NJN INDUSTRIES

Head office : B-4/100 Nai Abadi, Hoshiarpur
Branch : Plot no. 12 , Industrial Area Amb , Distt Una . H.P.

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
PARTNER'S CAPITAL			**FIXED ASSETS**		
[Schedule "A"]		44,66,656.70	[Schedule "F"]		5647957.26
SECURED LOANS			**CURRENT ASSETS, LOANS & ADVANCES**		
[Schedule "B"]		51,80,244.07	**Current Assets**		
UNSECURED LOANS			Cash-In-Hand	2,75,599.84	
[Schedule "C"]		77,02,500.00			
			Sundry Debtors		
CURRENT LIABILITIES & PROVISIONS			[Schedule "G"]	71,76,832.00	
Sundry Creditors					
[Schedule "D"]	11,64,111.00		Deposit (asset)		
			[Schedule "H"]	1,16,015.00	
Expenses Payable					
[Schedule "E"]	11,50,363.00	23,14,474.00	Stock-In-Trade (As per taken valued & certified by the one of the Partner)	57,32,864.07	1,33,01,310.91
Advances Against Supply					
Stove Kraft Limited, Baddi		17,122.00			
			Loans & Advances (Advances recoverable in cash or in kind or for the valued to be received)		
			[Schedule "I"]		7,31,728.60
		1,96,80,996.77			**1,96,80,996.77**

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

(CA. R SHARMA)
Partner

Dated :29-09-2023
Place : Hoshiarpur
UDIN:- 23527124BGUKTE3293

Partner

NJN INDUSTRIES

Head office : B-4/100 Nai Abadi, Hoshiarpur

Branch : Plot no. 12 , Industrial Area Amb , Distt Una . H.P.

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	AMOUNT	TOTAL	PARTICULARS	AMOUNT	TOTAL
To Opening Stock		1,26,60,367.50	By Sale		3,24,21,258.00
To Purchases		1,46,04,586.00	By Closing Stock		57,32,864.07
To Interest On P/M Loan		51,256.00			
To Depriciation Plant & Machinery		7,61,420.00			
To Electricity Expenses		5,24,929.00			
To Freight Inward		2,31,652.00			
To Generator Expenses		57,578.00			
To Oil & Lubricant		1,98,737.00			
To Packing & Forwarding Chg		1,22,296.00			
To Repair & Maint - Electricals		35,730.00			
To Repair & Maint - Plant & Machinery		2,04,305.00			
To Wages		66,79,899.00			
To Gross Profit C/d		**20,21,366.57**			
Total		**3,81,54,122.07**			**3,81,54,122.07**
To Interest On Cc		4,00,304.00	By Gross Profit B/D		20,21,366.57
To Audit Fees		23,000.00	By Credit written back		25,87,802.00
To Bank Charges		2,72,985.05			
To Balance Written Off		0.67			
To Depreciation Others		64,880.00			
To E.P.F. Admn Charges		22,381.00			
To E.P.F. Employer Cont		4,19,810.00			
To Esic Employer Cont		2,01,202.00			
To Festival Expenses		14,950.00			
To Freight Outward		4,52,228.00			
To Insurance Expenses		51,958.00			
To Interest On Unsecured Loan		8,10,968.00			
To Postage & Courier Chg.		5,970.00			
To Printing & Stationery		12,204.00			
To Rate & Taxes		84,238.00			
To Repair & Maint -Building		42,150.00			
To Repair & Maint - Office Equipment		15,055.00			
To Repair & Maint. - Vehicles		10,499.00			
To Software Expenses		3,600.00			
To Staff & Labour Walfare		85,504.00			
To Telephone & Internet Expenses		14,723.00			
To Testing Charges		6,000.00			
To Water & Severage Charges		42,818.00			
To Bonus		5,56,427.00			
To Rebate & Discount		96,744.00			
To Net Profit Trfd. To Partner's App. A/c		**8,98,569.85**			
Total		**46,09,168.57**	**Total**		**46,09,168.57**

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

(CA. R SHARMA)
Partner

Dated :29-09-2023
Place : Hoshiarpur
UDIN:- 23527124BGUKTE3293

NJN INDUSTRIES AMB

Partner

NJN INDUSTRIES

Head office : B-4/100 Nai Abadi, HoshiarpurBranch : Plot no. 12 , Industrial Area Amb , Distt Una . H.P.

