THE SHAHABAD COOPERATIVE SUGAR MILLS LTD.
SHAHABAD (M)

BALANCE SHEET AS ON 31.03.2022

LIABILITIES

AS ON 31.03.2021		PARTICULARS	SCHEDULE	AS ON 31.03.2022
137560784.00		SHARE CAPITAL	I	137562984.00
1703097749.21		RESERVE & SURPLUS	II	1776799769.72
2060833415.00		BORROWINGS	III	2956170887.00
3379785289.69		CURRENT LIABILITIES & PROVISIONS	IV	2974040826.76
7281277237.90		**TOTAL**		**7844574467.48**
		ASSETS		
2266587276.31		FIXED ASSETS	V	2835363072.39
27158300.00		INVESTMENTS	VI	27158300.00
3235667766.40		CURRENT ASSETS, LOANS & ADVANCES	VII	2773800694.36
1751863895.19		ACCUMULATED LOSS UPTO 31-3-2022 AS PER P & L APPROPRIATION A/C	VIII	2208252400.73
7281277237.90		**TOTAL**		**7844574467.48**

Accounts Clerks Accountant-II Accountant-I Chief Accounts Officer Managing Director

Certified that we have audited the Balance Sheet of THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M),AS ON 31.03.2022 along with the Manufacturing and Trading A/c & Profit & Loss A/c for the year ending 31.03.2022 as drawn by Mills. In our opinion the said Balance sheet exhibits true and fair view of the mills according to the best of our knowledge and belief and as per information and explanation given to us and as shown the books of the Mills on that date subject to our separate audit report.

7/9/2022

Senior Auditor
Cooperative Societies (Sugar Mills)
Shahabad

SENIOR AUDITOR
Coop. Societies Sugar Mill
Shahabad (M)

PROFIT & LOSS APPROPRITION ACCOUNT FOR THE YEAR 2021-22

ANNEXURE - VIII

AS ON 31.03.2021		Particulars		AS ON 31.03.2022
		Dr.		
1424614701.67		To Accumulated Losses as on 01.04.2021		1751863895.19
327249193.52		To Loss for the year 2021-22 b/d from profit & Loss A/C		456388505.54
1751863895.19		**Total**		**2208252400.73**
		Cr.		
0.00		By General Reserve/Net Profit for the Year 2020-21		0.00
1751863895.19		By Net Loss c/f to Balance Sheet AS ON 31.03.2022		2208252400.73
1751863895.19		**Total**		**2208252400.73**

Accountant-II **Accountant-I** **Chief Accounts Officer** **Managing Director**

SCHEDULE - I | **SHARE CAPITAL**

AS ON 31.03.2021		PARTICULARS	SCHEDULE	AS ON 31.03.2022
4300000.00		STATE GOVERNMENT		4300000.00
131711439.00		INDIVIDUALS		131713639.00
1388345.00		INSTITUTIONS		1388345.00
161000.00		OTHERS		161000.00
137560784.00		**TOTAL**		**137562984.00**

SCHEDULE - II | **RESERVE & SURPLUS**

135021.00		RESERVE FUNDS		135021.00
		GENERAL RESERVE	0.00	
0.00		LESS: Transfer to P&L App A/C	0.00	0.00
1697266947.21		DEPRECIATION RESERVE		1770968967.72
5695781.00		UNPAID DIVIDEND		5695781.00
1703097749.21		**TOTAL**		**1776799769.72**

SCHEDULE - III | **BORROWINGS**

		A. SECURED LOAN		
208916666.00		SOFT LOAN FROM COOP. BANK		125349998.00
		B. UNSECURED LOAN		
1462857477.00		SHORT TERM LOAN FROM STATE GOVT.		2021857477.00
75477698.00		ETH-LOAN FROM STATE GOVT.		255477698.00
313581574.00		HARCO BANK TERM LOAN FOR ETHANOL		553485714.00
2060833415.00		**TOTAL**		**2956170887.00**

