00
- BIGFOOT RETAIL SOLUTIONS PVT LTD	-		(52,055.00)
- BSD RETAIL SERVICES	24,750.00		13,500.00
- TARAN INDUSTRIES	-		9,84,874.00
- GUNNO FASHIONS PRIVATE LIMITED	-		1,93,251.00
- SURYA MAINTENANCE AGENCY PVT LTD.	12,546.00		
- V ROHTAGI & CO	-		2,124.00
- FASHNEAR TECHNOLOGIES PRIVATE LIMITED	1,169.88		
- DC FOOTWEAR PRIVATE LIMITED	-		11,02,689.00
- AKANSHA POLY PACK INDUSTRIES	50,681.00		45,430.00
- KHUSHI COURIERS	2,178.00		
- FACEBOOK INDIA ONLINE SERVICES PVT LTD.	-		2,14,817.00
- PAGA INTERNATIONAL	-		1,65,065.00
- BASICS	23,91,333.71		12,47,166.00
- SAM FASHIONS	1,52,047.07		
- RAKESH SHARMA (ELECTRICIAN)	-		(20,655.00)
- S S R FOOTWEAR	-		51,975.00

For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director



- DAXTEN FOOTWEAR PVT LTD	(1,95,193.00)	
- PUMA SPORTS INDIA PVT LTD.	-	14,91,941.00
- TRILOKI POLYMER	10,56,271.20	
- AGOG STORE	91,200.00	
- GOSH CLOTH ENTERPRISES	23,42,640.10	
- ALOK GLASS WORKS	-	6,130.00
- GRACE GLOBAL LOGISTICS PVT LTD	-	4,33,550.00
- ANAND FOOTSTYLE	7,39,000.00	
- MAYANK ENTERPRISES	44,311.95	
- JAGDISH GLASS & PICTURE PALACE	-	(24,000.00)
- RK OVERSEAS	-	20,07,910.00
- BHD ENTERPRISES	51,15,261.06	
- ADIDAS INDIA MARKETING PVT. LTD.	-	(3,88,552.00)
- SHRI GANESH INTERNATIONAL	40,34,076.82	
- DEVANSHEE SYSTEMS	572.00	
- WORKING ALL ZONE	-	49,802.00
- ANSH CREATION	-	(99,000.00)
- V ROHTAGI & CO	2,124.00	
- ADY APPAREL PRIVATE LIMITED	2,29,610.50	
- HIVELOOP TECHNOLOGY PRIVATE LIMITED	12,170.32	
- MATTEL TOYS (INDIA) PVT LTD	-	12,84,200.00
- ANRAS OVERSEAS PRIVATE LIMITED	5,40,980.00	
- PREMIUM SECURITY SERVICES	37,620.00	
- NEW WAY OFFICE AUTOMATION PVT LTD	-	1,180.00
- BHD ENTERPRISES SUPPLIER	-	27,15,865.00
- BRAJESH KUMAR & ASSOCIATES	11,218.00	
- SHAGOON INDUSTRIES	-	57,431.00
- SUNIL KUMAR (TRANSPORTER)	42,000.00	
- FACEBOOK INDIA ONLINE SERVICES PVT LTD	(39,060.24)	
- ABP INDUSTRIES	-	1,10,770.00
- DAXTEN FOOTWEAR PVT LTD	-	(1,95,193.00)
- WORKING ALL ZONE	1,14,654.00	
- AJ GLOBAL	6,43,410.90	
- KARMA ENTERPRISES	1,25,393.80	
- DELL INTERNATIONAL SERVICES INDIA PVT LTD.	-	(67,879.00)
- P.V. AGENCIES FREIGHT FORWARDS PVT LTD	-	63,737.00
- BALUBHAI HIRALAL & CO.	1,39,498.00	
- S.R.GOYAL & COMPANY	18,585.00	
- PREMIUM SECURITY SERVICES	-	37,715.00
- MAYANK ENTERPRISES	-	6,707.00
- CHAND SON'S	7,92,905.40	
- VARUN EXPORT	-	2,31,619.00
- PRATAP DRESS EMPORIUM	-	(206.00)
- THE JUGAAD STUDIO	8,000.00	8,000.00
- PAYTM E - COMMERCE PVT LTD	-	548.00
- GOOGLE INDIA PRIVATE LIMITED	(29,546.41)	
- DYNAMIC AURA LLP	-	(3,14,000.00)
- ALLURE DESIGNS	8,91,768.41	
- MATTEL TOYS (INDIA) PVT LTD	5,83,200.00	
- GOOGLE INDIA PRIVATE LIMITED	-	(7,198.00)
- PRIYA GLOBAL	-	6,37,052.00
- BHARTI APPARELS	(1,60,314.00)	9,04,776.00
- SHEETAL GUPTA	20,322.00	41,028.00
- SAWAN TRADERS	-	5,418.00

For Purple United Sales Private Limited

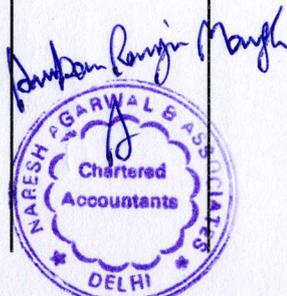
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Director

For Purple United Sales Private Limited

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Director



- TURNER INTERNATIONAL INDIA PVT LTD	-	7,52,400.00	
- DEUTSCHE BANK AG	14,166.53		
- WENLING BOKUN IMP & EXP CO LTDKOWLOON	-	(83,611.00)	
- UVDIVINE TEXTILE PRIVATE LIMITED	1,21,715.10		
- AFS INTERNATIONAL	33,69,833.39	3,90,363.00	
- HIGH STREET CLOTHING	38,127.00		
- BHARTI AIRTEL LTD	-	135.00	
- KARMA ENTERPRISES	-	20,160.00	
- ANKITA CHAKRABORTY	9,000.00		
- PRAYAAN FOOTWEAR INDUSTRIES	16,89,732.40		
- NEW SPEED AIR	-	44,268.00	
- SAJKHA GLOBAL	-	(50,000.00)	
- BR FOOT STYLE	12,66,531.60		
- SMARTWORKS COWORKING SPACES PVT LTD.	12,960.00		
- SURYA MAINTENANCE AGENCY PVT LTD.	-	12,343.00	
- DYNAMIC AURA LLP	(3,14,000.00)		
- A.G.CREATION	-	94,500.00	
- VIACOM 18 MEDIA PVT LTD	4,99,050.00	9,42,650.00	
- A.G.CREATION	89,257.00	81,000.00	
- JAI BALAJI LOGITECH PVT LTD	1,01,740.00		
- CLIQWORLD	-	5,864.00	
- MUDITA EXPRESS CARGO PVT.LTD	-	2,06,418.00	
- AVI FOOTWEAR LLP	4,90,885.00		
- S. S. ENTERPRISES	28,41,245.00		
- PHOENIX MANAGEMENT SERVICES	-	5,855.00	
- BR FOOTSTYLE	-	7,36,788.00	
- C.M. JAIN ENTERPRISES	12,76,865.00		
- UTV SOFTWARE COMMUNICATIONS LIMITED	-	49,24,744.00	
- OMEGA DESIGNS PVT. LTD.	-	4,89,060.00	
- SURYA PACKAGING	45,016.00		
- AMAZON SELLER SERVICES PRIVATE LIMITED	-	6,84,711.00	
- GARV PACKAGING	52,497.00		
- DIAMOND FOOTCARE UDYOG PVT. LTD.	-	(7,00,000.00)	
- AKASH LABEL	58,830.28	9,440.00	
- LYNX DESIGNERS & CREATORS PVT LTD.	17,346.00		
- FEEL THE BEAT ENTERTAINMENT INC.	-	4,81,57,513.23	10,109.00
TOTAL		4,81,57,513.23	2,71,64,197.00

