THE SHAHABAD COOPERATIVE SUGAR MILLS LTD.
SHAHABAD (M)

BALANCE SHEET AS ON 31.03.2023

(1)

AS ON 31.03.2022	PARTICULARS	SCHEDULE	AS ON 31.03.2023
	LIABILITIES		
137562984.00	SHARE CAPITAL	I	137611284.00
1776799769.72	RESERVE & SURPLUS	II	1951276724.95
2956170887.00	BORROWINGS	III	3401134218.00
2974040826.76	CURRENT LIABILITIES & PROVISIONS	IV	2899994738.28
7844574467.48	**TOTAL**		**8390016965.23**
	ASSETS		
2835363072.39	FIXED ASSETS	V	2864411949.37
27158300.00	INVESTMENTS	VI	27158300.00
2773800694.36	CURRENT ASSETS, LOANS & ADVANCES	VII	2439579925.06
2208252400.73	ACCUMULATED LOSS UPTO 31-3-2023 AS PER P & L APPROPRIATION A/C	VIII	3058866790.79
7844574467.48	**TOTAL**		**8390016965.23**

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 31.03.2023 along with the Manufacturing and Trading A/c & Profit & Loss A/c for the year ending 31.03.2023 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.

Senior Auditor
Cooperative Societies (Sugar Mills)
Shahabad

SENIOR AUDITOR
Coop. Societies Sugar Mill
Shahabad (M)

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR 2022-23

2

ANNEXURE - VIII	Dr.		
AS ON 31.03.2022	Particulars		AS ON 31.03.2023
1751863895.19	To Accumulated Losses as on 01.04.2022		2208252400.73
456388505.54	To Loss for the year 2022-23 b/d from profit & Loss A/C		850614390.06
2208252400.73	**Total**		**3058866790.79**
	Cr.		
0.00	By General Reserve/Net Profit for the Year 2021-22		0.00
2208252400.73	By Net Loss c/f to Balance Sheet AS ON 31.03.2023		3058866790.79
2208252400.73	**Total**		**3058866790.79**

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

(3)

SCHEDULE - I	SHARE CAPITAL		
AS ON 31.03.2022	PARTICULARS	SCHEDULE	AS ON 31.03.2023
4300000.00	STATE GOVERNMENT		4300000.00
131713639.00	INDIVIDUALS		131761939.00
1388345.00	INSTITUTIONS		1388345.00
161000.00	OTHERS		161000.00
137562984.00	**TOTAL**		**137611284.00**

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
1770968967.72	DEPRECIATION RESERVE		1945445922.95
5695781.00	UNPAID DIVIDEND		5695781.00
1776799769.72	**TOTAL**		**1951276724.95**

SCHEDULE - III	BORROWINGS		
	A. SECURED LOAN		
125349998.00	SOFT LOAN FROM COOP. BANK		41783330.00
	B. UNSECURED LOAN		
2021857477.00	SHORT TERM LOAN FROM STATE GOVT.		2628187477.00
255477698.00	ETH-LOAN FROM STATE GOVT.		255477698.00
553485714.00	HARCO BANK TERM LOAN FOR ETHANOL		475685713.00
2956170887.00	**TOTAL**		**3401134218.00**

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

SCHEDULE - IV	CURRENT LIABILITIES		
AS ON 31.03.2022	PARTICULARS	SCHEDUL	AS ON 31.03.2023
	A. WORKING CAPITAL		
1618100269.07	CASH CREDIT(PLEDGE OF SUGAR)		1191754840.78
	B. OTHER LIABILITIES & PROVISIONS		
10120.00	G.P.F.& G.I.S. PAYABLE		120.00
35506.00	ANNUITY PAYABLE		35506.00
222528079.42	SECURITY PAYABLE		213629241.42
1137574.50	T.D.S. PAYABLE		1046855.16
16155.00	CANE BONUS PAYABLE		16155.00
2290000.00	AUDIT FEE PAYABLE		2279200.00
5972376.00	EARNEST MONEY PAYABLE		11954069.00
2230406.00	EXPENSES PAYABLE		1376267.00
464732711.12	CANE PRICE PAYABLE		602117939.37
165470.00	BIO LAB(SPONSORED SCHEME)		165470.00
1258078.30	CANE COMMISSION PAYABLE		1236688.30
21703503.00	SALARY & WAGES PAYABLE		21449722.00
5599.00	GOHANA COOP. SUGAR MILLS		5599.00
2241702.00	P.F.PAYABLE		2189429.00
2582.00	S.D. BINDING MATERIAL		2582.00
524000.00	BONUS PAYABLE		516000.00
120000.00	COMPUTER CHARGES PAYABLE		120000.00
1074260.00	CANE PENALTY PAYABLE A/C		1074260.00
381536.00	CANE DEV.(SPONSORED SCHEME)		381536.00
39539.00	R.D. PAYABLE		39539.00
19465.00	EMPLOYEE WELFARE DED. PAYABLE		19045.00
7714.00	INCENTIVE PAYABLE		7714.00
4200.00	AWARD PAYABLE		4200.00
9242.00	OVERTIME PAYABLE		9242.00
0.00	S.D. MOLASSES Dealer		0.00
2220000.00	R.K.V.Y SCHEME		2220000.00
1923242.00	Cane Purchase tax Payable		1897227.00
2304.00	TRANSPORTATION SUBSIDY PAYABLE		2304.00
25594.00	OTHER LIABILITIES		25594.00