Accountant-II   Accountant-I   Chief Accounts Officer

SCHEDULE - IV		CURRENT LIABILITIES		
AS ON 31.03.2021		PARTICULARS	SCHEDULE	AS ON 31.03.2022
		A. WORKING CAPITAL		
2080886836.09		CASH CREDIT(PLEDGE OF SUGAR)		1618100269.07
		B. OTHER LIABILITIES & PROVISIONS		
15120.00		G.P.F.& G.I.S. PAYABLE		10120.00
35506.00		ANNUITY PAYABLE		35506.00
216183713.90		SECURITY PAYABLE		222528079.42
3072797.60		T.D.S. PAYABLE		1137574.50
16155.00		CANE BONUS PAYABLE		16155.00
2285000.00		AUDIT FEE PAYABLE		2290000.00
6979466.00		EARNEST MONEY PAYABLE		5972376.00
2270329.00		EXPENSES PAYABLE		2230406.00
575695246.00		CANE PRICE PAYABLE		464732711.12
165470.00		BIO LAB(SPONSORED SCHEME)		165470.00
1053521.00		CANE COMMISSION PAYABLE		1258078.30
21627144.00		SALARY & WAGES PAYABLE		21703503.00
5599.00		GOHANA COOP. SUGAR MILLS		5599.00
2209269.00		P.F.PAYABLE		2241702.00
2582.00		S.D. BINDING MATERIAL		2582.00
501525.00		BONUS PAYABLE		524000.00
120000.00		COMPUTER CHARGES PAYABLE		120000.00
1074260.00		CANE PENALTY PAYABLE A/C		1074260.00
381536.00		CANE DEV.(SPONSORED SCHEME)		381536.00
47039.00		R.D. PAYABLE		39539.00
24173.00		EMPLOYEE WELFARE DED. PAYABLE		19465.00
7714.00		INCENTIVE PAYABLE		7714.00
4200.00		AWARD PAYABLE		4200.00
9242.00		OVERTIME PAYABLE		9242.00
46146086.12		S.D. MOLASSES Dealer		0.00
2220000.00		R.K.V.Y SCHEME		2220000.00

2002648.00		Cane Purchase tax Payable		1923242.00
2304.00		TRANSPORTATION SUBSIDY PAYABLE		2304.00
25594.00		OTHER LIABILITIES		25594.00
969000.00		EMPLOYEE SOCIETY LOAN PAYABLE		783500.00
0.00		EMPLOYEES BANK LOAN DED. PAYABLE		0.00
14567026.00		INTEREST RECOVERABLE BUT NOT RECEIVED		14567026.00
3281430.53		SUGAR FED HARYANA		92844.53
600000.00		EDUCATION FUND PAYABLE		600000.00
5012.00		NSC PAYABLE		5012.00
355455619.00		INTEREST PAYABLE		509640135.00
3900.00		CANE DEVELOPMENT EXP. PAYABLE		3900.00
47876.00		HAFED SUGAR MILLS ASANDH		47876.00
174690.10		LAND COMPENSATION PAYABLE		174690.10
25000.00		S.D. BINDING MATERIAL(SUNDER SINGH)		25000.00
13420968.52		SUPPLIER A/C		36422635.50
22264.00		VEHICLE LOAN		22264.00
9806547.92		Goods & Service Tax Payable		7036929.89
0.00		SUGAR RETAIL SHOP		0.00
300000.00		GRATUITY AMT. WITH HELD (STAFF)		300000.00
6568118.92		CONTRACTOR A/C		7595658.33
104371.99		TCS Payable Account		0.00
9268248.00		ETH-INTEREST PAYABLE		24760419.00
95141.00		RETAINING ALLOWANCE PAYABLE		84497.00
0.00		ADVANCE CANE PRICE		23097021.00
0.00		TDS U/S 194 Q PAYABLE		191.00
3379785289.69		**TOTAL**		**2974040826.76**

Accountant-II **Accountant-I** **Chief Accounts Officer**

SCHEDULE - V **FIXED ASSETS**

AS ON 31.03.2021		PARTICULARS	SCHEDULE	AS ON 31.03.2022
15474032.00		LAND & SITE DEVELOPMENT		15474032.00
78249967.68		FACTORY BUILDING		78249967.68
56919874.08		NON FACTORY BUILDING		57289742.08
688423.00		BIO-LAB BUILDING		688423.00
35286285.66		PLANT & MACHINERY(OLD)		35278961.66
784148979.61		PLANT & MACHINERY(NEW)		932200106.31
878621702.00		CO-GEN.PLANT & MACHINERY		878621702.00
5000000.00		WET SCRUBBER		5000000.00
2642297.00		ELECTRICAL INSTALLATION		2642297.00
2280267.47		TUBEWELL		2280267.47
860002.00		WEIGHBRIDGE		860002.00
25915382.00		LAND FOR DISTILLARY		26342179.00
2244116.60		AGRICULTURE IMPLEMENTS		2442716.60
1371209.00		BIO-LAB EQUIPMENTS		1371209.00
4799469.96		VEHICLES		5904379.27
1119607.00		COMPUTER & ACCESSORIES		1497037.00
2393337.66		OFFICE EQUIPMENT		2044968.81
48808.00		LIBRARY		48808.00
8028586.71		FURNITURE & FIXTURE		8668093.63
0.00		ETH-FURNITURE & FIXTURE		247650.00
61034928.88		ETH-PLANT & MACHINERY WIP(CIVIL)		84549567.88
0.00		ETH-PLANT & MACHINERY WIP(OTHERS)		14753533.00
299460000		ETH-PLANT & MACHINERY WIP(PROJECT)		664513229.00
0.00		ETH-PLANT & MACHINERY WIP(E&C)		14394200.00
2266587276.31		**TOTAL**		**2835363072.39**

Accountant-II **Accountant-I** **Chief Accounts Officer**

SCHEDULE - VI		INVESTMENTS		
20100.00		SHARE OF HARCO COOP. BANK		20100.00
10000.00		SHARE OF SUGARFED, HARYANA		10000.00
27128200.00		SHARE OF KAITHAL COOP. SUGAR MILLS		27128200.00
27158300.00		**TOTAL**		**27158300.00**

