

M/S MO Infra

1, Wahid Nagar, Ratlam, Madhya Pradesh -457001
Provisional Balance Sheet As on 31st March 2024

Laibilities	Sch.No	Nature of assets	Amount	Assets	Sch.No	Nature of assets	Amount
Capital	A		37,96,52,885	Fixed Assets		some business and some personal	21,12,33,071
<u>Loans (Liabilities)</u>				Long Term Loan and Advances (SMO Ferro Alloys)			-
CC Limit(Punjab & sind bank)90	B	Business	5,88,05,199				
Secured Loan	C	some business and some personal	10,48,32,447	Investments	H	Personal	33,50,41,850
Unsecured Loans	CA	Personal	4,81,42,730				
HDFC KCC	CB	Personal	4,06,78,904				
Payable for Fixed Assets		Business	47,71,422				
<u>Current Liabilities and Provisions</u>				<u>Current Assets</u>			
Trade Payable	D	business	18,68,81,405	Inventory	I	business	10,49,87,149
Provisions	E	business	6,61,067	Trade Receivables	J	business	9,64,80,340
Advance against sale of Land	F	personal	6,00,000	Loans & Advances	K	business	5,26,23,269
Advance against Sale	G	personal	2,01,08,367	Advances for Material Purchase	L	business	2,43,07,860
				Deposits	M	business	63,96,865
				Other Current Assets	N	business	84,29,963
				Preliminary Expenses		business	11,87,821
				Cash and Bank	O	business	44,46,238
TOTAL			84,51,34,426	TOTAL			84,51,34,426

Schedules "A" to "O" forms Integral Part of Accounts

For: M/s MO Infra

Mr. Saiyyed Akhtar Ali
(Proprietor)

Place : Ratlam
Date : 17-05-2024

M/S MO Infra
1, Wahid Nagar, ratlam, Madhya Pradesh -457001
Provisional Manufacturing Account for the year ended 31st March, 2024

Particulars	Amount	Particulars	Amount
To Opening Stock	-	By Cost of Goods Produced- (Transfer to Trdaing Account)	57,67,393
To Direct Expenses			
Blasting Expenses 4,95,000			-
District Mining Fund 1,43,867			
Electricity Expenses 16,82,221			
Mining Expenses -			
Royalty Expenses 30,76,281	53,97,369		
To Depreciation (Manufacturing)	3,70,024		
Total	57,67,393	Total	57,67,393

In Terms of Our Attached Report of Even Date

For: M/s MO Infra

Mr. Saiyyed Akhtar Ali
(Proprietor)

Place : Ratlam
Date : 17-05-2024

M/S MO Infra
1, Wahid Nagar, ratlam, Madhya Pradesh -457001
Provisional Trading Account for the year ended 31st March, 2024

Particulars	Amount	Particulars	Amount
To Opening Stock	8,57,40,793	By Sales account	
To Purchase account		Local Sales 5%	2,09,90,859
Local Purchase @ 18% <u>21,80,59,526</u>	21,80,59,526	Local Sales 18%	17,56,33,045
		Igst Sales @ 18%	4,09,27,000
		Work Contract	76,92,308
		Sales Return <u>(1,13,750)</u>	24,51,29,462
To Cost of Goods Produced	57,67,393		
(From Manufacturing A/c)		To Direct incomes	
		Land Rent Income	3,00,000
		Royalty Income <u>15,63,823</u>	18,63,823
To Direct Expenses		To Closing Stock	
Frieght Charges <u>38,500</u>	38,500	Raw Material	11,26,525
		Stock in hand <u>10,38,60,624</u>	10,49,87,149
Gross Profit	4,23,74,222		
Total	35,19,80,434	Total	35,19,80,434

In Terms of Our Attached Report of Even Date

For: M/s MO Infra

Mr. Saiyyed Akhtar Ali
(Proprietor)

Place : Ratlam
Date : 17-05-2024

M/S MO Infra
1, Wahid Nagar, ratlam, Madhya Pradesh -457001
Provisional Profit and Loss a/c for the year ended 31st March, 2024