783500.00		EMPLOYEE SOCIETY LOAN PAYABLE		610000.00
0.00		EMPLOYEES BANK LOAN DED. PAYABLE		9500.00
14567026.00		INTEREST RECOVERABLE BUT NOT RECEIVED		14567026.00
92844.53		SUGAR FED HARYANA		92844.53
600000.00		EDUCATION FUND PAYABLE		600000.00
5012.00		NSC PAYABLE		5012.00
509640135.00		INTEREST PAYABLE		715140272.00
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
36422635.50		SUPPLIER A/C		32069347.96
22264.00		VEHICLE LOAN		22264.00
7036929.89		Goods & Service Tax Payable		14088255.33
0.00		SUGAR RETAIL SHOP		1122444.55
300000.00		GRATUITY AMT. WITH HELD (STAFF)		150000.00
7595658.33		CONTRACTOR A/C		8607074.21
0.00		TCS Payable Account		138439.80
24760419.00		ETH-INTEREST PAYABLE		47753412.00
84497.00		RETAINING ALLOWANCE PAYABLE		93226.00
23097021.00		ADVANCE CANE PRICE		0.00
191.00		TDS U/S 194 Q PAYABLE		0.00
0.00		NPS Payable		9908.00
0.00		ETH-Membrane India, Gurugram(O & M)		1000000.00
0.00		ETH-Membrane India, Gurugram(E & C)		200001.00
0.00		Leave Encashment Payable		198002.00
0.00		S.D. Scrap Dealer		7675015.85
0.00		ADVANCE TO STAFF		14881.92
2974040826.76		**TOTAL**		**2899994738.28**

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

SCHEDULE - V

FIXED ASSETS

(6) 6

AS ON 31.03.2022	PARTICULARS	SCHEDULE	AS ON 31.03.2023
15474032.00	LAND & SITE DEVELOPMENT		15474032.00
78249967.68	FACTORY BUILDING		78359967.68
57289742.08	NON FACTORY BUILDING		57414806.08
688423.00	BIO-LAB BUILDING		688423.00
35278961.66	PLANT & MACHINERY(OLD)		35278961.66
932200106.31	PLANT & MACHINERY(NEW)		949153726.31
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		952874.00
26342179.00	LAND FOR DISTILLARY		26736174.00
2442716.60	AGRICULTURE IMPLEMENTS		2700716.60
1371209.00	BIO-LAB EQUIPMENTS		1371209.00
5904379.27	VEHICLES		6017370.25
1497037.00	COMPUTER & ACCESSORIES		1536037.00
2044968.81	OFFICE EQUIPMENT		2060968.81
48808.00	LIBRARY		48808.00
8668093.63	FURNITURE & FIXTURE		8862830.63
0.00	ETH-COMPUTER		145390.00
247650.00	ETH-FURNITURE & FIXTURE		615382.00
84549567.88	ETH-FACTORY BUILDING		89037843.88
14753533.00	ETH-PLANT & MACHINERY (OTHERS)		20504733.00
664513229	ETH-PLANT & MACHINERY (PROJECT)		664513229.00
14394200.00	ETH-PLANT & MACHINERY (E&C)		14394200.00
2835363072.39	TOTAL		2864411949.37

Accountant-II

Accountant-I

Chief Accounts Officer

SCHEDULE - VI	INVESTMENTS		7
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 31.03.2022	PARTICULARS	GROUPING	AS ON 31.03.2023
	STORE & SPARE		
93613895.16	STORE INVENTORY		91158611.20
336901.53	PESTICIDE STOCK IN HAND		1120488.84
54559.82	STATIONERY IN HAND		49997.90
0.00	STORE INVENTORY(Ethanol)		1159268.63
94005356.51	**SUB TOTAL**		**91169829.31**
2114104704.00	SUGAR STOCK		1628798363.08
119393053.00	MOLASSES STOCK		113975182.60
84462.21	SUGAR CANE		83686.00
2233582219.21	**SUB TOTAL**		**1742857231.68**
0.00	ETH-ETHANOL STOCK		27570780.00
0.00	ETH-MOLASSES STOCK		69160863.50
0.00	**SUB TOTAL**		**96731643.50**
19620585.73	CASH AND BANK BALANCES	VII-A	30031317.82
426592532.91	LOANS AND ADVANCES	VII-B	478789902.75
2773800694.36	**TOTAL**		**2439579925.06**