SCHEDULE - VII	CURRENT ASSETS LOANS & ADVANCES

AS ON 31.03.2021		PARTICULARS	GROUPING	AS ON 31.03.2022
		STORE & SPARE		
67409568.36		STORE INVENTORY		93613895.16
623982.00		PESTICIDE STOCK IN HAND		336901.53
50951.14		STATIONERY IN HAND		54559.82
68084501.50		**SUB TOTAL**		**94005356.51**
2422234970.00		SUGAR STOCK		2114104704.00
120683115.45		MOLASSES STOCK		119393053.00
55945.81		SUGAR CANE		84462.21
2542974031.26		**SUB TOTAL**		**2233582219.21**
10349585.89		CASH AND BANK BALANCES	VII-A	19620585.73
614259647.75		LOANS AND ADVANCES	VII-B	426592532.91
3235667766.40		**TOTAL**		**2773800694.36**

Accountant-II   Accountant-I   Chief Accounts Officer

MANUFACTURING AND TRADING ACCOUNT

FOR THE YEAR 2021-22

AS ON 31.03.2021		PARTICULARS	ANNEXURE	AS ON 31.03.2022
2370545067.93		OPENING STOCK	A	2542974031.26
2334137310.40		SUGAR CANE & ALLIED EXPENSES	B	2396167093.76
108964615.62		REPAIR & MAINTENANCE OF PLANT AND MACHINERY	C	193922916.16
295774105.00		SALARY & WAGES(OTHER THAN,GEN.)	D	276068212.00
77305950.61		MANUFACTURING & PROCESS EXPENDITURE	E	79269567.86
9443565.91		POWER & FUEL EXPENSES	F	10565652.47
217059152.63		**GROSS PROFIT C/F TO PROFIT & LOSS**		**167217529.56**
5413229768.10		**TOTAL**		**5666185003.07**
2870255736.84		SALES	G	3432602783.86
2542974031.26		CLOSING STOCK	H	2233582219.21
		GROSS LOSS C/F TO PROFIT & LOSS A/C		
5413229768.10		**TOTAL**		**5666185003.07**

Accountant-II **Accountant-I** **Chief Accounts Officer** **Managing Director** Rajiv Prashad

PROFIT & LOSS ACCOUNT

FOR THE YEAR 2021-22

AS ON 31.03.2021		PARTICULARS	ANNEXURE	AS ON 31.03.2022
0.00	BY GROSS LOSS B/D FROM MFG. & TRD. A/C			0.00
65544947.00		TO SALARY & WAGES (GENERAL)	I	84561853.00
45863851.67		TO MANAGEMENT EXPENSES	J	53296683.73
48873354.64		TO DEPRECIATION ACCOUNT	K	74573061.22
3109804.04		TO REPAIR & MAINT. EXPENSES	L	4043174.74
336736601.00		TO INTEREST ACCOUNT	M	332539617.00
28440081.36		TO SELLING & DISTRIBUTION & ALLIED EXPENSES	N	29452830.60
29156.91		ASSETS WRITTEN OFF		33602.22
1175953.12		LOSS OF KISAN SEWA KENDER		1486180.75
22705642.00		LOSS OF ETHANOL UNIT		51228327.30
0.00		NET PROFIT FOR THE YEAR		0.00
552479391.74		**TOTAL**		**631215330.56**
217059152.63		**BY GROSS PROFIT B/D FROM MFG. &**		167217529.56
2938760.27		PROFIT OF PETROL PUMP A/C		2987504.32
5232285.32		BY MISC. INCOME	O	4621791.14
327249193.52		**LOSS FOR THE YEAR**		456388505.54
552479391.74		**TOTAL**		**631215330.56**

Accountant-II **Accountant-I** **Chief Accounts Officer** **Managing Director**

Rajiv Prashad

ANNEXURE - A	OPENING STOCK AS ON 01.04.2021

AS ON 31.03.2021		PRODUCT		AS ON 31.03.2022
2289090620.00		SUGAR		2422234970.00
81375180.25		MOLASSES		120683115.45
79267.68		CANE		55945.81
2370545067.93		**TOTAL**		**2542974031.26**

ANNEXURE - B	SUGARCANE AND ALLIED EXPENSES

AS ON 31.03.2021				AS ON 31.03.2022
2309959351.13		CANE PURCHASES		2372962988.57
11195490.00		CANE PURCHASE TAX		10586674.00
4813059.00		COMMISSION ON CANE PURCHASE		4777409.30
3041817.95		CANE MARKETING EXPENSES		1737706.77
1572545.49		CANE DEV.EXP.		2196992.28
3555046.83		BIO LAB EXP.		3905322.84
2334137310.40		**TOTAL**		**2396167093.76**

ANNEXURE - C	REPAIR & MAINTENANCE EXPENSES

AS ON 31.03.2021				AS ON 31.03.2022
90922420.26		PLANT AND MACHINERY		156665310.48
1350253.00		BAGASSE/ASH HANDLING EXP.		5557498.56
4208656.81		REPAIR OF FACTORY BUILDING		1431488.42
111114.55		REPAIR OF WEIGHBRIDGE		252500.70
5951591.00		OPERATION & MAINT. EXP.		30016118.00
6420580.00		OTHER OPERATIVE EXP.		0.00
108964615.62		**TOTAL**		**193922916.16**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - D

SALARY & WAGES (ENGG.,MFG. AND CANE DEPTT.)