OTHER CURRENT LIABILITIES

List No -8

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
CURRENT LIABILITIES - OTHER			
- PF PAYABLE	89,077.00	97,337.00	
- CST PAYABLE	(13,941.01)	(13,941.00)	
- TDS PAYABLE	3,33,982.18	4,21,331.00	
- CUSTOM DUTY PAYABLE	-	1.00	
- EMPLOYEES ESIC CONTRIBUTION	3,609.00	4,895.00	
- IGST REVERSAL ON DISCOUNT	(10,629.25)	(10,629.00)	
- C FORM DEMAND	56,542.00	49,940.00	
- SALARY PAYABLE	20,69,503.00	20,65,259.00	
- TCS ON SALE	-	2,051.00	
- ELECTRICITY CHARGES PAYABLE	19,630.00	14,160.00	

For Purple United Sales Private Limited

Director

For Purple United Sales Private Limited

Director



- ESIC PAYABLE	15,529.00		21,111.00	
- AUDIT FEE PAYABLE	25,000.00		25,000.00	
- PROFESSIONAL CHARGES PAYABLE	90,000.00		90,000.00	
- DIRECTORS REMUNERATION PAYABLE	1,80,000.00		1,80,000.00	
- TELEPHONE EXPENSES PAYABLE	2,612.00		2,612.00	
- EMPLOYEES PF CONTRIBUTION	82,225.00	29,43,138.92	89,849.00	30,38,976.00
TOTAL		29,43,138.92		30,38,976.00

FIXED ASSETS

List No -9

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
FIXED ASSETS				
- PLANT & MACHINERY	11,70,494.61		13,02,417.00	
- FURNITURE & FITTINGS	41,65,346.07		50,59,706.00	
- COMPUTERS & LAPTOPS	3,78,583.22	57,14,423.90	2,72,859.00	66,34,982.00
TOTAL		57,14,423.90		66,34,982.00

NON-CURRENT INVESTMENTS

List No -10

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OTHER INVESTMENTS - NON-CURRENT				
- HDFC FD-50300531328464	2,07,392.00	2,07,392.00		
TOTAL		2,07,392.00		

LONG-TERM LOANS AND ADVANCES

List No -11

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SECURITY DEPOSIT				
- SECURITY DEPOSIT GS1 INDIA	6,000.00		6,000.00	
- STAR SHIPPING SERVICES INDIA PVT LTD.	-		40,000.00	
- SECURITY DEPOSITS – BASICS	6,00,000.00		6,00,000.00	
- SECURITY DEPOSIT (BHUCHO MANDI - SURINDER)	3,60,000.00			
- SECURITY PAID RENT (HUMA ARIF)	3,30,000.00		3,30,000.00	
- SECURITY DEPOSIT (SMARTWORKS COWORKING SPACE)	13,33,800.00			
- SECURITY DEPOSITS - ADITYA BIRLA FINANCE LTD	7,95,888.00			
- SECURITY DEPOSIT (ADITYA BIRLA FASHION & RETAIL)	50,000.00			
- SECURITY PAID- CR INTERNET	1,000.00			
- SECURITY DEPOSIT (KULDEEP KUMAR SETHI)	4,05,000.00		4,05,000.00	
- SECURITY DEPOSIT - CR INTERNET	-		1,000.00	
- SECURITY DEPOSIT (MANJU AGGARWAL)	7,50,000.00		7,50,000.00	
- COSCO SHIPPING LINES (INDIA) PRIVATE LIMITED	-		40,000.00	
- SECURITY DEPOSITS - PUMA SPORTS INDIA PVT.	4,80,000.00			
- SECURITY DEPOSIT (SURINDER KUMAR GUPTA)	7,50,000.00		7,50,000.00	
- SECURITY PAID - RENT	-	58,61,688.00	1,98,000.00	31,20,000.00
TOTAL		58,61,688.00		31,20,000.00

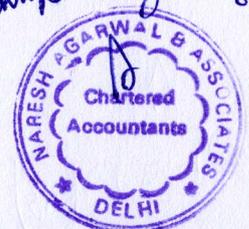
For Purple United Sales Private Limited

Director

For Purple United Sales Private Limited

Director

Anshu Ranji Mangla



OTHER NON-CURRENT ASSETS

List No -12

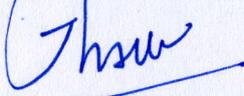
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
MISCELLANEOUS EXPENSES (NOT WRITTEN OFF)				
- PRELIMINARY EXPENSES	47,800.00	47,800.00	85,200.00	85,200.00
TOTAL		47,800.00		85,200.00

TRADE RECEIVABLES

List No -13

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
TRADE RECEIVABLES				
- SHYAM GARMENTS PVT. LTD.	-		(16,405.00)	
- SOCIETY DRESSES	2,54,710.00			
- BRAINBEES SOLUTIONS PRIVATE LIMITED	4,95,951.59		12,56,804.00	
- ELITE RETAILING COMPANY PRIVATE LTD.	3,51,916.00		4,81,893.00	
- MANISH KUMAR YADAV	-		5,000.00	
- PARAM APPLIANCES PRIVATE LIMITED	1,02,22,545.00			
- JMD INT	-		12,299.00	
- KUKREJA SALES	-		1,86,338.00	
- INMARK RETAIL PRIVATE LIMITED	13,38,294.00		13,38,294.00	
- CITADEL TRADECOM PRIVATE LIMITED	-		25,970.00	
- VANDANA	2,416.00		2,55,667.00	
- D S ALLOYD PRIVATE LIMITED	1,19,03,139.36			
- RAM ENTERPRISES	-		31,870.00	
- RAJESH DUTTA	8,035.00			
- ALEX GEORGE	11,175.00			
- METRO BRANDS LIMITED	-		2,78,346.00	
- LITTLE DREAMERS	(1,198.38)		1,07,152.00	
- ONLINE_SALE_MYNTRA_HR	-		39,65,418.00	
- FASHION FOREVER	-		4,57,638.00	
- SARSWATI STORE	768.69			
- BINDAL ARCADE PVT. LTD.	65,766.00			
- RELIANCE RETAIL LIMITED (FOOTPRINT)	-		38,578.00	
- BRIJ MOHAN BAG HOUSE	-		10,000.00	
- MEGHNA	1,300.25			
- PUSPL_TOOTHLESS_ONLINE	-		1,27,013.00	
- STORE SALES	1,77,041.45			
- CHOICE TRADERS	9,54,876.42		10,29,876.00	
- FORMIDABLE MERCHANDISE PRIVATE LTD.	32,83,859.00			
- OMEGA DESIGNS PVT. LTD.	-		53,972.00	
- PAYTM E -COMMERCE PVT. LTD.	3,09,350.64			
- M D FOOTWEAR	-		1,41,174.00	
- JINDAL ENTERPRISES	1,25,497.00		3,07,160.00	
- DELCO SHOES PRIVATE LIMITED	-		94,885.00	
- VK MARKETING SERVICES	22,59,177.53		23,00,291.00	
- DHANANI SHOES PVT. LTD.	2,81,528.00		33,743.00	
- S. MART	-		63,054.00	
- ROCKING DEALS PRIVATE LIMITED	1,86,872.68		2,07,209.00	
- APPARELS ORCHID	4,145.00		4,145.00	
- NEW RANDHAWA TRADING COMPANY	-		1,50,590.00	

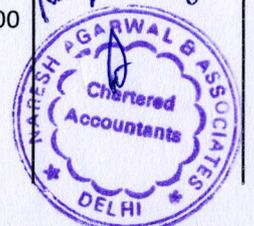
For Purple United Sales Private Limited For Purple United Sales Private Limited



