

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, 2024

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
<u>PARTNER'S CAPITAL</u>			<u>FIXED ASSETS</u>		
[Schedule "A"]		31,44,902.73	[Schedule "F"]		5207804.26
<u>SECURED LOANS</u>			<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
[Schedule "B"]		71,19,724.69	<u>Current Assets</u>		
<u>UNSECURED LOANS</u>			Cash-In-Hand	1,06,495.84	
[Schedule "C"]		46,21,500.00	HDFC (3716)	2,50,869.22	
<u>CURRENT LIABILITIES & PROVISIONS</u>			<u>Sundry Debtors</u>		
<u>Sundry Creditors</u>			[Schedule "G"]	66,76,599.00	
[Schedule "D"]	28,59,558.00		<u>Deposit (asset)</u>		
<u>Expenses Payable</u>			[Schedule "H"]	1,95,675.00	
[Schedule "E"]	12,24,128.00	40,83,686.00	<u>Stock-In-Trade</u> (As per taken valued & certified by the one of the Partner)	64,51,014.10	1,36,80,653.16
			<u>Loans & Advances</u>		
			(Advances recoverable in cash or in kind or for the valued to be received)		
			[Schedule "I"]		81,356.00
		1,89,69,813.42			1,89,69,813.42

"As per our report of even date attached."

Dated :25/09/2024
Place : Hoshiarpur
UDIN:- 24527124BKADDJ5982

For RASS & ASSOCIATES
Chartered Accountants

(CA B SHARMA)
Partner


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, 2024

PARTICULARS	AMOUNT	TOTAL	PARTICULARS	AMOUNT	TOTAL
To Opening Stock		57,32,864.07	By Sale	3,41,52,879.00	
To Purchases		2,11,96,365.00	Less: Sale Return	2,54,939.00	3,38,97,940.00
To Interest On P/M Loan		10,580.00	By Closing Stock		64,51,014.10
To Depreciation Plant & Machinery		6,65,338.00			
To Electricity Expenses		9,23,823.00			
To Freight Inward		1,97,980.00			
To Generator Expenses		39,467.00			
To Oil & Lubricant		1,59,320.00			
To Repair & Maint - Electricals		1,68,877.00			
To Repair & Maint - Plant & Machinery		1,89,059.00			
To Wages		69,76,063.00			
To Gross Profit C/d		40,89,218.03			
Total		4,03,48,954.10			4,03,48,954.10
To Interest On Cc		6,63,974.00	By Gross Profit B/D		40,89,218.03
To Audit Fees		20,000.00	By Interest On Security		79,660.00
To Bank Charges		1,79,599.68			
To Balance Written Off		7.95			
To Depreciation Others		62,217.00			
To E.P.F. Admn Charges		24,870.00			
To E.P.F. Employer Cont		6,03,374.00			
To Esic Employer Cont		2,26,729.00			
To Festival Expenses		16,100.00			
To Freight Outward		4,13,505.00			
To Insurance Expenses		21,272.00			
To Interest On Unsecured Loan		5,70,000.00			
To Postage & Courier Chg.		4,910.00			
To Printing & Stationery		10,935.00			
To Rate & Taxes		59,156.00			
To Repair & Maint - Office Equipment		6,100.00			
To Repair & Maint - Vehicles		38,287.00			
To Staff & Labour Welfare		84,354.00			
To Telephone & Internet Expenses		12,314.00			
To Testing Charges		24,000.00			
To Water & Severage Charges		55,290.00			
To Bonus		4,15,076.00			
To Rebate & Discount		3,082.77			
To Net Profit Trfd. To Partner's App. A/c		6,53,724.63			
Total		41,68,878.03	Total		41,68,878.03

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

(CA. R SHARMA)
Partner

Dated :25/09/2024

Place : Hoshiarpur

UDIN:- 24527124BKADDJ5982



NJN INDUSTRIES

Head office : B-4/100 Nai Abadi, Hoshiarpur Branch : Plot no. 12 , Industrial Area Amb , Distt Una . H.P.
(Y.E. 31-03-2024)

FIXED ASSETS

SCHEDULE "F"

