

# P.A. ENTERPRISE

11/50/1, NEW CORTNDAL ROY ROAD,  
SHAMPA MIRZA NAGAR, MAHESHTALA,  
WEST BENGAL, KOLKATA-700143

## Manufacturing, Trading and Profit & Loss Account

For the year ended 31st March 2022

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Opening Stock of :		By Closing Stock of :	
Raw Materials           1,293,144.00		Raw Materials           1,092,144.00	4,368,578.00
Work-in-Progress       3,578,900.00	4,872,044.00	Work-in-Progress       3,276,434.00	4,350,610.00
To Raw Materials Purchased	3,847,144.00	By Finished Goods transferred Trd.A/c	4,350,610.00
	8,719,188.00		8,719,188.00
To Finished Goods from Mfg.A/c	4,350,610.00	By Sales Account	7,250,000.00
" Gross Profit - c/d	2,971,890.00	By GST Received :	
	7,322,500.00	CGST                       36,250.00	72,500.00
		SGST                       36,250.00	72,500.00
		-	7,322,500.00
To Power & Fuel	97,200.00	By Gross Profit - b/d	2,971,890.00
" Salary and Wages	162,500.00		
" Entertainment	89,400.00		
" Conveyance Expenses	102,600.00		
" Rates and Taxes :			
CGST                       36,250.00			
SGST                       36,250.00	72,500.00		
" Trade Licence Fees	2,850.00		
" Labour Charges	1,862,500.00		
" Accounting Charges	10,500.00		
" Legal Charges	22,670.00		
" General Charges	422,500.00		
" Miscellaneous Expenses	87,890.00		
" Bank Charges	1,160.00		
" Plumber	82,700.00		
" Subscription	15,000.00		
" Interest Paid	5,020.00		
" Depreciation	5,400.00		
" Book Loss transferred to Profit & Loss Appro. Account	-70,500.00		
	2,971,890.00	-	2,971,890.00

### Profit & Loss Appropriation Account for the year ended 31st March 2022

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
	Rs.   P		Rs.   P
To Share of Loss		By Book Loss Transferred from Profit & Loss Account	
ASHIS BISWAS           -35,250.00			-70,500.00
PRADIP MALI           -35,250.00	-70,500.00		
	-70,500.00		-70,500.00

