

**ANERI CORPORATION**  
**PROP : PRASHANTKUMAR RAMANBHAI PATEL**  
**PLOT NO. 557/1, PATEL STREET**  
**NR. UMA NNG PUMP, NAVAGAM (DINDOLI)**  
**PO. UDHNA, SURAT - 394210**

**Profit & Loss A/c**

1-Apr-20 to 31-Mar-21

| Stocks Valued at: FIFO<br>1-Apr-20 to 31-Mar-21 |                |         | Stocks Valued at: FIFO<br>1-Apr-20 to 31-Mar-21 |                |         |
|-------------------------------------------------|----------------|---------|-------------------------------------------------|----------------|---------|
| Particulars                                     |                |         | Particulars                                     |                |         |
| Opening Stock                                   | 41,24,305.00   | 19.91 % | Sales Accounts                                  | 2,07,11,252.98 | 100 %   |
| STOCK                                           | 41,24,305.00   |         | ROUND OFF (SALE)                                | 3.52           |         |
| Purchase Accounts                               | 1,80,82,891.72 | 87.31 % | SALES (GST 18%)                                 | 2,07,11,249.46 |         |
| PURCHASE (COMPOSITE DEALER)                     | 3,628.00       |         | Direct Incomes                                  | 2,27,844.83    | 1.10 %  |
| PURCHASE (GST 18%)                              | 1,80,79,258.94 |         | PURCHASE DISCOUNT                               | 2,27,844.83    |         |
| ROUND OFF (PUR)                                 | 4.78           |         | Closing Stock                                   | 48,94,072.00   | 23.63 % |
| Direct Expenses                                 | 1,36,092.00    | 0.66 %  | STOCK                                           | 48,94,072.00   |         |
| CARTAGE CHARGES                                 | 60,840.00      |         |                                                 |                |         |
| CARTAGE CHARGES (REVERSE CHARGE)                | 32,350.00      |         |                                                 |                |         |
| INWARD FREIGHT                                  | 920.00         |         |                                                 |                |         |
| SALES DISCOUNT                                  | 41,982.00      |         |                                                 |                |         |
| Gross Profit c/o                                | 34,89,881.09   | 16.85 % |                                                 |                |         |
|                                                 | 2,58,33,169.81 |         |                                                 | 2,58,33,169.81 |         |
| Indirect Expenses                               | 19,68,850.40   | 9.51 %  | Gross Profit b/f                                | 34,89,881.09   | 16.85 % |
| ACCOUNTING FEES                                 | 31,000.00      |         | Indirect Incomes                                |                |         |
| BANK CHARGES                                    | 3,631.45       |         |                                                 |                |         |
| CONVEYANCE EXP.                                 | 29,233.89      |         |                                                 |                |         |
| DEPRECIATION                                    | 1,13,624.00    |         |                                                 |                |         |
| ELECTRIC EXP. (POWER)                           | 2,329.00       |         |                                                 |                |         |
| GOODS & SERVICE TAX                             | 1,516.82       |         |                                                 |                |         |
| INSURANCE PREMIUM                               | 29,574.00      |         |                                                 |                |         |
| INTEREST ON LOANS                               | 7,24,950.00    |         |                                                 |                |         |
| INTEREST ON TDS                                 | 1,196.00       |         |                                                 |                |         |
| INTEREST TO AXIS BANK HOME LOAN                 | 2,80,446.00    |         |                                                 |                |         |
| INTEREST TO LIC                                 | 2,03,577.00    |         |                                                 |                |         |
| MISCELLANEOUS EXP.                              | 4,338.00       |         |                                                 |                |         |
| MOTORCAR EXP.                                   | 22,640.00      |         |                                                 |                |         |
| MUNCIPAL TAX                                    | 17,754.00      |         |                                                 |                |         |
| PROFESSIONAL FEES (GST-SERVICE)                 | 15,000.00      |         |                                                 |                |         |
| PROFESSIONAL TAX                                | 2,400.00       |         |                                                 |                |         |
| PROFESSIONAL TAX [STAFF]                        | 2,540.00       |         |                                                 |                |         |
| RENT EXP.                                       | 1,80,000.00    |         |                                                 |                |         |
| ROUND OFF (EXP)                                 | (-)0.01        |         |                                                 |                |         |
| SALARY EXP.                                     | 2,36,000.00    |         |                                                 |                |         |
| SHARE DMAT CHARGES                              | 10,277.07      |         |                                                 |                |         |

continued ...