PARTICULARS	Dep. %	WDV as on 1-4-2023	Additions		Sale	Balance	Depreciation	WDV as on 31-3-2024
			Upto Sept	After Sept				
AIR COMPRESSOR	15%	3,119.00			-	3,119.00	468.00	2,651.00
AIR CONDITIONER	10%	1,62,530.00		-	-	1,62,530.00	16,253.00	1,46,277.00
BATTERY	15%	2,051.00			-	2,051.00	308.00	1,743.00
BUILDING	10%	2,66,772.00			-	2,66,772.00	26,677.00	2,40,095.00
COMPUTER & PRINTERS	40%	3,718.00		-	-	3,718.00	1,487.00	2,231.00
ELECTRICAL FITTINGS	15%	1,06,604.00			-	1,06,604.00	15,991.00	90,613.00
FIRE FIGHTING EQUIPMENT	10%	37,457.00		-	-	37,457.00	3,746.00	33,711.00
FURNITURE & FIXTURE	10%	45,748.00			-	45,748.00	4,575.00	41,173.00
GENERATOR SET	15%	56,548.00			-	56,548.00	8,482.00	48,066.00
LAND	0%	7,67,901.00		-	-	7,67,901.00	-	7,67,901.00
OFFICE EQUIPMENTS	10%	49,114.00	45,678.00		-	94,792.00	9,479.00	85,313.00
PLANT & MACHINERY	15%	26,91,090.66		2,41,724.00		29,32,814.66	4,21,793.00	25,11,021.66
VEHICLES- Two Wheeler	15%	18,021.00			-	18,021.00	2,703.00	15,318.00
VEHICLES- Four wheeler	15%	14,37,283.60		-	-	14,37,283.60	2,15,593.00	12,21,690.60
								-
TOTAL		56,47,957.26	45,678.00	2,41,724.00	-	59,35,359.26	7,27,555.00	52,07,804.26



PARTNERS CAPITAL A/C

SCHEDULE "A"

NAME OF PARTNER'S	SHARE	Balance as on 1-4-2023	Additions	SALARY	Interest	Profit	TOTAL	DRAWINGS	Balance as on 31-3-2024
NAMAN JAIN	50%	58,86,886.85		-		3,26,862.32	62,13,749.17	18,12,739.30	44,01,009.87
RAJAN JAIN	50%	(14,20,230.15)		-		3,26,862.32	(10,93,367.84)	1,62,739.30	(12,56,107.14)
Total		44,66,656.70	-	-	-	6,53,724.63	51,20,381.33	19,75,478.60	31,44,902.73

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(Y.E. 31-03-2024)

SECURED LOAN		SCHEDULE "B"
Particulars	Detail	Amount
Central Bank Of India (7495)		71,19,724.69
Total		71,19,724.69

UNSECURED LOAN		SCHEDULE "C"
Particulars	Detail	Amount
Manjula Kohly		25,67,500.00
Poonam Mahajan		20,54,000.00
Total		46,21,500.00

SUNDRY CREDITORS		SCHEDULE "D"
Particulars	Detail	Amount
Bansal Wire Industries Ltd.		13,50,303.00
Gracy Techno Industries		2,32,040.00
Rainbow Packaging Industries		2,360.00
Rooplaxmi Engineering Works		3,92,837.00
Shiv Shakti Industries		5,63,924.00
The Shivalik Tpt Co Society Ltd		23,740.00
Toolscut		2,94,354.00
Total		28,59,558.00

EXPENSES PAYABLE		SCHEDULE "E"
Particulars	Detail	Amount
Audit Fee Payable		26000.00
Bonus Payable		4,15,076.00
E.P.F. Payable		1,23,151.00
Electricity Charges Payable		80,608.00
Esic Payable		27,623.00
TDS Payable		15,162.00
Wages Payable		5,01,525.00
Water & Sewerage Charges Payable		2,303.00
Rates & Taxes Payable		13,000.00
Staff & Labour Welfare		6,723.00
TCS		12,957.00
Total		12,24,128.00

SUNDRY DEBTORS		SCHEDULE "G"
Particulars	Detail	Amount
Kasiyanantha Cooking Ranges Pvt Ltd		3,38,800.00
Manoj Trading Company		17,96,425.00
Om Steel Associates		11,11,003.00
Shree Manufacturing Co		22,31,901.00
Stove Kraft Limited, Baddi		1,90,540.00
Stove Kraft Limited, Bangalore		3,79,008.00
Swastik Industries		6,28,922.00
Total		66,76,599.00

DEPOSITS ASSET		SCHEDULE "H"
Particulars	Detail	Amount
Pnb Fdr-19735		65,285.00
Pnb-Fdr-20184		1,30,390.00
Total		1,95,675.00

LOAN & ADVANCES (ASSET)		SCHEDULE "I"
Particulars	Detail	Amount
Gst		18,993.00
Prepaid Expenses		44,700.00
Divyansh Sales Corporation		10,000.00
TDS		1,880.00
TCS		24.00
Prepaid Insurance		5,759.00
Total		81,356.00

