

FINE MANUFACTURING INDUSTRIES
TRADING A/C FOR THE PERIOD 01.04.2022 TO 31.03.2023

| Particulars | Amounts Rs. | Particulars | Amounts Rs. |
|---------------------------|-----------------|--|-----------------|
| To Opening Stock | | By Sales | 35221810 |
| Raw Material | 1508706 | | |
| Store Consumable | 568422 | By Export Sales | 12303178 |
| Work In Process | 1662342 | | |
| Semi Finished | 4513130 | By Calibratin & Repairs Charges Receiv | 2326576 |
| | | | |
| To Purchases | | By Closing Stock | |
| Raw Material | 27461208 | Raw Material | 2865926 |
| Stores & Consumables | 1641078 | Store Consumable | 953328 |
| Packing & Forwarding | 866994 | Work In Process | 1979536 |
| Import Material | 794270 | Semi Finished | 6775001 |
| Import Duty | 96051 | | |
| | | | |
| To Outword Labour Charges | 7569078 | | |
| To Calibratin & Testing | 338680 | | |
| To Wages | 2424175 | | |
| To Factory Expnenses | 71398 | | |
| To Transport charges | 655334 | | |
| To Repair & Maintance | 315714 | | |
| To Water Charges | 19124 | | |
| To Electricity Expenses | 495270 | | |
| | | | |
| To Gross Profit | 11424381 | | |
| | | | |
| Total | 62425355 | Total | 62425355 |

FOR FINE MANUFACTURING INDUSTRIES

PARTNER



Vide Our Audit Report Of Even Date.
 For PUJARI GOSAVI AND ASSOCIATES
 CHARTERED ACCOUNTANTS

CA Ashish S. Gosavi
 Partner (M. No. 138036)

23138036BGXCIR8202

22 SEP 2023

FINE MANUFACTURING INDUSTRIES
PROFIT & LOSS A/C FOR THE PERIOD 01.04.2022 TO 31.03.2023

| Particulars | Amounts Rs. | Particulars | Amounts Rs. |
|--------------------------------|-----------------|---------------------------------|-----------------|
| To Advertisement & Publicity | 409891 | By Gross Profit | 11424381 |
| To Audit Fees. | 45000 | By Interest Accrued & Received. | 166158 |
| To Bank Commission & Charges | 99944 | By Drawback Recd | 128229 |
| To Carriage Outward | 776866 | By Interest on I.Tax Refund | 9630 |
| To Computer Maintance | 20070 | By Rebate & Settlement | 61746 |
| To Employee's Providend Fund | 530857 | | |
| To Employee Allowance | 126500 | | |
| To Employees Incentive | 144798 | | |
| To E.S.I.C. Exps. | 109616 | | |
| To Ex -Gratia / Bonus | 283254 | | |
| To Exchange Rate Diff. | 243896 | | |
| To Factory Upkeepment Exp | 68700 | | |
| To Group Gratitude Premium | 80000 | | |
| To Interest Gst | 9560 | | |
| To GST Rem. audit due | 35222 | | |
| To Interest on vat | 18848 | | |
| To Interest on cst | 31508 | | |
| To Insurance Expense | 116830 | | |
| To Labour Welfare | 143037 | | |
| To Legal Fees & Expenses | 1785 | | |
| To Office Expenses | 97053 | | |
| To Petrol & Diesel Expenses | 59849 | | |
| To Postage & Couriers Expenses | 2203 | | |
| To Printing & Sationery | 22145 | | |
| To Professional Fees | 228923 | | |
| To Registration Fee | 3100 | | |
| To Rent, Rates & Taxes | 8366 | | |
| To Travelling Expenses | 1676501 | | |
| To Vehicale Expenses | 20714 | | |
| To Salary Expenses | 2476293 | | |
| To Sales commission | 77737 | | |
| To Sales Tax dues | 40186 | | |
| To Sales promotion | 24822 | | |
| To Telephone Expenses | 21385 | | |
| To Profit before Depreciation | 3734685 | | |
| Interest & Partner Salary | | | |
| TOTAL | 11790144 | TOTAL | 11790144 |

