



INDEPENDENT AUDITORS' REPORT

To
The Members of
Mahila Umang Producers Company Limited
Ranikhet, Almora
Uttarakhand

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Mahila Umang Producers Company Limited** ("the Company"), which comprise the balance sheet as at March 31, 2020 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.





In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

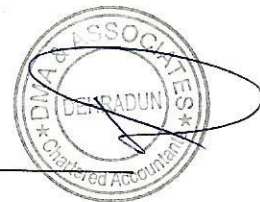
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.





As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;
- (e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For DMA & Associates
Chartered Accountants
FRN: 010129C



CA. Deepak Kumar Ghanshani
Partner
M No.: 078742
UDIN : 20078742AAAABE8717

Place: Dehradun
Date: 04th September 2020

Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Balance Sheet as at 31-03-2020

Particulars	Note No.	31 March 2020	31 March 2019
1	2	3	4
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	215,880.00	215,880.00
(b) Reserves and surplus	2	3,868,714.73	3,815,353.45
2 Share application money pending allotment		-	-
3 Non-current liabilities		-	-
4 Current liabilities			
(a) Trade payables	4	216,111.16	375,537.15
(b) Other current liabilities	5	2,497,475.00	2,497,475.00
(c) Short-term provisions	6	957,382.07	583,482.85
TOTAL		7,755,562.96	7,487,728.45
II. ASSETS			
Non-current assets			
1 (a) Fixed assets			
(i) Tangible assets	7	231,301.25	264,002.79
(b) Deferred tax assets (net)		44,746.57	43,228.59
(c) Long-term loans and advances	8	39,500.00	39,500.00
2 Current assets			
(a) Inventories	9	5,557,026.00	5,232,703.34
(b) Trade receivables	10	1,135,400.61	1,259,326.61
(c) Cash and cash equivalents	11	713,471.68	527,830.12
(d) Short-term loans and advances	12	34,116.85	121,137.00
TOTAL		7,755,562.96	7,487,728.45

In terms of our separate report of even date
 For DMA & ASSOCIATES
 Chartered Accountants
 FRN: 010129C
 UDIN: 20078742AAAABE8717


 Deepak Kumar Ghanshani
 Partner
 M.No.078742



Place : Dehradun
 Dated : 04/09/2020

On Behalf of Board
 Mahila Umang Producers Company Limited


 Indra Rawat
 Managing Director
 DIN: 2415996

Place : Ranikhet
 Dated : 30/06/2020


 Manju Devi
 Director
 DIN: 07726347

Place : Ranikhet
 Dated : 30/06/2020



Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Notes forming part of Balance Sheet as at 31-03-2020

NOTE 1

<u>Share Capital</u>	31-Mar-20	31-Mar-19
	Amount	
Authorised		
50,000 Equity Shares of Rs. 10/- each	500,000	500,000
Issued		
21,588/- Equity Shares of Rs. 10/- each	215,880	215,880
Subscribed & Paid up		
___% preference shares of ___ each	NIL	NIL
21,588/- Equity Shares of Rs. 10/- each	215,880	215,880
Total	215,880	215,880

NOTE 1 A

Particulars	Equity Shares	
	Number	Amount
Shares outstanding at the beginning of the year	21,588	215,880
Shares issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	21,588	215,880

NOTE 1 B

Particulars	(Aggregate No. of Shares) for the year ended				
	2019-20	2018-19	2017-18	2016-17	2015-16
Equity Shares :					
Fully paid up pursuant to contract(s) without payment being received in cash	0	0	0	0	0
Fully paid up by way of bonus shares	0	0	0	0	0
Shares bought back	0	0	0	0	0
Preference Shares :					
Fully paid up pursuant to contract(s) without payment being received in cash	NIL				
Fully paid up by way of bonus shares					
Shares bought back					



Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756

Notes forming part of Balance Sheet as at 31-03-2020

NOTE 2

<u>Reserves & Surplus</u>	31-Mar-20	31-Mar-19
	Amount	Amount
Surplus in Profit & Loss Account		
Opening balance	1,034,233.45	1,007,096.15
(+) Net Profit/(Net Loss) For the current year	53,361.28	27,137.30
(-) Impairment Loss on Fixed Assets		
Closing Balance	1,087,594.73	1,034,233.45
Share Premium Account		
Opening balance	2,781,120.0	2,781,120.0
(+) Received during the current year	-	-
Closing Balance	2,781,120.0	2,781,120.0
Total	3,868,715	3,815,353

