

# RAMESHWARAM INDUSTRIES

MAIN ROAD, HINOO, RANCHI

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Note No	Year Ended 31st March 2022 (Rs)	Year Ended 31st March 2021 (Rs)
I. Revenue from operations	15	2,43,43,469.12	2,02,40,850.59
II. Other Income	16	34,353.88	1,67,531.99
<b>III. Total Revenue (I +II)</b>		<b>2,43,77,823.00</b>	<b>2,04,08,382.58</b>
<b>IV. Expenses:</b>			
Cost of Goods Sold	17(a)	1,12,93,644.60	1,03,01,098.25
Manufacturing Expenses	17(b)	9,12,306.85	7,72,772.63
Employee benefit expense	18	28,70,773.00	33,15,811.67
Depreciation and amortization expense	19	17,33,018.00	16,10,792.00
Financial costs	20	4,35,852.60	5,11,872.51
Other Expenses (Indirect)	21	62,66,854.96	28,50,051.20
<b>Total Expenses</b>		<b>2,35,12,450.01</b>	<b>1,93,62,398.26</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	8,65,372.99	10,45,984.32
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		8,65,372.99	10,45,984.32
X. Tax expense:			
(1) Current tax		2,80,000.00	6,10,000.00
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(IX-X)	5,85,372.99	4,35,984.32
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations		0	0
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		0	0
XV. Profit/(Loss) for the period (XI + XIV)		5,85,372.99	4,35,984.32

In terms of our report of even date annexed herewith

FOR V.ROHATGI & CO.

Chartered Accountants

CA A.K.MISHRA

(PARTNER)

M.NO.76038

FRN:-000980C

PLACE:RANCHI

DATE:06/09/2022

UDIN: 22076038ARSQCE1227



FOR RAMESHWARAM INDUSTRIES

PARTNER

	AS AT 31ST MARCH,2022	AS AT 31ST MARCH,2021
<b>15 Revenue from operations</b>		
Sale of Products	2,43,43,469.12	2,02,40,850.59
Sale of services	-	-
Other operating revenues		
	<b>2,43,43,469.12</b>	<b>2,02,40,850.59</b>
Less:		
Excise duty		
Revenue from operations(Net)	<b>2,43,43,469.12</b>	<b>2,02,40,850.59</b>
<b>16 Other Income</b>		
Income From Share	-	88,875.15
Transportation	-	-
Scrap sale	16,127.16	
Dividend	2,470.72	10,964.00
Discount		8,724.00
PMRPY	-	50,344.00
Interest Income	259.00	387.00
PF	15,497.00	
Ele.Bill Rebate		6,654.84
Term Loan		1,583.00
Total Other Income	<b>34,353.88</b>	<b>1,67,531.99</b>
<b>17 (a) Cost of Goods Sold</b>		
Opening Stock	82,60,000.00	58,65,931.11
Add: Purchase	1,87,00,227.26	1,26,95,167.14
Less Closing Stock	<b>1,56,66,582.66</b>	82,60,000.00
	<b>1,12,93,644.60</b>	<b>1,03,01,098.25</b>
<b>17 (b) Manufacturing Expenses</b>		
Diesel & Lubricant	74,947.10	3,90,900.00
Direct Input	7,11,940.10	2,30,871.53
Factory Running Expenses		25,172.13
Site Expenses	1,16,519.65	
Testing	8,900.00	4,000.00
Electricity	-	1,21,828.97
Others	-	-
	<b>9,12,306.85</b>	<b>7,72,772.63</b>
<b>18 Employee benefit expenses</b>		
Salaries & Allowances	27,24,494.00	23,71,569.98
Contribution to Provident and other funds	1,45,178.00	1,45,755.00
Staff Welfare Expenses	1,101.00	6,64,911.69
Bonus	-	1,33,575.00
	<b>28,70,773.00</b>	<b>33,15,811.67</b>
<b>19 Depreciation &amp; Amortization</b>	<b>17,33,018.00</b>	<b>16,10,792.00</b>
<b>20 Finance cost</b>		
<b>Interest expenses on</b>		
Interest on CC	-	
Interest on Term Loan	4,35,852.60	5,11,872.51
Interest on Unsecured Loan	-	-
Bank Guarantee Charges	-	-
Others	-	-
	<b>4,35,852.60</b>	<b>5,11,872.51</b>



21 Other ExpensesIndirect Expenses

Audit Fee	41,300.00	35,400.00
Advertisement	1,78,871.44	2,05,403.00
Bank Charges	28,283.16	1,44,675.33
Carriage & Cartage	2,54,397.97	11,235.00
Consultancy Charges	1,20,000.00	12,000.00
Drawing & Designing	14,000.00	
Donation	30,001.00	15,001.00
Discount Allowed	12,502.00	7,009.24
Interst income tax	19,908.00	
ITC Lapes		5,880.42
Insurance	1,47,883.00	1,83,952.00
Labour cess	3,65,034.00	
Salary to Partner	15,60,000.00	5,60,000.00
Telephone Expenses	2,277.00	20,242.85
Printing & Stationary	12,300.00	34,800.00
Repair of Plant & Machineries	6,62,987.34	6,36,288.88
Ineleigible input	2,91,191.68	
Rent	51,030.00	6,500.00
Round of		39.64
Royalty		7,087.50
Site Exp	9,72,573.00	8,31,061.13
Travelling & Conveyance	65,548.64	32,590.00
Web Site Development	12,456.00	6,597.00
General Expenses	1,086.98	4,160.00
Legal Expenses	4,599.00	
Office Expenses	40,507.31	
Penalty PF		500.00
GST Late Fees		7,600.00
Rate & Taxes	29,306.90	8,486.21
Rera Registration	2,75,786.88	
Municipal Charges	2,72,198.00	
Stamp& Duty	7,71,825.66	
Income Tax Paid		19,742.00
Vehicle Tax	29,000.00	53,800.00
	<b>62,66,854.96</b>	<b>28,50,051.20</b>



