

**M/S SANDHU RICE MILLS, KHANNA**  
**BALANCE SHEET AS AT 31.03.2025**

Particulars	Note No.	Figures as at the end of period 31/03/2025	Figures as at the end of period 31/03/2024
<b>I. EQUITY AND LIABILITIES</b>			
Shri Ganesh Ji Maharaj		201.00	201.00
<b>1 Owners' Funds</b>			
(a) Owners' Capital Account	1	5,096,979.16	5,007,253.41
<b>2 Non-current liabilities</b>			
(a) Long term Borrowings	2	--	--
<b>3 Current liabilities</b>			
(a) Short-term borrowing	2	--	--
(b) Trade payables			
Total outstanding dues of Creditors other than micro enterprises and small enterprises	3	2,048,191.24	8,394,906.24
(c) Other current liabilities	4	32,876.00	651,789.00
<b>Total</b>		7,178,247.40	14,054,149.65
<b>II ASSETS</b>			
<b>1 NON CURRENT ASSETS</b>			
Property, Plant & Equipment and Intangible assets			
(a) assets	5	2,116,037.55	2,106,037.55
(i) Property, Plant & Equipment			
(b) Other non-current assets	6	170,243.00	170,243.00
<b>2 Current assets</b>			
(a) Inventories	7	467,885.00	4,599,829.00
(b) Trade receivables	8	3,233,459.00	4,466,965.25
(c) Cash and cash equivalents	9	1,012,480.85	1,107,480.85
(d) Short-term loans and advances	10	178,142.00	1,603,594.00
<b>Total</b>		7,178,247.40	14,054,149.65

Refer Notes to Account

**AUDITOR'S REPORT**

FOR SANDHU RICE MILLS

PARTNER

As per our seprate report of even date annexed

PLACE:KAHNNA  
DATE:-30/08/2025

UDIN:25510631BMGYHY7061

FOR RAJESH DHARAMPAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
*Rajesh Kumar*  
CA. RAJESH KUMAR (PROP.)  
(M.NO.510631)



**M/S SANDHU RICE MILLS, KHANNA**  
**STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31.03.2025**

(AMOUNT IN RUPEES)

	<i>Particulars</i>	<i>Note No.</i>	<i>Figures as at the end of period 31/03/2025</i>	<i>Figures as at the end of period 31/03/2024</i>
I.	Revenue from operation	11	4,203,284.59	6,468,561.00
II.	Other Operating Income	12	912,956.00	1,600,329.04
III.	<b>Total Revenue</b>		5,116,240.59	8,068,890.04
IV.	<b>Expenses :</b>			
(a)	Cost of goods sold	13	4,240,094.00	1,724,066.00
(b)	Employee benefits expense	14	177,745.00	2,418,251.00
(c)	Finance cost	15	118.00	473.47
(d)	Depreciation and amortization exp.	5	-	298,733.00
(e)	Manufacturing Expenses	16	238,809.00	1,702,237.46
(f)	Other expenses	17	230,272.84	1,487,653.24
	<b>Total Expenses</b>		4,887,038.84	7,631,414.17
V.	<b>Profit/(Loss) for the year(III - IV)</b>		229,201.75	437,475.87
	The accompanying notes are an integral part of the financial statements.			



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M/S SANDHU RICE MILLS, KHANNA

Note-1: Partner's Capital Account as on 31.03.2025

Name of Partner/ Proprietor/Owner	Share of the Profit (%)	Opening Balance	Credit During the Year	Remuneration for the Year	Interest for the Year	Drawings	Share of Profit/ Loss for year	Closing Balance
Sumita Rani	75%	3692643.44	-	-	-	104607.00	171,901.31	3,759,937.75
Mohit Jindal	25%	1314609.97	-	-	-	34869.00	57,300.44	1,337,041.41
	100%	5,007,253.41	-	-	-	139,476.00	229,201.75	5,096,979.16

Note-5 : Fixed Assets as on as on 31.03.2025

Description of Assets	Balance as on 01.04.2024	Additions		Amount of Sale	Total	Depreciation	W.D.V as on 31.03.2025
		>180 days	<180 days				
<b>BLOCK 0%</b>							
Land	163,498.55				163,498.55	-	163,498.55
<b>BLOCK 10%</b>							
Building	256,326.00				256,326.00		256,326.00
Furniture	10,674.00				10,674.00		10,674.00
<b>BLOCK-15%</b>							
Machinery	544,584.00				544,584.00		544,584.00
Tarpal & Wooden Creates	366,838.00				366,838.00		366,838.00
Weighing Scale	35047.00				35,047.00		35,047.00
Car	218067.00				218,067.00		218,067.00
Stiching Machine	1143.00				1,143.00		1,143.00
Television	1119.00				1,119.00		1,119.00
Sortex Machine	277814.00				277,814.00		277,814.00
Cycle	700.00				700.00		700.00
Motor Cycle & Honda Activa	52017.00				52,017.00		52,017.00
Fan	1499.00				1,499.00		1,499.00
Air Conditioner	12738.00				12,738.00		12,738.00
Trolley	149387.00				149,387.00		149,387.00
Refrigerator	9,004.00				9,004.00		9,004.00
Submersible Pump		10000.00			10,000.00		10,000.00
<b>BLOCK-40%</b>							
Computer	5582.00				5,582.00		5,582.00
	<b>2,106,037.55</b>	<b>10,000.00</b>			<b>2,116,037.55</b>		<b>2,116,037.55</b>