Particulars	Amount	Particulars	Amount
To Indirect Expenses		By Gross Profit	4,23,74,222
Audit Fees 25,000			
CIBIL Expenses 8,685		By Indirect Income	
Depreciation 8,15,799		Bank Interest Received 8,091	
Fees & Penalty 32,560		Bank Interest on FD 2,37,488	
Insurance Expenses 1,08,913		Bank Interest on Gold Bond 2,904	
Legal and Professional Expenses 10,91,711			
Miscellaneous Expenses 1,300		Director Sitting Fees 1,60,000	
MSTC Registration Expenses			
Professional Tax 2,500		Gas Subsidies 219	
		Profit from Firm (M/s Saiyyed Akhtar Ali) 2,69,88,723	
Preliminary Expenses written off 2,96,956		Interest on Capital of Firm (M/s Saiyyed Akhtar Ali) 1,80,83,759	4,54,81,184
Repair & Maintenance Expenses			
Salary Expenses 5,95,000			
Staff Welfare Expenses 20,72,726			
Fastag Expenses 53,500			
Travelling Expenses 4,21,392			
Power & fuel Expneses 9,59,440	64,85,482		
To Finance Charges			
Due Diligence Expenses			
Bank Charges 4,59,550			
Bank Interest CC 53,21,939			
Bank Interest on Term Loan 1,59,93,741			
Brokerage Expenses 61,403			
Credit Card Charges 18,706			
Inspection Charges 40,503			
Interest on Unsecured Loan 17,76,102			
Loan Processing Charges 4,66,716			
Stamp Charges 5,02,075			
Valuation Charges 32,770	2,46,73,505		
To Net Profit	5,66,96,419		
Total	8,78,55,405	Total	8,78,55,405

In Terms of Our Attached Report of Even Date

For: M/s MO Infra

Mr. Saiyyed Akhtar Ali
(Proprietor)

Place : Ratlam
Date : 17-05-2024

M/S MO Infra
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

FIXED ASSETS :-

ASSETS	GROSS BLOCK							NET BLOCK
	Balance as on 01/04/2023	Additions during the r (more than 6 mon	Additions during the (less than 6 months)	Deduction / Disposal	Balance as on 31/03/2023	Depreciation for the year	Rate of Depriciation	As on 31/3/2024
Tangible Assets								
Land	20,47,87,702	1,24,664			20,49,12,366	-	-	20,49,12,366
Plant & Machinery (Crusher)	7,91,432				7,91,432	1,18,715	15%	6,72,717
Plant & Machinery	6,16,351				6,16,351	92,453	15.0%	5,23,898
Plant & Machinery(Concentrating table)	3,14,829				3,14,829	47,224	15.0%	2,67,605
Weightbrige System	3,07,984				3,07,984	46,198	15%	2,61,786
Vehicle (JCB)	10,52,584				10,52,584	1,57,888	15%	8,94,696
Vehicle (Jeep)	-				-	-	15%	-
Vehicle(Fortuner BS-VI)	40,76,541				40,76,541	6,11,481	15%	34,65,060
Furniture & Fixture	32,182			-	32,182	3,218	10%	28,964
Computers & mobile phone	59,965	1,68,644	86,015	-	3,14,624	1,08,647	40%	2,05,978
Sub Total	21,20,39,571	2,93,308	86,015	-	21,24,18,894	11,85,823		21,12,33,071

M/S MO Infra
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

Schedule : A

Capital Account (Saiyyed Akhtar Ali)

Particulars	Amount	Particulars	Amount
To Drawing	21,93,261	By Opening Balance	32,09,74,715
To Income Tax 20-21		By Agriculture Income	6,802
To Saiyyed Akhtar Ali Firm		By Saiyyed Akhtar Ali Firm	25,32,812
To Agriculture Expenses		By VAT Appeal Refund	1,17,250
To Marriage Expenses		By Land received through Gift Deed	
To Durga Prashad Kasera		By Owais Metal and Mineral Process	16,00,000
To TDS (21-22)			
To TCS on Purchase (21-22)			
To Life General Insurance	81,852		
To Property Tax			
To Land as gift deed			
To Closing Balance	37,96,52,885	By Profit and loss a/c	5,66,96,419
Total	38,19,27,998		38,19,27,998

