NIRALI & CO

Balance Sheet As At 31/03/2022

F.Y.: 2021-22

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
*** Sources Of Funds ***			
Capital:			
Proprietor/partner Capital	B1		1,51,70,816.98
Current Liabilities & Provision:			
Sundry Creditors	B2	2,15,973.01	
Other Liabilities And Provisions	B3	31,000.00	
			2,46,973.01
Total Sources Of Funds			**1,54,17,789.99**
*** Application Of Funds ***			
Fixed Assets:			
Gross Block		30,000.00	
Less:depreciation		4,500.00	
Net Block	B4		25,500.00
Current Assets:			
Inventories		1,50,94,425.00	
Sundry Debtors	B5	34,760.00	
Advance To Supllier	B6	13,500.00	
Bank Balance	B7	1,65,350.99	
Cash Account		84,254.00	
			1,53,92,289.99
Total Application Of Funds			**1,54,17,789.99**

As Per Our Report Of Even Date

J. B. VANRA & CO.

Chartered Accountant

JIGNESH BHARATBHAI VANRA

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CA. JIGNESH B. VANRA

PROPRIETOR

Mem.No.: 182696

UDIN : 22182696ASXPMQ1965

FRN No.: 146745W

For NIRALI & CO

KISHORBHAI SHAH

Partner

Place **BHAVNAGAR**

Date **18/09/2022**

NIRALI & CO

Schedule Forming Part Of Balance Sheet As At 31/03/2022

F.Y.: 2021-22

Proprietor/Partner Capital SCHEDULE-B1

KISHOREBHAI V SHAH		
Credit:		
Opening Balance	33,19,659.80	
Partner Interest	4,45,300.00	
Net Profit From Pnl A/c.	23,625.00	
Addition During The Year	7,50,000.00	
	45,38,584.80	
Total of KISHOREBHAI V SHAH		**45,38,584.80**
NIKET B POPATIYA		
Credit:		
Opening Balance	11,10,412.60	
Partner Interest	1,53,000.00	
Net Profit From Pnl A/c.	7,875.00	
Addition During The Year	2,50,000.00	
	15,21,287.60	
Total of NIKET B POPATIYA		**15,21,287.60**
PRTAPRAI M DHANAK		
Credit:		
Opening Balance	11,10,899.60	
Partner Interest	1,53,000.00	
Net Profit From Pnl A/c.	7,875.00	
Addition During The Year	2,50,000.00	
	15,21,774.60	
Total of PRTAPRAI M DHANAK		**15,21,774.60**
RAJESHKUMAR S SHAH		
Credit:		
Opening Balance	33,16,310.80	
Partner Interest	4,58,000.00	
Net Profit From Pnl A/c.	23,625.00	
Addition During The Year	9,00,000.00	
	46,97,935.80	
Debit:		
Withdrawal	1,50,000.00	
	1,50,000.00	
Total of RAJESHKUMAR S SHAH		**45,47,935.80**

VANRASINH G GOHIL		
Credit:		
Opening Balance	22,19,484.19	
Partner Interest	3,06,000.00	
Net Profit From Pnl A/c.	15,749.99	
Addition During The Year	5,00,000.00	
	30,41,234.18	
Total of VANRASINH G GOHIL		**30,41,234.18**
Total of Proprietor/Partner Capital		**1,51,70,816.98**

Sundry Creditors		SCHEDULE-B2
Capital Advisors	9,056.01	
Cool Water World	704.00	
G Lighting	443.00	
Krishna Rmc	1,72,185.00	
Mahavirsinh Vanrajsinh Gohil	31,500.00	
Prakash Electric Store	1,585.00	
Shree Swaminarayan Traders	500.00	
Total of Sundry Creditors		**2,15,973.01**

Other Liabilities and Provisions		SCHEDULE-B3
Cgst Output	10,250.00	
Sgst Output	10,250.00	
Tds	10,500.00	
Total of Other Liabilities and Provisions		**31,000.00**

Sundry Debtors		SCHEDULE-B5
Bhavik Chandreshbhai Shah	6,500.00	
Jaydip Hasmukhbhai Trivedi	8,760.00	
Mamtora Prashant Rajendrakumar	4,000.00	
Nikunj K Hukani	2,500.00	
Nitinbhai Purshottambhai Gandhi	5,000.00	
Padia Heenaben Rajendrabhai	5,000.00	
Salot Aartiben Ashokbhai	2,000.00	
Sudhirbhai Ravjibhai Hasliya	1,000.00	
Total of Sundry Debtors		**34,760.00**

Advance To Supllier — SCHEDULE-B6

Asit Niranjan Shah	6,750.00	
Jaysh Damodarbhai Sheth	6,750.00	
Total of Advance To Supllier		13,500.00

Bank Balance — SCHEDULE-B7

Hdfc Bank A/c. 0044	10,099.99	
Kotak Bank C.a. 16236	1,55,236.30	
Kotak Rera A/c. 6465	14.70	
Total of Bank Balance		1,65,350.99

Fixed Assets — SCHEDULE-B4

Description	Rate	Opening WDV	Addition (1st Half)	Addition (2nd Half)	Sale (1st Half)	Sale (2nd Half)	Capital Gain/Loss	Depre-ciation on	Depre-ciation	Closing WDV
Panasonic A.c.	15	0.00	30000.00	0.00	0.00	0.00	0.00	30000.00	4500.00	25500.00
** TOTAL **		0.00	30000.00	0.00	0.00	0.00	0.00	30000.00	4500.00	25500.00

Notes Forming Part Of Form-3CD for the financial year 2021-22

(1) Method of Accounting

The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.

(2) Assets and Liabilities

Assets and Liabilities are recorded at historical cost to the concern. These costs are not adjusted to reflect to changing value of the purchasing power of money.

(3) Sales & Purchase

Sales & Purchases are recoded when supply of goods or delivery of goods taken place in accordance with terms of sale & purchase and on exchange of title in the goods.

(4) Fixed Assets

Fixed assets are stated at cost, inclusive of inwards freight and expenses up to putting assets in use.

(5) Depreciation

Depreciation has been provided in the books of accounts on written down value method at the rates, prescribed in the income tax rules, 1962

(6) Other Expenditure

Other Expenditure is recorded at the time of their occurrence.

(7) Other current assets & liabilities

AS explained to us Current assets and Current Liabilities are stated at the realisable value in the normal course of business.

(8) Contingent Liabilities

In the Opinion of the Partner, the provision of all known liabilities is adequate and not in excess of the amount reasonably necessary. However, no ascertainment of contingencies has been made.

(9) Method of accounting

Generally, Accounts have been prepared on accrual basis

(10) Stock-in-trade

Stock in trade is valued at cost or market price whichever is lower

(11) Bank Balances

Bank balances are subject to reconciliation

(12) Balance Confirmation

Sundry Debtors, Creditors, Loans & Advances are Subject to confirmation.

(13) Provision

A provision is recognized when the assessee has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate requird to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. However, no provision is made for any expected loss, except permitted by ICDS

For NIRALI & CO

KISHORBHAI SHAH

Partner

Place BHAVNAGAR

Date 18/09/2022

J. B. VANRA & CO.

Chartered Accountant

JIGNESH BHARATBHAI VANRA

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Date: 2022.09.18 14:57:34 +05'30'

CA. JIGNESH B. VANRA

PROPRIETOR

Mem.No.: 182696

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