ANERI CORPORATION

Profit & Loss A/c : 1-Apr-20 to 31-Mar-21

| <b>Particulars</b>                |  | <i>Stocks Valued at: FIFO</i> |        |
|-----------------------------------|--|-------------------------------|--------|
|                                   |  | 1-Apr-20 to 31-Mar-21         |        |
| STATIONERY & PRINTING (GST-GOODS) |  | 872.55                        |        |
| TELEPHONE EXP.                    |  | 8,468.86                      |        |
| VATAV KASAR                       |  | 47,481.77                     |        |
| Nett Profit                       |  | 15,21,030.69                  | 7.34 % |
| Total                             |  | 34,89,881.09                  |        |

**VINEE TRADING CO.**  
**PROP : KANTABEN RAMANBHAI PATEL**  
**230, PATEL STREET, NR. UMA CNG**  
**PUMP, NAVAGAM (DINDOLI)**  
**PO. UDHNA, SURAT - 394210**

**Profit & Loss A/c**

1-Apr-20 to 31-Mar-21

| <b>Particulars</b> <i>Stocks Valued at: FIFO</i><br>1-Apr-20 to 31-Mar-21 |                              |         | <b>Particulars</b> <i>Stocks Valued at: FIFO</i><br>1-Apr-20 to 31-Mar-21 |                              |         |
|---------------------------------------------------------------------------|------------------------------|---------|---------------------------------------------------------------------------|------------------------------|---------|
| Opening Stock                                                             | <b>33,42,485.00</b>          | 9.23 %  | Sales Accounts                                                            | <b>3,62,06,576.95</b>        | 100 %   |
| STOCK                                                                     | <u>33,42,485.00</u>          |         | OGS SALES (GST 18%)                                                       | 1,74,338.00                  |         |
|                                                                           |                              |         | ROUND OFF (SALE)                                                          | 4.93                         |         |
| Purchase Accounts                                                         | <b>3,12,84,256.53</b>        | 86.40 % | SALES (GST 18%)                                                           | <u>3,60,32,234.02</u>        |         |
| OGS PURCHASE (GST 18%)                                                    | 89,25,115.94                 |         |                                                                           |                              |         |
| PURCHASE (GST 18%)                                                        | 2,23,59,132.47               |         | Direct Incomes                                                            | <b>13,600.00</b>             | 0.04 %  |
| ROUND OFF (PUR)                                                           | <u>8.12</u>                  |         | PURCHASE DISCOUNT                                                         | <u>13,600.00</u>             |         |
|                                                                           |                              |         |                                                                           |                              |         |
| Direct Expenses                                                           | <b>7,81,443.00</b>           | 2.16 %  | Closing Stock                                                             | <b>31,88,867.00</b>          | 8.81 %  |
| CARTAGE CHARGES                                                           | 44,660.00                    |         | STOCK                                                                     | <u>31,88,867.00</u>          |         |
| CARTAGE CHARGES (REVERSE CHARGE)                                          | 1,75,460.00                  |         |                                                                           |                              |         |
| INWARD FREIGHT                                                            | 26,040.00                    |         |                                                                           |                              |         |
| INWARD FREIGHT (REVERSE CHARGE)                                           | 4,06,405.00                  |         |                                                                           |                              |         |
| LABOUR CHARGES (PAID)                                                     | 19,714.00                    |         |                                                                           |                              |         |
| LABOUR CHARGES (PAID) GST-SERVICE                                         | <u>1,09,164.00</u>           |         |                                                                           |                              |         |
|                                                                           |                              |         |                                                                           |                              |         |
| Gross Profit c/o                                                          | <b>40,00,859.42</b>          | 11.05 % |                                                                           |                              |         |
|                                                                           | <u><b>3,94,09,043.95</b></u> |         |                                                                           | <u><b>3,94,09,043.95</b></u> |         |
|                                                                           |                              |         |                                                                           |                              |         |