AS ON 31.03.2021		PARTICULARS		AS ON 31.03.2022
		SALARY & WAGES		
78197900.00		PERMANENT		77671153.00
104588381.00		SEASONAL		91941808.00
7688659.00		DAILY WAGERS		7723730.00
2745823.00		APPRENTICE		3183543.00
24992821.00		CONTRACTOR		14801992.00
16952241.00		P.F. CONTRIBUTION		17707906.00
2793491.00		PENSION CONTRIBUTION		1318548.00
586877.00		E.P.F. ADMN. CHARGES		792624.00
13326582.00		RETAINING ALLOWANCE		14767125.00
448050.00		BONUS		451311.00
29503182.00		GRATUITY		42862497.00
8412.00		P.F INSPECTION CHARGES		7795.00
228900.00		AWARD/FESTIVAL		221025.00
11452413.00		LEAVE ENCASHMENT		1172692.00
2260373.00		ADDITIONALPAY		1444463.00
295774105.00		**TOTAL**		**276068212.00**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - E	MANUFACTURING & PROCESS EXPENSES

AS ON 31.03.2021		PARTICULARS		AS ON 31.03.2022
33862025.62		PACKING MATERIAL		29891658.26
10194738.71		CHEMICAL & LAB APPARATUS		10715114.07
6477552.29		SULPHUR		13053277.93
10746531.23		LIME		11504530.36
4477952.43		OIL & LUBRICANTS		3061272.71
11547150.33		OTHER MFG. EXPENSES		11043714.53
77305950.61		**TOTAL**		**79269567.86**

ANNEXURE - F		POWER & FUEL		
AS ON 31.03.2021				**AS ON 31.03.2022**
8776487.00		ELECTRICAL CHARGES		8972465.65
158463.00		FIRE WOOD EXP.		489391.62
508615.91		DIESEL EXPENSES		1103795.20
9443565.91		**TOTAL**		**10565652.47**

ANNEXURE - G		SALES		
AS ON 31.03.2021				**AS ON 31.03.2022**
1972963814.47		FREE SUGAR		2435026660.21
64751523.69		TPDS SUGAR		61754813.22
307905720.00		SUGAR EXPORT		363316900.00
182116759.85		MOLASSES		215844323.70
3134688.31		PRESS MUD		3450189.83
366269.88		SALE OF Scrap		5237967.74
192642508.64		SALE OF ELECTRICITY		180718952.35
11344500.00		SALE OF BROWN SUGAR		10864250.00
135029952.00		Sale under Sugar Export Subsidy		89340000.00
0.00		MOLASSES TRANSFER TO ETHANOL PLANT		67048726.81
		(81519.20 QTLS @ 822.49)		
2870255736.84		**TOTAL**		**3432602783.86**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - H

CLOSING STOCK STATEMENT AS ON 31.3.2022

PARTICULARS

	1. OPENING STOCK AS ON 1.4.2021	**SUGAR(QTLS.)**	**MOLASSES(QTLS.)**
Finished		761904.00	170499.95
In Process (Net Sugar)		8282.00	4150.00
	Sub Total 'A'	**770186.00**	**174649.95**
	2. PRODUCTION DURING THE YEAR(2021-		
Finished		733050.00	340832.00
In Process (Net Sugar)		11753.00	5398.00
	Sub Total 'B'	**744803.00**	**346230.00**
Less: Bags of previous year Reprocess:		-	-
Last year in Process		8282.00	4150.00
Net Production for the year 2021-22 'C'		**736521.00**	**342080.00**
	3. Total (1+2)	**1506707.00**	**516729.95**
	4A. Sold during the year	883445.00	262427.75
	4B. Transfer to Ethanol Plant	0.00	81519.20
	5. Closing Stock as on 31.3.2022 (3-4)	**623262.00**	**172783.00**
In godowns		611509.00	167385.00
In Process		11753.00	5398.00
	VALUATION OF CLOSING STOCK		
	SUGAR		
623262.00	FREE	3392.00	2114104704.00
-	LEVY	-	-
-	BROWN SUGAR	-	-
172783.00	**MOLASSES**	691.00	119393053.00
233.45	**CANE STOCK**	361.80	84462.21
	TOTAL		**2233582219.21**
	ROUNDED OFF		**2233582219.21**

Accountant-II **Accountant-I** **Chief Accounts Officer**

ANNEXURE - I	SALARY & WAGES (GENERAL DEPTT.)