Schedule : B

2.Secured Loan

Particulars	Amount
Aditya Birla Finance	24,61,455
Axis Bank (A/c No BPR004409075975)	22,97,890
Bank of India Gold Loan 948077610000275	9,50,000
Bank of India Gold Loan 948077610000277	2,99,946
BOI Gold Loan 948077610000234	2,14,000
BOI Gold Loan 948077610000308	4,42,000
Central Bank Of India 5253986508	3,47,67,479
Central Bank Of India Loan 05276562822 (Rs.580000)	4,11,08,145
ICICI Bank LQRAT00043558465 (Rs.115360)	1,20,286
ICICI Bank UPRAT00048275183 (Rs.266374)	61,51,874
Indusind Bank Refinance IRR00466E(RS29452)	7,71,835
Kisetsu Saison Finance(India)Private Limited	19,91,267
Kotak Mahindra Bank Limited (Rs.220826/-)	18,22,284
Punjab & Sind Bank - 05941200001042	4,67,928
Punjab & Sind Bank 05941200001272	29,73,404
Punjab & Sind Bank 05941200001273	80,40,469
ICICI Credit card	(47,814)
Total	10,48,32,447

Schedule : C

3. Unsecured Loan

Particulars	Amount
Anita Jain	5,00,000
Ashok Bhandari HUF	3,70,600
Hemant Bhandari	20,29,704
Rajendra Kumar Jain	9,34,248
Rakesh Bhandari HUF	3,70,600
Sohanlal Jain	12,00,000
Durga Prashad Gabbu Lal Tank HUF	96,760
Ashok Kumar Anshul Kumar HUF	10,00,000
Ashok Kumar Katariya	15,00,000
Neha Jain D/o Santosh	10,00,000
Radheshyam Mundra	10,00,000
Akhil	2,00,000
Altaf Bee	1,58,000
Buruhaudhin Sailana Wala	34,00,000
Darsh Marketing	35,00,000
Firoza Bee	1,58,000
Geetanjali Construction (Loan)	15,00,000
Mehroj Bee	51,867
Niyamat Ali	29,815
Owais Ali Overseas Proprietor	14,65,000
RG Jewellers	47,55,371
Saiyyed Asgar Ali	36,56,230
Saiyyed Neha Ali	81,02,000
Shamim Bee Khan	8,00,000
Shree Siddhi Vinayak	10,00,000
Sushil Kumar Moonat	20,00,000
Vijay Katariya	13,64,535
Acme Ferro Alloys Pvt Ltd	60,00,000
Total	4,81,42,730

Schedule : CA**4.HDFC KCC**

Particulars	Amount
HDFC Bank -50200048190719	3,24,64,965
HDFC Bank -50200048205797	77,81,281
HDFC Bank -50200048192293	4,32,658
Total	4,06,78,904

Schedule : CA**Payble for Fixed Assets**

Particulars	Amount
Mewar Hitech Engineering	47,71,422
Total	47,71,422

Schedule : D**4.Trade Payables**

Particulars	Amount
Bade Baba Mining, Nagpur	5,73,979
EKTA TRADERS	14,78,219
Geetanjali Construction	1,84,71,228
GP 11 INDUSTRIES PRIVATE LIMITED	8,16,25,413
Hasim Khan	1,60,749
K.K. Shah	1,25,000
K.N. Developers and Buildcon	50,000
Madhya Bharat Machinery Stores	1,700
M O Industries	6,34,26,246
Net Planet Computers	79,000
Rk Enterprise	1,58,151
Sagar Automobiles	1,48,620
S.A. Infrastructure	9,11,126
S.B.M Traders	28,29,926
Sensotech Weighting System Pvt Ltd	51,200
Shubham Tyres	84,000
SML Industries Private Limited	1,21,37,804
SMO Ferro Alloys Pvt Ltd	9,85,211
Tulsi Associates	35,01,082
V.R. Construction	82,750
Total	18,68,81,405

Schedule : E**5.Provisions**

Particulars	Amount
Audit fees payable	50,000
Salary	4,00,000
TDS and TCS Payable	2,11,067
Total	6,61,067