| Indirect Expenses                                                         | <b>23,16,479.69</b>          | 6.40 %  | Gross Profit b/f                                                          | <b>40,00,859.42</b>          | 11.05 % |
| ACCOUNTING FEES                                                           | 54,500.00                    |         |                                                                           |                              |         |
| BAD DEBTS                                                                 | 7,28,156.00                  |         | Indirect Incomes                                                          |                              |         |
| BANK CHARGES                                                              | 2,076.80                     |         |                                                                           |                              |         |
| BONUS EXP                                                                 | 20,000.00                    |         |                                                                           |                              |         |
| COMMISSION PAID                                                           | 15,132.00                    |         |                                                                           |                              |         |
| DEPRECIATION                                                              | 1,46,191.00                  |         |                                                                           |                              |         |
| ELECTRIC POWER EXP.                                                       | 19,771.00                    |         |                                                                           |                              |         |
| GOODS & SERVICE TAX                                                       | 32,591.09                    |         |                                                                           |                              |         |
| GST LATE FEES                                                             | 50.00                        |         |                                                                           |                              |         |
| INTEREST ON LOANS                                                         | 4,86,401.00                  |         |                                                                           |                              |         |
| INTEREST ON TDS                                                           | 1,440.00                     |         |                                                                           |                              |         |
| MISCELLANEOUS EXP.                                                        | 2,333.00                     |         |                                                                           |                              |         |
| MISCELLANEOUS EXP. (GST-GOODS)                                            | 2,000.00                     |         |                                                                           |                              |         |
| MOTORCAR EXP.                                                             | 18,534.00                    |         |                                                                           |                              |         |
| MUNICIPAL TAX                                                             | 29,545.00                    |         |                                                                           |                              |         |
| POSTAL & COURIER EXP.                                                     | 2,454.00                     |         |                                                                           |                              |         |
| PROFESSIONAL TAX [STAFF]                                                  | 8,900.00                     |         |                                                                           |                              |         |
| ROUND OFF (EXP)                                                           | (-)0.83                      |         |                                                                           |                              |         |
| SALARY EXPENSE                                                            | 6,84,000.00                  |         |                                                                           |                              |         |

continued ...

VINEE TRADING CO.

Profit & Loss A/c : 1-Apr-20 to 31-Mar-21

| <b>Particulars</b>                |              | <b>Particulars</b>            |              |
|-----------------------------------|--------------|-------------------------------|--------------|
| <i>Stocks Valued at: FIFO</i>     |              | <i>Stocks Valued at: FIFO</i> |              |
| 1-Apr-20 to 31-Mar-21             |              | 1-Apr-20 to 31-Mar-21         |              |
| STATIONERY & PRINTING             | 6,000.00     |                               |              |
| STATIONERY & PRINTING (GST-GOODS) | 2,016.05     |                               |              |
| TELEPHONE EXP.                    | 19,614.53    |                               |              |
| VATAV KASAR                       | 7,347.05     |                               |              |
| VEHICLE EXP.                      | 27,428.00    |                               |              |
| Nett Profit                       | 16,84,379.73 | 4.65 %                        |              |
| Total                             | 40,00,859.42 | Total                         | 40,00,859.42 |

**DO NOT HAVE LAST 3 YEARS ITR RETURN WITH BALANCE  
SHEET, P & L OF RAMAN UKABHAI PATEL**