

SMILESURE ENTERPRISE
MRUGANG KANJIBHAI BHANUSHALI (PROP)
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	Rs.	PARTICULARS	Rs.
TO OPENING STOCK	578,428	BY SALES	3,268,690
TO MATERIAL PURCHASE	2,445,478	BY CLOSING STOCK	654,480
TO GROSS PROFIT	899,264		
	3,923,170		3,923,170
TO PACKING EXPENSES	25,707	BY GROSS PROFIT	899,264
TO LABOUR CHARGES	140,967		
TO RENT	144,000		
TO PLANT-&-MACHINERY-INSURANCE	5,083		
TO TRANSPORTATION EXPENSES	51,991		
TO SUNDRY EXPENSES	12,658		
TO ELECTRICITY EXPENSES	22,064		
TO MAINTANANCE EXPENSES	29,955		
TO-TRAVELLING-EXPENSES	12,971		
TO-COURIER-CHARGES	4,048		
TO MORTGAGE LOAN INTEREST	71,452		
TO BANK CC INTEREST	27,938		
TO BANK CHARGES	3,810		
TO NET PROFIT	346,620		
	899,264		899,264



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SMILESURE ENTERPRISE
MRUGANG KANJIBHAI BHANUSHALI (PROP)
CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULAR	Rs.	PARTICULARS	RS
TO DRAWINGS	79,689	BY BALANCE B/D	1,611,789
TO LIC	31,205	BY PROFIT & LOSS A/C	346,620
TO MUTUAL FUND INVESTMENT	71,500	BY BANK INTEREST	493
		BY SUBSIDY ON LOAN	432,669
		BY DIVIDEND	183
		BY SUBSIDY ON SCOOTER	20,000
TO BALANCE C/D	2,229,359		
	2,411,753		2,411,753

SMILE-SURE-ENTERPRISE
MRUGANG-KANJIBHAI-BHANUSHALI(PROP)
BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	Rs	ASSETS	Rs
CAPITAL ACCOUNT		FIXED ASETS	
MRUGANG BHANUSHALI	2,229,359	FURNITURE	45000
		FIXTURE	3600
LOAN AND LIABILITIES		PLANT & MACHINERY	
SUNDRY CREDITORS	64,298	SMILEY BALL MOULD	154200
BANK OF BARODA CASH CREDIT A/C	262,089	AIR COMPRESSOR	43290
BANK OF BARODA MORTGAGE LOAN	152,636	HOT PLATE	13400
KANJIBHAI BHANUSHALI (LOAN)	240,000	LOW PRESSURE FOAM MACH	850250
CHETAN BHANUSHALI (LOAN)	60,629	O RING	600
		CONVEYOR	329220
		PRINTING MACHINE	65000
		TOOL KIT	33322
		WATER CHILLAR	115000
		MOBILE	34550
			1,687,432
		LOAN AND ADVANCES	
		LOAN TO PARTH	50,001
		CURRENT ASSETS	
		FACTORY RENT DEPOSIT	42,000
		GST CREDIT RECEIVABLE	382,160
		SUNDRY DEBTORS	105,993
		CLOSING STOCK	654,480
		CASH	66,929
		BANK OF BARODA CURRENT A/C	-
		UNION BANK	8,996
		MISCELLANEOUS EXPENSES	11,020
	3,009,011		3,009,011



SMILESURE ENTERPRISE
MRUGANO KANJIBHAI BHANUSHALI (PROP)
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

PARTICULARS	Rs.	PARTICULARS	Rs.
TO OPENING STOCK	325,815	BY SALES	2,193,543
TO MATERIAL PURCHASE	1,662,818	BY CLOSING STOCK	578,428
TO GROSS PROFIT	783,338		2,771,971
	2,771,971		783,338
TO PACKING EXPENSES	34,874	BY GROSS PROFIT	
TO LABOUR CHARGES	142,785		
TO RENT	115,640		
TO PLANT-&-MACHINERY-INSURANCE	5,089		
TO TRANSPORTATION EXPENSES	58,396		
TO SUNDRY EXPENSES	12,539		
TO ELECTRICITY EXPENSES	15,744		
TO MAINTANANCE EXPENSES	28,472		
TO MORTGAGE LOAN INTEREST	91,555		
TO BANK CC INTEREST	29,746		
TO BANK CHARGES	3,746		
TO NET PROFIT	244,752		
	783,338		783,338