NOTE 3

<u>Long Term Borrowings</u>	31-Mar-20	31-Mar-19
Secured	NIL	NIL
Unsecured		
(a) Term loans		
from banks	NIL	NIL
from other parties	NIL	NIL
(of the above, NIL is guaranteed by Directors and / or others)		
Terms of Repayment -		
(of the above, NIL is guaranteed by Directors and / or others)		
Terms of Repayment -	NIL	NIL
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to above		
1. Period of default	NIL	NIL
2. Amount	NIL	NIL
Total	NIL	NIL

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Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Notes forming part of Balance Sheet as at 31-03-2020

NOTE 4: Trade Payables

<u>Trade Payables (including Credit Balances in Debtors)</u>	31-Mar-20	31-Mar-19
Aweaving Enterprise (Gangaraaga)	424.00	-
Crossarrow LLP	-	27,647.00
Delhivery Private Limited	-	35,487.00
DMA & Associates, Dehradun	9,717	66,693
DMA & Associates, Delhi	-	24,236.15
ECO Tasar Silk Pvt. Ltd (HO) - Delhi	29,885.00	-
KRC AWWA - Ranikhet	22,363	-
Mahila Siddhi Vinayak SHG	-	12,908
Mithanlal Pyarelal	-	25,319
Mountain High	149,352	80,023
Rosemount Ranikhet	-	3,224
SHG'S Knit Stipend	-	-
Spade & Sickles	-	100,000
Vardhman Spinning & General Mills - Ludhiana	4,370	-
Total Rs.	216,111	375,537

NOTE 5

<u>Other Current Liabilities</u>	31-Mar-20	31-Mar-19
(a) Current maturities of long-term debt	-	-
(b) Interest accrued but not due on borrowings	-	-
(C) Capital Grant from Grassroots	1,172,227	1,172,227
(d) Revolving Fund from Grassroots	1,314,098	1,314,098
(e) SHG Training Fee	11,150	11,150
Total	2,497,475	2,497,475

NOTE 6

<u>Short Term Provisions</u>	31-Mar-20	31-Mar-19
(a) Provision for employee benefits		
Salary & Reimbursements	295,604	130,920
(b) Others (Specify nature)		
1 Audit Fees Payable	112,500	112,500
2 Production Bonus to Producers	300,000	300,000
3 Rent Payable	60,000	-
4 TDS Payable	32,968	21,843
5 Provision for Current Tax	20,266	11,414
6 Expenses Payable	161,784	79,147
7 GST Payable	-25,740	-72,341
Total	957,382	583,483

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Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Notes forming part of Balance Sheet as at 31-03-2020

NOTE 8

Long Term Loans and Advances	31-Mar-20	31-Mar-19
a. Capital Advances		
b. Security Deposits		
Secured, considered good	39,500	39,500
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful deposits	39,500	39,500
c. Loans and advances to related parties (refer Note 2)		
d. Other loans and advances (specify nature)		
Total	39,500	39,500

Note 9

Inventories	31-Mar-20	31-Mar-19
a. Raw Materials and components (Valued at lower of cost or market value)	2,044,639.94	2,270,801.71
Goods-in transit	-	-
<i>Sub total</i>	<i>2,044,639.94</i>	<i>2,270,801.71</i>
b. Finished goods (Valued at lower of cost or market value)	3,512,386.07	2,961,901.63
Goods-in transit	-	-
<i>Sub total</i>	<i>3,512,386.07</i>	<i>2,961,901.63</i>
Grand Total	5,557,026.00	5,232,703.34

NOTE 10

Trade Receivables	31-Mar-20	31-Mar-19
Trade receivables outstanding for a period less than six months from the date they are due	766,857.33	1,039,342.61
Unsecured, considered good (As per list attached)	766,857	1,039,343
Trade receivables outstanding for a period exceeding six months from the date they are due	368,543.28	219,984.00
Unsecured, considered good	368,543.28	219,984.00
Total	1,135,401	1,259,327