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

MANUFACTURING AND TRADING ACCOUNT

(8)

FOR THE YEAR 2022-23

AS ON 31.03.2022	PARTICULARS	ANNEXURE	AS ON 31.03.2023
2542974031.26	OPENING STOCK	A	2233582219.21
2396167093.76	SUGAR CANE & ALLIED EXPENSES	B	2603186453.51
193922916.16	REPAIR & MAINTENANCE OF PLANT AND MACHINERY	C	167491832.97
276068212.00	SALARY & WAGES(OTHER THAN,GEN.)	D	274365849.00
79269567.86	MANUFACTURING & PROCESS EXPENDITURE	E	84602358.54
10565652.47	POWER & FUEL EXPENSES	F	12018438.89
167217529.56	**GROSS PROFIT C/F TO PROFIT & L**		**65583141.00**
5666185003.07	**TOTAL**		**5440830293.12**
3432602783.86	SALES	G	3697973061.44
2233582219.21	CLOSING STOCK	H	1742857231.68
	GROSS LOSS C/F TO PROFIT & LOSS A/C		
5666185003.07	**TOTAL**		**5440830293.12**

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

PROFIT & LOSS ACCOUNT

FOR THE YEAR 2022-23

(4)

AS ON 31.03.2022	PARTICULARS	ANNEXURE	AS ON 31.03.2023
0.00	**BY GROSS LOSS B/D FROM MFG. & TRD. A/C**		0.00
84561853.00	TO SALARY & WAGES (GENERAL)	I	95230239.00
53296683.73	TO MANAGEMENT EXPENSES	J	55996296.36
74573061.22	TO DEPRECIATION ACCOUNT	K	60677182.84
4043174.74	TO REPAIR & MAINT. EXPENSES	L	987192.57
332539617.00	TO INTEREST ACCOUNT	M	410509351.14
29452830.60	TO SELLING & DISTRIBUTION & ALLIE EXPENSES	N	22873432.50
33602.22	ASSETS WRITTEN OFF		21864.00
1486180.75	LOSS OF KISAN SEWA KENDER		1228183.38
51228327.30	LOSS OF ETHANOL UNIT		273732480.90
0.00	NET PROFIT FOR THE YEAR		0.00
631215330.56	**TOTAL**		**921256222.69**
167217529.56	**BY GROSS PROFIT B/D FROM MFG. & TRD. A/C**		65583141.00
2987504.32	PROFIT OF PETROL PUMP A/C		557019.03
4621791.14	BY MISC. INCOME	O	4501672.59
456388505.54	**LOSS FOR THE YEAR**		850614390.06
631215330.56	**TOTAL**		**921256222.69**

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

ANNEXURE - A **OPENING STOCK AS ON 01.04.2022**

(b)

AS ON 31.03.2022	PRODUCT	AS ON 31.03.2023
2422234970.00	SUGAR	2114104704.00
120683115.45	MOLASSES	119393053.00
55945.81	CANE	84462.21
2542974031.26	**TOTAL**	**2233582219.21**

ANNEXURE - B **SUGARCANE AND ALLIED EXPENSES**

AS ON 31.03.2022		AS ON 31.03.2023
2372962988.57	CANE PURCHASES	2578536785.94
10586674.00	CANE PURCHASE TAX	11235758.00
4777409.30	COMMISSION ON CANE PURCHASE	5074487.00
1737706.77	CANE MARKETING EXPENSES	2785789.70
2196992.28	CANE DEV.EXP.	2829222.42
3905322.84	BIO LAB EXP.	2724410.45
2396167093.76	**TOTAL**	**2603186453.51**

ANNEXURE - C **REPAIR & MAINTENANCE EXPENSES**

AS ON 31.03.2022		AS ON 31.03.2023
156665310.48	PLANT AND MACHINERY	110972301.96
5557498.56	BAGASSE/ASH HANDLING EXP.	5614044.00
1431488.42	REPAIR OF FACTORY BUILDING	2652299.71
252500.70	REPAIR OF WEIGHBRIDGE	56116.30
30016118.00	OPERATION & MAINT. EXP.	48197071.00
193922916.16	**TOTAL**	**167491832.97**

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

ANNEXURE - D

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

(11)