AS ON 31.03.2021		SALARY & WAGES		AS ON 31.03.2022
32534543.00		PERMANENT		35312939.00
12482757.00		SEASONAL		31127734.00
3499150.00		DAILY WAGERS		4892891.00
490826.00		CONTRACTOR		428973.00
1354632.00		P.F. CONTRIBUTION		1946513.00
3601893.00		PENSION CONTRIBUTION		4418106.00
444481.00		ADMN. CHARGES		265192.00
2414290.00		RETAINING ALLOWANCE		241577.00
0.00		BONUS		89408.00
5704137.00		GRATUITY		5375365.00
1846.00		INSPECTION CHARGES		2652.00
47775.00		AWARD/FESTIVAL		41475.00
2755471.00		LEAVE ENCASHMENT		298138.00
213146.00		ADDITIONAL PAY		120890.00
65544947.00		**TOTAL**		**84561853.00**

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - J

MANAGEMENT EXPENSES

AS ON 31.03.2021	PARTICULARS	AS ON 31.03.2022
3148428.46	MEDICAL EXPENSES	2856597.75
268118.50	TELEPHONE EXPENSES	274098.00
44581.00	ENTERTAINMENT EXPENSES	84833.00
14681352.90	RENT, RATES AND TAXES	10958575.70
650012.92	PRINTING & STATIONERY	1005614.38
38736.00	NEWS PAPERS & PERIODICALS	35486.00
4225610.31	SUBSCRIPTION & CONTRIBUTION	249268.00
800000.00	AUDIT FEE	805000.00
571354.75	ADVERTISEMENT & PUBLICITY	1219070.00
26689.00	POSTAGE & TELEGRAM	25011.00
195850.00	FEE/LEGAL EXPENSES	330200.00
373613.00	T.A. TO STAFF	343537.00
96702.56	GUEST HOUSE EXP.	167125.00
6643583.00	INSURANCE CHARGES	7821261.13
52020.00	GARDEN EXPENSES	39572.12
269546.00	INAUGURATION EXP.	396361.00
3372.70	BANK CHARGES	2258.26
0.00	T.A. TO DIRECTORS	76032.00
303600.00	COMPUTER EXPENSES	927885.00
493025.00	EMPLOYEES WELFARE EXP.	576825.00
1248891.38	VEHICLE RUNNING EXP.	1254136.44
30565.00	UNIFORM AND LEVERIES EXP.	1194405.38
1000000.00	EX-GRATIA/COMPENSATION TO WORKER	4000000.00
153789.21	VEHICLE MAINTENANCE EXPENSES	162103.62
4398035.00	DISCOUNT ON POWER EXPORT	7053752.00
6098874.98	GENERAL CHARGES	10637459.58
10000.00	T.A. TO OTHERS	55838.00
37500.00	CO-GEN.EXPENSES A/C	0.00
0.00	VITA BOOTH EXP.	30000.00
0.00	SANITATION CHARGES	714378.37
45863851.67	**TOTAL**	**53296683.73**

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - L **REPAIR & MAINTENANCE EXPENSES**

AS ON 31.03.2021		PARTICULARS		AS ON 31.03.2022
1505215.04		REPAIR OF NON FACTORY BUILDING		2975697.74
1604589.00		REPAIR OF ROAD		1067477.00
3109804.04		**TOTAL**		**4043174.74**

ANNEXURE - M **INTEREST**

154693686.00		INTEREST ON TERM LOAN		162265818.00
182042915.00		INTEREST ON WORKING CAPITAL		170273799.00
336736601.00		**TOTAL**		**332539617.00**

ANNEXURE - N **SELLING AND ALLIED EXPENSES**

AS ON 31.03.2021				AS ON 31.03.2022
8550553.00		SUGAR HANDLING EXPENSES		11443267.00
12181981.00		Temporary Godown Charges		10237361.00
7707547.36		SUGAR SALE COMMISSION		7772202.60
28440081.36		**TOTAL**		**29452830.60**

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - O	MISC. INCOME	
AS ON 31.03.2021	PARTICULARS	AS ON 31.03.2022
281888.00	PENALTY ON SUGAR AGENT	483952.00
1259305.00	INTEREST RECEIVED	949424.00
2973953.47	MISC. INCOME	3185691.14
1930.00	R.T.I INCOME	2336.00
355.00	ADMISSION FEE	110.00
997.00	SHARE TRANSFER FEE	278.00
713856.85	INTEREST ON FDR	0.00
5232285.32	**TOTAL**	**4621791.14**

