

**B.A. Agro Industries**  
**Prop: Bhawna Agarwala**  
**Mayurakshi Sarani, Sainthia, Ward No. 5, Birbhum, West Bengal**

**Schedule "A" of Notes on Account annexed to and forming Part of Balance Sheet as at 31st March 2018 and Profit & Loss Account for the year ended on that date:-**

**(1) Basis of Preparation of Financial Statement:**

The Financial Statements has been prepared under the historical cost convention, in accordance with applicable Accounting Standards.

**(2) Stock in Trade:**

The Closing Stock is valued at Cost or NRV whichever is lower. The Closing Stock amounting to Rs 10,67,731.26/- as on 31st March 2018 has been physically verified by the Proprietor and the same has been taken in account as valued and certified by the Proprietor.

**(3)** Balances of Sundry Debtors and Sundry Creditors are subject to Confirmation, in the opinion of the Proprietor they are correctly shown in the books of Account.

**(4)** Cash in hand as appearing in the books of accounts has been physically verified and certified by the Proprietor.

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Signed in Term of our  
Attached report of even date

*Meeta Surana*

(CA Meeta Surana)  
Membership No- 307343  
Date: 27th October 2018  
Place: Kolkata

For: B. A. Agro Industries <sup>M/S. B. A. AGRO INDUSTRIES</sup>

*Bhawna Agarwala*  
PROPRIETOR.

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**Annexure - A** Depreciation Statement for the year ended 31-03-2018 (As per Income Tax Act, 1961)

PARTICULARS	WDV as on 01.04.2016	Additions*		Deductions	Balance	Rate of Depreciation	Depreciation Amount	Total Depreciation	WDV as on 31.03.2017
		180 Days or more	Less than 180 Days						
<b>TANGIBLE ASSETS</b>									
<b>BUILDING:</b>									
Other than Residential	6,16,896	-	-	-	6,16,896	10%	61,690	61,690	5,55,206
<b>PLANT &amp; MACHINERY:</b>	42,14,793	-	-	-	42,14,793	15%	6,32,219	6,32,219	35,82,574
<b>FURNITURE</b>	2,21,373	-	-	-	2,21,373	10%	22,137	22,137	1,99,236
	50,53,062	-	-	-	50,53,062		7,16,046	7,16,046	43,37,016

\* Details furnished vide Annexure - A1.

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Mayurakshi Sarani, Sainthia, Ward No. 5, Birbhum, West Bengal

STATUS: PROPRIETORSHIP FIRM  
PAN: AJCPT1717G

AY: 2018-19  
DOI: 07/12/1986

Trading and Profit and Loss account for the year ended 31st March 2018

Particulars	Amount	Amount	Particulars	Amount	Amount
To Opening Stock		9,65,988.88	By Sales		3,50,20,105.50
To Purchase		2,94,43,758.46			
To Wages		2,45,620.00	By Closing Stock		10,67,731.26
To Gross Profit c/d		54,32,469.42			
		<b>3,60,87,836.76</b>			<b>3,60,87,836.76</b>
To Accounting Charges		30,000.00	By Gross Profit b/d		54,32,469.42
To Advertisement & Publicity		4,180.00			
To Audit Fees		10,000.00			
To Bank Charges		43,010.34			
To Bank Interest (CC+TL)		8,27,938.77			
To Brokerage		10,400.00			
To Conveyance Expenses		28,650.00			
To Depreciation		7,16,046.00			
To Discount Allowed		29,808.00			
To Electricity Expenses		8,28,320.00			
To Freight & Forwarding Charges		9,59,471.00			
To Hospitality Expenses		75,000.00			
To Legal Expenses		14,104.00			
To Loading & Unloading Charges		82,242.00			
To Marketing Expenses		45,500.00			
To Meal & Refreshment Expenses		27,835.00			
To Miscellaneous Expenses		68,045.00			
To Office Maintenance Expenses		23,065.00			
To P Tax		4,900.00			
To Packing Expenses		2,21,270.00			
To Printing & Stationery		35,400.00			
To Processing Fees		32,860.00			
To Repair & Maintenance Expenses		1,17,215.00			
To Salary & Wages		4,45,141.00			
To Telephone Expenses		5,980.00			
To Travelling Expenses		79,415.00			
To Net Profit before Tax		6,66,673.31			
		<b>54,32,469.42</b>			<b>54,32,469.42</b>
To Provision for tax		49,300.00	By Net Profit before Tax		6,66,673.31
To Net Profit after Tax		6,17,373.31			
		<b>6,66,673.31</b>			<b>6,66,673.31</b>

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**Balance Sheet as on 31<sup>st</sup> March, 2018**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		
As per Last A/c	58,40,267.84		Land		40,63,989.00
<b>Add:</b>			<b>Building (Op. Bal)</b>	6,16,896.00	
Net Profit	6,17,373.31		Less: Depreciation @ 10%	61,690.00	5,55,206.00
Share of Loss from Firm	(57,608.63)		<b>Furniture &amp; Fixture (Op. Bal)</b>	2,21,373.00	
<b>Less:</b>			Less: Depreciation @ 10%	22,137.00	1,99,236.00
Drawings	(3,76,850.00)	60,23,182.52	<b>Plant &amp; Machinery (Op. Bal.)</b>	42,14,793.00	
<b>Secured Loan</b>			Less: Depreciation @ 15%	6,32,219.00	35,82,574.00
Allahabad Bank (TL 50335082324)		25,76,298.61	<b>Investment</b>		
<b>Unsecured Loan</b>		3,00,000.00	Shares in Sainthia GPJ Construction Pvt Ltd	2,50,000.00	
<b>Current Liability</b>			Sainthia GPJ Construction - Capital	2,42,391.37	
Allahabad Bank (CC 50335089147)		50,77,790.00	Recurring Deposit - 952269491	16,500.00	
Union Bank - CC		-	Recurring Deposit - 952247882	7,000.00	5,15,891.37
Creditor		20,42,342.00	<b>Current Assets</b>		
Audit Fees Payable		10,000.00	Debtor	41,85,922.20	
Provision for Income Tax		49,300.00	Closing Stock	10,67,731.26	52,53,653.46
			Sandip Agarwala		2,00,000.00
			<b>Bank &amp; Cash Account</b>		
			Bank of India - 429620110000043		4,739.87
			Allahabad Bank - 50297342884 (CA)		6,111.00
			Cash in hand		16,97,512.43
		<b>1,60,78,913.13</b>			<b>1,60,78,913.13</b>

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