Director



Director



- M R TRADERS	41,848.00	1,19,864.00
- MYNTRA JABONG INDIA PVT. LTD.	-	12,64,092.00
- 901 SARITA VIHAR - UPI SALES	-	499.00
- ARVIND LIFESTYLE BRANDS LIMITED ALBL	-	8,09,162.00
- SHOE MART	800.29	
- BNM BAG N MORE	53,043.00	53,043.00
- MYNTRA DESIGNS PVT. LTD.	15,33,168.25	
- KARTAVYA APPARELS	-	26,117.00
- THE JUNIORS	-	(35,431.00)
- BRAND MART RETAIL	-	13,50,553.00
- SURI SONS	2,19,467.00	3,67,149.00
- CLOUDTAIL INDIA PRIVATE LIMITED	35,11,534.30	71,14,452.00
- GOLDEN ERA FASHION	20,324.00	3,68,082.00
- PUSPL_FLIPKART_ONLINE	-	27,74,637.00
- PROFIT SHOE COMPANY PRIVATE LIMITED	51,15,227.00	
- BINDAL DRESSING	-	2,08,927.00
- MANI GARMENTS	-	9,901.00
- KAPSONS FASHION PVT. LTD.	22,64,162.00	
- CLOUDTAIL INDIA PRIVATE LIMITED	-	(2,43,600.00)
- WONDERLAND	4,650.00	4,650.00
- ECOM VENTE	18,536.00	
- S.S. NATH & CO.	6,48,763.00	8,24,352.00
- BALA JI	30,973.00	
- MANATH EXCLUSIVE	4,145.81	17,835.00
- GUNNO FASHIONS PRIVATE LIMITED	-	4,151.00
- 902 ROHINI STORE - CASH SALES	-	53,120.00
- SNOWWHITE APPARELS LIMITED	1,807.64	4,73,473.00
- BOOTS BAZAR (H.O)	3,39,849.00	3,64,849.00
- KRITI MARKETING	-	(53,736.00)
- ORBIT	12,58,459.00	7,02,470.00
- FORMIDABLE MERCHANDISE PRIVATE LTD.	-	27,52,452.00
- HOPSCOTCH WHOLESALE TRADING (P) LTD.	53,49,756.52	51,80,737.00
- V.S. ENTERPRISES	3,33,918.00	
- COYDA DISTRIBUTORS	7,40,279.08	6,96,425.00
- PUSPL_TATA CLIQ_ONLINE	-	12,154.00
- RAHUL VERMA	4,406.00	
- A G CREATIONS	81,87,303.00	50,80,394.00
- MEE-SHA MILLS LLP	-	2,27,852.00
- KRISHNA SONS	18,269.00	2,08,080.00
- ONLINE_SALE_DISNEY_HR	-	87,260.00
- YASH TRADERS	26,545.00	
- SANDHYA GARMENTS	20,767.00	
- BINDAL APPARELS PVT. LTD.	1,66,901.49	3,53,782.00
- RELIANCE RETAIL LIMITED - (B2B)	-	14,511.00
- MEESHO	(31,982.81)	
- VIKAS VOHRA	-	13,401.00
- JAIN ELITE CLOTHING PVT. LTD.	-	2,31,179.00
- BLUE CLUB COLLECTION PRIVATE LTD.	-	9,53,638.00
- SPLENDDER SHINE	18,18,727.00	16,42,097.00
- CHANDRA ENTERPRISES	43,294.00	43,294.00
- FLIPKART INDIA PRIVATE LIMITED	30,10,605.46	3,18,540.00
- PARKLETON PRIVATE LIMITED	37,69,793.00	
- JAINSONS WESTEND	28,969.60	
- VISHAL GARMENTS	4,678.07	32,673.00

For Purple United Sales Private Limited

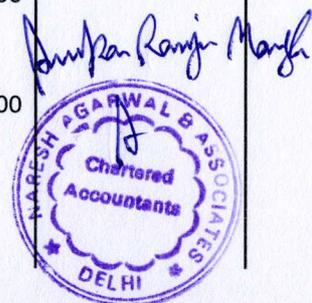
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Director

For Purple United Sales Private Limited

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Director



- DEUTSCHE BANK	11,361.94	
- S&A INTERNATIONAL	-	37,350.00
- RELIANCE RETAIL LIMITED	12,11,322.12	
- ANAND APPARELS	2,378.73	
- LULU GROUP INDIA PRIVATE LIMITED	16,26,223.00	1,95,157.00
- LIFESTYLE INTERNATIONAL PVT. LTD.	-	(6,403.00)
- FORMIDABLE MERCHANDISE PVT LTD.	-	4,10,229.00
- 901 SARITA VIHAR - CARD SALES	-	7,646.00
- SHIV SHAKTI ENTERPRISES	2,44,917.00	4,66,053.00
- BINDAL GARMENTS	1,44,207.00	2,17,346.00
- MOM & ME	2,71,334.00	7,58,933.00
- A.S. TRADERS	-	1,35,165.00
- KAPSONS GLOBAL PVT. LTD.	-	(8,48,843.00)
- SUPER SELECTION	15,602.00	15,602.00
- CLIMAX MENS WORLD	3,029.38	
- GLOBUS STORES PVT. LTD.	68,12,500.00	1,32,86,781.00
- PUSPL _AMAZON FLEX _ONLINE	-	(28,825.00)
- PINDI BAGS	31,888.00	31,888.00
- KAMLESH KUMAR	9,518.00	26,530.00
- DESTINY STORES	-	9,46,899.00
- VOLANT INTERNATIONAL	6,90,993.00	4,40,581.00
- DISNEY ENTERTAINMENT (INDIA) PVT. LTD.	(40,895.64)	
- SHREE SHYAM FASHIONS	-	45,547.00
- S R ASSOCIATES	23,452.00	23,452.00
- APPEAL KIDS DREAM INTERNATIONAL	3,76,923.57	5,42,842.00
- RAHUL GARMENTS	-	7,864.00
- MAHARAJA ENTERPRISES	1,17,406.00	23,303.00
- 901 SARITA VIHAR - CASH SALES	-	13,251.00
- BABY BUGGY KIDS COLLECTION	-	3,328.00
- SNAPDEAL PRIVATE LIMITED	3,82,088.98	
- BOOT HOUSE	1,067.34	14,106.00
- OPTIONS	5,509.52	
- GURU SRIVASTAVA	2,484.00	1,768.00
- CHANDIGARH FASHION	-	2,80,062.00
- V RETAIL PVT LTD	79,43,820.59	75,88,006.00
- COUNFREEDISE RETAIL SERVICES LIMITED	22,63,895.50	35,06,627.00
- PUSPL _SNAPDEAL _ONLINE	-	93,443.00
- RAHUL JAIN	44,358.00	35,306.00
- KHALSA GARMENTS	-	5,25,759.00
- MAYA STORE	-	3,90,894.00
- KRISHNA FASHIONS	1,31,475.00	1,31,475.00
- LIFESTYLE INTERNATIONAL PVT. LTD.	-	18,054.00
- Y K GLOBAL	11,14,673.00	7,40,798.00
- VELOCITY ENTERPRISES	-	76,160.00
- SAMIR VARMA	11,893.00	11,893.00
- BINDAL APPARELS	1,09,736.00	71,785.00
- MARDA ESTATES PVT. LTD.	11,61,534.00	12,54,755.00
- AGOG STORE	-	(91,200.00)
- BINDAL FUTURE RETAIL	-	13,857.00
- SOHUM SHOPPE PRIVATE LIMITED	6,40,348.00	11,38,614.00
- CHANDRA AGENCIES	4,706.00	24,706.00
- F SQUARE MARKETING	4,89,847.00	3,55,791.00
- MR. ANIL KUMAR MISHRA	-	2,786.00
- PARAM APPLIANCES PRIVATE LIMITED	48,25,665.00	

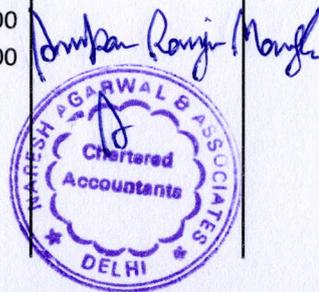
For Purple United Sales Private Limited For Purple United Sales Private Limited

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Director

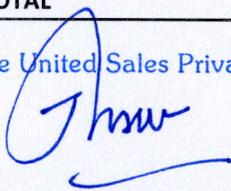
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Director