AS ON 31.03.2022		PARTICULARS		AS ON 31.03.2023
		SALARY & WAGES		
77671153.00		PERMANENT		76026306.00
91941808.00		SEASONAL		101457291.00
7723730.00		DAILY WAGERS		10442567.00
3183543.00		APPRENTICE		2852864.00
14801992.00		CONTRACTOR		8205971.00
17707906.00		P.F. CONTRIBUTION		18690407.00
1318548.00		PENSION CONTRIBUTION		533467.00
792624.00		E.P.F. ADMN. CHARGES		801447.00
14767125.00		RETAINING ALLOWANCE		9718369.00
451311.00		BONUS		508784.00
42862497.00		GRATUITY		42931643.00
7795.00		P.F INSPECTION CHARGES		7134.00
221025.00		AWARD/FESTIVAL		195300.00
1172692.00		LEAVE ENCASHMENT		473251.00
1444463.00		ADDITIONALPAY		1521048.00
276068212.00		**TOTAL**		**274365849.00**

Accountant-II　　　Accountant-I　　　Chief Accounts Officer

(12)

ANNEXURE-E	MANUFACTURING & PROCESS EXPENSES	
AS ON 31.03.2022	PARTICULARS	AS ON 31.03.2023
29891658.26	PACKING MATERIAL	32482677.97
10715114.07	CHEMICAL & LAB APPARATUS	12408256.13
13053277.93	SULPHUR	11242505.07
11504530.36	LIME	12864935.83
3061272.71	OIL & LUBRICANTS	4274532.56
11043714.53	OTHER MFG. EXPENSES	11329450.98
79269567.86	**TOTAL**	**84602358.54**

ANNEXURE - F	POWER & FUEL	
AS ON 31.03.2022		AS ON 31.03.2023
8972465.65	ELECTRICAL CHARGES	8698561.00
489391.62	FIRE WOOD EXP.	343352.48
1103795.20	DIESEL EXPENSES	2976525.41
10565652.47	**TOTAL**	**12018438.89**

ANNEXURE - G	SALES	
AS ON 31.03.2022		AS ON 31.03.2023
2435026660.21	FREE SUGAR	3028277152.86
61754813.22	TPDS SUGAR	105117367.34
363316900.00	SUGAR EXPORT	0.00
215844323.70	MOLASSES	113620220.65
3450189.83	PRESS MUD	11112572.34
5237967.74	SALE OF Scrap	22298552.38
180718952.35	SALE OF ELECTRICITY	185506992.59
10864250.00	SALE OF BROWN SUGAR	18151500.00
89340000.00	Sale under Sugar Export Subsidy	0.00
67048726.81	MOLASSES TRANSFER TO ETHANOL PLANT (267940.30 QTLS @ 798.27)	213888703.28
3432602783.86	**TOTAL**	**3697973061.44**

Accountant-II | Accountant-I | Chief Accounts Officer

ANNEXURE - H

CLOSING STOCK STATEMENT AS ON 31.3.2023

(13)

PARTICULARS		SUGAR(QTLS	MOLASSES(QTLS.)
1. OPENING STOCK AS ON 1.4.202			
Finished		611509.00	167385.00
In Process (Net Sugar)		11753.00	5398.00
	Sub Total 'A'	**623262.00**	**172783.00**
2. PRODUCTION DURING THE YEAR(20			
Finished		757150.00	379425.00
In Process (Net Sugar)		12551.00	4000.00
	Sub Total 'B'	**769701.00**	**383425.00**
Less: Bags of previous year Reprocess:		-	-
Last year in Process		11753.00	5398.00
Net Production for the year 2022-23 'C'		**757948.00**	**378027.00**
	3. Total (1+2)	**1381210.00**	**550810.00**
	4A. Sold during the year	901268.00	142333.10
	4B. Transfer to Ethanol Plant	0.00	267940.30
5. Closing Stock as on 31.3.2023 (3		**479942.00**	**140536.60**
In godowns		467391.00	136536.60
In Process		12551.00	4000.00
	VALUATION OF CLOSING STOCK		
	SUGAR		
479942.00	FREE	3393.74	1628798363.08
-	LEVY	-	-
-	BROWN SUGAR	-	-
140536.60	**MOLASSES**	811.00	113975182.60
225.15	**CANE STOCK**	371.69	83686.00
	TOTAL		**1742857231.68**
	ROUNDED OFF		**1742857231.68**

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

ANNEXURE - I SALARY & WAGES (GENERAL DEPTT.)