Schedule : F**6.Advance against Sale of Land**

Particulars	Amount
Vijay Katariya	6,00,000
Total	6,00,000

Schedule : G**7.Advance against Sale**

Particulars	Amount
Raniga Ispat Pvt Ltd	2,00,00,000
Sarpanch Gram panchayat Rampuriya	36,617
Hanuman singh Mehta	60,000
Shree Ram Metals Unit-1	11,750
Total	2,01,08,367

Schedule : H**8.Investment**

Particulars	Amount
M/s Saiyyed Akhtar Ali (Firm)	19,57,70,472
SMO Aluminium Private Limited (Shares)	
SMO Copper smelting Private Limited (shares)	
SMO Ferro Alloys Pvt Ltd(274500 Shares)	13,45,50,000
SMO Fragrance Distillaery Private Limited (Shares)	
SMO Metals & Energy Private Limited (Shares)	
Owais Metal and Mineral Processing Ltd	17,00,000
Gold	30,21,378
Total	33,50,41,850

Schedule : I
9.Closing Stock

Particulars	Amount
Tin Slag	11,26,526
Gitty	23,99,388
Ferro Silicon	1,96,34,694
Ferro Silico Manganese	5,34,19,516
Ferro Silico Manganese Slag Touch	2,21,628
Ferro Silicon off Grade	3,42,974
Manganese Ore	3,600
Midium Carbon Ferro Manganese	64,97,750
Sand	68,62,950
Other Consumables	1,28,125
Total	9,06,37,150

Schedule : J
10.Trade Receivable

Particulars	Amount
Ishan Precast Compound Wall	2,19,483
JAI AMBE ALLOYS	64,730
Lohum Cleantech Private Limited	24,78,000
Shri Madhav International, Vadodra	56,871
Ar Ferro Alloys	10,82,489
Ekta Traders (Asgar Ali)	1,96,330
Gitanjali Construction Hub Private Limited	9,06,88,907
Krati Construction Co	79,769
Mahavideh Traders	28,600
Rehmat Ali & Sons (Debtors)	15,84,732
Sarpanch Grampanchayat Narela	430
Total	9,64,80,340

Schedule : K
11. Loans and Advances (Assets)

Particulars	Amount
Abhishek Sharma	32,28,435
Anash Ali	15,00,000
Archana Singh	1,50,000
Jabir Hussain	24,10,071
Mirza	5,00,000
Mohammad Shafi Qureshi	23,50,000
Mr. Noor Ali	86,800
Murtuza Ali Loan	5,33,000
Nahid Ali	1,03,134
Owais Metal & Mineral Processing Ltd (Un)	14,000
Saiyyed Murutaza Ali	17,60,814
SBM TRADERS(Unsecured Loan)	2,16,076
Shokhat Ansari	55,00,000
SMO FERRO ALLOYS PVT LTD(Loans & Advances)	73,94,808
SMO Gold and Refinary Pvt Ltd	5,00,000
SMO Metal & Energy Private Limited	2,34,00,000
S.R. Ferro Alloys	46,007
Tulsi Associates (Loan)	1,89,074
Padam Kumar Vora	41,600
Rajendra Singh Nayak	25,54,750
Sanjay Bareth	87,700
Smo Ferro Alloys Pvt Ltd (OXY)	57,000
Total	5,26,23,269

Schedule : L
12.Advances for Material Purchase

Particulars	Amount
MO Infra Unit-1	2,39,50,725
M/s Saiyyed Akhtar Ali	1,22,135
Saundarya Sagar	2,35,000
Total	2,43,07,860

Schedule : M
13.Deposits

Particulars	Amount
FD at HDFC Bank	60,70,708
FD at Punjab and Sind Bank	60,309
FDR	1,62,862
MPKVCL Indore	56,606
Gold Bond	46,380
Total	63,96,865

Schedule : N
14.Other Current Assets

Particulars	Amount
GST	76,98,248
TDS Receivable	6,47,576
TCS Receivable	84,139
Total	84,29,963

15.Schedule : O
Cash and Bank

Particulars	Amount
Bank of India Saving A/c- 6819	77,088
Central Bank of India -3436	1,19,634
Punjab & Sind Bank-6169	11,568
HDFC Bank	282
Cash	42,37,667
Total	44,46,238