- JAINSONS	22,996.00		
- VANDANA SHOPPE	2,614.00	2,55,244.00	
- DEEKSHA ANAND	53,971.00	53,971.00	
- RELIANCE RETAIL LIMITED (FOOTPRINT)	-	9,18,140.00	
- READYMADES (HO)	30,866.00	14,83,984.00	
- AMAZON SELLER SERVICES PRIVATE LTD.	(6,42,634.35)		
- LOTIN LEGO ENTERPRISES	300.42		
- SHAKTI SHOPPING MALL	34,328.00		
- BINDAL COLLECTION PRIVATE LIMITED	2,55,004.00		
- RELIANCE RETAIL LIMITED.- AJIO	-	11,77,770.00	
- MYNTRA JABONG INDIA PVT. LTD.	5,89,042.09	(30,171.00)	
- KAPSONS FASHION PVT. LTD.	-	31,33,387.00	
- STAR KIDS	-	2,47,930.00	
- SUNNY SHOE STORE	21,030.91	7,850.00	
- CLIMAX EXCLUSIVE	42,560.00		
- FRONTLINE ASSOCIATES	11,40,691.00	4,40,869.00	
- PHARMA CARE	26,42,392.00		
- K.K. AGENCY	1,53,984.00		
- DESIKA	-	2,56,230.00	
- VOGUE FASHION INC	18,62,015.00	8,36,709.00	
- DIGITAL AGE RETAIL PVT. LTD.	27,699.93	2,927.00	
- ROYAL ENTERPRISES	2,18,229.00	1,77,521.00	
- APPARELS ORCHID	60,643.00	85,643.00	
- ORBIT	-	6,66,335.00	
- MAGENTO_ONLINE	(34,963.65)		
- SSIPL LIFESTYLE PRIVATE LIMITED	-	1,33,746.00	
- 902 ROHINI STORE - CARD SALES	-	11,928.00	
- ASVS RETAIL PRIVATE LIMITED	-	2,77,604.00	
- SHYAM GARMENTS	19,662.00	39,873.00	
- BONZO KIDS APPAREL PVT. LTD.	4,47,646.00	5,54,168.00	
- HARIOM DEVLIA	-	1,498.00	
- NIMAI CHARAN MANNA	75,818.00	23,491.00	
- KIDS WORLD	-	37,261.00	
- THE JUNIORS	-	96,808.00	
- BRANDS PLANET	-	2,03,159.00	
- TUKARAM KANSHIRAM GAONKAR	12,753.00	12,753.00	
- COMFORT ZONE	203.97		
- GOURAV TYAGI	8,817.00	2,634.00	
- PUSPL_PAYTM_ONLINE	-	3,09,898.00	
- PROMINENT STAFFING PRIVATE LIMITED	30,04,825.00		
- KARTAVYA APPARELS	13,99,376.00	13,73,259.00	
- XCELL SUPPLY CHAIN SOLUTIONS PVT. LTD.	13,17,241.00		
- THE AURA	-	15,227.00	
- SAFARI KITS	1,13,457.00	1,13,457.00	
- BHD ENTERPRISES	17,03,014.35	68,51,337.00	
- RAVI BROTHERS	-	4,47,341.00	
- MANAV NESVI INFRASTRUCTURE (P) LTD.	(1,39,336.00)	1,06,771.00	
- HOPSCOTCH WHOLESALE TRADING (P) LTD.	-	3,33,066.00	
- RAJOURI GARDEN STORE - CASH SALES	-	36,562.00	10,10,08,355.00
TOTAL		11,59,25,659.63	10,10,08,355.00

For Purple United Sales Private Limited



Director

For Purple United Sales Private Limited



Director

Amrkan Ranjan Nayak



CASH AND BANK BALANCES

List No -14

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
BANK BALANCE				
- PUNJAB NATIONAL BANK	21,167.40		23,732.00	
- DEUTSCHE BANK -CA	-		46,389.00	
- HDFC BANK LTD.	10,03,322.57	10,24,489.97	8,70,979.00	9,41,100.00
CASH ON HAND				
- PETTY CASH	4,21,388.00		24,606.00	
- CASH	89,612.62	5,11,000.62	30,763.00	55,369.00
TOTAL		15,35,490.59		9,96,469.00

SHORT TERM LOANS AND ADVANCES

List No -15

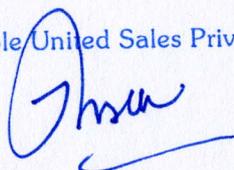
PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHORT TERM LOANS AND ADVANCES - OTHERS				
- STAFF IMPREST A/C	3,47,906.00		(40,288.00)	
- STAFF ADVANCE	4,49,189.00		11,14,930.00	
- MS. LAKSHMI ARYA	1,67,741.00	9,64,836.00		10,74,642.00
TOTAL		9,64,836.00		10,74,642.00

OTHER CURRENT ASSETS

List No -16

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT ASSETS - OTHER				
- IGST	10,07,064.04		27,38,631.00	
- PREPAID EXPENSES-LICENSE FEES	90,50,668.00		1,19,98,727.00	
- CGST	32,44,669.08		31,04,456.00	
- TDS RECEIVABLE	6,75,116.02		5,28,902.00	
- GST REFUND	3,63,759.00			
- INSURANCE PREPAID	2,52,009.00		1,21,966.00	
- AMC CHARGES PREPAID	8,500.00			
- TCS	1,190.00		3,058.00	
- GST INPUT CARRIED FORWARD	(1,65,027.18)		11,92,246.00	
- INCOME TAX REFUNDABLE	15,83,960.00		2,47,350.00	
- SGST	30,52,691.84		29,08,942.00	
- COSCO SHIPPING LINES (INDIA) PRIVATE LTD	40,000.00			
- TDS AY 2021-2022 (1940)	-	1,91,14,599.80	1,17,198.00	2,29,61,476.00
TOTAL		1,91,14,599.80		2,29,61,476.00

For Purple United Sales Private Limited For Purple United Sales Private Limited



Director



Director

Amkan Ranjan Mangh



REVENUE FROM OPERATIONS

List No -17

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SALES				
- SALES GST 18% (LOCAL)	2,27,78,996.22		10,02,866.00	
- SALARY REIMBURSEMENT	1,53,406.00		48,140.00	
- SALES GST 18% (CENTRAL)	1,86,06,714.61		8,75,924.00	
- SALE RATE DIFFERENCE GST 5%	-		(16,336.00)	
- SALES GST 5% (LOCAL)	1,87,36,216.17		2,11,87,257.00	
- FIXTURES REIMBURSEMENT	3,86,564.00			
- SALES GST 12% (LOCAL)	1,05,26,877.75		42,14,010.00	
- SALES GST 5% (CENTRAL)	8,71,18,770.57		12,50,53,395.00	
- DISCOUNT SHARING	(46,41,338.29)		(5,61,610.00)	
- SALES GST 12% (CENTRAL)	2,56,09,063.21	17,92,75,270.24	10,83,616.00	15,28,87,262.00
TOTAL		17,92,75,270.24		15,28,87,262.00

OTHER INCOME

List No -18

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OTHER INDIRECT INCOME				
- FDR INTEREST	7,392.00			
- CURRENCY FLUCTUATION CHARGES	-		48,988.00	
- DISCOUNT RECEIVED	24,91,054.79		12,41,804.00	
- INTEREST	4,15,700.00		2,41,438.00	
- INTEREST ON INCOME TAX REFUND	7,133.98	29,21,280.77		15,32,230.00
TOTAL		29,21,280.77		15,32,230.00

EMPLOYEE BENEFITS EXPENSE

List No -19

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CONTRIBUTION TO PROVIDENT AND OTHER FUNDS				
- EMPLOYERS ESIC CONTRIBUTION @ 3.25%	2,56,139.00		1,98,415.00	
- EMPLOYERS EPS CONTRIBUTION 8.33%	7,79,918.00		6,02,493.00	
- PF ADMIN EXPENSES	93,622.00		72,326.00	
- EMPLOYERS EPF CONTRIBUTION 1.67%	-		22,200.00	
- EMPLOYERS EPF CONTRIBUTION 3.67%	3,43,397.00	14,73,076.00	2,16,528.00	11,11,962.00
STAFF WELFARE EXPENSES				
- STAFF WELFARE	2,04,310.00	2,04,310.00	2,23,169.00	2,23,169.00
SALARIES AND WAGES				
- INCENTIVE	3,00,521.00		79,918.00	
- DAILY ALLOWANCE	-		5,45,535.00	
- BONUS	3,45,552.00		5,23,091.00	
- BASIC PAY	2,54,19,007.00	2,60,65,080.00	1,92,83,166.00	2,04,31,710.00
TOTAL		2,77,42,466.00		2,17,66,841.00