(14)

AS ON 31.03.2022	SALARY & WAGES	AS ON 31.03.2023
35312939.00	PERMANENT	34018246.00
31127734.00	SEASONAL	33535704.00
4892891.00	DAILY WAGERS	6672908.00
428973.00	CONTRACTOR(HKRNL)	8105904.00
1946513.00	P.F. CONTRIBUTION	2017636.00
4418106.00	PENSION CONTRIBUTION	4579539.00
265192.00	ADMN. CHARGES	274882.00
241577.00	RETAINING ALLOWANCE	1270319.00
89408.00	BONUS	0.00
5375365.00	GRATUITY	4487708.00
2652.00	INSPECTION CHARGES	2749.00
41475.00	AWARD/FESTIVAL	37275.00
298138.00	LEAVE ENCASHMENT	0.00
0.00	NPS CONTRIBUTION	106675.00
120890.00	ADDITIONAL PAY	120694.00
84561853.00	**TOTAL**	**95230239.00**

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - J	MANAGEMENT EXPENSES	
AS ON 31.03.2022	PARTICULARS	AS ON 31.03.2023
2856597.75	MEDICAL EXPENSES	6421987.70
274098.00	TELEPHONE EXPENSES	310358.00
84833.00	ENTERTAINMENT EXPENSES	182086.00
10958575.70	RENT, RATES AND TAXES	7482889.81
1005614.38	PRINTING & STATIONERY	694721.72
35486.00	NEWS PAPERS & PERIODICALS	25165.00
249268.00	SUBSCRIPTION & CONTRIBUTION	6676406.00
805000.00	AUDIT FEE	810000.00
1219070.00	ADVERTISEMENT & PUBLICITY	820257.00
25011.00	POSTAGE & TELEGRAM	20941.00
330200.00	FEE/LEGAL EXPENSES	595613.00
343537.00	T.A. TO STAFF	442413.00
167125.00	GUEST HOUSE EXP.	252617.70
7821261.13	INSURANCE CHARGES	7247493.00
39572.12	GARDEN EXPENSES	41516.72
396361.00	INAUGURATION EXP.	378528.00
2258.26	BANK CHARGES	1993.53
76032.00	T.A. TO DIRECTORS	212862.00
927885.00	COMPUTER EXPENSES	479770.00
576825.00	EMPLOYEES WELFARE EXP.	436156.00
1254136.44	VEHICLE RUNNING EXP.	1340466.89
1194405.38	UNIFORM AND LEVERIES EXP.	989754.11
4000000.00	EX-GRATIA/COMPENSATION TO WORKER	300000.00
162103.62	VEHICLE MAINTENANCE EXPENSES	170586.88
7053752.00	DISCOUNT ON POWER EXPORT	3446651.00

10637459.58		GENERAL CHARGES		3496447.68
55838.00		T.A. TO OTHERS		101115.00
30000.00		VITA BOOTH EXP.		0.00
714378.37		SANITATION CHARGES		899031.62
0.00		WATER RESOURCE CHARGES		11718468.00
53296683.73		**TOTAL**		**55996296.36**

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

ANNEXURE - L

REPAIR & MAINTENANCE EXPENSES

(17)

AS ON 31.03.2022	PARTICULARS	AS ON 31.03.2023
2975697.74	REPAIR OF NON FACTORY BUILDING	902192.57
1067477.00	REPAIR OF ROAD	85000.00
4043174.74	**TOTAL**	**987192.57**
	INTEREST	
162265818.00	INTEREST ON TERM LOAN	240375295.14
170273799.00	INTEREST ON WORKING CAPITAL	170134056.00
332539617.00	**TOTAL**	**410509351.14**
	SELLING AND ALLIED EXPENSES	
AS ON 31.03.2022		**AS ON 31.03.2023**
11443267.00	SUGAR HANDLING EXPENSES	15591729.00
10237361.00	Temporary Godown Charges	0.00
7772202.60	SUGAR SALE COMMISSION	7281703.50
29452830.60	**TOTAL**	**22873432.50**

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

(18)

ANNEXURE - O	MISC. INCOME	
AS ON 31.03.2022	PARTICULARS	AS ON 31.03.2023
483952.00	PENALTY ON SUGAR AGENT	751325.00
949424.00	INTEREST RECEIVED	1214163.00
3185691.14	MISC. INCOME	2530554.59
2336.00	R.T.I INCOME	1558.00
110.00	ADMISSION FEE	2415.00
278.00	SHARE TRANSFER FEE	1657.00
4621791.14	**TOTAL**	**4501672.59**

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

(19)

ANNEXURE - VII-A	CASH IN HAND & BANK		
AS ON 31.03.2022			AS ON 31.03.2023
145837.10	CASH IN HAND		170198.10
39494.08	SBOP SAVING A/C		39494.08
319744.50	PNB SAVING A/C		375134.79
700096.32	STATE BANK OF INDIA A/C		747023.32
508281.28	COOPERATIVE BANK SAVING A/C		524458.28
2168.00	COOP. BANK SDF A/C		2204.00
157832.03	PNB, CHARUNI JATTAN A/C		157832.03
1207422.17	PNB CURRENT A/C		879132.71
13066.26	OBC SHAHABAD CURRENT A/C,		13066.26
2003615.13	ICICI BANK CURRENT A/C		439317.38
271516.71	ICICI BANK SAVING A/C		7946960.52
31944.00	CANARA BANK A/C		34671.00
659582.52	H.D.F.C. BANK CURRENT A/C		2702229.96
216023.96	H.D.F.C BANK SAVING A/C		232881.96
7289813.75	AXIS BANK A/C		12947639.58
17356.51	UNION BANK OF INDIA A/C		17356.51
436192.01	BANK OF BARODA		473937.01
2720913.40	STATE BANK OF INDIA A/C(Mini)		1223144.90
6891.00	COOP.BANK SDF(CO-GEN) A/C		7005.00
2872795.00	DEBT SERVICE RESERVE A/C		1097630.43
19620585.73	**TOTAL**		**30031317.82**

