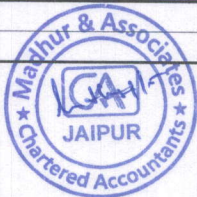


As on 31st March 2024

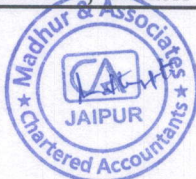
PARTICULARS		AMOUNT	PARTICULARS		AMOUNT IN RS.
CAPITAL ACCOUNT		5,852,111.71	FIXED ASSET		2,101,345.95
(As per Note- I)	5,852,111.71		(As per Note- V)	2,101,345.95	
LOANS(LIABILITY)		43,355,063.80	INVESTMENTS		1,022,000.00
Secured Loan	885,291.00		Gold	832,000.00	
(As Per Note-II)			Silver Bar	190,000.00	
			CURRENT ASSETS		46,477,089.56
Unsecured Loans	42,469,772.80		Closing Stock		
(As Per Note-II)			Stock-In-Hand	35,510,674.00	
CURRENT LIABILITIES		393,260.00	Loans and Advances	9,653,221.00	
			(As per Note- VI)		
Sundry Creditors	331,659.00		Cash In Hand	71,876.00	
(As per Note-III)			Bank Account	933,092.56	
Other Current Liability	61,601.00		(As per Note- VII)		
(As per Note- IV)			Other Current Assets	308,226.00	
			(As per Note- VIII)		
Notes to Accounts -Note IX					
		49,600,435.51			49,600,435.51
FOR MADHUR AND ASSOCIATES			FOR VINAYAK ENTERPRISES		
Chartered Accountants					
FRN-0147771					
MADHUR GUPTA Partner					
M.No. 405193					
Date 25-09-2024					

Vinayak Enterprises (Proprietor Bhanwar Lal) Annexures Forming Part of Balance Sheet For The Year Ended on 31st March 2024			
CAPITAL ACCOUNT			NOTE-I
PATICULARS	AMOUNT	PARTICULARS	AMOUNT
Drawings	2,355,806.00	Opening Balance	6,769,541.78
Income tax	309,350.00	Interest on SB A/c	2,056.00
School fees	75,600.00	Dividend Income	15,015.00
		Net profit During the year	1,806,254.93
Closing Balance	5,852,111.71		
	8,592,867.71		8,592,867.71
LOAN LIABILITY			NOTE-II
Secured Loan			885,291.00
Sbi Car Loan 5200			885,291.00
Unsecured Loan			42,469,772.80
Askg Builders (Loan)			700,000.00
Astha Industries (Loan)			2,200,000.00
Bhanwar Roj			1,200,000.00
Dana Ram Ul			7,100,000.00
Evershine Realty (Loan)			100,000.00
Jitendra Ashok			2,000,000.00
Om Prakash (UL)			1,300,000.00
Prem Singh			1,999,952.80
Pyare Lal Sunda			74,020.00
Rakesh Kumar (UL)			12,350,000.00
RK Enterprises (Loan)			700,000.00
Sadhna Builders (Loan)			5,000,000.00
Shivam Builders and Developers			200,000.00
Shree Narayan Ent (Loan)			1,260,000.00
Shree Salasar Trader (Mahaveer Prasad)			1,000,000.00
Shri Vinayak Buildhome			350,000.00
Shri Vinayak Dream Home			600,000.00
Shri Vinayak Real Estate (Loan)			975,800.00
Surendra Agarwal			100,000.00
Vikas Construction (Loan)			1,000,000.00
Vimla Devi (Loan)			300,000.00
Vinayak Builder& Developer(Loan)			500,000.00
Vinayak Buildhome Service (Loan)			10,000.00
Vinayak Construction Co.Ul			950,000.00
Virendra Kumar(UL)			500,000.00
TOTAL			43,355,063.80



Ms Vinayak Enterprises
[Signature]
Proprietor

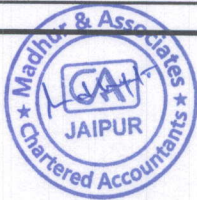
SUNDRY CREDITORS	NOTE-III
Creditors for Expenses	261,625.00
Creditors For Materials	(6,413.00)
Creditors for Suppliers	76,447.00
TOTAL	331,659.00
Other Current Liability	NOTE-IV
Duties and Taxes	20,301.00
TDS on Brokerage/commission	4,684.00
Tds on Contract	12,413.00
TDS on Professional Fee	3,204.00
Provision	41,300.00
Provision for Audit fee	41,300.00
TOTAL	61,601.00
FIXED ASSETS	NOTE-V
AC (Daikin)	76,043.00
Air Conditioner	382,341.00
Mahindra Scorpio	1,302,645.00
Refrigerator	141,525.00
Swift Dezire Car	198,791.95
TOTAL	2,101,345.95
LOANS & ADVANCES	NOTE-VI
Ashish Gupta (L&A)	200,000.00
Bajrang Sanitary	220,000.00
Dev Sainetry and Construction	80,000.00
Girdhari Singh	135,000.00
Kavita Enterprises	200,000.00
Navratan Gurjar	699,000.00
Parth Sarthi Enterprises	500,000.00
Priya Enterprises (L&A)	1,200,000.00
Raj Enterprises	100,000.00
R.K. Tiles	48,000.00
Sharda Devi (Loan And Adv.)	3,465,021.00
Shree Balaji Builders	500,000.00