For Purple United Sales Private Limited

Ansar

Director

For Purple United Sales Private Limited

Ansar

Director

Ansar Ranjiv Singh



FINANCE COSTS

List No -20

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
INTEREST EXPENSES				
- INTEREST ON LOAN (CC/OD)	22,56,315.34		20,33,529.00	
- INTEREST ON DIRECTORS LOAN	71,65,805.00		70,23,394.00	
- INTEREST ON LOAN	43,15,444.25		74,21,785.00	
- LOAN PROCESSING FEES	3,42,405.41		452.00	
- CREDIT CARD SALES CHARGES	1,00,989.94		62,091.00	
- INTEREST ON TDS DEPOSIT	7,718.00		140.00	
- LOAN FORECLOSURE CHARGES	1,30,138.67		4,59,258.00	
- BANK CHARGES	1,37,153.84		7,732.00	
- INTEREST ON I.C.D.	32,65,178.00	1,77,21,148.45	16,87,589.00	1,86,95,970.00
TOTAL		1,77,21,148.45		1,86,95,970.00

OTHER EXPENSES

List No -21

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
INDIRECT EXPENSES OTHER				
- TRAVELLING ALLOWANCE (CONVEYANCE)	-		9,322.00	
- HOUSE KEEPING EXPENSES	-		96,273.00	
- DIRECTORS REMUNERATION	24,00,000.00		20,00,000.00	
- LEGAL & PROFESSIONAL CHARGES	2,05,568.00		3,01,855.00	
- PRELIMINARY EXPENSES WRITTEN OFF	37,400.00		37,400.00	
- VEHICLE RUNNING & MAINTENANCE	-		18,003.00	
- POSTAGE & COURIER	-		1,93,333.00	
- SOFTWARE EXPENSES	20,76,384.50		16,64,887.00	
- DIWALI EXPENSES	3,91,784.37		1,57,322.00	
- LODGING EXPENSES	4,25,118.20		2,58,951.00	
- RENT	1,10,15,441.00		71,72,851.00	
- TRAVELLING EXPENSES	7,10,679.99		3,63,252.00	
- ELECTRICITY CHARGES	9,55,816.36		7,16,585.00	
- OFFICE EXPENSES	2,26,687.51		1,90,937.00	
- SALES PROMOTION	1,47,223.57		2,07,909.00	
- CONVEYANCE	9,10,302.00		1,36,703.00	
- INSURANCE EXPENSES	2,34,858.00		2,09,159.00	
- AMC CHARGES	-		40,000.00	
- TRADE SHOW EXPENSES	-		40,000.00	
- PHOTOSHOOT EXPENSES	2,55,963.00		6,15,490.00	
- SHORT & EXCESS A/C	(3,546.96)			
- RATES & SCHEMES DIFFERENCES	62,182.44		1,85,037.00	
- BUSINESS PROMOTION	3,98,204.00		1,20,694.00	
- TRAVELLING ALLOWANCE (DAILY ALLOWANCE)	3,87,140.00		1,83,058.00	
- DOMAIN CHARGE EXPENSES	1,42,958.51		58,624.00	
- MARKETING & ADVERTISING EXPENSES	11,20,464.12		25,18,026.00	
- ROUND OFF	(132.96)			
- CONSULTANCY CHARGES	18,01,343.00		14,88,750.00	
- PACKING MATERIAL EXPENSES	16,72,969.81		10,89,871.00	
- STATUTORY EXPENSES	-		1,21,925.00	
- SECURITY SERVICE CHARGES RCM	4,56,000.00		4,56,000.00	
- DISCOUNT OTHERS	12,34,974.88		2,44,430.00	

For Purple United Sales Private Limited

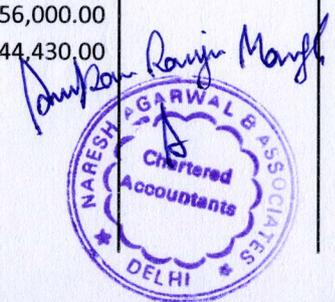
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Director

For Purple United Sales Private Limited

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Director



- ELECTRICAL FITTING EXPENSES	-		80,734.00	
- PRINTING & STATIONERY	1,97,598.46		3,35,266.00	
- AUDIT FEES	35,000.00		25,000.00	
- TELEPHONE & INTERNET EXPENSES	2,60,911.18		1,71,185.00	
- DOLLAR FLUCTUATION CHARGES	65,219.19			
- MAINTENANCE CHARGES	3,64,939.35		71,268.00	
- REPAIR & MAINTENANCE	2,38,201.85		4,02,777.00	
- COMPUTER ACCESSORIES EXPENSES	2,04,930.26		4,63,206.00	
- FIXTURES & FITTINGS EXPENSES	2,07,182.00		9,453.00	
- WATER EXPENSES	-	2,88,39,765.63	7,224.00	2,24,62,760.00
COMMISSION PAID				
- COMMISSION	60,47,534.70		69,83,401.00	
- ONLINE FEES	1,05,37,473.63	1,65,85,008.33	38,71,305.00	1,08,54,706.00
SELLING & DISTRIBUTION EXPENSES				
- DISCOUNT SHARING OTHERS	27,36,082.59	27,36,082.59	26,23,778.00	26,23,778.00
DIRECT EXPENSES				
- SAMPLING EXPENSE	9,754.00		23,417.00	
- LOADING & UNLOADING EXPENSES	37,550.00		60,000.00	
- FREIGHT CHARGES	32,26,149.60		60,08,258.00	
- LICENSING SERVICE FEES	1,03,76,102.73	1,36,49,556.33	1,30,79,919.00	1,91,71,594.00
TOTAL		6,18,10,412.88		5,51,12,838.00

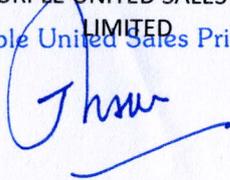
OPENING INVENTORY

List No -22

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OPENING INVENTORY				
- OPENING STOCK	4,28,10,906.09	4,28,10,906.09	5,89,62,764.00	5,89,62,764.00
TOTAL		4,28,10,906.09		5,89,62,764.00

As Per Our audit report of even date.

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



Director

Jatinder Dev Seth
(Director)
(DIN-06944942)

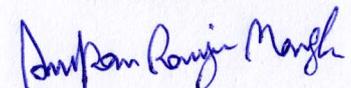
For Purple United Sales Private Limited



Director

Bhawna Seth
(Director)
(DIN-07385656)

FOR NARESH AGARWAL & ASSOCIATES
(Chartered Accountants)
FRN : 009401-N



Anupam Ranjan Mangla
(PARTNER)

Membership No : 093770
UDIN : 22093770AVGUSN8205

Place : New Delhi
Date : 01/09/2022





**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 **31/03/2022**, 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 **31/03/2022**, and its **Profit and its cash flows** for the year ended on that date.

Basis for Opinion

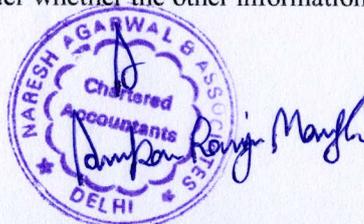
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We 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





**Naresh Agarwal &
Associates**
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with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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:

Anupam Ranjan Mangla





**Naresh Agarwal &
Associates**

CHARTERED ACCOUNTANTS

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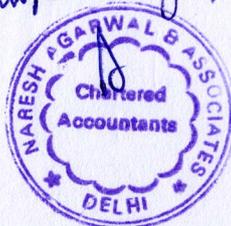
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

Anupam Ranjan Mangla





**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

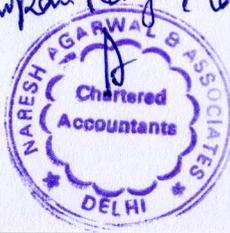
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Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2020 ("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.

