

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, 2023

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
<u>PARTNERS' CAPITAL</u> [Schedule "A"]		94,50,619.96	<u>FIXED ASSETS</u> [Schedule "E"]		54,78,683.80
<u>SECURED LOAN</u> [Schedule "B"]		63,55,527.89	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>UNSECURED LOAN</u>			<u>Cash - In - Hand</u>	3,43,454.96	
Smt Renu Jain	12,56,548.00		<u>Stock-In-Trade</u>		
Vikrant Mago	90,000.00	13,46,548.00	(At cost or Net Realisable value whichever is less - as valued & certified by Partner)	1,34,14,810.09	
<u>CURRENT LIABILITIES & PROVISIONS</u>			<u>Sundry Debtors</u>		
<u>Sundry Creditors</u> [Schedule "C"]	61,83,784.00		Manoj Trading Co.	7,87,156.00	
			Shree Manufacturing Co.	26,20,360.00	1,71,65,781.05
<u>Expenses Payable</u> [Schedule "D"]	13,08,140.00	74,91,924.00	<u>Loans & Advances</u> (Advances recoverable in cash or in kind or for the valued to be received) [Schedule "F"]		20,00,155.00
		2,46,44,619.85			2,46,44,619.85

"As per our report of even date attached."

Dated : 29-09-2023
Place : Hoshiarpur
UDIN:- 23527124BGUKTN3285

For RASS & ASSOCIATES
Chartered Accountants

(CA. R. SHARMA)
Partner


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, 2023

PARTICULARS	AMOUNT	TOTAL	PARTICULARS	AMOUNT	TOTAL
To Opening Stock		1,07,15,911.58	By Sale		4,27,54,698.00
To Purchase		3,20,67,205.00	By Closing Stock		1,34,14,810.09
Direct Expenses					
To Depreciation Plant & Mach.		8,18,279.00			
To Electricity		15,01,853.00			
To Freight Inward		2,15,500.00			
To Internet on T/Loan-		48,317.00			
To Oil & Lubricant		61,016.00			
To Repair & Maintance- Electricals	30,432.00				
To Repair & Maintance- Plant & Mac	1,72,044.00	2,02,476.00			
To Wages		67,41,029.00			
To Gross Profit C/d		37,97,921.51			
Total		5,61,69,508.09	Total		5,61,69,508.09
To Audit fee		20000.00	By Gross Profit B/D		37,97,921.51
To Bank Charges		50972.22			
To Bonus		561717.00			
To Depreciation		26599.00			
To E.P.F (Admin Charges)		23011.00			
To E.P.F (Employer Share)		492450.00			
To ESI		207925.00			
To Festival Expenses		16100.00			
To Freight Outward		308824.00			
To Generator Expenses		28727.00			
To Insurance		66334.00			
To Interest					
-Bank loan	5,01,356.00				
-Unsecured loan	4,11,088.00	912444.00			
To Printing & Stationery		3600.00			
To Rates & Taxes		57469.00			
To Staff & Labour Welfare		92105.00			
To Rebate & Discount					
To Repair & Maintenance					
-Office Equipment	26,427.00				
-Vehicle	46,594.00	73021.00			
To Testing Charges		6000.00			
To Water & Sewerage		7433.00			
To Round Off		3.75			
To Net Profit Trfd. To Partner's CapitalA/c		8,43,186.54			
Total		37,97,921.51	Total		37,97,921.51

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

(CA. R. SHARMA)
Partner

Dated : 29-09-2023

Place : Hoshiarpur

UDIN:- 23527124BGUKTN3285

Partner



M/S ARIHANT MANUFACTURING COMPANY

B-4/100 NAI ABADI, HOSHIARPUR,

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

(31.3.2023)



FIXED ASSETS

SCHEDULE "E"