SMILESURE ENTERPRISE
MRUGANG KANJIBHAI BHANUSHALI (PROP)
CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

PARTICULAR	Rs.	PARTICULARS	Rs
TO DRAWINGS	111,689	BY BALANCE B/D	758,059
TO LIC	41,284	BY PROFIT & LOSS A/C	244,752
		BY BANK INTEREST	777
		BY LIC RECEIPT	100,000
		BY-DIVIDEND	174
		BY GIFT RECEIVED FROM FATHER	150,000
TO BALANCE C/D	1,611,789	BY GIFT RECEIVED ON-MARRIGE	511,000
	1,764,762		1,764,762

SMILE-SURE-ENTERPRISE
MRUGANG-KANJIBHAI-BHANUSHALI(PROP)
BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	Rs	ASSETS	Rs
CAPITAL ACCOUNT		FIXED ASEETS	
MRUGANG BHANUSHALI	1,611,789	FURNITURE	45000
		FIXTURE	3600
LOAN AND LIABILITIES		PLANT & MACHINERY	
SUNDRY CREDITORS	42,208	SMILEY BALL MOULD	154200
BANK OF BARODA CASH CREDIT A/C	335,158	AIR COMPRESSOR	43290
BANK OF BARODA MORTGAGE LOAN	823,305	HOT PLATE	13400
KANJIBHAI BHANUSHALI	40,000	LOW PRESSURE FOAM MACH	850250
		O RING	600
		CONVEYOR	329220
		PRINTING MACHINE	65000
		TOOL KIT	26917
		WATER CHILLAR	115000
		MOBILE	14750
			1,661,227
		LOAN AND ADVANCES	
		LOAN-TO-PARTH	50,001
		CURRENT ASSETS	
		FACTORY RENT DEPOSIT	42,000
		GST CREDIT RECEIVABLE	316,312
		SUNDRY DEBTORS	110,672
		CLOSING STOCK	578,428
		CASH	79,945
		BANK OF BARODA CURRENT A/C	-
		UNION BANK	2,854
		MISCELLANEOUS EXPENSES	11,020
	2,852,459		2,852,459



SMILESURE ENTERPRISE
MRUGANG KANJIBHAI BHANUSHALI (PROP)
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	Rs.	PARTICULARS	Rs.
TO OPENING STOCK	-	BY SALES	203,730
TO MATERIAL PURCHASE	303,050	BY CLOSING STOCK	325,815
TO GROSS PROFIT	226,495		
	529,545		529,545
TO PACKING EXPENSES	8,432	BY GROSS PROFIT	226,495
TO LABOUR CHARGES	48,200		
TO RENT	36,000		
TO TRAVELLING EXPENSES	239		
TO TRANSPORTATION EXPENSES	23,787		
TO SUNDRY EXPENSES	6,200		
TO ELECTRICITY EXPENSES	3,475		
TO MAINTANANCE EXPENSES	6,420		
TO MORTGAGE LOAN INTEREST	39,886		
TO PROCESSING FEES	21,466		
TO BANK CC INTEREST	8,999		
TO BANK CHARGES	894		
TO NET PROFIT	22,497		
	226,495		226,495



SMILESURE ENTERPRISE
MRUGANG KANJIBHAI BHANUSHALI (PROF)
CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULAR	Rs.	PARTICULARS	Rs
TO DRAWINGS	13,794	BY BALANCE B/D	651,750
TO LIC	41,432	BY PROFIT & LOSS A/C	22,497
		BY BANK INTEREST	1,038
		BY LIC RECEIPT	88,000
		BY GIFT RECEIVED FROM FATHER	50,000
TO BALANCE C/D	758,059		
	813,285		813,285

SMILE-SURE-ENTERPRISE
MRUGANG-KANJIBHAI-BHANUSHALI(PROF)
BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	Rs	ASSETS	Rs
CAPITAL ACCOUNT		FIXED ASSETS	
MRUGANG BHANUSHALI	758,059	FURNITURE	45000
		FIXTURE	3600
LOAN AND LIABILITIES		PLANT & MACHINERY	
SUNDRY CREDITORS	23,875	SMILEY BALL MOULD	154200
BANK OF BARODA CASH CREDIT A/C	334,887	AIR COMPRESSOR	43290
BANK OF BARODA MORTGAGE LOAN	1,068,046	HOT PLATE	13400
KANJIBHAI BHANUSHALI	40,000	LOW PRESSURE FOAM MACI	850250
		O RING	600
		PRINTING MACHINE	65000
		TOOL KIT	773
		WATER CHILLAR	115000
		MOBILE	14750
		CURRENT ASSETS	
		FACTORY RENT DEPOSIT	42,000
		GST CREDIT RECEIVABLE	280,349
		SUNDRY DEBTORS	7,080
		CLOSING STOCK	325,815
		CASH	161,887
		BANK OF BARODA CURRENT A/C	21
		UNION BANK	90,832
		MISCELLANEOUS EXPENSES	
			11,020
	2,224,867		2,224,867

