

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Statement of Financial Position
As at 31 Ashad 2081 (15 July 2024)

Figures in NPR

Particulars	Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	1	111,409.50	131,070.00
Intangible Assets	2	-	
Investments	3	-	-
Other Receivables	4	-	
Total non Current Assets		111,409.50	131,070.00
Current Assets			
Investments	3	-	
Trade and other receivables	4	465,810.00	245,600.00
Inventories	5	315,470.00	695,948.00
Cash and cash equivalents	6	641,879.01	150,736.78
		-	-
Total Current Assets		1,423,159.01	1,092,284.78
Total Assets		1,534,568.51	1,223,354.78
EQUITY AND LIABILITIES			
Equity			
Capital	7	500,000.00	500,000.00
Reserves	8	780,875.46	614,354.78
		-	
Total Equity		1,280,875.46	1,114,354.78
Liabilities			
Non-Current Liabilities			
Loans and Borrowings	9	-	-
Provision for Employee Benefits		-	
Provisions			
Total Non-Current Liabilities		-	-
Current Liabilities			
Loans and Borrowings	9	-	-
Trade and other payables	10	253,693.05	109,000.00
Income Tax Liabilities	11		-
Provision for Employee Benefits			
Provisions			
Total Current Liabilities		253,693.05	109,000.00
Total Liabilities		253,693.05	109,000.00
Total Equity and Liabilities		1,534,568.51	1,223,354.78

Notes 1 to 19 Form integral part of the Financial Statements

As per our separate report of even date

Proprietor
Date:

Auditor

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Statement of Income
For the Year Ended 31 Ashad 2081 (15 July 2024)

Figures in NPR

Particulars	Notes	FY 2080-081	FY 2079-080
		Rs.	Rs.
Revenue from Operations	12	2,906,249.55	2,896,500.00
Salary Income	12.1	338,716.76	282,905.27
Other Income	13	29,250.00	-
Total Income		3,274,216.31	3,179,405.27
Retirement Contribution Salary	14	48,156.40	42,131.36
Material consumed expenses	15	2,505,387.54	2,472,824.16
Employee Benefit Expenses	16	-	-
Interest Expenses	17	-	-
Deprecitaion and Amortization Expenses	1,2	19,660.50	23,130.00
Other Expenses	18	27,100.00	25,370.00
Total Expenses		2,600,304.44	2,563,455.52
Profit /(Loss) beforeTaxation		673,911.87	615,949.75
Income Tax Expenses	19	7,391.19	1,594.98
Net Profit for the year		666,520.68	614,354.77
As per our separate report of even date			
Proprietor		Auditor	

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Statement of Cash Flows
For the Year Ended 31 Ashad 2081 (15 July 2024)

Particulars	<i>FY 2080-081</i>	<i>FY 2079-080</i>
	Rs.	Rs.
Profit (Loss) after tax as per P & L A/c	666,520.68	614,354.77
Add:-Depreciation	19,660.50	23,130.00
Add:- Interest expenses	-	-
Add:-Pre operating expenses adjustment	-	-
Less:-Cash withdrawal by Proprietor	500,000.00	
Less:-Previous Year Tax paid	-	-
Cash Flow from Operating activities before Change in working Capital	186,181.18	637,484.77
Change in Working Capital:		
Decreases/(Increases) in Current Assets	160,268.00	(941,548.00)
Increases/(Decreases) in Current Liabilities	144,693.05	109,000.00
Cash Flow from Operating activities	491,142.23	(195,063.23)
Investing Activities:		
Sales/(Purchase) of Fixed Assets	-	(154,200.00)
Decreases/(Increases) in Investment	-	
Cash Flow from Investing activities	-	(154,200.00)
Financing Activities:		
Increase/(Decreases) in Capital	-	500,000.00
Increase/(Decreases) in additional Capital	-	-
Increase/(Decreases) in Borrowing(Loan)	-	-
Interest Paid	-	-
Cash Flow from Finacing activities	-	500,000.00
Net Cash Flow During the year	491,142.23	150,736.77
Opening Cash & Bank balances & equivalents	150,736.78	
Closing Cash & Bank balances & equivalents	641,879.01	150,736.78
Net Cash Flow During the year	491,142.23	150,736.78

As per our separate report of even date

Proprietor

Date:

Auditor

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Notes to Financial Statements

Figures in NPR

Investment

Notes-3

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
		-	
Total		-	-

Trade and Other Receivables

Notes 4

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
Sundry Debtors		465,810.00	245,600.00
Total		465,810.00	245,600.00

Inventories

Notes-5

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
Closing Stock		315,470.00	695,948.00
Total		315,470.00	695,948.00

Cash and Cash Equivalents

Notes-6

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
Cash & Bank Balances		641,879.01	150,736.78
Total		641,879.01	150,736.78

Capital

Notes-7

Particulars	No of Ordinary	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
Capital		500,000.00	500,000.00
Total		500,000.00	500,000.00

Reserve

Notes-8

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
Retained earnings			
As at 1st Shrawan		614,354.78	
Profit for the year		666,520.68	614,354.78
Total		1,280,875.46	614,354.78
Appropriations/transfers			
Cashwithdrawal by Proprietor		500,000.00	
As at 31st Ashad		780,875.46	614,354.78

Proprietor

Auditor

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Notes to Financial Statements

Loans & Borrowings

Schedule-9

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
		-	
Total		-	-

Trade & Other Payables

Schedule-10

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
Audit Fee Payable		5,000.00	5,000.00
Sundry Creditor		247,500.00	104,000.00
TDS on Wages		1,193.05	
		-	-
Total		253,693.05	109,000.00

