

**M/S E Infinity Solutions**  
N-12, D-29/19,  
SWAMI VIVEKANAND NAGAR, HUDCO  
AURANGABAD - 431003

**TRADING ACCOUNT**  
FOR THE PERIOD 01/04/2021 TO 31/03/2022

PARTICULARS	AMOUNT (RS)	PARTICULARS	AMOUNT (RS)
TO OPENING STOCK	50,780	BY SALES	30,22,602
TO PURCHASES	18,40,481		
TO DIRECT EXP.	13,474		
TO GROSS PROFIT	11,71,392	BY CLOSING STOCK	53,524
	<b>30,76,126</b>		<b>30,76,126</b>

**PROFIT AND LOSS ACCOUNT**  
FOR THE PERIOD 01/04/2021 TO 31/03/2022

PARTICULARS	AMOUNT (RS)	PARTICULARS	AMOUNT (RS)
TO BANK CHARGES	2,806	BY GROSS PROFIT	11,71,392
TO ELECTRICITY CHARGES	10,215		
TO LEGAL FEES	18,000		
TO OFFICE EXPENSES	4,826	BY DISCOUNT RECEIVED	15,211
TO PETROL EXPENSES	54,700		
TO POSTATE & COURIRE EXPENSES	250		
TO PRINTING & EXPENSES	3,393		
TO REPAIRS & MAINT CHARGES	1,711		
TO ROUND OFF	9		
TO SALARY EXP	7,42,850		
TO STAFF WELFARE	6,583		
TO TELEPHONE EXPENSES	5,698		
TO TRAVELING EXPENSES	20,240		
TO DEPRECIATION A/C	48,675		
TO NET PROFIT	2,66,646		
	<b>11,86,603</b>		<b>11,86,603</b>
		By Net Profit	2,66,646
<b>TO PARTNERS INTEREST</b>			
MR. DIPAK R GAANDE	13,088		
MRS. KOMAL L BODKHE	14,134		
<b>TO PARTNERS REMUNERATION</b>			
MR. DIPAK R GAANDE	1,07,000		
MRS. KOMAL L BODKHE	1,07,000		
<b>TO PARTNERS SHARE PROFIT</b>			
MR. DIPAK R GAANDE	12,713		
MRS. KOMAL L BODKHE	12,713		
	<b>2,66,646</b>		<b>2,66,646</b>

As per our audit report in Form No. 3CB of even date

**For Zanwar Khandelwal & Associates**  
**Chartered Accountants**

**For M/S E Infinity Solutions**

**CA Swapnil A Khandelwal**  
**Partner**  
**M. No. 149449 / FRN 134590W**

**Partner**

**Partner**

**Date: 19/09/2022**  
**Place: Aurangabad**

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**MR. DIPAK R GAVANDE**

**CAPITAL ACCOUNT**  
FOR THE PERIOD 01/04/2021 TO 31/03/2022

<b>PARTICULARS</b>	<b>AMOUNT (RS)</b>	<b>PARTICULARS</b>	<b>AMOUNT (RS)</b>
TO WITHDRAWALS	-	BY OPENING BALANCE	57,423
TO INCOME TAX	1,679	BY REMUNERATION	1,07,000
		BY INTEREST ON CAPITAL	13,088
		BY SHARE PROFIT	12,713
TO CLOSING BALANCE	2,62,400	BY ADDITION	73,856
	<b>2,64,079</b>		<b>2,64,079</b>

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**MRS. KOMAL L BODKHE**

**CAPITAL ACCOUNT**  
FOR THE PERIOD 01/04/2021 TO 31/03/2022

<b>PARTICULARS</b>	<b>AMOUNT (RS)</b>	<b>PARTICULARS</b>	<b>AMOUNT (RS)</b>
TO WITHDRAWALS	42,400	BY OPENING BALANCE	52,098
TO INCOME TAX	1,679	BY REMUNERATION	1,07,000
		BY INTEREST ON CAPITAL	14,134
		BY SHARE PROFIT	12,713
TO CLOSING BALANCE	2,64,083	BY ADDITION	1,22,218
	<b>3,08,162</b>		<b>3,08,162</b>

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**BALANCE SHEET**  
AS ON 31/03/2022

<b>LIABILITIES</b>	<b>AMOUNT (RS)</b>	<b>ASSET</b>	<b>AMOUNT (RS)</b>
<b><u>CAPITAL ACCOUNT</u></b>		<b><u>FIXED ASSETS</u></b>	
MR. DIPAK R GAVANDE	2,62,400	(AS PER SCHEDULE "A")	2,75,545
MRS. KOMAL L BODKHE	2,64,083		
<b><u>CURRENT LIABILITIES</u></b>		<b><u>CURRENT ASSETS</u></b>	
<b><u>SUNDRY CREDITORS</u></b>	2,07,503	<b><u>SUNDRY DEBTORS</u></b>	2,99,242
( AS PER SCHEDULE "C")		( AS PER SCHEDULE "D")	
		CLOSING STOCK	53,524
		GST RECEIVABLE	100
		TDS	90
<b><u>PROVISIONS</u></b>		<b><u>CASH &amp; BANK BALANCES</u></b>	
LEGAL FEES PAYABLE	17,000	ICICI BANK A/C-350405000555	50,610
		CASH IN HAND	71,876
	<b>7,50,987</b>		<b>7,50,987</b>