PARTICULARS	Dep. %	WDV as on 1-4-2022	Additions		Sale	Balance	Depreciation	WDV as on 31-3-2023
			Upto Sept	After Sept				
AIR COMPRESSOR	15%	4,44,359.00			-	4,44,359.00	66,654.00	3,77,705.00
AIR CONDITIONER	15%	83,822.00				83,822.00	12,573.00	71,249.00
BUILDING	10%	87,391.00			-	87,391.00	8,739.00	78,652.00
ELECTRICAL INSTALLATION	15%	1,46,829.00			-	1,46,829.00	22,024.00	1,24,805.00
FAN ELECTRICAL	15%	6,782.00			-	6,782.00	1,017.00	5,765.00
FIRE FIGHTING EQUIPMENTS	15%	11,439.00			-	11,439.00	1,716.00	9,723.00
FURNITURE & FIXTURE	10%	35,708.20				35,708.20	3,571.00	32,137.20
LAND	0%	5,00,000.00				5,00,000.00	-	5,00,000.00
PLANT & MACHINERY	15%	34,52,974.00	2,60,000.00	3,00,000.00	-	40,12,974.00	5,79,446.00	34,33,528.00
TRANSFORMER	15%	51,822.00				51,822.00	7,773.00	44,049.00
VEHICLES	15%	9,42,435.60				9,42,435.60	1,41,365.00	8,01,070.60
TOTAL		57,63,561.80	2,60,000.00	3,00,000.00	-	63,23,561.80	8,44,878.00	54,78,683.80

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
A ANANTHA SEKAR	33.34%	31,21,932.82	-	-	-	2,81,118.39	34,03,051.22	94,072.45	33,08,978.77
NAMAN JAIN	33.33%	24,31,348.13	78,00,000.00	-	-	2,81,034.07	1,05,12,382.20	75,44,072.45	29,68,309.75
RAJAN JAIN	33.33%	29,86,368.83	-	-	-	2,81,034.07	32,67,402.90	94,071.45	31,73,331.45
Total		85,39,649.77	78,00,000.00	-	-	8,43,186.54	1,71,82,836.31	77,32,216.35	94,50,619.96

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(31.03.2023)

SECURED LOANS

SCHEDULE "B "

Particulars	Detail	Amount
HDFC Bank (3350)		(24,708.39)
Pnb, Gagret - Ng-6681 (Innova)		4,11,378.50
Central Bank Of India		59,68,857.78
Total		63,55,527.89

SUNDRY CREDITORS

SCHEDULE "C"

Particulars	Detail	Amount
Chaturvedi Enterprises		76,977.00
Fine Bearing & Oil Seal Store		10,085.00
Gracy Techno Industries		9,91,200.00
Lakhmi Chand Acier Pvt Ltd		31,78,855.00
Mahalaxmi Steel Trading Co.		8,34,166.00
Mintoo Arora		13,650.00
Mintoo Engineering Works		1,56,586.00
Sandeep Enterprises		27,376.00
Saraogi Impex (India)		1,167.00
Seema Industries		3,54,000.00
Toolscut		1,38,357.00
Town Garnish		4,01,365.00
Total		61,83,784.00

EXPENSES PAYABLE

SCHEDULE "D "

Particulars	Detail	Amount
Audit Fees Payable		23,000.00
Bonus Payable		5,61,717.00
E.P.F Payable		93,588.00
Electricity Expenses Payable		1,15,911.00
ESIC Payable		21734.00
Wages Payable		4,70,777.00
Staff Welfare Expenses Payable		13,850.00
Water & Sevrage Charges Payable		563.00
Rates & Taxes Payable		7,000.00
Total		13,08,140.00

LOAN AND ADVANCES(ASSETS)

SCHEDULE "F"

Particular	Detail	Amount
Gst		1668546.00
TDS Recoverable		11403.00
Advance Tax		150000.00
Security - Hpseb Ltd		80500.00
Security - Sales Tax, Amb		35738.00
Tcs		3572.00
Prepaid Expenses		50,396.00
Total		20,00,155.00