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 31/03/2022 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2022 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.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either





**Naresh Agarwal &
Associates**
CHARTERED ACCOUNTANTS

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Tulsi Dass Street, Ansari Road,
Daryaganj, New Delhi-110002

from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

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



Anupam Ranjan Mangla

**Anupam Ranjan Mangla
Partner**

M.No. : 093770

UDIN : 22093770AVGUSN8205

Date : 01/09/2022
Place : New Delhi

ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2022

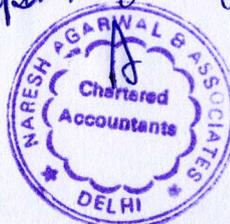
To,

The Members of PURPLE UNITED SALES PRIVATE LIMITED

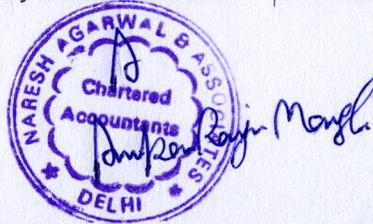
We report that:-

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	No Intangible Assets.
i (b)		Whether these Plant and Equipment and Intangible 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?	Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	No Immovable Properties.
i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
i (e)		Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory 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. In our opinion the coverage and procedure of such verification by the management is appropriate.
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.
(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, 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.

Anshu Ranje Mayle



iii (a)		whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.
iii (a) (A)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates	Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries, joint ventures and associates.
iii (a) (B)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates	Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries, joint ventures and associates.
iii (b)		Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest	In our opinion and according to the information and explanations given to us, the rate of interest and other terms and conditions for such loans are not prima facie prejudicial to the interest to the company.
iii (c)		In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	In respect of loans granted, repayment of the principal amount is as stipulated and payment of interest have been regular.
iii (d)		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?	There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.
iii (e)		Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.
iii (f)		Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
(iv)	Loan to Directors 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.	While doing transaction for loans, investments, guarantees and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be 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 and the rules made 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)	Maintenance of Cost 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 (a)	Statutory Dues	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales- tax, service tax, duty of customs, duty of excise, value added	The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax,

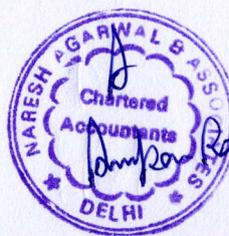


		tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	There is no dispute with the revenue authorities regarding any duty or tax payable.
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported in the format given	The company has not defaulted in repayment of dues to financial institution, or a bank.
ix (b)		Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
ix (c)		Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	According to the information and explanations given to us by the management, the term loans were applied for the purpose for which the loans were obtained.
ix (d)		Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds, raised on short-term basis by the Company, have been utilised for long term purposes.
ix (e)		Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
x (a)	Money raised by IPO, FPOs	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 raised any money by way of initial public offer or further public offer (including debt instruments) and the company has not applied term loans for the purposes other than for which those are raised.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly,



Naresh Agarwal

		respect of amount involved and nature of non-compliance;	clause 3(x)(b) of the Order is not applicable.
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company 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 (b)		Whether any report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	No whistle blower complaints received by the Company during the year.
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.
xii (b)		Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable
xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	Not Applicable.
(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act 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 (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	We have considered the internal audit reports of the Company for the period under audit.
(xv)	Non cash transactions	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 have been complied with?	The company has not entered into any non-cash transactions with directors or persons connected with him.
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	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.
xvi (b)		Whether the company has conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
xvi (c)		Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	The Company has incurred cash losses in the immediate preceding financial year i.e. during the financial year 2020-2021,



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			amounting to Rs. 3,08,25,995.00.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
xx (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
(xxi)	Qualifications or adverse remarks in the consolidated financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	Not Applicable.

Place : New Delhi
Date : 01/09/2022

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



Anupam Ranjan Mangla

Anupam Ranjan Mangla
(Partner)
Membership No : 093770
UDIN : 22093770AVGUSN8205



**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 : **2021-2022**
Assessment Year : **2022-2023**
Date of Audit Report : **26/09/2022**



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**

We report that the statutory audit of M/s. **PURPLE UNITED SALES PRIVATE LIMITED, 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW 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 **01st, September , 2022** along with a copy of each of:-

(a) the audited Profit and loss account for the period beginning from **01 April 2021** to ending on **31 March 2022**

(b) the audited balance sheet as at **31 March 2022** ; 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.

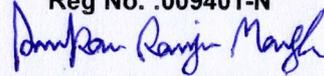
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

S.No	Qualification	Comments
1	Others	As informed by the assessee, the break-up of the information with regard to the expenditure relating to entities registered under GST and not registered under GST is not available, as the accounting software used by assessee is not configured to generate report as required under clause 44 of Form 3CD. Therefore, it is not possible to determine the break-up of the total expenditure required to be reported under this clause. In view of the above, we are unable to verify and report the desired information under clause 44 of Form 3CD.

Place : New Delhi
Date : 26/09/2022

For **Naresh Agarwal & Associates**
(Chartered Accountants)

Reg No. : 009401-N


Anupam Ranjan Mangla
(Partner)

Membership No : 093770

Firm PAN : AAAFN4523H

UDIN : 22093770AVTVLX3598



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

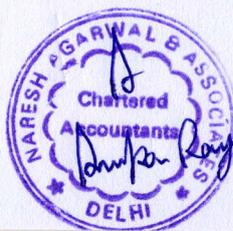
1. Name of the assessee	PURPLE UNITED SALES PRIVATE LIMITED
2. Address	2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI, DELHI-110055 AAHCP8212F
3. Permanent Account Number (PAN)	AAHCP8212F
3a Aadhaar No	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales 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 01/04/2021 To 31/03/2022
7. Assessment year	2022-2023
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



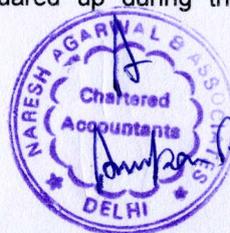
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13. (c)	If answer to (b) above is in the affirmative, give details 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;	
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;	NIL
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	
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)(viib), 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
30.(c)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022)	No
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	



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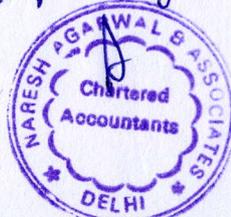
	previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a)(vi)	in case the loan or deposit was taken 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)

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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

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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 (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 matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or	NA



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	disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if a ny, 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	17,92,75,270.00	15,28,87,262.00
2.	Gross profit/ turnover	46.01	21.71
3.	Net profit/ turnover	3.64	-21.09
4.	Stock-in-trade/ turnover	39.78	28.00
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded of 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
44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)	No

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



Anupam Ranjan Mangla

Anupam Ranjan Mangla
Partner

Membership No 093770
AAAFN4523H

UDIN : 22093770AVTVLX3598

Place: New Delhi
Date: 26/09/2022

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

Annexures Forming Part of 3CD For The Period Ended on 31 March 2022

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			07AAHCP8212F1Z1
2	Goods and Service Tax	HARYANA			06AAHCP8212F1ZK
3	Goods and Service Tax	UTTAR PRADESH			09AAHCP8212F1ZE
4	Goods and Service Tax	PUNJAB			03AAHCP8212F1ZQ

ANNEXURE NO :- 2

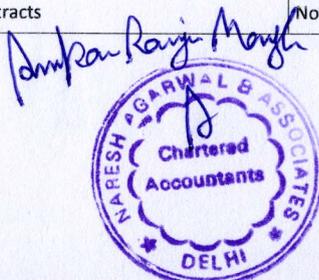
Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

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	Tower B, Ground Floor, Smartworks Corporate Park, Plot 1 & 2, Sector-125, Noida, U.P.-201303	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	61,63,911.00	0
2	Bhawna Seth	BBXPS1325K	Director	Interest	10,01,894.00	0
3	Jatinder Dev Seth	ACDPS4101P	Director	Director Remuneration	12,00,000.00	0
4	Bhawna Seth	BBXPS1325K	Director	Director Remuneration	12,00,000.00	0
5	Innovationm Mobile & Web Technologies (P) Ltd	AACCI8517K	Brother of Diretor	Interest	32,65,178.00	0