FOR FINE MANUFACTURING INDUSTRIES

(Signature)
PARTNER



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CHARTERED ACCOUNTANTS

(Signature)
CA Ashish S. Gosavi
Partner (M. No. 138036)

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22 SEP 2023

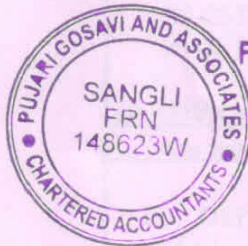
Profit & Loss Appropriation A/C

For the Year Ended 31.03.2023

| Particulars | | Particulars | Rs |
|---|---------|-------------------------------|---------|
| To Decpriciation (as per schedu;e) | 1358893 | To Profit before Depreciation | 3734685 |
| To Tools & Instruments W/off | 100279 | Interest & Partner Salary | |
| To Bank Interest | | | |
| Interest on CC | 24450 | | |
| Interest on Term Loan | 531700 | | |
| To Interest on capital | | | |
| D. K.Mirashi | 184715 | | |
| A.K. Mirashi | 361346 | | |
| K.S. Mirsashi | 417002 | | |
| To Parteners Remuneration | | | |
| D. K.Mirashi | 119125 | | |
| A.K. Mirashi | 79416 | | |
| K.S. Mirsashi | 198541 | | |
| By Profit Available to transfer to Capi | 359218 | | |
| D. K.Mirashi | 125726 | | |
| A.K. Mirashi | 71844 | | |
| K.S. Mirsashi | 161648 | | |
| | 3734685 | | 3734685 |

FOR FINE MANUFACTURING INDUSTRIES

(Signature)
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(Signature)
CA Ashish S. Gosavi
Partner (M. No. 138036)

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22 SEP 2023

FINE MANUFACTURING INDUSTRIES

B-7/12,MIDC AREA,MIRAJ 416410

BALANCE SHEET AS AT 31.3.2023

| CAPITAL & LIABILITIES | AMOUNT RS. | PROPERTIES & ASSETS | AMOUNT RS. |
|--|-------------------------------|--|-----------------|
| 1) PARTNERS CAPITAL ACCOUNTS (As per Schedule "G") A) Mr.K.S.Mirashi B) Mrs.D.K.Mirashi C) Mr.A.K.Mirashi | 7553354 3354893 3687885 | 1) FIXED ASSETS (As per Schedule "A") | 8982207 |
| 2) LOANS AND ADVANCES | | 2) CURRENT ASSETS LOANS & ADV. | |
| A) SECURED LOANS : Central Bank Of India CC-3064186727 Central Bank Of India T/L-3773626470 Central Bank Of India T/L-3826645397 | 1869237 4739172 686074 | A) Current Assets :- i) Closing Stock. (As Valued & Certified by Partners) | 12573791 |
| 3) CURRENT LIABILITIES : | | ii) Sundry debtors (As per schedule "B") | 2776183 |
| i) SUNDRY CREDITORS (As per Schedule "H") | 7482021 | iii) Cash & Bank Balances (As per schedule "C") | 6309581 |
| ii) ADVANCE AGA. ORDER (As per Schedule "I") | 8358773 | iv) Invest ment (Schedule 'D') | 4944293 |
| iii) PROVISIONS (As per Schedule "J") | 706454 | v) Interest accrued on FD | 434798 |
| | | v) vat Refund C/F (2017-18) | 39011 |
| | | vi) EMD Refundable | 97254 |
| | | B) LOANS AND ADVANCES :- | |
| | | i) ADVANCE INCOME TAX (Firm) | |
| | | (a) T.D.S.Receivable | 59079 |
| | | (b) GST Receivable (20-21) | 16048 |
| | | (c) GST Receivable (2022-23) | 58943 |
| | | ii) ADVANCE TO WORKERS & OTHERS (As per Schedule "E") | 2058398 |
| | | iii) DEPOSITS :- (As per Schedule "F") | 88277 |
| TOTAL RS. | 38437863 | TOTAL RS. | 38437863 |

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12 2 SEP 2023