

MU OCT 2015

AMEYA LTD

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31.3.2015

	NOTE NO.	AMOUNT-INR
INCOME		
Revenue from operations	1	10,000,000
Other income	2	910,000
TOTAL INCOME/REVENUE		10,910,000
EXPENSES		
Cost of materials consumed	3	3,030,000
Change in inventory of finished goods	4	(100,000)
Employee benefit expenses	5	1,280,000
Depreciation & amortization	6	900,000
Finance cost	7	700,000
Other expenses	8	420,000
TOTAL EXPENSES		6,230,000
PROFIT BEFORE TAX		4,680,000
LESS TAX EXPENSE		
CURRENT TAX		(200,000)
PROFIT AFTER TAX		4,480,000

NOTES TO PROFIT & LOSS A/C		
NOTE 1 Revenue from operations		
Sales		12,000,000
Less sales returns		(2,000,000)
	TOTAL	10,000,000
NOTE 2 Other income		
Interest on FDR		500,000
Misce income		410,000
	TOTAL	910,000

NOTE 3 Cost of materials consumed		
Opening stock RM		1,000,000
Purchase of RM		2,700,000
Less Purchase returns		(200,000)
Freight on RM		30,000
Less closing stock RM		(500,000)
	TOTAL	3,030,000
NOTE 4 Change in inventory of finished goods		
Opening stock FG		500,000
Less closing stock FG		(600,000)
	TOTAL	(100,000)
NOTE 5 Employee benefit expenses		
Salaries & wages		400,000
Directors remuneration		800,000
Bonus		80,000
	TOTAL	1,280,000
NOTE 6 Depreciation & amortization		
On L&B		500,000
On P&M		300,000
On Furniture		100,000
	TOTAL	900,000
NOTE 7 Finance cost		
Interest on debentures		500,000
Interest on loan BOB		200,000
	TOTAL	700,000
NOTE 8 Other expenses		
Audit fees		50,000
Advertisement		100,000
Sundry exp		10,000
Rent, rates etc		50,000
Electricity chgs		50,000
Repairs & maintenance		80,000
Insurance of office		30,000
Provision for doubtful debts		50,000
	TOTAL	420,000

BALANCE SHEET OF BHARAT LTD AS AT 31ST MARCH 2016		
PARTICULARS	NOTE NO.	as at 31/3/2016
EQUITY & LIABILITIES		
Shareholders' Funds		
Share capital	1	4,000,000
Reserves & surplus	2	480,000
Non-current liabilities		
Long term loans/borrowings	3	3,000,000
Current liabilities		
Short term borrowings		0
Trade payables	4	770,000
Other current liab		0
Short term provisions	5	180,000
TOTAL		8,430,000
ASSETS		
as at 31/3/2016		
NON CURRENT ASSETS		
Fixed assets		
Tangible	6	5,877,000
Intangible		250,000
Long term investments		-
Long term loans & advances		-
Other non current assets	7	45,000
CURRENT ASSETS		
Short term investments		
Inventories	8	950,000
Trade receivables	9	826,500
Cash & cash equivalent	10	481,500
Other short term loans & advances		-
TOTAL		8,430,000

BHARAT LTD

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.3.2016

PARTICULARS	NOTE NO.	For current period ended 31/3/2016
REVENUE		
Revenue from operations - Sale of goods		4,150,000
Other income		-
	TOTAL	4,150,000
EXPENDITURE		
Purchase of FG		1,850,000
Change in level of inventories - FG	11	(200,000)
Employee benefit expenses - salary		979,800
Depreciation	12	495,000
Finance cost - int on deb		180,000
Other expenses	13	305,200
	TOTAL	3,610,000
Net profit before tax		540,000
Less Tax expense		
Current tax		(180,000)
Net profit after tax		360,000

NOTES TO ACCOUNTS

SHARE CAPITAL	1	
Authorised: 500,000 eq shares of 10 each		5,000,000
Issued , subscribed and paid up		
400,000 eq shares of 10 each fully paid up		4,000,000
RESERVES & SURPLUS	2	
cr bal in P&L a/c as on 1.4.2015	262,500	
add surplus as per P&L a/c	360,000	
less interim dividend	(392,500)	230,000
GR		250,000
		480,000
LONG TERM BORROWINGS	3	
12% debentures		3,000,000

TRADE PAYABLE	4	
S crs		400,000
Bills payable		370,000
		770,000
SHORT TERM PROVISIONS	5	
for Tax		180,000
FIXED ASSETS	6	
Tangible		
Premises		3,072,000
P&M	3,300,000	
Less depreciation	(495,000)	2,805,000
		5,877,000
Intangible		
Goodwill		250,000
		6,127,000
OTHER NON CURRENT ASSETS	7	
Share issue exp		50,000
less w/off		(5,000)
		45,000
INVENTORIES	8	
Stock of FG		950,000
TRADE RECEIVABLES	9	
S drs - unsecured		
considered good		826,500
considered doubtful	43,500	
less PFDD	(43,500)	-
		826,500
CASH & CASH EQUIVALENT	10	
cash and bank		481,500

CHANGE IN INVENTORIES OF FG	11	
Open stock		750,000
closing stock		(950,000)
		(200,000)
DEPRECIATION	12	
on P&M		495,000
OTHER EXPENSES	13	
Gen exp		68,350
Advt		202,250
PFDD		8,500
Share issue exp		5,000
Bad debts		21,100
		305,200