ANNEXURE NO :- 8

Liability Incurred During the previous year					
Sno	Section	Nature of Laibility	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	3,33,982.00	3,33,982.00	0.00
2	Sec 43B(b)-provident /superannuation/g ratuity/other fund	ESIC	15,529.00	15,529.00	0.00
3	Sec 43B(b)-provident /superannuation/g ratuity/other fund	PF	89,077.00	89,077.00	0.00

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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 Repaid by Same by Account Payee Cheque or Bank Draft	Aadhaar No
1	Jatinder Dev Seth	2026, Street No. 7, Chuna Mandi, Paharganj, New Delhi-110055	ACDPS4101P	2,79,35,000.00	No	8,91,56,205.00	NEFT		
2	Bhawna Seth	A-2/2, Second Floor, Paschim Vihar, New Delhi-110063	BBXPS1325K	51,15,000.00	No	1,48,28,585.00	NEFT		
3	Aditya Birla Finance Limited	Mumbai	AABCBS5769M	3,67,94,000.00	No	3,67,48,499.00	NEFT		
4	Bajaj Finance Limited	Pune	AACB1518L	30,06,000.00	No	30,06,000.00	NEFT		
5	Tata Capital Financial Services Limited	Mumbai	AADCT6631L	21,62,274.00	No	21,68,237.00	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 or use of Electronic Clearing System through a Bank Account	In case the Repayment was made by Cheque or Bank Draft, whether the same was 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	5,56,75,385.00	8,91,56,205.00	NEFT	
2	Bhawna Seth	A-2/2, Second Floor, Paschim Vihar, New	BBXPS1325K	14,50,000.00	1,48,28,585.00	NEFT	



		Delhi-110063							
3	Innovationm Mobile & Web Technologies (P) Limited	A-2/2, First Floor, Paschim Vihar, New Delhi-110063	AACCI8517K	21,35,968.00	3,36,24,158.00	NEFT			
4	Aditya Birla Finance Limited (ECLGS)	Mumbai	AABCBS769M	1,81,832.00	5,68,049.00	NEFT			
5	Aditya Birla Finance Limited	Mumbai	AABCBS769M	12,15,312.00	18,84,348.00	NEFT			
6	Capfloat Financial Services Private Limited	Bangalore	AAACZ0903G	12,68,383.00	10,88,286.00	NEFT			
7	Clix Capital Services Private Limited (GECL)	Bangalore	AAACC0642F	1,65,042.00	6,00,000.00	NEFT			
8	Clix Capital Services Private Limited	New Delhi	AAACC0642F	18,05,976.00	23,75,627.00	NEFT			
9	ECL Finance Limited	Mumbai	AABCE4916D	25,15,896.00	22,07,150.00	NEFT			
10	Fullerton India Credit Company Limited	Chennai	AAACD1707C	17,87,556.00	21,85,565.00	NEFT			
11	Fullerton India Credit Company Limited (GECL)	Chennai	AAACD1707C	1,33,940.00	4,42,599.00	NEFT			
12	HDB Financial Services Limited	Gujarat	AABCH8761M	8,57,878.00	15,61,714.00	NEFT			
13	Incred Financial Services Limited	New Delhi	AAACV3232G	4,79,842.00	3,84,377.00	NEFT			
14	India Infoline Finance Limited	Mumbai	AABCI2915C	12,32,502.00	14,16,880.00	NEFT			
15	India Infoline Finance Limited (GECL)	Mumbai	AABCI2915C	1,46,332.00	4,00,800.00	NEFT			
16	Northern Arc Capital Limited	Chennai	AACCI0979B	6,57,950.00	6,26,170.00	NEFT			
17	Rattanindia Finance Private Limited (GECL)	New Delhi	AAACV3154D	3,56,754.00	3,56,754.00	NEFT			
18	Rattanindia Finance Private Limited	New Delhi	AAACV3154D	7,45,982.00	7,45,982.00	NEFT			
19	Tata Capital Financial Services Ltd.	Mumbai	AADCT6631L	22,63,453.00	19,63,200.00	NEFT			
20	Aditya Birla Finance Limited Secured Loan	Mumbai	AABCBS769M	8,62,667.00	3,67,48,499.00	NEFT			

ANNEXURE NO :- 10

TDS Details as per chapter XVII-B & XVII-BB										
Sl No	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	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

Anurag Ranjan Manglik



								Column 7		column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	DELP21639C	194A	Interest other than interest on securities	1,77,21,148.00	1,36,91,878.00	1,36,91,878.00	13,69,268.00	0.00	0.00	0.00
2	DELP21639C	194C	Payments to contractor and sub-contractors	1,40,16,061.00	1,40,16,061.00	1,40,16,061.00	1,39,766.00	0.00	0.00	0.00
3	DELP21639C	194H	Commission or brokerage	77,26,161.00	77,26,161.00	77,26,161.00	1,15,815.00	0.00	0.00	0.00
4	DELP21639C	194I	Rent	1,10,50,441.00	1,10,50,441.00	1,10,50,441.00	11,05,059.00	0.00	0.00	0.00
5	DELP21639C	194J	Fees for professional or technical services	1,11,36,530.00	1,11,36,530.00	1,11,36,530.00	11,13,665.00	0.00	0.00	0.00
6	DELP21639C	192	Salary	2,60,65,080.00	62,44,668.00	62,44,668.00	4,90,495.00	0.00	0.00	0.00
7	DELP21639C	194Q	Payment of certain sum for purchase of goods	64,08,782.00	64,08,782.00	64,08,782.00	6,430.00	0.00	0.00	0.00
8	DELP21639C	206C	Tax Collected at Source	57,54,225.00	57,54,225.00	57,54,225.00	5,755.00	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	31/07/2021	30/07/2021	Yes
2	DELP21639C	Form 24Q	31/10/2021	29/10/2021	Yes
3	DELP21639C	Form 24Q	31/01/2022	31/01/2022	Yes
4	DELP21639C	Form 24Q	31/05/2022	27/05/2022	Yes
5	DELP21639C	Form 26Q	31/07/2021	30/07/2021	Yes
6	DELP21639C	Form 26Q	31/10/2021	29/10/2021	Yes
7	DELP21639C	Form 26Q	31/01/2022	31/01/2022	Yes
8	DELP21639C	Form 26Q	31/05/2022	27/05/2022	Yes
9	DELP21639C	Form 27EQ	15/07/2021	15/07/2021	Yes

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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	1,348.00	1,348.00	29/04/2021
2	DELP21639C	4,127.00	4,127.00	07/07/2021
3	DELP21639C	57.00	57.00	22/07/2021
4	DELP21639C	478.00	478.00	30/09/2021
5	DELP21639C	318.00	318.00	30/09/2021
6	DELP21639C	433.00	433.00	22/10/2021
7	DELP21639C	651.00	651.00	29/01/2022
8	DELP21639C	1.00	1.00	29/01/2022
9	DELP21639C	47.00	47.00	26/02/2022
10	DELP21639C	258.00	258.00	14/07/2021

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	1,05,317	91,896.00	81,013.00	1,16,200	0.00
2	Bags	NUMBERS	1,568	251.00	0.00	1,819	0.00
3	Footwear	NUMBERS	1,17,371	3,56,014.00	2,96,042.00	1,77,343	0.00
4	Sports Goods	NUMBERS	6	98.00	57.00	47	0.00
5	Other Miscellaneous	NUMBERS	928	652.00	938.00	642	0.00

ANNEXURE NO :- 14

Accounting Ratios Current Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		17,92,75,270.00
2	Gross Profit Ratio(%)	$82476403 / 179275270 * 100$	46.01 %
3	Net Profit Ratio(%)	$6528165 / 179275270 * 100$	3.64 %
4	Stock Turnover Ratio(%)	$71308036 / 179275270 * 100$	39.78 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

Anurag Ranjan Mangle



Accounting Ratios Previous 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 %

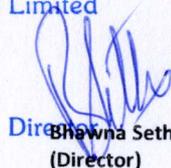
As Per Our audit report of even date.