FOR SANDHU RICE MILLS



**M/S SANDHU RICE MILLS, KHANNA**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

<b>PARTICULARS</b>	<b>31/03/2025</b>
<b>NOTE-3</b>	
<b>TRADE PAYABLES</b>	
Keyar Singh	14,882.00
Anish Alam	10,336.00
Lalit Walia	7,500.00
Ankush Jindal	21,775.00
SK Minerals & Additives Private Limited	1,993,698.24
	2,048,191.24
<b>NOTE-4</b>	
<b>OTHER CURRENT LIABILITIES</b>	
Electric Power Payable	5,842.00
ESI Payable	1,019.00
Audit Fee Payable	15,000.00
Provident Fund Payable	11,015.00
	32,876.00
<b>NOTE-6</b>	
<b>OTHER NON-CURRENT ASSETS</b>	
<b><u>Security Deposits</u></b>	
P.S.E.B	164243.00
D.F.S.C License	2000.00
Telephone	4,000.00
	170,243.00

FOR SANDHU RICE MILLS

  
PARTNER

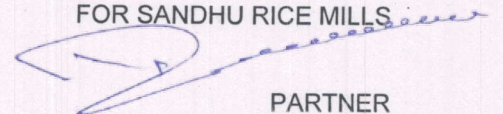


**M/S SANDHU RICE MILLS, KHANNA**

**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

<b>PARTICULARS</b>	<b>31/03/2025</b>
<b>NOTE-7</b>	
<b>INVENTORIES</b>	
Closing Stock	467,885.00
	467,885.00
<b>NOTE-8</b>	
<b>TRADE RECEIVABLES</b>	
D.M Pungrain	359,962.00
Food Corporation Of India	489,849.00
M.D Pungrain	1,100,000.00
P.S.W.C. Milling 2022-23	37,500.00
P.S.W.C. Milling 2023-24	282,667.00
Advance Tax A.Y.2024-25	1,230.00
Punjab Agro Food Grain Corporation	106,476.00
Punjab State Warehousing Corporation	695,374.00
Aman Enterprises	51,055.00
Advance Tax A.Y.2025-26	109,346.00
	3,233,459.00
<b>NOTE-9</b>	
<b>CASH AND BANK BALANCES</b>	
Cash in Hand	710,304.00
ICICI Bank C/A - 0501	202,176.85
Punjab National Bank C/A - 4752	100,000.00
	1,012,480.85
<b>NOTE-10</b>	
<b>SHORT TERM LOANS &amp; ADVANCES (UNSECURED)</b>	
<b><i>Other Loans &amp; advances :</i></b>	
Advance Tax A.Y. 2022-23	6,572.00
Advance Tax A.Y. 2023-24	17,650.00
Freight Outward Recoverable	140,000.00
GST (CGST) TDS	6,968.00
GST (SGST) TDS	6,952.00
	178,142.00

FOR SANDHU RICE MILLS



PARTNER



**M/S SANDHU RICE MILLS, KHANNA**  
**NOTES FORMING PART OF PROFIT & LOSS ACCOUNT**

<b><u>PARTICULARS</u></b>	<b>31/03/2025</b>
<b><u>NOTE - 11</u></b>	
<b><u>REVENUE FROM OPERATION</u></b>	
Sale Bardana	2,187,200.00
Sale Husk	1,295,536.00
Sale Rice Bran	175,013.00
Sale Phuck	387,036.00
Sale Rice Fortified 5%	158,499.59
	4,203,284.59
<b><u>NOTE - 12</u></b>	
<b><u>OTHER OPERATING REVENUE</u></b>	
Interest on Security PSPCL	12,686.00
Rent from Building	900,000.00
Punjab Labour Welfare Fund	270.00
	912,956.00
<b><u>NOTE - 13</u></b>	
<b><u>COST OF GOODS SOLD</u></b>	
<b><u>Cost of Raw Material Consumed</u></b>	
<b><u>Opening Stock</u></b>	
Bardana	1,111,248.00
Husk	2,768,761.00
Phuck	388,892.00
Rice Bran	228,278.00
Rice Fortified	102,650.00
<b><u>Purchase</u></b>	
Bardana	51,900.00
Rice Fortified 18%	56,250.00
Sub - Total	4,707,979.00
<b><u>Less:-Closing Stock</u></b>	
Husk	414,590.00
Rice Bran	53,295.00
<b>Cost of Good Sold</b>	4,240,094.00
<b><u>NOTE- 14</u></b>	
<b><u>EMPLOYEE BENEFIT EXPENSES</u></b>	
Salary	90,000.00
Labour Welfare Expenses	73,906.00
Staff Welfare	13,839.00
	177,745.00
<b><u>NOTE- 15</u></b>	
<b><u>FINANCE COST</u></b>	
Bank Charges	118.00
	118.00



