RASS & ASSOCIATES
Chartered Accountants

RAILWAY ROAD,
HOSHIARPUR - 146001.
PHONES: 01882-520400

M/S ARIHANT MANUFACTURING COMPANY

B-4/100 NAI ABADI,HOSHIARPUR,

FACTORY AT PLOT NO. 07, INDUSTRIAL AREA, AMB, DISTT. UNA,(H.P.)

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
PARTNERS' CAPITAL			**FIXED ASSETS**		
[Schedule "A"]		85,39,649.77	[Schedule "E"]		57,63,561.80
SECURED LOAN			**CURRENT ASSETS, LOANS & ADVANCES**		
[Schedule "B"]		65,78,491.89	Cash -In -Hand	3,37,584.96	
UNSECURED LOAN					
Smt Renu Jain	11,34,069.00		Stock-In-Trade		
Vikrant Mago	25,00,000.00	36,34,069.00	(At cost or Net Realisable value whichever is less - as valued & certified by Partner)	1,07,15,911.58	
CURRENT LIABILITIES & PROVISIONS					
Sundry Creditors			Sundry Debtors		
[Schedule "C"]	91,34,602.00		[Schedule "F"]	1,07,18,115.97	2,17,71,612.51
Expenses Payable			**Loans & Advances**		
[Schedule "D"]	9,56,358.00	1,00,90,960.00	(Advances recoverable in cash or in kind or for the valued to be received)		
			[Schedule "G"]		15,28,379.35
Advance Against Supply					
Jaytee Enterprises		2,20,383.00			
		2,90,63,553.66			**2,90,63,553.66**

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

(CA R SHARMA)
Partner

Dated : 22-09-2022
Place : Hoshiarpur
UDIN:- 22527124AUIYIO6003

PARTNER

M/S ARIHANT MANUFACTURING COMPANY

B-4/100 NAI ABADI,HOSHIARPUR,

FACTORY AT PLOT NO. 07, INDUSTRIAL AREA, AMB, DISTT. UNA,(H.P.)

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	AMOUNT	TOTAL	PARTICULARS	AMOUNT	TOTAL
To Opening Stock		54,85,612.86	By Sale		4,03,45,516.00
To Purchase		3,15,66,206.00	By Closing Stock		1,07,15,911.58
Direct Expenses					
To Depreciation Plant & Mach.		8,90,329.00			
To Electricity		15,42,085.00			
To Freight Inward		2,14,518.00			
To Internet on T/Loan-		69,732.00			
To Oil & Lubricant		86,156.00			
To Repair & Maintance- Electricals		21,393.00			
To Repair & Maintance- Plant & Mach		3,80,587.00			
To Wages		72,41,352.00			
To Gross Profit C/d		**35,63,456.72**			
Total		**5,10,61,427.58**	**Total**		**5,10,61,427.58**
To Audit fee		20000.00	By Gross Profit B/D		35,63,456.72
To Bank Charges		12845.24	By Written Off		1.00
To Bonus		450670.00			
To Depreciation		30489.00			
To E.P.F (Admin Charges)		25784.00			
To E.P.F (Employer Share)		468601.00			
To ESI		223944.00			
To Festival Expenses		15400.00			
To Freight Outward		470241.00			
To Generator Expenses		95542.00			
To Insurance		22556.00			
To Interest					
-Bank loan	5,08,292.00				
-Unsecured loan	2,97,823.00	806115.00			
To Printing & Stationery		610.00			
To Rates & Taxes		30218.00			
To Staff & Labour Welfare		69829.00			
To Rebate & Discount		17161.00			
To Repair & Maintenance		873.00			
To Testing Charges		12000.00			
To Water & Sewerage		5925.00			
To Net Profit Trfd. To Partner's CapitalA/c		**7,84,654.48**			
Total		**35,63,457.72**	**Total**		**35,63,457.72**

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

(CA R SHARMA)
Partner

Dated : 22-09-2022
Place : Hoshiarpur
UDIN:- 22527124AUIYI06003

ARIHANT MANUFACTURING COMPANY
AMB

Partner

M/S ARIHANT MANUFACTURING COMPANY

B-4/100 NAI ABADI,HOSHIARPUR,

FACTORY AT INDUSTRIAL AREA, AMB, DISTT. UNA,(H.P.)

