

| Aarav Enterprises | | | |
|---|-------------------|------------------------------------|-------------------|
| C-253, Sector-63, Noida, Gautam Buddha Nagar, | | | |
| Uttar Pradesh-201301 | | | |
| Balance Sheet as at 31-Mar-2022 | | | |
| Liabilities | Amt. (Rs.) | Assets | Amt. (Rs.) |
| SH MAYANK BAJAJ | | FIXED ASSETS | 33187.21 |
| <u>Opening Capital</u> | 164842.25 | (As per Sch-A attached) | |
| (+) Additions | 493310.98 | | |
| (-) Drawings | 1450263.62 | | |
| (+) Profit during the year | 802729.62 | CURRENT ASSETS | |
| | 10619.23 | Loans & advance(Assets) | |
| <u>Loans (Liability)</u> | | Krishco | 50000.00 |
| <u>Unsecured Loans</u> | | Sun Pack | 150000.00 |
| Rani Sachdeva | 3601853.00 | | 200000.00 |
| CURRENT LIABILITIES & PROVISIONS | | Sundry Debtors | 2555887.61 |
| Audit Fees Payable | 30,000.00 | (As per Sch-B attached) | |
| Salary Payable | 59000.00 | Closing Stock | 1229109.00 |
| GST Payable | 53918.00 | Cash in Hand | 40000.00 |
| Advance from customers | 1364641.00 | Bank Accounts | |
| (As per Sch-C Attached) | 1507559.00 | Bank of Baroda | 749615.59 |
| | | ICICI Bank | 22307.16 |
| | | TCS & TDS | 107906.57 |
| | | Advance to suppliers | 182018.09 |
| | | | 4886844.02 |
| | 5120031.23 | | 5120031.23 |

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

Dhiraj Malik
(Proprietor)
M.No. 097946
FRN: 016768N

Dated: 28-Sep-2022

Place: New Delhi

UDIN : 22097946AWATYXS875



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-2022 | | | |
| Particulars | Amt. (Rs.) | Particulars | Amt. (Rs.) |
| To Opening Stock | 910225.00 | By Sales Accounts | 33741266.87 |
| To Purchase Accounts | 31630716.77 | By Closing Stock | 1229109.00 |
| Gross Profit c/f | 2429434.10 | | |
| | 34970375.87 | | 34970375.87 |
| Indirect Expenses | | Gross Profit b/f | 2429434.10 |
| TO Accounting charges | 31200.00 | | |
| TO Audit Fees | 30000.00 | | |
| TO Bank Charges | 3490.38 | | |
| TO Computer Expenses | 16000.00 | | |
| TO Conveyance Expenses | 71100.00 | | |
| TO Depreciation | 6653.87 | | |
| TO Discount given | 12890.41 | | |
| TO Electricity Expenses | 21300.00 | | |
| TO Freight forwarding charges | 240841.00 | | |
| TO Interest on Loan | 297000.00 | | |
| TO Office Expenses | 90021.00 | | |
| TO Rent | 240000.00 | | |
| TO Round Off | 2674.82 | | |
| TO Staff Welfare Expenses | 15350.00 | | |
| TO Salary Expenses | 532061.00 | | |
| TO Telephone Expenses | 6500.00 | | |
| TO Vehicle Running & Maintenance Expense | 9622.00 | | |
| TO NET PROFIT TRANS. TO CAPITAL | 802729.62 | | |
| | | | |
| | 2429434.10 | | 2429434.10 |

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

Dhiraj Malik
(Proprietor)
M.No. 097946

FRN: 016768N

Dated: 28-Sep-2022

UDIN : 22097946AWATYX5875



For AARAV ENTERPRISES



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

SCHEDULE-A

| FIXED ASSETS | | | | | | | | | |
|----------------------------|--------------|-------------------------|--|------|---|---------------------------|------------------------------|-------------------------|--|
| Assets/Block of Asset | Rate of Dep. | WDV as on 01.04.2021 | Additions during the year 180 days or more less than 180 days | | Deduction/Adjustment during the year | Total as on 31.03.2022 | Depreciation for the year | WDV as on 31.03.2022 | |
| Air Conditioner | 15% | 0.00 | 21875.00 | 0.00 | 0.00 | 21875.00 | 3281.00 | 18594.00 | |
| Mobile Phone | 15% | 0.00 | 15254.24 | 0.00 | 0.00 | 15254.24 | 2288.13 | 12966.11 | |
| Accounting Software (Busy) | 40% | 2711.84 | 0.00 | 0.00 | 0.00 | 2711.84 | 1084.74 | 1627.10 | |
| TOTAL | | 2711.84 | 37129.24 | 0.00 | 0.00 | 39841.08 | 6653.87 | 33187.21 | |

For AARAV ENTERPRISES

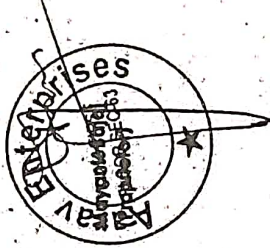


As per Our Report of Even Date Attached:
For Dhiraaj Malik & Associates
Chartered Accountants

(Signature)

Dhiraaj Malik
(Proprietor)
M.No. 097946
FRN: 016768N
Dated: 28-Sep-2022
Place: New Delhi

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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 pay basis.

1.2 Inventories

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

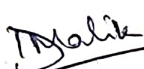
- 2 Balance of Unsecured Loans, Sundry Creditors, Advance to suppliers, Sundry Debtors or Loans and Advances are subject to confirmation by the parties.
- 3 As explained to us the assessee is in process of obtaining information from the suppliers regarding their status under the Micro, Small & Medium 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 accrual basis, no provision for the same has been made.

AUDITORS'REPORT

As per our report of Even date

For Dhiraj Malik & Associates

Chartered Accountants


Dhiraj Malik

Proprietor

M.NO. 097946

FRN:016768N

Place: New Delhi

Dated: 28-Sep-2022



For AARAV ENTERPRISES