Accountant-II　　Accountant-I　　Chief Accounts Officer

ANNEXURE - VII-A		CASH IN HAND & BANK		
AS ON 31.03.2021				AS ON 31.03.2022
159939.10		CASH IN HAND		145837.10
39494.08		SBOP SAVING A/C		39494.08
456478.50		PNB SAVING A/C		319744.50
958548.32		STATE BANK OF INDIA A/C		700096.32
489887.28		COOPERATIVE BANK SAVING A/C		508281.28
2093.00		COOP. BANK SDF A/C		2168.00
157832.03		PNB, CHARUNI JATTAN A/C		157832.03
1413960.85		PNB CURRENT A/C		1207422.17
13066.26		OBC SHAHABAD CURRENT A/C,		13066.26
103284.11		ICICI BANK CURRENT A/C		2003615.13
125319.71		ICICI BANK SAVING A/C		271516.71
30727.00		CANARA BANK A/C		31944.00
1774656.06		H.D.F.C. BANK CURRENT A/C		659582.52
2444690.96		H.D.F.C BANK SAVING A/C		216023.96
173229.71		AXIS BANK A/C		7289813.75
17356.51		UNION BANK OF INDIA A/C		17356.51
165144.01		BANK OF BARODA		436192.01
886320.40		STATE BANK OF INDIA A/C(Mini)		2720913.40
6652.00		COOP.BANK SDF(CO-GEN) A/C		6891.00
930906.00		DEBT SERVICE RESERVE A/C		2872795.00
10349585.89		**TOTAL**		**19620585.73**

Accountant-II   Accountant-I   Chief Accounts Officer

ANNEXURE - VII-B	LOAN & ADVANCES	
AS ON 31.03.2021		AS ON 31.03.2022
27354.30	ADVANCE TO STAFF	52679.08
2369832.00	SECURITY DEPOSIT	2319832.00
5875139.60	LOAN TO GROWERS	4660158.39
553796.86	S.D.BAGASSE DEALER	553796.86
0.00	S.D.MOLASSES DEALER	69801591.00
110000.00	BINDING MATERIAL CONT.(PRITAM SINGH)	110000.00
6375164.13	PRE-PAID INSURANCE	7756636.00
96575.00	JASWANT SINGH CONT.BINDING MATERIAL	96575.00
167009.00	CANE DRIAGE RECOVERABLE	262936.00
106720.00	BALBIR SINGH CONT.BINDING MATERIAL	106720.00
9000.00	ROHTAK COOP.SUGAR MILLS LTD.	9000.00
60746647.00	BUFFER STOCK CLAIM(RECOVERABLE)	0.00
2518121.00	TRIVENI ENGG WORKS	2518121.00
69838246.00	LOAN TO OTHER SUGAR MILLS	69838246.00
7164561.42	CGST RECOVERABLE A/C	738716.39
14098579.08	IGST RECOVERABLE A/C	19606678.14
15105676.38	SGST RECOVERABLE A/C	8568121.38
906253.07	SALES TAX RECOVERABLE	906253.07
28002380.43	PETROL PUMP ACCOUNT	39534343.83
199998.00	SERVICE TAX RECOVERABLE	199998.00
2438231.60	KISAN SEWA KENDER	1427792.07
34670.00	SIRSA COOP.SUGAR MILLS	34670.00
3810337.75	INCOME TAX RECOVERABLE	4592286.84
5766454.79	SUGAR RETAIL SHOP	7545958.04
3512000.00	ADVANCE INCOME TAX	3512000.00
99418894.98	CHIEF ENGINEER HPPC HARYANA	70907085.33
432876.00	PNB CROP LOAN	432876.00
768608.00	KAITHAL COOP.SUGAR MILLS	768608.00
2634843.60	ADVANCE CANE SEED	2560946.64
2851335.39	SUGAR SELLING AGENT	3472312.27
12342931.00	OTHER ADVANCE	11342931.00
65152.20	PREPAID EXCISE DUTY	65152.20
72146.26	SD SCRAP DEALER	3766.78

1644033.18		S D PRESS MUD DEALER		439832.51
6641508.64		S.D. SUGAR DEALERS		2652595.46
978014.00		BIO-LAB EXP. RECOVERABLE		978014.00
135029952.00		Sugar Export Subsidy Recoverable		0.00
1640425.52		TDS on E-Commerce		18856964.17
106905.45		TCS RECOVERABLE A/c		365720.90
27085323.00		ETH-SUPPLIER A/C		3000000.00
73199400.00		Subsidy Receivable (Cane Comm.)		49308895.00
0.00		WHEAT LOAN RECOVERABLE		144240.00
0.00		TCS GST RECOVERABLE		16539483.56
16651187.56		ETH-SGST RECOVERABLE A/C		0.00
2863363.56		ETH-CGST RECOVERABLE A/C		0.00
614259647.75		**TOTAL**		**426592532.91**