**M/S SANDHU RICE MILLS, KHANNA**  
**NOTES FORMING PART OF PROFIT & LOSS ACCOUNT**

<b>PARTICULARS</b>	<b>31/03/2025</b>
<b>NOTE- 16</b>	
<b><u>MANUFACTURING EXPENSES</u></b>	
Wages	238,809.00
	238,809.00
<b>NOTE- 17</b>	
<b><u>OTHER EXPENSES</u></b>	
Audit Fees	15,000.00
Building Repair	10,676.58
Court Yard Repair	12,985.62
Insurance	9,850.00
Electric Repair	2,638.00
Fee & Taxes	22,219.00
Freight	34,300.00
Printing & Stationery	1,367.00
Motor Cycle & Scooter Exp.	1,250.00
Quaility Cut on Rice	107,906.42
Rebate & Discount	345.90
Telephone Exp.	5,864.00
CCTV Repair Exp.	1,970.32
Tractor Trolly Exp.	1,650.00
Generator Exp.	2,000.00
Testing Fees	250.00
	230,272.84



**ANNEXURE 'D' ANNEXED TO AND FORMING PART OF AUDIT REPORT FORM NO.3CD**

**PARTICULARS OF QUANTITATIVE STOCK STATEMENTS AS ON 31.03.2025**

PARTICULARS	Qtls.	PARTICULARS	Qtls.
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**RICE AGENCY ACCOUNT**

To Opening Stock	3214.847	By Delivered to F.C.I	3247.646
To FRK	32.735	By Closing Stock	0.000
To Excess	0.0636		
	3247.646		3247.646

**RICE BRAN ACCOUNT**

To Opening Stock	138.35	By Sales	106.05
To Production		By Closing Stock	32.30
To Purchase			
	138.35		138.35

**RICE BRAN GRADE 2 ACCOUNT**

To Opening Stock	242.30	By Sales	241.00
To Production		By Shortage	1.30
		By Closing Stock	0.00
	242.30		242.30

**BARDANA ACCOUNT**

To Opening Stock	69453.00	By Sale	70700.00
To Purchase	3000.00	By Delvd. With Products	720.00
		By Shortage	1033
		By Closing Stock	0.00
	72453.00		72453.00

**FORTIFIED RICE KERNELS ACCOUNT**

To Opening Stock	22.811	By Sale	32.735
To Purchase	12.500	By Shortage	2.576
		By Closing Stock	0.000
	35.311		35.311

**PADDY HUSK ACCOUNT**

To Opening Stock	5034.11	By Sale	4112.80
		By Closing Stock	921.31
	5034.11		5034.11



M/S SANDHU RICE MILLS, KHANNA

<u>VALUATION OF CLOSING STOCK</u>	<u>AMOUNT</u>
Rice Bran 32.30 Qtls. @ 1650/-	53295.00
Husk 921.31 Qtl. @ 450/-	414590.00
<u>Total Closing Stock</u>	<u>467885.00</u>

FOR SANDHU RICE MILLS



PARTNER



M/S SANDHU RICE MILLS , KHANNA  
ACCOUNTING POLICIES & NOTES ON ACCOUNT  
SIGNIFICANT ACCOUNTING POLICIES

1. i) These accounts have been prepared on the historical cost basis and on the Principles of going concern.  
ii) Accounting policies unless specifically stated to be otherwise are consistent and are in accordance with generally accepted accounting principles.
2. Sale  
Sales of goods is recognized at the point of dispatch of goods to customers. Sale value is net of GST paid on the sale of goods.
3. Inventory  
Inventories are valued at cost or Net realizable value which ever is less and certified by assessee.
4. Accounts are being maintained on Mercantile basis. All expenses and income to the extent considered payable & receivable respectively unless specifically stated to be otherwise are accounted for on accrual basis.

NOTES ON ACCOUNTS

1. Party balance whether debit or credit are subject to our confirmation
2. During the year the firm has charged depreciation on W.D.V. basis on the rates prescribed under the Income Tax Rules, 1962.

For M/S Sandhu Rice Mills.

Partner

For Rajesh Dharam Pal & Associates  
Chartered Accountants



CA. Rajesh Kumar ( Prop.)

MNO. 510631

UDIN: - 25510631BMGYHY7061