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Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Notes forming part of Balance Sheet as at 31-03-2020

NOTE 11

Cash and cash equivalents	31-Mar-20	31-Mar-19
a. Balances with banks*	640,873.72	217,263.55
b. Cash on hand*	72,597.96	310,566.57
Total	713,471.68	527,830.12

NOTE 12

Short-term loans and advances	31-Mar-20	31-Mar-19
a. Loans and advances to related parties	NIL	NIL
b. Others (specify nature)		
Secured, considered good	-	-
Unsecured, considered good		
1 Prepaid Expenses	4,420	753
2 Other Advances	29,291.85	99,103.00
3 Income Tax Refund Due (FY 2017-18)	-	18,220.00
4 TDS FY 2019-20	405.00	-
5 TDS FY 2018-19	-	3,061.00
Total	34,117	121,137



Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Profit and Loss Statement for the Year Ended 31st March 2020

Particulars		Refer Note No.	31 March 2020	31 March 2019
I.	Revenue from operations	13	14,098,510.75	13,735,616.82
II.	Other income	14	10,675.00	9,342.50
III.	Total Revenue (I + II)		14,109,185.75	13,744,959.32
IV.	Expenses:			
	Cost of materials consumed		6,339,799.00	4,500,478.62
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-550,484.44	1,704,852.39
	Direct Manufacturing Expenses	15	4,051,797.65	3,768,505.02
	Employee benefits expense	16	1,100,106.00	1,290,057.00
	Finance costs	17	-	19,525.00
	Depreciation and amortization expense	7	74,657.48	84,579.15
	Other expenses	18	3,021,200.75	2,340,825.27
	Total expenses		14,037,076.45	13,708,822.45
	Profit before exceptional and extraordinary items and tax (III - V. IV)		72,109.30	36,136.87
VI.	Exceptional items			-
VII.	Profit before extraordinary items and tax (V - VI)		72,109.30	36,136.87
VIII.	Extraordinary Items			-
IX.	Profit before tax (VII- VIII)		72,109.30	36,136.87
X.	Tax expense:			
	(1) Current tax		20,266.00	11,414.00
	(2) Deferred tax		(1,517.98)	-2,414.43
XI.	Profit (Loss) for the period from continuing operations (VII- VIII)		53,361.28	27,137.30
XII.	Profit/(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XI.	Profit (Loss) for the period (IX - X)		53,361.28	27,137.30
XII.	Earnings per equity share:			
	(1) Basic		2.47	1.26
	(2) Diluted		2.47	1.26


In terms of our separate report of even date

For DMA & ASSOCIATES

Chartered Accountants

FRN: 010129C

UDIN: 20078742AAAABE8747


 Deepak Kumar Ghanshani
 Partner

M.No.078742

Place : Dehradun

Dated : 04/09/2020





On Behalf of Board

Mahila Umang Producers Company Limited



Indra Rawat
 Managing Director

DIN: 2415996

Place : Ranikhet

Dated : 30/06/2020



Manju Devi
 Director

DIN: 07726347

Place : Ranikhet

Dated : 30/06/2020

Notes forming part of Profit & Loss Account for the Year Ended 31-03-2020

NOTE 13

Particulars	As at 31 March 2020	As at 31 March 2019
Sales of Products (Net of Inter Branch Transfers)	13,983,924.92	13,654,760.82
Other operating revenues	114,585.83	80,856.00
Total	14,098,511	13,735,617

NOTE 14

Other Income	As at 31 March 2020	As at 31 March 2019
Interest Income (in case of a company other than a finance company)	10,675	9,343
Other non-operating Incomes	-	-
Total	10,675	9,343

NOTE 15

Direct Manufacturing Expenses	As at 31 March 2020	As at 31 March 2019
Direct Salaries & Wages	1,332,130.00	1,049,900.00
Freight & Conveyance	312,821.36	408,391.90
Stipend & Bonus to Producers	2,089,262.00	1,599,753.00
Other Direct Expenses	317,584.29	710,460.12
Total	4,051,798	3,768,505

NOTE 16

Employee Benefits Expense	As at 31 March 2020	As at 31 March 2019
(a) Salaries and incentives	1,100,106.00	1,281,599.00
(b) Staff welfare expenses	-	8,458.00
Total	1,100,106	1,290,057