Income Tax Liabilities

Schedule-11

Particulars	Sub Notes	<i>FY 2080-081</i>	<i>FY 2079-080</i>
		Rs.	Rs.
Provision for income tax		7,391.19	1,594.98
Less: Advance tax		-	
Total		7,391.19	1,594.98

Proprietor

Auditor

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Fixed Assets & Depreciation Schedule
Forming Part of the Accounts for the year ended as on 31 Asadh, 2081

Note-1

			Gross Block					Depreciation			Net Block	
S.No.	Particulars	Dep%	Opening	Additons to Shrawan to Poush	Addition to Magh - Chaitra	Additions to Bhaishak - Ashar	Total	Upto last year	During the year	Total	Current Year	Previous Year
	<u>POOL "A"</u>											
1	Land	0%	-					-	-	-	-	-
2	Building (ware house)	5%	-	-			-	-	-	-	-	-
	Sub-Total		-	-	-	-	-	-	-	-	-	-
	<u>POOL "B"</u>											
1	Computer & Accessories	25%	-				-		-	-	-	-
2	Furniture & Fixture & Decoration	25%	-				-		-	-	-	-
3	Office Equipments & Tools	25%		-		-	-		-	-	-	-
	Sub-Total		-	-	-	-	-	-	-	-	-	-
	<u>POOL "C"</u>											
1	<u>Bike</u>	20%	-			-	-		-	-	-	-
	Vehicles	20%	-				-		-	-	-	-
	Sub-Total		-		-	-	-	-	-	-	-	-
1	<u>POOL "D"</u>											
	Plant & Machinery	15%	131,070.00	-			131,070.00		19,660.50	19,660.50	111,409.50	131,070.00
	Sub-Total		131,070.00	-	-	-	131,070.00	-	19,660.50	19,660.50	111,409.50	131,070.00
	Grand-Total		131,070.00	-	-	-	131,070.00	-	19,660.50	19,660.50	111,409.50	131,070.00

Proprietor

Auditor

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Notes to Financial Statements

Income		Notes -12	
Particulars	FY 2080-081	FY 2079-080	
	Rs.	Rs.	
Sales	2,906,249.55	-	2,896,500.00
Total	2,906,249.55	2,896,500.00	

Salary Income		Notes -12.1	
Particulars	FY 2080-081	FY 2079-080	
	Rs.	Rs.	
Basic Salary	132,938.48	115,763.97	
Annual Grade	21,460.08	19,198.17	
Annual Grade Adjustment	945.45	945.45	
HRA Basic	13,293.77	11,576.40	
Dearness Allowance	77,550.97	67,198.87	
PF Contribution		13,590.80	
RF Contribution in SSF (by Co. 20%)	31,068.62		
Gratuity Contribution	-	11,321.12	
SST Contribution	-	2,269.68	
Arrears Salary	782.52	317.32	
Festival Allowance	12,980.16	11,356.12	
Leave Payment	3,677.71	1,514.15	
Education Allowance	2,493.24	2,119.64	
Medical Allowance	1,196.77	1,196.77	
Conveyance Allowance	1,246.68	872.99	
Risk Allowance	1,864.52	1,765.48	
Bonus Payable	24,215.79	11,326.34	
Food Allowance	13,002.00	10,572.00	
Total	338,716.76	282,905.27	

Others Income		Notes 13	
Particulars	FY 2080-081	FY 2079-080	
	Rs.	Rs.	
By-Product Sales	29,250.00		
Total	29,250.00		-

Deduction		Notes -14	
Particulars	FY 2080-081	FY 2079-080	
	Rs.	Rs.	
Gratuity Contribution		11,321.12	
PF Contribution		27,181.50	
SST Deduction		3,628.74	
RF Contribution in SSF (by Co.& Exp.31%)	48,156.40		
Total	48,156.40	42,131.36	

Proprietor

Auditor

Arati Furniture Udhyog
Devchuli-02, Nawalparasi East
Notes to Financial Statements

Materials Consumed Expenses

Notes-15

Particulars	<i>FY 2080-081</i>	<i>FY 2079-080</i>
	Rs.	Rs.
Balance on 1 Shrawan (Opening stock)	695,948.00	
Purchase during the period	2,005,604.54	2,985,600.00
Less: Balance on 32 Ashadh (Closing Stock)	315,470.00	695,948.00
		-
Cost of Materials Consumed	2,386,082.54	2,289,652.00
Other Direct Cost	119,305.00	183,172.16
Wages	119,305.00	183,172.16
Total Material consumed expenses	2,505,387.54	2,472,824.16

Employee Benefit Expenses

Notes-16

Particulars	<i>FY 2080-081</i>	<i>FY 2079-080</i>
	Rs.	Rs.
		-
	-	-
Total Employee Benefit Expenses	-	-

Interest Expenses

Notes -17

Particulars	<i>FY 2080-081</i>	<i>FY 2079-080</i>
	Rs.	Rs.
		-
Total	-	-

Other Expenses

Notes -18

Particulars	<i>FY 2080-081</i>	<i>FY 2079-080</i>
	Rs.	Rs.
Audit Fee	5,000.00	5,000.00
Printing & Stationery Expenses	1,820.00	1,050.00
Communication Exp	12,960.00	9,600.00
Water & Electricity Exp	7,320.00	9,720.00
Total	27,100.00	25,370.00

Tax Expenses

Notes -19

Particulars	<i>FY 2080-081</i>	<i>FY 2079-080</i>
	Rs.	Rs.
Tax on profit for the year	7,391.19	1,594.98
Adjustment for under provision in prior periods		
Total	7,391.19	1,594.98

Proprietor

Auditor