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, 2024

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
PARTNERS' CAPITAL			**FIXED ASSETS**		
[Schedule "A"]		8,535,201.62	[Schedule "E"]		4,739,205.80
SECURED LOAN			**CURRENT ASSETS, LOANS & ADVANCES**		
[Schedule "B"]		7,484,098.65	Cash -In -Hand	61,460.96	
UNSECURED LOAN					
Smt Renu Jain	1,392,255.00		Stock-In-Trade		
Anil Mahajan	1,020,065.00	2,412,320.00	(At cost or Net Realisable value whichever is less - as valued & certified by Partner)	5,953,135.58	
CURRENT LIABILITIES & PROVISIONS					
Sundry Creditors			Sundry Debtors		
[Schedule "C"]	3,230,584.00		[Schedule "F"]	12,075,089.00	
					18,089,685.54
Expenses Payable			**Loans & Advances**		
[Schedule "D"]	1,381,133.00	4,611,717.00	(Advances recoverable in cash or in kind or for the valued to be received)		
			[Schedule "G"]		214,445.93
		23,043,337.27			**23,043,337.27**

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

Dated : 25/09/2024
Place : Hoshiarpur
UDIN:- 24527124BKADDI8802

(CA R SHARMA)
Partner

ARIHANT MANUFACTURING COMPANY AMB

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, 2024

PARTICULARS	AMOUNT	TOTAL	PARTICULARS	AMOUNT	TOTAL
To Opening Stock		13,414,810.09	By Sale		43,999,287.00
To Purchase		21,562,097.00	By Closing Stock		5,953,135.58
Direct Expenses					
To Depreciation Plant & Mach.		718,354.00			
To Electricity		1,719,610.37			
To Freight Inward		221,925.00			
To Internet on T/Loan-		11,184.00			
To Oil & Lubricant		103,394.00			
To Repair & Maintance- Electricals	41,073.00				
To Repair & Maintance- Plant & Mach	826,077.00	867,150.00			
To Wages		7,695,380.00			
To Gross Profit C/d		**3,638,518.12**			
Total		**49,952,422.58**	**Total**		**49,952,422.58**
To Audit fee		20000.00	By Gross Profit B/D		3,638,518.12
To Bank Charges		48319.67	By HPSEBL		14,369.30
To Bonus		457857.00	By Interest On Security		24,577.00
To Depreciation		23224.00			
To E.P.F (Admin Charges)		26229.00			
To E.P.F (Employer Share)		653915.00			
To ESI		238686.00			
To Festival Expenses		16100.00			
To Freight Outward		118570.00			
To Generator Expenses		63018.00			
To Insurance		32052.53			
To Interest					
-Cash/Credit	736,166.00				
-Unsecured loan	173,081.00	909247.00			
To Printing & Stationery		3939.00			
To Rates & Taxes		48020.00			
To Staff & Labour Welfare		91534.00			
To Rebate & Discount					
To Repair & Maintenance					
-Office Equipment		6100.00			
To Testing Charges		18000.00			
To Water & Sewerage		8647.00			
To Round Off		404.56			
To Net Profit Trfd. To Partner's CapitalA/c		**893,601.66**			
Total		**3,677,464.42**	**Total**		**3,677,464.42**

"As per our report of even date attached."

For RASS & ASSOCIATES
Chartered Accountants

(CA. R SHARMA)
Partner

Dated : 25/09/2024
Place : Hoshiarpur
UDIN:- 24527124BKADDI8802

Partner

M/S ARIHANT MANUFACTURING COMPANY

B-4/100 NAI ABADI,HOSHIARPUR,

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

(31.3.2024)

FIXED ASSETS

SCHEDULE "E"