Accountant-II **Accountant-I** **Chief Accounts Officer**

COST OF PRODUCTION DURING THE YEAR 2021-22			
	PARTICULARS		
	SUGARCANE CRUSHED		70.55
	SUGAR RECOVERY (%)		10.43
	SUGAR PRODUCED (IN QTLS.)		7.36
	MOLASSES RECOVERY (%)		4.85
	MOLASSES PRODUCTION (IN QTLS.)		3.42
	BREAK-UP OF COST OF PRODUCTION		
		TOTAL EXP. (RS. IN LACS)	**COST PER BAG (IN RS.)**
1	**SUGARCANE & ALLIED EXPENSES**		
a.	Cane Purchase	2372962988.57	3224.13
b.	Purchase tax	10586674.00	14.38
c.	Cane Mkt.including Commission on	6515116.07	8.85
d.	Cane dev.including intt.on crop loan	2196992.28	2.99
e.	BIO-LAB EXPENSES	3905322.84	5.31
	TOTAL (a to f)	**2396167093.76**	3255.66
2	**POWER & FUEL EXPENSES**		
a.	Electricity Expenses	8972465.65	12.19
b.	Firewood Expenses	489391.62	0.66
c.	Bagasse Expenses	5557498.56	7.55
d.	Diesel & other Expenses	1103795.20	1.50
	TOTAL (a to c)	**16123151.03**	21.91
3	**MANUFACTURING PROCESS EXPENSES**		
a.	Packing material	29891658.26	40.61
b.	Chemical	10715114.07	14.56
c.	Sulpher	13053277.93	17.74
d.	Lime & Lab.	11504530.36	15.63
e.	Oil & Lubricants,other	14104987.24	19.16
	TOTAL (a to c)	**79269567.86**	107.70
4	**REPAIR & MAINTENANCE**		
a.	Plant & Machinery	186681428.48	253.64
b.	Building & Roads	5474663.16	7.44
c.	Others	252500.70	0.34
	TOTAL (a to c)	**192408592.34**	261.42
5	**SALARY & WAGES A/C**	**360630065.00**	489.99
6	**MANAGEMENT EXPENSES**	**53296683.73**	72.41
7	**SELLING & ALLIED EXPENSES**	**29452830.60**	40.02
8	**INTEREST CHARGES**		
a.	Intt. On Term Loan	162265818.00	220.47
b.	Intt. On Working Capital	170273799.00	231.35
	TOTAL	**332539617.00**	451.82
9	**DEPRECIATION**	**74573061.22**	101.32
10	**TOTAL COST OF PRODUCTION**	**3534460662.54**	4802.26
11	**LESS**		
	Sale of Molasses	215844323.70	293.27
	Molasses transfer to Ethanol Plant	67048726.81	91.10
	Add: Closing stock	119393053.00	162.22
	Less: Opening Stock	120683115.45	163.97
	Net Molasses	**281602988.06**	382.61
	Sale of Brown Sugar	10864250.00	14.76
	Sale of Press Mud	3450189.83	4.69
	Sale of Electric Power	180718952.35	245.54
	Sale of Scrap	5237967.74	7.12
	Sugar Export Subsidy Recivable	89340000.00	121.39
	Other Income	4621791.14	6.28
	TOTAL	**575836139.12**	782.39
12	**NET COST OF PRODUCTION(11-12)**	**2958624523.42**	4019.87

Accountant-II **Accountant-I** **Chief Accounts Officer**

The Shahabad Cooperative Sugar Mills Ltd., Shahabad (M)

Detail of Loan to Other Sugar Mills

Sr. No.	Particulars			Amount Rs.
1	Loan to Bhuna Coop. Sugar Mills Ltd.			62,253,995.00
2	Loan to Panipat Coop. Sugar Mills Ltd.			7,584,251.00
	Total (Rs.)			69,838,246.00