As per our audit report in Form No. 3CB of even date

**For Zanwar Khandelwal & Associates**  
Chartered Accountants

**For M/S E Infinity Solutions**

**CA Swapnil A Khandelwal**  
Partner  
M. No. 149449 / FRN 134590W

**Partner**

**Partner**

Date: 19/09/2022  
Place: Aurangabad  
UDIN : 22149449ATFTCJ6500

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**FIXED ASSETS SCHEDULE**  
FOR THE YEAR ENDED ON 31ST MARCH 2022

**SCHEDULE "A"**

SR. NO.	NAME OF THE ASSETS	RATE	W.D.V. AS ON 01/04/2021	ADDITON BEFORE SEPT.	ADDITION AFTER SEPT.	SALE	TOTAL	DEPRE FOR THE YEAR	W.D.V. AS ON 31/03/2022
<b>I</b>	<b>BUILDING BLOCK NO1</b>								
1	FURNITURE	10%	26,794	-	7,400	-	34,194	3,049	31,145
	<b>SUB TOTAL (I)</b>		<b>26,794</b>	<b>-</b>	<b>7,400</b>	<b>-</b>	<b>34,194</b>	<b>3,049</b>	<b>31,145</b>
<b>II</b>	<b>MACHINERY &amp; PLANT BLOCK NO 2</b>								
1	ELCTRICAL & INSTALLATION	15%	10,837	-	-	-	10,837	1,626	9,211
2	GST @ 18% APPLE I PHONE 12	15%	-	-	46,186	-	46,186	3,464	42,722
3	GST @ 18% MOBILE	15%	-	-	21,017	-	21,017	1,576	19,441
4	GST @ 18% SONY SPEAKER	15%	-	-	7,195	-	7,195	540	6,655
5	HAIRE AC @28%	15%	-	-	23,000	-	23,000	1,725	21,275
6	IGST @ 18% CELLING FAN	15%	-	1,084	-	-	1,084	163	921
7	IGST @ 18% MOBILE PHONE	15%	-	25,423	-	-	25,423	3,813	21,609
8	LG AC @ 28%	15%	-	-	35,140	-	35,140	2,635	32,504
9	SAMSUNG FF REFRIGERATOR @ 18%	15%	-	-	55,303	-	55,303	4,148	51,155
	<b>SUB TOTAL (II)</b>		<b>10,837</b>	<b>26,507</b>	<b>1,87,840</b>	<b>-</b>	<b>2,25,184</b>	<b>19,690</b>	<b>2,05,494</b>
<b>III</b>	<b>BLOCK NO 3</b>								
	COMPUTER	40%	35,604	29,237	-	-	64,841	25,936	38,905
	<b>SUB TOTAL (III)</b>		<b>35,604</b>	<b>29,237</b>	<b>-</b>	<b>-</b>	<b>64,841</b>	<b>25,936</b>	<b>38,905</b>
	<b>TOTAL (I+II+III )</b>		<b>73,235</b>	<b>55,744</b>	<b>1,95,240</b>	<b>-</b>	<b>3,24,219</b>	<b>48,675</b>	<b>2,75,545</b>

**M/S E Infinity Solutions**

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**AUDIT NOTES**

**ACCOUNTING YEAR 01/04/2021 TO 31/03/2022**

**METHOD OF ACCOUNTING :-**

- 1 The firm is maintaining its accounts on **Mercantile System** of Accounting.

**REVENUE AND COST RECOGNITION :-**

- 2 Revenue and cost are recognized & when they earned, or incurred and recorded in the books of account of the period to which they relate.

**3 ACCOUNTING FOR FIXED ASSETS :-**

- A) All fixed Assets are accounted on **Accrual basis**.  
B) Depreciation has been claimed as per depreciation rates specified in Income Tax Act 1961.  
C) The opening balances as on 1st April 2021 are taken as per last years **AUDITED** balance sheet certified by the partners.  
D) No assets are being revalued during the previous year.
- 4 In few of the cases, expenses debited to Trading and Profit & Loss A/c are not supported by any external evidence.
- 5 The Closing stock is as such verified, valued and certified by partners, which is at cost price as stated by the Partners.
- 6 Cash Balance is certified by the Partners of the firm.
- 7 The Balances of Sundry Debtors & Sundry Creditors are subject to confirmation.
- 8 Method of test checking is adopted while checking the books of accounts.

**For Zanwar Khandelwal & Associates  
Chartered Accountants**

**Date: 19/09/2022**

**Place: Aurangabad**

**CA Swapnil A Khandelwal  
Partner  
M. No. 149449 / FRN 134590W**