Accountant-II | Accountant-I | Chief Accounts Officer

ANNEXURE - VII-B AS ON 31.03.2022	LOAN & ADVANCES	AS ON 31.03.2023
52679.08	ADVANCE TO STAFF	0.00
2319832.00	SECURITY DEPOSIT	2319832.00
4660158.39	LOAN TO GROWERS	3511546.32
553796.86	S.D.BAGASSE DEALER	553796.86
69801591.00	S.D.MOLASSES DEALER	769206.46
110000.00	BINDING MATERIAL CONT.(PRITAM SINGH)	110000.00
7756636.00	PRE-PAID INSURANCE	6856531.75
96575.00	JASWANT SINGH CONT.BINDING MATERIAL	96575.00
262936.00	CANE DRIAGE RECOVERABLE	271677.00
106720.00	BALBIR SINGH CONT.BINDING MATERIAL	106720.00
9000.00	ROHTAK COOP.SUGAR MILLS LTD.	9000.00
2518121.00	TRIVENI ENGG WORKS	2518121.00
69838246.00	LOAN TO OTHER SUGAR MILLS	69838246.00
738716.39	CGST RECOVERABLE A/C	12459056.98
19606678.14	IGST RECOVERABLE A/C	7654145.31
8568121.38	SGST RECOVERABLE A/C	14741535.01
906253.07	SALES TAX RECOVERABLE	906253.07
39534343.83	PETROL PUMP ACCOUNT	31691647.26
199998.00	SERVICE TAX RECOVERABLE	199998.00
1427792.07	KISAN SEWA KENDER	1968509.24
34670.00	SIRSA COOP.SUGAR MILLS	34670.00
4592286.84	INCOME TAX RECOVERABLE	5651393.84
7545958.04	SUGAR RETAIL SHOP	0.00
3512000.00	ADVANCE INCOME TAX	3512000.00
70907085.33	CHIEF ENGINEER HPPC HARYANA	70919317.92
432876.00	PNB CROP LOAN	432876.00
768608.00	KAITHAL COOP.SUGAR MILLS	1294871.75
2560946.64	ADVANCE CANE SEED	2560974.32
3472312.27	SUGAR SELLING AGENT	3439795.97
11342931.00	OTHER ADVANCE	11317788.87
65152.20	PREPAID EXCISE DUTY	65152.20

SUGARCANE CRUSHED

				21
3766.78		SD SCRAP DEALER		0.00
439832.51		S D PRESS MUD DEALER		923183.47
2652595.46		S.D. SUGAR DEALERS		27815395.95
978014.00		BIO-LAB EXP. RECOVERABLE		978014.00
18856964.17		TDS on E-Commerce		17812403.53
365720.90		TCS RECOVERABLE A/c		143298.90
3000000.00		ETH-SUPPLIER A/C		0.00
49308895.00		Subsidy Receivable (Cane Comm.)		154745797.00
144240.00		WHEAT LOAN RECOVERABLE		16376.00
16539483.56		TCS GST RECOVERABLE		0.00
0.00		ETH-SD ETHANOL DEALERS A/C		20544195.77
426592532.91		**TOTAL**		**478789902.75**