FOR PURPLE UNITED SALES PRIVATE

LIMITED Purple United Sales Private Limited



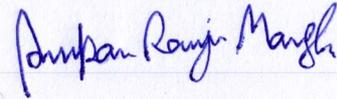
Jatinder Dev Seth
(Director)



Bhawna Seth
(Director)

FOR Naresh Agarwal & Associates
(Chartered Accountants)

Reg No. :009401-N

Anupam Ranjan Mangla
Partner
Membership No 093770
AAAFN4523H

Place : New Delhi
Date : 26/09/2022

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

Annexure : 5

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2022

S N	Description/ Block of asset	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment made to the WDV of Intangible asset	Adjusted WDV	Rate	--ADDITIONS--		--DEDUCTIONS--		Capital Gain	Total	Depreciatio n	Add. Depreciatio n	Total Depreciation	Closing WDV	Block NH(Y/ N)
							180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days							
1	Machinery and plant	1330482.00	0.00	0.00	1330482.00	15 %	0.00	105500.00	0.00	0.00	0.00	1435982.00	207484.80	0.00	207484.80	1228497.20	N
2	Furniture and fittings	6188602.00	0.00	0.00	6188602.00	10 %	195174.00	279565.00	0.00	0.00	0.00	6663341.00	652355.85	0.00	652355.85	6010985.15	N
3	Computer & Laptop	550145.00	0.00	0.00	550145.00	40 %	110786.00	218473.00	0.00	0.00	0.00	879404.00	308067.00	0.00	308067.00	571337.00	N
	Total	8069229.00	0.00	0.00	8069229.00		305960.00	603538.00	0.00	0.00	0.00	8978727.00	1167907.65	0.00	1167907.65	7810819.35	

As Per Our audit report of even
date.

FOR PURPLE UNITED SALES
PRIVATE LIMITED Sales Private Limited

Jatinder-Dev Seth
Jatinder-Dev Seth
 (Director)

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



Anupam Ranjan Mangla
Anupam Ranjan Mangla
 Partner
 Membership No 093770
 AAAFN4523H

Place : New Delhi
 Date : 26/09/2022

Annexures Forming Part of 3CD For The Period Ended on 31 March 2022

ANNEXURE NO :- 6

Branch Name : Head Office					
Fund Name		PF			
Sr.No.	Month	Contribution	Due Date	Payment Date	Actual Amount
1	APRIL	72339	15/05/2021	12/05/2021	72339
2	MAY	67183	15/06/2021	17/06/2021	67183
3	JUNE	81777	15/07/2021	12/07/2021	81777
4	JULY	95411	15/08/2021	13/08/2021	95411
5	AUGUST	100007	15/09/2021	14/09/2021	100007
6	SEPTEMBER	105438	15/10/2021	14/10/2021	105438
7	OCTOBER	111270	15/11/2021	12/11/2021	111270
8	NOVEMBER	107369	15/12/2021	13/12/2021	107369
9	DECEMBER	103885	15/01/2022	13/01/2022	103885
10	JANUARY	100159	15/02/2022	14/02/2022	100159
11	FEBRUARY	96252	15/03/2022	14/03/2022	96252
12	MARCH	82225	15/04/2022	12/04/2022	82225
Fund Name		ESI			
Sr.No.	Month	Contribution	Due Date	Payment Date	Actual Amount
1	APRIL	4173	15/05/2021	12/05/2021	4173
2	MAY	3981	15/06/2021	14/06/2021	3981
3	JUNE	4526	15/07/2021	12/07/2021	4526
4	JULY	5532	15/08/2021	13/08/2021	5532
5	AUGUST	5642	15/09/2021	14/09/2021	5642
6	SEPTEMBER	5793	15/10/2021	14/10/2021	5793
7	OCTOBER	5955	15/11/2021	15/11/2021	5955
8	NOVEMBER	5499	15/12/2021	13/12/2021	5499
9	DECEMBER	5047	15/01/2022	13/01/2022	5047
10	JANUARY	4970	15/02/2022	14/02/2022	4970
11	FEBRUARY	4622	15/03/2022	14/03/2022	4622
12	MARCH	3597	15/04/2022	12/04/2022	3597

As Per Our audit report of even date.

FOR PURPLE UNITED SALES PRIVATE LIMITED



Naresh Agarwal
FOR Naresh Agarwal & Associates

For Purple United Sales Private Limited

Naresh

Director

Jatinder Dev Seth
(Director)

For Purple United Sales Private Limited

Place : New Delhi
Date : 26/09/2022

Bhawna Seth
(Director)

Director

(Chartered Accountants)
Reg No. :009401-N

Anupam Ranjan Mangla

Anupam Ranjan Mangla
Partner
Membership No 093770
AAAFN4523H



PURPLE UNITED SALES PRIVATE LIMITED

PAN No :- AAHCP8212F

Report

Under Section 115JB of Income Tax Act, 1961

Financial Year	:	2021-2022
Assessment Year	:	2022-2023
Date of Audit Report	:	28/09/2022

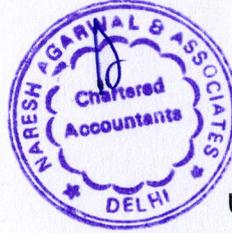
**Anupam Ranjan Mangla
Naresh Agarwal & Associates
Chartered Accountants**

FORM No. 29B
[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of PURPLE UNITED SALES PRIVATE LIMITED 2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI-110055 AAHCP8212F engaged in the business of 09027-WHOLESALE OF OTHER PRODUCTS N.E.C in order to arrive at the book profit during the year ended on the 31st March, 2022
2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2022-2023 is Rs. 860794 which has been determined on the basis of the details provided in Annexure appended to this Form.
3. In our opinion and to the best of us knowledge and according to the explanations given to us, the particulars given in the Annexure are true and correct.

Date : 28/09/2022
Place : New Delhi



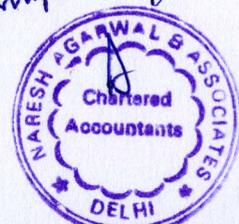
For Naresh Agarwal & Associates
(Chartered Accountants)
FRN No. :009401-N
Anupam Ranjan Mangla
Anupam Ranjan Mangla
(PARTNER)
M No. :093770
UDIN : 22093770AWGKLV1482

ANNEXURE

[See paragraph 2]

Details relating to the computation of book profits for the purposes of section 115JB of the Income-tax Act, 1961**Part A****General-Applicable to all the companies**

Sl.No.	Particulars	
1.	Name of the assessee	PURPLE UNITED SALES PRIVATE LIMITED
2.	Particulars of address	2026, STREET NO. 7, CHUNA MANDI, PAHAR GANJ, NEW DELHI -110055
3.	Permanent Account Number	AAHCP8212F
4.	Assessment year	2022-2023
5.	Financial Year adopted by Company under the Company Act 2013 (18 of 2013)	01.04.2021 to 31.03.2022
6.	Total income of the company under the Income-tax Act	NIL
7.	Income-tax payable on total income	0
8.	Whether Profit and Loss Account is prepared in accordance with the provision of Schedule III to the Companies Act 2013	Yes
9.	Where the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required).	NA
10.	Where the financial year referred to is Sl no. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required).	
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be.	5839531
12.	Amount of net profit as shown in Profit and Loss Account as increased by the amounts referred to in clauses (a) to (k) of Explanation of sub-section (2) of this section (file working separately, where required)	860794
13.	The amount as referred to in item 10 as reduced by the amounts referred to in clauses (i) to (viii) of Explanation of sub-section (2) of this section (file working separately, where required)	1182411
14.	Add/(Less): Amount of adjustments as referred to in sub-section (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof.	NIL
15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 33 of Part C).	NIL

Anurag Ranjan Singh


16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	NIL
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relating to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	NIL
18.	Book profit as computed according to the explanation given in sub-section (2) read with sub-sections (2A), (2B) and (2C)	5517914
19.	15% of "book profit" as computed in 18 above.	827687
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 15% of its book profits shown in column 18, the amount of income-tax payable by the company would be 15% of column 18, i.e., as per (19).	827687

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