

**Aarav Enterprises**  
C-253, Sector-63, Noida, Gautam Buddha Nagar,  
Uttar Pradesh-201301

**Balance Sheet as at 31-Mar-2023**

Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
<b>SH MAYANK BAJAJ CAPITAL ACCOUNT</b>		<b>FIXED ASSETS</b>	57310.00
Opening Capital	10619.23	(SCH-A)	
(+) Additions	100000.00		
(-) Drawings	1437704.57		
(+) Profit during the year	791524.84		
	-535560.50		
<b>LOANS (LIABILITIES)</b>		<b>CURRENT ASSETS AND LOANS &amp; ADVANCES (ASSETS)</b>	
<b>Unsecured Loans</b>		<b>A. Loans &amp; advance (Assets)</b>	
Rani Sachdeva	3099809.00	Krishco	50000.00
Tata Capital Financial Services Ltd	1732395.90	Sun Pack	150000.00
		Priyanka Bajaj	1058145.00
		Staff Advance	230000.00
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			1488145.00
Audit Fees Payable	15000.00	<b>B. Current Assets</b>	
Sundry Creditors	1353922.63	Sundry Debtors (SCH-B)	3938727.65
Advance from customers	2258337.69		
(SCH-C)		Closing Stock	1543399.00
		Cash in Hand	165932.00
		Balance at Bank	596817.30
		Prepaid Insurance	1085.00
		GST Receivable	35399.00
		TCS & TDS	97089.77
			6378449.72
	7923904.72		
			7923904.72

As per Our Report of Even Date Attached  
For Dhiraj Malik & Associates  
Chartered Accountants

Dhiraj Malik  
(Proprietor)  
M.No. 097946  
FRN: 016768N  
Dated: 30-Sep-2023  
Place: New Delhi  
UDIN: 230979468GQGVG5232



For AARAV ENTERPRISES

Mayank Bajaj  
(Proprietor)



# Aarav Enterprises

C-253, Sector-63, Noida, Gautam Buddha Nagar,

Uttar Pradesh-201301

## Trading and Profit & Loss Account for the Year ending 31-Mar-2023

Particulars	Amt. (Rs.)	Particulars	Amt. (Rs.)
To Opening Stock	1229109.00	By Sales Accounts	41748366.10
To Purchase Accounts	39534619.68	By Closing Stock	1543399.00
<b>Gross Profit c/l</b>	<b>2528036.42</b>		
	<b>43291765.10</b>		<b>43291765.10</b>
<b>Indirect Expenses</b>		<b>Gross Profit b/l</b>	<b>2528036.42</b>
TO Accounting charges	18000.00	By Interest on IT Refund	2620.00
TO Amount written off	20611.32		
TO Bank Charges	12042.77		
TO Depreciation	10591.86		
TO Electricity Expenses	13022.00		
TO Freight forwarding charges	325570.00		
TO Insurance Expense	3257.00		
TO Interest Expense	2325.90		
TO Loan Processing Fees	31283.85		
TO Labour charges	43068.00		
TO Office Expenses	80222.41		
TO Office Rent expense	240000.00		
TO Furniture and Fittings rent expense	239780.00		
TO Salary Expenses	697356.47		
TO Vehicle Running & Maintenance Expenses	2000.00		
<b>TO NET PROFIT TRANS. TO CAPITAL</b>	<b>791524.84</b>		
	<b>2530656.42</b>		<b>2530656.42</b>

As per Our Report of Even Date Attached  
For Dhiraj Malik & Associates  
Chartered Accountants

Dhiraj Malik  
(Proprietor)

M.No. 097946

FRN: 016768N

Dated: 30-Sep-2023

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For AARAV ENTERPRISES

Mayank Bajaj  
(Proprietor)



**Aarav Enterprises**  
**C-253, Sector-63, Noida, Gautam Buddha Nagar,**  
**Uttar Pradesh-201301**

<b>Sundry Debtors as at 31-Mar-2022</b>	<b>SCH-B</b>
<b>Parties Name</b>	<b>Amt. (Rs.)</b>
Add India Essentials Up	16052.54
Innovative Retail Concepts Pvt Ltd	1544858.03
Merabo Labs Pvt Ltd	104982.00
New Modern Bazar Dept Store Pvt Ltd	537861.62
Reliance Retail Ltd	1734973.46
<b>Grand Total</b>	<b>3938727.65</b>

**Advance from customers**

	<b>SCH-C</b>
<b>Parties Name</b>	<b>Amt. (Rs.)</b>
Aarav Enterprises	2093852.00
Aryan Daging	1790.00
Avenue Supermarts Ltd	49356.80
Besure Sainik Canteen	12841.00
Capital Retail Pvt Ltd	11160.00
Durga Distributer	15588.89
Karan Trading Company	62420.00
Om Shri Shubh Labh Agritech Retailers	11329.00
<b>Grand Total</b>	<b>2258337.69</b>



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**FIXED ASSETS**

**SCHEDULE-A**

Assets/Block of Asset	Rate of Dep.	WDV as on 01.04.2022	Additions during the year 180 days or more less than 180 days	Duction/Adjustment during the year	Total as on 31.03.2023	Depreciation for the year	WDV as on 31.03.2023
Air Conditioner	15%	18594.00	0.00	0.00	18594.00	2769.00	15805.00
Mobile Phone	15%	12966.11	22879.55	0.00	35845.66	5376.76	30469.00
Accounting Software (Busy)	40%	1627.10	0.00	0.00	1627.10	651.10	976.00
Refridgerator	15%	0.00	11835.00	0.00	11835.00	1775.00	10060.00
<b>TOTAL</b>		<b>33187.21</b>	<b>34714.55</b>	<b>0.00</b>	<b>67901.76</b>	<b>10591.86</b>	<b>57310.00</b>

As per Our Report of Even Date Attached  
For DhiraJ Malik & Associates  
Chartered Accountants

For AARAV ENTERPRISES

DhiraJ Malik  
(Proprietor)  
M.No. 097946  
FRN: 016768N  
Dated: 30-Sep-2023  
Place: New Delhi  
UDIN: 23097946BGGVG5232



Mayank Bajoria  
(Proprietor)





## AARAV ENTERPRISES

### NOTES TO ACCOUNTS

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### 1.1 System Of Accounting

The firm follows Mercantile system of Accounting and recognises Income & Expenditure on accrual basis except in case of Gratuity and Bonus which are accounted for on payment basis.

##### 1.2 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

##### 1.2 Fixed Assets

Fixed Assets are capitalised at cost inclusive of inward freight, duties, taxes and installation charges.

##### 1.4 Depreciation

Depreciation on Fixed Assets is provided on Written Down Value method in accordance with Rule 5 of Income Tax Rules.

2. Balance of Unsecured Loans, Sundry Creditors, Advance to suppliers, Sundry Debtors and Loans and Advances are subject to confirmation by the parties.

3. As explained to us the assessee is in process of obtaining information from the suppliers regarding their status under the Micro, Small & Medium Enterprises Development Act, 2006. Pending such information from the suppliers, the information required to be disclosed under the said Act has not been given.

4. Since it is the policy of the assessee firm to account for benefit in respect of Gratuity on payment basis, no provision for the same has been made.

#### AUDITORS' REPORT

As per our report of Even date

For Dhiraaj Malik & Associates

Chartered Accountants

Dhiraaj Malik

Proprietor

M.NO. 097946

FRN:D16768N

Place: New Delhi

Dated: 30-Sep-2023

UDIN: 230979468GQGVG5232



For AARAV ENTERPRISES

Mayank Bajoria  
(Proprietor)