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

COST OF PRODUCTION DURING THE YEAR 2022-23			
	PARTICULARS		22
	SUGARCANE CRUSHED		74.88
	SUGAR RECOVERY (%)		10.11
	SUGAR PRODUCED (IN QTLS.)		7.57
	MOLASSES RECOVERY (%)		5.06
	MOLASSES PRODUCTION (IN QTLS.)		3.79
BREAK-UP OF COST OF PRODUCTION			
		TOTAL EXP. (RS. IN LACS)	**COST PER BAG (IN RS.)**
1	**SUGARCANE & ALLIED EXPENSES**		
a.	Cane Purchase	2578536785.94	3406.26
b.	Purchase tax	11235758.00	14.84
c.	Cane Mkt.including Commission on	7860276.70	10.38
d.	Cane dev.including intt.on crop loan	2829222.42	3.74
e.	BIO-LAB EXPENSES	2724410.45	3.60
	TOTAL (a to e)	**2603186453.51**	3438.82
2	**POWER & FUEL EXPENSES**		
a.	Electricity Expenses	8698561.00	11.49
b.	Firewood Expenses	343352.48	0.45
c.	Bagasse Expenses	5614044.00	7.42
d.	Diesel & other Expenses	2976525.41	3.93
	TOTAL (a to d)	**17632482.89**	23.29
3	**MANUFACTURING PROCESS EXPENSES**		
a.	Packing material	32482677.97	42.91
b.	Chemical	12408256.13	16.39
c.	Sulpher	11242505.07	14.85
d.	Lime & Lab.	12864935.83	16.99
e.	Oil & Lubricants,other	15603983.54	20.61
	TOTAL (a to e)	**84602358.54**	111.76
4	**REPAIR & MAINTENANCE**		
a.	Plant & Machinery	159169372.96	210.26
b.	Building & Roads	3639492.28	4.81
c.	Others	56116.30	0.07
	TOTAL (a to c)	**162864981.54**	215.15
5	**SALARY & WAGES A/C**	**369596088.00**	488.24
6	**MANAGEMENT EXPENSES**	**55996296.36**	73.97
7	**SELLING & ALLIED EXPENSES**	**22873432.50**	30.22
8	**INTEREST CHARGES**		
a.	Intt. On Term Loan	240375295.14	317.54
b.	Intt. On Working Capital	170134056.00	224.75
	TOTAL	**410509351.14**	542.28
9	**DEPRECIATION**	**60677182.84**	80.15
10	**TOTAL COST OF PRODUCTION**	**3787938627.32**	5003.88

11	**LESS**		23
	Sale of Molasses	113620220.65	150.09
	Molasses transfer to Ethanol Plant	213888703.28	282.55
	Add: Closing stock	113975182.60	150.56
	Less: Opening Stock	119393053.00	157.72
	Net Molasses	**322091053.53**	425.48
	Sale of Brown Sugar	18151500.00	23.98
	Sale of Press Mud	11112572.34	14.68
	Sale of Electric Power	185506992.59	245.06
	Sale of Scrap	22298552.38	29.46
	Sugar Export Subsidy Recivable	0.00	0.00
	Other Income	4501672.59	5.95
	TOTAL	**563662343.43**	744.60
12	**NET COST OF PRODUCTION(11-1**	**3224276283.89**	4259.28

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

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

Detail of Loan to Other Sugar Mills

24

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

FIXED ASSETS

(95)

ANNEXURE-K

Particulars	Gross as on 1.4.2022	Addition during the year	Written off during the year	Gross as on 31.3.2023	Rate of Dep.	Acc. Dep. as on 01.04.2022	Less: Adjustment Reg. Written Off Assets	Depreciation during the year	Total Dep. as on 31.03.2023	W.D.V. as on 31.3.2023
1	2	3	4	5		6				8
Land	15474032.00			15474032.00	0%	0.00		0.00	0.00	15474032.00
Plant & Mach. (Old)	35278961.66			35278961.66	25%	35279552.00		0.00	35279552.00	0.00
Plant & Mach. (New)	932200106.31	16953620.00		949153726.31	25%	740866502.50		52071805.95	792938308.45	156215417.86
Plant & Mach. (WIP)	0.00			0.00	0%	0.00		0.00	0.00	0.00
Factory Building	78249967.68	110000.00		78359967.68	10%	72348410.69		601155.70	72949566.39	5410401.29
Non Factory Buldg.	57289742.08	125064.00		57414806.08	5%	42013331.39		770073.73	42783405.12	14631400.96
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.	8668093.63	335116.00	140379.00	8862830.63	10%	4421328.34	118515.00	456001.73	4758815.07	4104015.56
Electrical Inst.	2642297.00			2642297.00	15%	2591476.97		7623.00	2599099.97	43197.03
Vehicles	5904379.27	112990.98		6017370.25	20%	4404241.53		322625.74	4726867.27	1290502.98
Computer	1497037.00	39000.00		1536037.00	30%	1035977.29		150017.91	1185995.20	350041.80
Office Equipment	2044968.81	16000.00		2060968.81	10%	1855463.16		20550.57	1876013.73	184955.09
Tubewell	2280267.47			2280267.47	15%	1975481.75		45717.86	2021199.61	259067.86
Agg. impliment	2442716.60	258000.00		2700716.60	25%	1948991.88		187931.18	2136923.06	563793.54
Bio-Lab Equipment	1371209.00			1371209.00	10%	1059276.97		31193.20	1090470.17	280738.83
Liabrary	48808.00			48808.00	0%	0.00		0.00	0.00	48808.00
Land for Distillery	26342179.00	529021.00	135026.00	26736174.00	0%	0.00		0.00	0.00	26736174.00
Bio Lab Building	688423.00			688423.00	10%	573613.52		11480.95	585094.47	103328.53
Weighbridge	860002.00	92872.00		952874.00	25%	746925.57		51487.11	798412.68	154461.32
Co-gen. Plant & Machinery	878621702.00			878621702.00	25%	854823629.20		5949518.20	860773147.40	17848554.60
ETH-Computer	0.00	145390.00		145390.00	30%	0.00		43617.00	43617.00	101773.00
ETH-Furniture & Fixtures	247650.00	367732.00		615382.00	10%	24765.00		59061.70	83826.70	531555.30
ETH-Plant & Machinery (E &C)	14394200.00			14394200.00	15%	0.00		2159130.00	2159130.00	12235070.00
ETH-Plant & Machinery (Project)	664513229.00			664513229.00	15%	0.00		99676984.35	99676984.35	564836244.65
ETH-Plant & Machinery (Others)	14753533.00	5751200.00		20504733.00	15%	0.00		3075709.95	3075709.95	17429023.05
ETH-Factory Building	84549567.88	4488276.00		89037843.88	10%	0.00		8903784.39	8903784.39	80134059.49
Total	2835363072.39	29324281.98	275405.00	2864411949.37		1770968967.76	118515.00	174595470.23	1945445922.99	918966616.72