Ms Vinayak Enterprises

Proprietor

Shree Balaji Developers(Bhiva Ram Ji A)	150,000.00
Shree Balaji Dovelopers	170,000.00
Shree Salasar Builder & Dev (L&A)	100,000.00
Shree Shyam Associates	506,200.00
Skyline Reality	30,000.00
Vikas Enterprises.	400,000.00
Vinayak Industries	950,000.00
TOTAL	9,653,221.00
BANK BALANCE	NOTE-VII
Bank Of India 1658	8,635.41
Bank of India C/A 0011	17,869.94
Fingrowth Co-Op. Bank 13243	717,268.08
Fingrowth Co-Operative Bank Ltd 7854	88,984.84
State Bank of India 4256	100,334.29
TOTAL	933,092.56
OTHER CURRENT ASSETS	NOTE-VIII
TDS & TCS	
Advance Tax	250,000.00
Advance TDS	2,500.00
TDS Recoverable	55,726.00
TOTAL	308,226.00



Ms Vinayak Enterprises

Proprietor

Vinayak Enterprises
(Proprietor Bhanwar Lal)
Annexures Forming Part of Balance Sheet
For The Year Ended on 31st March 2024

S.NO.	ITEM NAME	OPENING BALANCE AS ON 01.04.23	ADDITION		DELETION	DEPRECIATION			TOTAL DEPRECIATION (R/off)	CLOSING BALANCE AS ON 31.03.24
			Before 3.10.2023	After 3.10.2023		RATE	HALF	FULL		
DEPRECIABLE ASSETS										
BLOCK-1	VEHICLE									
	Swift Dezire Car	233,872.95		-	15%	-		35,080.94	35,081.00	198,791.95
	Mahindra Scorpio	1,532,523.00	-	-	15%	-		229,878.45	229,878.00	1,302,645.00
	OTHER PLANT & MACHINERY									
	Air Conditioner	63,490.00	-	355,000.00	15%	26,625.00		9,523.50	36,149.00	382,341.00
	AC (Daikin)	46,962.00	42,500.00	-	15%	-		13,419.30	13,419.00	76,043.00
	Refrigerator	-		153,000.00	15%	11,475.00		-	11,475.00	141,525.00
				-	-	-			-	-
	Total	1,876,847.95	42,500.00	508,000.00	-	38,100.00		287,902.19	326,002.00	2,101,345.95



Ms Vinayak Enterprises
[Signature]
Proprietor

VINAYAK ENTERPRISES
(Proprietor Bhanwar Lal)
Comparison Of G.P. & N.P. Ratio

Period	F.Y 2023-24	F.Y 2022-23
Sales	37,975,000.00	33,100,000.00
Gross Profit	4,683,319.00	5,053,918.35
G.P. Ratio	12.33	15.27
Net profit	1,806,254.93	1,566,475.58
N.P. Ratio	4.76	4.73
Stock	35,510,674.00	33,524,718.00
Stock Turnover Ratio	93.51	101.28



Ms Vinayak Enterprises


Proprietor

VINAYAK ENTERPRISES

NOTE- IX

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2024 AND PROFIT & LOSS ACCOUNT ATTACHED THEIRWITH FOR THE YEAR ENDED ON THAT DATE

a. Basis of accounting and preparation of financial statements

The following significant Accounting Policies have been adopted by the Concern in preparing the financial statement of the Concern.

- i. The Accounts have been prepared using historical cost convention and on the basis of going concern, with revenue recognized and expenses accounted for on accrual basis.
- ii. The accounting policies not referred to otherwise are consistent with generally accepted accounting principles followed in the Country

b. Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amount of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of financial statement are prudent and reasonable. Further results could be differ due to these estimates and the difference between the actual result and the estimated are recognized in the periods in which the results are known / materialize.

c. Change in Business

There is no change in Business in current financial year.

d. Inventories

Inventory are valued at lower of cost and the NRV after providing for obsolescence and other losses, where considered necessary.



Ms Vinayak Enterprises

Proprietor

e. Revenue recognition

Sales of Goods

Sales are recognized, net of returns and trades discounts, on transfer of significant risk and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

f. Tangible fixed assets

All Fixed assets are stated at cost less depreciation. Cost comprises the purchase price and any other attributable cost incurred to bring the asset into its present location & condition and make it fit for its intended use.

g. There are no borrowing cost that are attributable to fixed assets during FY 2023-24

h. Depreciation and amortization

Depreciation has been provided on the WDV method, as per Income Tax Act, 1961 read with rules thereof.

i. The Balances of all Third Parties are subject to verification & confirmation from such parties, the classification of Trade Receivables in terms of realization has been done on the basis of information and explanation provided by the management.

j. Cash in Hand and inventory has not been physically verified by us and have been taken as valued and certified by the management.

k. The applicability of MSMED Act, 2006 to the various suppliers/parties is disclosed as per information available to the best of our knowledge and accordingly disallowance of expenses of regarding delayed payment to MSME creditors pursuant to section 43(B)(h) of Income Tax Act, 1961 is done and no interest expenses booked or provision for payment of interest to such MSME creditors is booked, in books of accounts during FY 2023-24.

l. The previous year's figures have been regrouped, rearranged, reworked and reclassified wherever found necessary.