MU OCT 2017		
BALANCE SHEET OF A LTD AS AT 31ST MARCH 2017		
PARTICULARS	NOTE NO.	as at 31/3/17
EQUITY & LIABILITIES		
Shareholders' Funds		
Share capital		1,600,000
Reserves & surplus		272,500
Non-current liabilities		-
Long term loans/borrowings		-
Current liabilities		
Short term borrowings		-
Trade payables		25,800
Other current liab		25,000
Short term provisions		-
TOTAL		1,923,300
ASSETS		

NON CURRENT ASSETS		
Fixed assets		
Tangible		955,000
Intangible		-
Long term investments - 5% Bonds (MV 210000)		210,000
Long term loans & advances		-
Other non current assets		-
CURRENT ASSETS		
Short term investments		-
Inventories -FG		450,000
Trade receivables		90,000
Cash & cash equivalent		208,000
Other short term loans & advances		10,300
TOTAL		1,923,300
A LTD		

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.3.2017

PARTICULARS	NOTE NO.	
REVENUE		
Revenue from operations		800,000
Other revenue from operations - dis recd		8,700
Other income - Int recd (Gross, TDS 500)		10,000
	TOTAL	818,700
EXPENDITURE		
Purchase of FG		-
Change in level of inventories - FG		-
Employee benefit expenses Salary		163,000
Depreciation		-
Finance cost		49,000
Other expenses		231,200
	TOTAL	443,200
Net profit before tax		375,500
Less Tax expense		
Current tax		(100,000)
Short prov for tax 2015-16		(8,000)
Net profit after tax		267,500

NOTES TO ACCOUNTS		
SHARE CAPITAL		
Authorised : 250000 ES of 10 each		2,500,000
Issued, susbscribed and paid up		
160000 ES of 10 each fully paid up		1,600,000
RESERVES & SURPLUS		
Secu premium		15,000
GR	50,000	
Add trf from P&L a/c	100,000	150,000
Open bal in P&L a/c	20,000	
add profit for the year	267,500	
less interim div	(80,000)	
less trf to GR	(100,000)	107,500
		272,500
TRADE PAYABLE		
Bills payable		1,200
S crs		24,600
		25,800
OTHER CURRENT LIAB		
o/s salary		8,000
o/s rent		10,000
o/s estd exp		7,000
		25,000
FIXED ASSETS		
Tangible		955,000
TRADE RECEIVABLES		
Sundry drs - unsecured , considered good		
Due over 6 months		15,000
others		75,000
		90,000

CASH & CASH EQUIVALENT		
cash		8,000
bank		200,000
		208,000
SHORT TERM LOANS & ADVANCES		
IT refund due		2,000
Sec deposit		7,800
Adv tax/TDS for 1617	100,500	
Less tax prov	(100,000)	500
		10,300
OTHER EXPENSES		
Rent		130,000
Estd exp		65,000
Selling exp		20,200
Auditor's remuneration for audit	10,000	
for consultancy	6,000	16,000
		231,200
adv tax 1516		80,000
tax prov 1516		70,000
gross tax demand on asst		78,000
Tax prov dr	70,000	
P&L a/c short prov for tax	8,000	
IT refund due dr	2,000	
Adv tax cr		80,000
MU OCT 2015		
BALANCE SHEET OF NEELAM ELECTRONICS LTD AS AT 31ST MARCH 2015		
PARTICULARS	NOTE NO.	FIGURES AT THE END OF CURRENT REPORTING PERIOD 31/3/2015 (INR)
EQUITY & LIABILITIES		

Shareholders' Funds		
Share capital	1	1,840,000
Reserves & surplus	2	980,000
Non-current liabilities		
Long term loans/borrowings	3	600,000
Current liabilities		
Short term borrowings	4	400,000
Trade payables	5	540,000
Other current liab	6	13,500
Short term provisions	7	41,000
TOTAL		4,414,500
ASSETS		
NON CURRENT ASSETS		
Fixed assets	8	
Tangible		1,070,000
Intangible		130,000
Long term investments	9	20,000
Long term loans & advances	10	8,000
CURRENT ASSETS		
Short term investments		-
Inventories	11	1,698,900
Trade receivables	12	1,380,000
Cash & cash equivalent	13	107,600
Other short term loans & advances		-
TOTAL		4,414,500
contingent liab	14	
NOTES TO ACCOUNTS		
Share capital	1	
Authorised		
600,000 Eq shares of Rs.10 each		6,000,000

Issued, subscribed & paid up		
184,000 Eq shares of Rs.10 each fully paid up		1,840,000
Reserves & surplus	2	
Surplus in P&L a/c		580,000
Secu prem a/c		180,000
GR		200,000
CR		20,000
		980,000
Long term borrowings	3	
9% debentures		600,000
Short term borrowings	4	
Bank OD union bank		400,000
Trade payables	5	
Sundry creditors		480,000
Bills payable		60,000
		540,000
Other current liab	6	
Int accrued & due on debentures		13,500
Short term provisions	7	
Tax provision		241,000
Less adv tax		(200,000)
Net tax provision		41,000
Long term investments	9	
LT investments - 5000 ES of Rs.10 each in X Ltd, Rs.4 per share called up and paid up		20,000
Long term loans & advances	10	
Security deposit		8,000

Short term investments		-
Inventories	11	
Stock in trade		1,698,900
Trade receivables	12	
Sundry debtors - unsecured, consider good		
Due over 6 months		180,000
others		920,000
BR - trade		280,000
		1,380,000
Cash & cash equivalent	13	
Cash		39,000
Bank bal		68,600
		107,600