Notes forming part of Profit & Loss Account for the Year Ended 31-03-2020

NOTE 17

Finance costs	As at 31 March 2020	As at 31 March 2019
Interest expense	-	19,525.00
Total	-	19,525

NOTE 18

SR No	Other expenses	As at 31 March 2020	As at 31 March 2019
1	AGM / Board Meeting Expenses		
2	Audit Expenses	16,350.00	29,320.00
3	Bank Charges	25,846.18	18,810.00
4	Exhibition Expenses	91,730.37	85,962.07
5	Filing Fee	-	3,000.00
6	Freight Outward	800.00	6,400.00
7	Membership Fees & Subscriptions	597,871.98	521,044.00
8	Gifts & Samples	12,610.00	13,125.00
9	Income Tax Paid	12,492.00	23,783.00
10	Insurance	-	-4,211.00
11	Interest, Penalties paid on TDS / IT / VAT	15,853.58	13,712.49
12	Legal & Professional Charges	114,219.90	27,973.00
13	Marketing Expenses	64,445.00	78,100.00
14	Office Maintenance	524,171.00	176,704.00
15	Postage & Courier	39,560.00	69,970.00
16	Printing & Stationary	4,075.00	20,470.00
17	Rentel	72,716.00	145,247.50
18	Retailor Commission paid	366,357.00	302,348.00
19	Software Expenses	255,000.00	-
20	Tea & Refreshment	4,008.32	15,677.97
21	Telephone & Internet	41,555.83	37,504.93
22	Travelling	56,919.28	73,170.00
23	Vehicle Running & Maintenance	263,080.00	271,301.00
24	Water & Electricity	180,891.00	132,894.00
25	Goods Damage in Transit	76,700.00	75,474.00
26	Misc.	1,488.00	53,886.50
27	Prior period Expenditure	-39.69	-341.18
	Total	2,838,700.75	2,191,325.27

SR No	Audit fees	As at 31 March 2020	As at 31 March 2019
1	Payments to the auditor as		
	a. statutory auditors	125,000.00	125,000.00
	b. for direct taxation matters,		
	c. for company law matters,	28,000.00	24,500.00
	d. for management services,		
	e. for indirect taxation services,	29,500.00	-
	f. for reimbursement of expenses;		
	Total	182,500	149,500



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Note 7

Fixed Assets	Gross Block		Accumulated Depreciation				Net Block		
	31-03-19	Additions/ (Disposals)	31-03-20	31-03-19	Depreciation charge for the year	Revaluations / (Impairments)	On disposals	31-03-20	31-03-19
a									
Tangible Assets									
Computers & Printer	105,443.00	-	105,443	100,040.24	131	-	-	100,171	5,271.90
Plant & Machinery	1,002,391.00	21,600	1,023,991	783,234.03	50,430	-	-	833,664	190,326.64
Vehicles	341,671.00	-	341,671	313,063.62	10,883	-	-	323,947	17,724.04
Furniture and Fixtures	31,800.00	-	31,800	24,298.67	1,791	-	-	26,089	5,710.54
Office Equipments	11,940.71	20,356	32,297	8,606.36	11,422	-	-	20,029	12,268.13
Total	1,493,245.71	41,956	1,535,201.65	1,229,242.92	74,657.48	-	-	1,303,900.40	231,301.25
									264,002.79

SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2020 AS PER INCOME TAX ACT

Particulars	Op Bal		Addition during the year		Sale	Total		Depreciation		W.D.V. As on 31-03-20
	As on 01.04.2019	Upto 30.09 After 30.09.2019	Upto 30.09	After 30.09.2019		As on 31-03-20	Rate %	for the Year		
Plant & Machinery	273,340			21,600.00	-	294,940	15	42,621	252,319	
Furniture & Fixtures	17,676			-	-	17,676	10	1,768	15,908	
Computer System	6,158			-	-	6,158	40	2,463	3,695	
Office Equipments	7,001		6,355.94	14,000.00	-	27,357	15	3,054	24,303	
Vehicles	126,092			-	-	126,092	15	18,914	107,178	
Total	430,266.61	6,356	35,600	-	-	472,223		68,819	403,403	

