

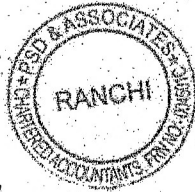
Vinayakam Steel
1271 Radha Govind Street, Tharpakhna, Ranchi
Balance Sheet as at 31-03-2021.

| Liabilities | Amount(Rs.) | Amount(Rs.) | Assets | Amount(Rs.) | Amount(Rs.) |
|-------------------------------------|---------------------|-----------------------|--|--------------------|-----------------------|
| Capital Account | | | Fixed Assets | | |
| Opening Balance | 37,70,527.34 | | As Per Depreciation Schedule | | 6,24,350.67 |
| Add:- Interest on F.D. | 4,328.00 | | Investment | | |
| Add:- Profit for the Year | 8,69,201.91 | | F.D. (OB) | 7,78,001.65 | |
| | <u>46,44,057.25</u> | | Add : Interest during the Year | <u>4,328.00</u> | |
| Less:- Drawings | <u>4,75,000.00</u> | 41,69,057.25 | | <u>7,82,329.65</u> | |
| | | | Less : T.D.S. | | 7,82,329.65 |
| Loan & Liability | | | Current Assets | | |
| Car loan with Central Bank of India | | | Input Tax Available | | 49,840.00 |
| A/c No. 3906826925 | 2,82,245.63 | | TDS F.Y 2020-21 | | 10,292.00 |
| C C with Central Bank of India | | | Closing Stock | | 2,60,64,723.45 |
| A/c No. 3013636927 | <u>65,41,968.72</u> | 68,24,214.35 | | | |
| Current Liabilities | | | Cash-in-Hand & Bank Balance | | |
| Advance From Customers | | 23,88,490.00 | Bandhan Bank | | |
| Sundry Creditors | | 1,40,52,468.94 | A/c No- 10170001936773 | 25,579.78 | |
| Liabilities for Expenses | | 1,41,154.00 | Cash in hand | <u>27,118.99</u> | 52,698.77 |
| Audit Fees Payable | | 8,850.00 | | | |
| | | | | | |
| | | <u>2,75,84,234.54</u> | | | <u>2,75,84,234.54</u> |

As per our separate report of even date

For PSD & Associates
(Chartered Accountants)
Firm Regd. No.-013525C

Rajkumar
CA Raj Kumar
Partner
M.No.-407573
UDIN:-22407573AAAABF1517
Place:- Ranchi
Date:- 21/01/2021



For Vinayakam Steel

Angad Jaiswal
Angad Jaiswal
(Proprietor)

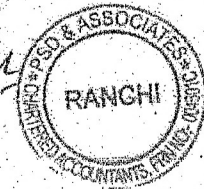
Vinayakam Steel
1271 Radha Govind Street, Tharpakhna, Ranchi
Trading & Profit & Loss A/c For The Year Ended 31-03-2021.

| Particulars | Amount(Rs.) | Amount(Rs.) | Particulars | Amount(Rs.) |
|-----------------------------|----------------|-----------------------|-------------------------|-----------------------|
| To Opening Stock | 2,08,81,518.00 | | By Sales Receipts (GST) | 2,47,77,034.99 |
| To Purchases | 2,71,18,270.12 | 4,79,99,788.12 | By Closing Stock | 2,60,64,723.45 |
| To Gross Profit | | 28,41,970.32 | | |
| | | <u>5,08,41,758.44</u> | | <u>5,08,41,758.44</u> |
| To Bank Charges | 10,929.67 | | By Gross Profit | 28,41,970.32 |
| To Depreciation | 99,671.00 | | | |
| To General Expenses | 55,468.00 | | | |
| To Repair & Maintenance | 48,742.00 | | | |
| To Salary & Wages | 6,98,000.00 | | | |
| To Shop Rent | 66,000.00 | | | |
| To Audit Fees | 8,850.00 | | | |
| To Interest on CC | 4,56,003.74 | | | |
| To Interest on Vechile Loan | 31,993.00 | | | |
| To Telephone Charges | 18,600.00 | | | |
| To Transportation Charges | 4,32,661.00 | | | |
| To Travelling & Conveyance | 45,850.00 | 19,72,768.41 | | |
| To Net Profit | | 8,69,201.91 | | |
| | | <u>28,41,970.32</u> | | <u>28,41,970.32</u> |

As per our separate report of even date

For PSD & Associates
(Chartered Accountants)
Firm Regd. No.-013525C

Rajkumar
CA Raj Kumar
Partner
M.No.-407573
UDIN:-22407573AAAABF1517
Place:- Ranchi
Date:- 21/01/2021



For Vinayakam Steel

Angad Jaiswal
Angad Jaiswal
(Proprietor)

Vinayakam Steel
1271 Radha Govind Street, Tharpakhna, Ranchi
Schedule of Depreciation Forming Part of Balance Sheet as on 31-03-2021.

Annexure-"A"

| Sl. No. | Particulars | W. D. V. as on 04-2020 | Addition during the year | | Total Value of Assets | Depreciation Rate | Depreciation For The Year | | Total Depreciation | W. D. V. as on 31-03-2021 |
|---------|---------------------|------------------------|--------------------------|--------------------|-----------------------|-------------------|---------------------------|--------------------|--------------------|---------------------------|
| | | | More Than 180 Days | Less Than 180 Days | | | More Than 180 Days | Less Than 180 Days | | |
| 1 | Furniture & Fixture | 3,146,666 | - | - | 3,146,666 | 10% | 315,000 | - | 315,000 | 2,831,666 |
| 2 | Vehicle | 78,956.01 | - | - | 78,956.01 | 15% | 11,843.00 | - | 11,843.00 | 67,113.01 |
| 3 | Scorio | 5,83,419.00 | - | - | 5,83,419.00 | 15% | 87,513.00 | - | 87,513.00 | 4,95,906.00 |
| 4 | Land | 58,500.00 | - | - | 58,500.00 | 0% | 0.00 | - | - | 58,500.00 |
| | Grand Total | 7,24,021.67 | - | - | 7,24,021.67 | | 99,671.00 | - | 99,671.00 | 6,24,350.67 |

As per our separate report of even date

For PSD & Associates
(Chartered Accountants)
Firm Regd. No.-013525C



CA Raj Kumar
Partner
M.No.-407573
UDIN:-22407573AAAABF1517
Place:- Ranchi
Date:- 21/01/2021

For Vinayakam Steel

Angad Jaiswal
(Proprietor)

Angad Jaiswal