(Y.E. 31-03-2023)

FIXED ASSETS

SCHEDULE "F"

PARTICULARS	Dep.%	WDV as on 1-4-2022	Additions Upto Sept	Additions After Sept	Sale	Balance	Depreciation	WDV as on 31-3-2023
AIR COMPRESSOR	15%	3,669.00			-	3,669.00	550.00	3,119.00
AIR CONDITIONER	10%	1,80,589.00	-		-	1,80,589.00	18,059.00	1,62,530.00
BATTERY	15%	2,413.00			-	2,413.00	362.00	2,051.00
BUILDING	10%	2,96,413.00			-	2,96,413.00	29,641.00	2,66,772.00
COMPUTER & PRINTERS	40%	6,196.00		-	-	6,196.00	2,478.00	3,718.00
ELECTRICAL FITTINGS	15%	1,25,417.00			-	1,25,417.00	18,813.00	1,06,604.00
FIRE FIGHTING EQUIPMEI	10%	41,619.00		-	-	41,619.00	4,162.00	37,457.00
FURNITURE & FIXTURE	10%	50,831.00			-	50,831.00	5,083.00	45,748.00
GENERATOR SET	15%	66,527.00			-	66,527.00	9,979.00	56,548.00
LAND	0%	7,67,901.00		-	-	7,67,901.00	-	7,67,901.00
OFFICE EQUIPMENTS	10%	54,571.00	-	-	-	54,571.00	5,457.00	49,114.00
PLANT & MACHINERY	15%	26,45,988.66	5,20,000.00			31,65,988.66	4,74,898.00	26,91,090.66
VEHICLES-Two Wheeler	15%	21,201.00			-	21,201.00	3,180.00	18,021.00
VEHICLES- Four wheeler	15%	16,90,921.60		-	-	16,90,921.60	2,53,638.00	14,37,283.60
								-
TOTAL		59,54,257.26	5,20,000.00	-	-	64,74,257.26	8,26,300.00	56,47,957.26

PARTNER'S CAPITAL A/C

SCHEDULE "A"

NAME OF PARTNER'S	SHARE	Balance as on 1-4-2022	Additions	SALARY	Interest	Profit	TOTAL	DRAWINGS	Balance as on 31-3-2023
NAMAN JAIN	50%	63,97,995.43	51,36,976.00	-		4,49,284.93	1,19,84,256.35	60,97,369.50	58,86,886.85
RAJAN JAIN	50%	(17,54,121.58)	36,976.00	-		4,49,284.93	(12,67,860.65)	1,52,369.50	(14,20,230.15)
Total		46,43,873.85	51,73,952.00	-	-	8,98,569.85	1,07,16,395.70	62,49,739.00	44,66,656.70

RASS & ASSOCIATES CHARTERED ACCOUNTANTS

NJN INDUSTRIES

Head office : B-4/100 Nai Abadi, Hoshiarpur

Branch : Plot no. 12 , Industrial Area Amb , Distt Una . H.P.

(Y.E. 31-03-2023)

SECURED LOAN — **SCHEDULE "B"**

Particulars	Detail	Amount
Hdfc Bank (3716)		(17,537.22)
Pnb, Gagret - Ng-6672 (Innova)		4,03,961.29
Central Bank Of India (7495)		47,93,820.00
Total		**51,80,244.07**

UNSECURED LOAN — **SCHEDULE "C"**

Particulars	Detail	Amount
Manjula Kohly		25,67,500.00
Poonam Mahajan		20,54,000.00
Vikrant Mago		30,81,000.00
Total		**77,02,500.00**

SUNDRY CREDITORS — **SCHEDULE "D"**

Particulars	Detail	Amount
Bansal Wire Industries Ltd.		1,440.00
Gracy Techno Industries		2,81,120.00
Kukreja Industrial Tools		1,36,927.00
Monga Motors		95,610.00
Rooplaxmi Engineering Works		5,62,438.00
Safexpress Private Limited		10,088.00
Town Garnish		76,488.00
Total		**11,64,111.00**

EXPENSES PAYABLE — **SCHEDULE "E"**

Particulars	Detail	Amount
Audit Fee Payable		26000.00
Bonus Payable		5,56,427.00
E.P.F. Payable		78,614.00
Electricity Charges Payable		35,230.00
Esic Payable		19,944.00
TDS Payable		16,749.00
Wages Payable		4,06,033.00
Water & Severage Charges Payable		3,188.00
Rates & Taxes Payable		6,500.00
Telephone Expenses Payable		1,678.00
Total		**11,50,363.00**

SUNDRY DEBTORS — **SCHEDULE "G"**

Particulars	Detail	Amount
Kasiyanantha Cooking Ranges Pvt Ltd		7,15,176.00
Shree Manufacturing Co		13,64,666.00
Swastik Industries		50,96,990.00
Total		**71,76,832.00**

DEPOSITS ASSET — **SCHEDULE "H"**

Particulars	Detail	Amount
Pnb Fdr-19735		38,802.00
Pnb-Fdr-20184		77,213.00
Total		**1,16,015.00**

LOAN & ADVANCES (ASSET) — **SCHEDULE "I"**

Particulars	Detail	Amount
Tilak Raj (Salary)		30,000.00
Gst		4,26,150.00
Advance Tax		2,00,000.00
Prepaid Expenses		55,603.00
Divyansh Sales Corporation		10,000.00
Tcs		3,593.00
TDS		6,382.60
Total		**7,31,728.60**

S R S & ASSOCIATES * SINGH * CHARTERED ACCOUNTANTS