Accountant-II   Accountant-I   Chief Accounts Officer

ANNEXURE-K

FIXED ASSETS

Particulars	Gross as on 1.4.2021	Addition during the year	Written off during the year	Gross as on 31.3.2022	Rate of Dep.	Acc. Dep. as on 01.04.2021	Less: Adjustment Reg. Written Off Assets	Depreciation during the year	Total Dep. as on 31.03.2022	W.D.V. as on 31.3.2022
1	2	3	4	5		6				8
Land	15474032.00			15474032.00	0%	0.00		0.00	0.00	15474032.00
Plant & Mach.(Old)	35286285.66		7324.00	35278961.66	25%	35286462.00	6910.00	0.00	35279552.00	0.00
Plant & Mach.(New)	784148979.61	148051126.70		932200106.31	25%	677088634.56		63777867.94	740866502.50	191333603.81
Plant & Mach. (WIP)	0.00			0.00	0%	0.00		0.00	0.00	0.00
Factory Building	78249967.68			78249967.68	10%	71692682.13		655728.56	72348410.69	5901557.00
Non Factory Buldg.	56919874.08	369868.00		57289742.08	5%	41209309.77		804021.62	42013331.39	15276410.69
WIP- Non Factory Building	0.00			0.00	0%	0.00		0.00	0.00	0.00
Wet Scruber	5000000.00			5000000.00	100%	5000000.00		0.00	5000000.00	0.00
Furniture & Fixt.	8028586.71	1151057.00	511550.08	8668093.63	10%	4430892.27	481426.74	471862.81	4421328.34	4246765.29
Electrical Inst.	2642297.00			2642297.00	15%	2582508.73		8968.24	2591476.97	50820.03
Vehicles	4799469.96	1104909.31		5904379.27	20%	4029207.09		375034.44	4404241.53	1500137.74
Computer	1119607.00	377430.00		1497037.00	30%	838380.27		197597.02	1035977.29	461059.71
Office Equipment	2393337.66		348368.85	2044968.81	10%	2180097.86	345690.88	21056.18	1855463.16	189505.65
Tubewell	2280267.47			2280267.47	15%	1921696.03		53785.72	1975481.75	304785.72
Agg.Impliment	2244116.60	236000.00	37400.00	2442716.60	25%	1821430.06	37013.09	164574.91	1948991.88	493724.72
Bio-Lab Equipment	1371209.00			1371209.00	10%	1024617.85		34659.12	1059276.97	311932.04
Liabrary	48808.00			48808.00	0%	0.00		0.00	0.00	48808.00
Land for Distillery	25915382.00	426797.00		26342179.00	0%	0.00		0.00	0.00	26342179.00
Bio Lab Building	688423.00			688423.00	10%	560856.91		12756.61	573613.52	114809.48
Weighbridge	860002.00			860002.00	25%	709233.42		37692.15	746925.57	113076.44
Co-gen. Plant & Machinery	878621702.00			878621702.00	25%	846890938.27		7932690.93	854823629.20	23798072.80
ETH-Furniture & Fixtures	0.00	247650.00		247650.00	10%	0.00		24765.00	24765.00	222885.00
ETH-Plant & Machinery WIP(E &C)	0.00	14394200.00		14394200.00	0%	0.00		0.00	0.00	14394200.00
ETH-Plant & Machinery WIP(Project)	299460000.00	365053229.00		664513229.00	0%	0.00		0.00	0.00	664513229.00
ETH-Plant & Machinery WIP(Others)	0.00	14753533.00		14753533.00	0%	0.00		0.00	0.00	14753533.00
ETH-Plant & Machinery(WIP Civil)	61034928.88	23514639.00		84549567.88	0%	0.00		0.00	0.00	84549567.88
Total	2266587276.31	569680439.01	904642.93	2835363072.39		1697266947.22	871040.71	74573061.22	1770968967.73	1064394695.00

Rounded off 74573061.22

Accountant-II

Accountant-I

Chief Accounts Officer

THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)
PROFIT & LOSS A/C OF PETROL PUMP AS ON 31.03.2022

PARTICULARS	Qty (In Ltrs.)	AMOUNT	PARTICULARS	Qty (In Ltrs.)	AMOUNT
To Opening Stock			**By Sales**		
Petrol	34578	2,942,599.00	Petrol	554945	43,047,270.05
Diesel	48398	3,818,200.00	Diesel	1678292	123,699,911.94
Mobil Oil	253	41,756.00	Mobil Oil	128	26,785.50
			XP	46721	3,896,248.88
			XG	38316	2,973,419.00
To Purchases			**By Closing Stock**		
Petrol	550000	40,961,960.64	Petrol	29633	2,866,525.00
Diesel	1688000	121,094,657.77	Diesel	58106	5,276,576.00
Mobil Oil	400	70,724.00	Mobil Oil	525	107,798.00
XP	65000	5,172,824.52	XP	18279	1,764,348.00
XG	53000	3,974,929.00	XG	14684	1,291,649.00
To Salary & Wages a/c		3,635,432.00			
To Expenses		249,944.12			
To Profit		2,987,504.32			
TOTAL (Rs.)	2,439,629.00	184,950,531.37	TOTAL (Rs.)	2,439,629.00	184,950,531.37

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THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)

PROFIT & LOSS A/C OF KISSAN SEWA KENDRA AS ON 31.03.2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	1,262.61	By Sales	6,194,189.22
To Purchase of fertilizers	5,793,727.11	By Closing Stock	57,816.00
To Loading & Unloading etc. Exp.	43,562.25	By Loss	1,486,180.75
To Salary & Wages a/c	1,899,634.00		
TOTAL (Rs.)	7,738,185.97	TOTAL (Rs.)	7,738,185.97

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THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)

PROFIT & LOSS A/C OF ETHANOL UNIT AS ON 31.03.2022

PARTICULARS	Qty.	AMOUNT	PARTICULARS	Qty .	AMOUNT
To Opening Stock		-	By Sales		-
To Purchases/transfer of Molasses from		-	By Closing Stock of Molasses transfer		-
sugar mill@Avg rate of Rs.822.49/-per qtl	81519.20	67,048,726.81	from Sugar Mill @Avg rate of Rs.822.49/-per qtl	81519.20	67,048,726.81
To Pre-Operative Expenses/consultancy exp.		825,000.00	By Interest Recd.		-
To General Exp.		426,600.00			
To Intt. On Term Loan		38,204,002.00	By loss		51,228,327.30
To Insurance exp.		1,886,352.00			
To Chemical exp.		2,642,089.61			
To Rent, Rates & Taxes		1,000,000.00			
To Inauguration Exp.		15,000.00			
To Diesal /Fire Wood Exp.		6,229,283.69			
TOTAL (Rs.)		118,277,054.11	TOTAL (Rs.)		118,277,054.11

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