(31.3.2022)

FIXED ASSETS — SCHEDULE "E"

PARTICULARS	Dep.%	WDV as on 1-4-2021	Additions Upto Sept	Additions After Sept	Sale	Balance	Depreciation	WDV as on 31-3-2022
AIR COMPRESSOR	15%	1,39,885.00	3,82,890.00		-	5,22,775.00	78,416.00	**4,44,359.00**
AIR CONDITIONER	15%	98,614.00	-			98,614.00	14,792.00	**83,822.00**
BUILDING	10%	97,101.00			-	97,101.00	9,710.00	**87,391.00**
ELECTRICAL INSTALATION	15%	1,72,740.00			-	1,72,740.00	25,911.00	**1,46,829.00**
FAN ELECTRICAL	15%	7,979.00			-	7,979.00	1,197.00	**6,782.00**
FIRE FIGHTING EQUIPMEN	15%	13,458.00		-	-	13,458.00	2,019.00	**11,439.00**
FURNITURE & FIXTURE	10%	39,676.20		-		39,676.20	3,968.00	**35,708.20**
LAND	0%	5,00,000.00				5,00,000.00	-	5,00,000.00
PLANT & MACHINERY	15%	34,62,322.00	6,00,000.00	-	-	40,62,322.00	6,09,348.00	**34,52,974.00**
TRANSFORMER	15%	60,967.00				60,967.00	9,145.00	51,822.00
VEHICLES	15%	11,08,747.60				11,08,747.60	1,66,312.00	9,42,435.60
						-		
TOTAL		**57,01,489.80**	**9,82,890.00**	-	-	**66,84,379.80**	**9,20,818.00**	**57,63,561.80**

PARTNER'S CAPITAL A/C — SCHEDULE "A"

NAME OF PARTNER'S	SHARE	Balance as on 1-4-2021	Additions	SALARY	Interest	Profit	TOTAL	DRAWINGS	Balance as on 31-3-2022
A ANANTHA SEKAR	33.34%	29,16,461.02	-	-	-	2,61,603.80	31,78,064.82	56,132.00	31,21,932.82
NAMAN JAIN	33.33%	20,25,952.29	2,00,000.00	-	-	2,61,525.34	24,87,477.63	56,129.50	24,31,348.13
RAJAN JAIN	33.33%	30,30,972.99	-	-	-	2,61,525.34	32,92,498.33	3,06,129.50	29,86,368.83
Total		**79,73,386.29**	**2,00,000.00**	-	-	**7,84,654.48**	**89,58,040.77**	**4,18,391.00**	**85,39,649.77**

M/S ARIHANT MANUFACTURING COMPANY

B-4/100 NAI ABADI,HOSHIARPUR,

FACTORY AT INDUSTRIAL AREA, AMB, DISTT. UNA,(H.P.)

(31.03.2022)

SECURED LOANS — **SCHEDULE "B "**

Particulars	Detail	Amount
HDFC Bank (3350)		58,10,577.89
Pnb, Gagret - Ng-6681 (Innova)		7,67,914.00
Total		**65,78,491.89**

SUNDRY CREDITORS — **SCHEDULE "C"**

Particulars	Detail	Amount
Amloh Steels Pvt Ltd		2,030.00
Ashish Goyal & Company		5,39,566.00
Gracy Techno Industries		2,01,088.00
Jay Tee Manufacturing Co		7,08,000.00
Lakhmi Chand Acier Pvt Ltd		30,36,817.00
Mintoo Engineering Works		4,12,528.00
Rooplaxmi Engineering Works		2,19,341.00
Safexpress Pvt Ltd		32,480.00
Saraogi International		33,13,145.00
Town Garnish		6,69,607.00
Total		**91,34,602.00**

EXPENSES PAYABLE — **SCHEDULE "D "**

Particulars	Detail	Amount
Audit Fees Payable		20,000.00
Bonus Payable		4,50,670.00
E.P.F Payable		62,465.00
Electricity Expenses Payable		83,279.00
ESIC Payable		16667.00
Wages Payable		3,23,277.00
Total		**9,56,358.00**

SUNDRY DEBTORS — **SCHEDULE "F "**

Particular	Detail	Amount
Kasiyanantha Cooking Ranges Pvt Ltd		4,81,327.00
Saurashtra Tin & Metal Industries		1,610.00
Shree Manufacturing Co		70,34,986.00
Stove Kraft Limited, Baddi		21,11,552.97
Swastik Industries		10,88,640.00
Total		**1,07,18,115.97**

LOAN AND ADVANCES(ASSETS) — **SCHEDULE "G"**

Particular	Detail	Amount
Gst		1214479.00
TDS Recoverable		8443.35
Advance Tax		100000.00
Prepaid Insurance		14090.00
Suman Kumar (Wages advance)		5000.00
Security - Hpseb Ltd		80500.00
Security - Sales Tax, Amb		35738.00
Prepaid Expenses		70,129.00
Total		**15,28,379.35**