

VANDANA TRACTORS PVT LTD

Profit and Loss statement for the year ended 31st March, 2018

	Particulars	Note No	Figures for the current reporting period	Figures for the previous reporting period
I.	Revenue from operations	14	72,045,213	63,413,992
II.	Other Income	15	6,884,097	4,607,892
III.	Total Revenue (I + II)		78,929,310	68,021,884
IV.	<u>Expenses:</u>			
	Cost of materials consumed	16	61,328,758	39,145,193
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	17	5,690,858	16,615,495
	Employee benefit expense	18	1,999,743	2,172,679
	Financial costs	19	6,521,900	7,168,780
	Depreciation and amortization expense	8	526,865	647,331
	Other expenses	20	2,640,913	2,067,670
	Total Expenses		78,709,038	67,817,147
V.	Profit before exceptional and extraordinary items and tax (III - IV)		220,272	204,737
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		220,272	204,737
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		220,272	204,737
X.	Tax expense:			
	(1) Current tax		-	-
	(2) Earlier years		-	-
	(3) Deferred tax		24,096	15,164
XI.	Profit/(Loss) from the period from continuing operations		196,176	189,573
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		196,176	189,573
XVI.	Earning per equity share:			
	[Refer Note 25(11)]			
	(1) Basic		0.29	0.28
	(2) Diluted		-	-
	Significant Accounting Policies	21		
	Notes to Accounts	22		

As per our report of even date

For, Dodiya Mehta & Co.

Chartered Accountants

Firm Reg No : 120662w

(Paras C. Savjani)
Partner

Mem No : 126601

Place : Rajkot

Date : 30.08.2018



for and on behalf of
VANDANA TRACTORS PVT. LTD.

Sunder D. Gehil

Director

Hema S. Gehil

Director

VANDANA TRACTORS PVT LTD

NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period
15	Other Income		
	Direct Income	1,407,205	806,037
	Indirect Income	5,476,892	3,801,855
	Total Note 15	6,884,097	4,607,892

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period
16	Purchase of Stock in Trade		
	Merchanting Goods	61,328,758	39,145,193
	Total Note 16	61,328,758	39,145,193

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period
17	Changes In Inventories Of Finished Goods, Workin-Progress And Stock-In-Trade		
	Stock-In-Trade (at close)		
	Finished Goods	33,445,521	39,136,379
	Semi Finished Goods	-	-
	Merchanting Goods	-	-
	(a)	33,445,521	39,136,379
	Stock-In-Trade (at commencement)		
	Finished Goods	39,136,379	55,751,874
	Semi Finished Goods	-	-
	Merchanting Goods	-	-
	(b)	39,136,379	55,751,874
	Total Note 17 (b-a)	5,690,858	16,615,495

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period
18	Employee Benefit Expense		
	Salary, Wages and Bonus	1,999,743	2,139,239
	Other Allowances	-	-
	Contribution of ESIC	-	33,440
	Total Note 18	1,999,743	2,172,679

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period
19	Finance Cost		
	Interest on Term Loan	-	3,072,085
	Interest on Raj Bank CC	5,739,992	3,650,037
	Interest Exp - Other	659,185	255,187
	Bank Charges	122,723	191,471
	Total Note 19	6,521,900	7,168,780



VANDANA TRACTORS PVT LTD

NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period
20	Direct exp		
	Electricity Exp	154,458	118,408
	Freight Exp	276,773	173,207
	Packing Charges	-	4,107
	Tractor Repairing Exp	188,658	90,197
	Workshop Exp	90,002	92,270
		709,891	478,189
	Indirect exp		
	Administrative Exp.		
	Audit Fees Exp.	-	50,000
	Computer Repairing & Maintenance Exp.	32,895	51,452
	Donation Exp.	500	14,400
	Internet Exp	24,000	-
	Insurance Exp.	-	6,080
	Kasar A/c.	4,829	16,441
	Land Development Exp.	-	8,490
	Legal Charges	-	56
	Legal & Proff. Fees	20,900	6,800
	Medical Exp.	-	180
	Mobile Bill Exp.	46,338	128,953
	Office Exp.	49,787	57,860
	Packing Exp.	-	415
	Petrol Diesel Exp.	435,385	429,230
	Post & Courier Charges	11,039	12,452
	Property Tax.	96,177	229,411
	Round Off	107	6
	R.T.O Exp.	11,180	45,092
	Service Exp.	25,240	3,240
	Show Room Exp.	30,600	18,183
	Staff Meeting Ex	-	4,000
	Stationery & Printing Exp.	26,251	41,644
	Tea & Refreshment Exp.	121,037	93,848
	Telephone Exp. (BSNL)	81,355	6,536
	Toll Tax Exp.	6,250	5,580
	Tools Exp.	525	1,030
	Training Exp.	23,347	2,970
	Vehicle Repairing Exp.	203,371	171,754
	Xerox Exp.	2,587	2,490
	Consultance Fees Exp	3,000	-
	Design Charges	378	-
	Food Exp	95,150	-
	Labour Charges Exp	42,094	-
	Late Fees on GST	1,500	-
	MCA Fees Exp	9,500	-
	New Plan Submission Fees	196,800	-
		1,602,122	1,408,594
	Selling Exp.		
	Advertisement Exp.	11,809	1,079
	Business Promotion Exp.	130,860	108,810
	Customer Meeting Exp.	53,565	20,700
	Demonstration Exp	24,666	24,557
	Sales Commission Exps.	16,500	23,395
	Sales Promotion Exp.	91,500	2,345
		328,900	180,886
	Total Note 20	2,640,913	2,067,670