Rounded off 174595470.23

Accountant-II

Accountant-I

Chief Accounts Officer

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

PROFIT & LOSS A/C OF ETHANOL UNIT AS ON 31.03.2023

PARTICULARS	Qty.	AMOUNT	PARTICULARS	Qty.	AMOUNT
To Opening Stock of Molasses					
81519.20 Qtls.@822.49/-	81519.20	67,048,726.81			
To Purchases/transfer of Molasses from		-	By Sales of Ethanol		193,862,121.95
sugar mill@Avg rate of Rs.798.27/-per qtl	267940.30	213,888,703.28	By Sales of Boiler Ash		1,612,649.65
To Consultancy exp.		345,000.00	By Closing Stock of Molasses		-
To General Exp.		3,738,305.37	85278.50 Qtls.@811/-	85278.50	69,160,863.50
To Intt. On Term Loan		32,675,163.57	By Closing Stock of Ethanol		
To Insurance exp.		2,100,654.00	558000 ltrs.@49.41	558000.00	27,570,780.00
To Chemical exp.		23,903,752.76	By loss		273,732,480.90
To Rent, Rates & Taxes		1,784,000.00			
To Inauguration Exp.		138,724.00			
To Diesal /Fire Wood Exp.		64,886,558.96			
To Oil & Lubricants Exp.		158,921.62			
To Operation & Maint. Exp.		39,386,707.00			
To Salary & Wages Exp.		1,765,227.00			
To Telephone Exp.		22,500.00			
To Depreciation		113,918,287.39			
To Repair & Maint.		177,664.24			
TOTAL (Rs.)		565,938,896.00	TOTAL (Rs.)		565,938,896.00

Acctt.clerk　　Acctt-II　　Acctt-I　　CAO

THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)
PROFIT & LOSS A/C OF PETROL PUMP AS ON 31.03.2023

(27)

PARTICULARS	Qty (In Ltrs.)	AMOUNT	PARTICULARS	Qty (In Ltrs.)	AMOUNT
To Opening Stock			By Sales		
Petrol	29633	2,866,525.00	Petrol	586836	48,529,052.22
Diesel	58106	5,276,576.00	Diesel	1662957	130,315,870.82
Mobil Oil	525	107,798.00	Mobil Oil	698	112,675.29
XP	18279	1,764,348.00	XP	36648	3,218,343.40
XG	14684	1,291,649.00	XG	44593	3,628,020.56
			Grease	1092	330,636.00
To Purchases			By Closing Stock		
Petrol	578000	45,789,793.00	Petrol	20797	1,952,223.00
Diesel	1650000	125,708,265.00	Diesel	45149	3,970,018.00
Mobil Oil	620	75,023.00	Mobil Oil	447	91,782.00
XP	36000	3,009,941.00	XP	17631	1,765,621.00
XG	44000	3,469,642.00	XG	14091	1,289,831.00
Grease	1092	330,635.94			
To Salary & Wages a/c		4,904,278.00			
To Expenses		52,580.32			
To Profit		557,019.03			
TOTAL (Rs.)	2,430,939.00	195,204,073.29	TOTAL (Rs.)	2,430,939.00	195,204,073.29

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28

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

PROFIT & LOSS A/C OF KISSAN SEWA KENDRA AS ON 31.03.2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	57,816.00	By Sales	10,456,962.75
To Purchase of fertilizers	10,101,689.25	By Closing Stock	57979.12
To Loading & Unloading etc. Exp.	44,476.00	By Loss	1,228,183.38
To Salary & Wages a/c	1,539,144.00		
TOTAL (Rs.)	11,743,125.25	TOTAL (Rs.)	11,743,125.25

Acctt. Clerk Acctt.II Acctt.I CAO