PARTICULARS	Dep.%	WDV as on 1-4-2023	Additions Upto Sept	Additions After Sept	Sale	Balance	Depreciation	WDV as on 31-3-2024
AIR COMPRESSOR	15%	377,705.00			-	377,705.00	56,656.00	321,049.00
AIR CONDITIONER	15%	71,249.00				71,249.00	10,687.00	60,562.00
BUILDING	10%	78,652.00			-	78,652.00	7,865.00	70,787.00
ELECTRICAL INSTALATION	15%	124,805.00			-	124,805.00	18,721.00	106,084.00
FAN ELECTRICAL	15%	5,765.00			-	5,765.00	865.00	4,900.00
FIRE FIGHTING EQUIPMEN	15%	9,723.00			-	9,723.00	1,458.00	8,265.00
FURNITURE & FIXTURE	10%	32,137.20				32,137.20	3,214.00	28,923.20
LAND	0%	500,000.00				500,000.00	-	500,000.00
PLANT & MACHINERY	15%	3,433,528.00	127,100.00		125,000.00	3,435,628.00	515,344.00	2,920,284.00
TRANSFORMER	15%	44,049.00				44,049.00	6,607.00	37,442.00
VEHICLES	15%	801,070.60				801,070.60	120,161.00	680,909.60
						-		
TOTAL		**5,478,683.80**	**127,100.00**	-	**125,000.00**	**5,480,783.80**	**741,578.00**	**4,739,205.80**

R A S S & ASSOCIATES CHARTERED ACCOUNTANTS

PARTNER'S 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
A ANANTHA SEKAR	33.34%	3,308,978.77	-	-	-	297,926.79	3,606,905.56	1,103,006.69	2,503,898.87
NAMAN JAIN	33.33%	2,968,309.75		-	-	297,837.43	3,266,147.18	603,006.66	2,663,140.52
RAJAN JAIN	33.33%	3,173,331.45	-	-	-	297,837.43	3,471,168.88	103,006.65	3,368,162.23
Total		**9,450,619.96**	-	-	-	**893,601.66**	**10,344,221.62**	**1,809,020.00**	**8,535,201.62**

M/S ARIHANT MANUFACTURING COMPANY
B-4/100 NAI ABADI,HOSHIARPUR,
FACTORY AT INDUSTRIAL AREA, AMB, DISTT. UNA,(H.P.)
(31.03.2024)

SECURED LOANS **SCHEDULE "B "**

Particulars	Detail	Amount
HDFC Bank (3350)		**(168,230.39)**
Pnb, Gagret - Ng-6681 (Innova)		
Central Bank Of India (4433)		7,652,329.04
Total		**7,484,098.65**

SUNDRY CREDITORS **SCHEDULE "C"**

Particulars	Detail	Amount
Gracy Techno Industries		190,026.00
Maiden Forgings Pvt Ltd.		363,027.00
Sai Electricals		33,546.00
Saraogi Impex (India)		1,291,026.00
Seema Industries		340,000.00
Shiv Shakti Industries		1,012,959.00
Total		**3,230,584.00**

EXPENSES PAYABLE **SCHEDULE "D "**

Particulars	Detail	Amount
Audit Fees Payable		26,000.00
Bonus Payable		457,857.00
E.P.F Payable		130,779.00
Electricity Expenses Payable		134,752.00
ESIC Payable		29331.00
Wages Payable		515,792.00
Staff Welfare Expenses Payable		6,723.00
Water & Sevrage Charges Payable		195.00
Rates & Taxes Payable		13,000.00
GST		49,395.00
TDS Payable		17,309.00
Total		**1,381,133.00**

SUNDRY DEBTORS **SCHEDULE "F "**

Particular	Detail	Amount
Manoj Trading Company		688,075.00
Om Steel Associates		2,262,841.00
Sakshi Enterprises		7,235,573.00
Shree Manufacturing Co		1,381,542.00
Swastik Industries		507,058.00
Total		**12,075,089.00**

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

Particular	Detail	Amount
TDS Recoverable		25993.93
Security - Hpseb Ltd		80500.00
Security - Sales Tax, Amb		60315.00
Tcs		2409.00
Prepaid Expenses		45,228.00
Total		**214,445.93**

RASS & ASSOCIATES CHARTERED ACCOUNTANTS