THE SHAHABAD COOPERATIVE SUGAR MILLS LTD.
SHAHABAD (M)

BALANCE SHEET AS ON 31.03.2025

LIABILITIES

AS ON 31.03.2024	PARTICULARS	SCHEDULE	AS ON 31.03.2025
137624784.00	SHARE CAPITAL	I	137665784.00
2110950587.11	RESERVE & SURPLUS	II	2258487898.02
3692479460.00	BORROWINGS	III	3995308031.50
3668208278.34	CURRENT LIABILITIES & PROVISIONS	IV	3964735055.26
9609263109.45	**TOTAL**		**10356196768.78**
	ASSETS		
2934251953.98	FIXED ASSETS	V	3003757012.98
27158300.00	INVESTMENTS	VI	27158300.00
3019753144.47	CURRENT ASSETS, LOANS & ADVANCES	VII	2805911841.65
3628099711.00	ACCUMULATED LOSS UPTO 31-3-2025 AS PER P & L APPROPRIATION A/C	VIII	4519369614.15
9609263109.45	**TOTAL**		**10356196768.78**

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 31.03.2025 along with the Manufacturing and Trading A/c & Profit & Loss A/c for the year ending 31.03.2025 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
Coop. Societies Sugar Mill
Shahabad (M)

Senior Auditor
Cooperative Societies (Sugar Mills)
Shahabad

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR 2024-25

ANNEXURE - VIII		Dr.		AS ON 31.03.2025
AS ON 31.03.2024		Particulars		
3058866790.79		To Accumulated Losses as on 01.04.2024		3628099711.00
569232920.20		To Loss for the year 2024-25 b/d from profit & Loss A/C		891269903.15
3628099711.00		**Total**		**4519369614.15**
		Cr.		
0.00		By General Reserve/Net Profit for the Year 2023-24		0.00
3628099711.00		By Net Loss c/f to Balance Sheet AS ON 31.03.2024		4519369614.15
3628099711.00		**Total**		**4519369614.15**

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

SCHEDULE - I		SHARE CAPITAL		
AS ON 31.03.2024		PARTICULARS	SCHEDULE	AS ON 31.03.2025
4300000.00		STATE GOVERNMENT		4300000.00
131775439.00		INDIVIDUALS		131816439.00
1388345.00		INSTITUTIONS		1388345.00
161000.00		OTHERS		161000.00
137624784.00		TOTAL		137665784.00

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
2105119785.11		DEPRECIATION RESERVE		2252657096.02
5695781.00		UNPAID DIVIDEND		5695781.00
2110950587.11		TOTAL		2258487898.02

SCHEDULE - III		BORROWINGS		
		A. SECURED LOAN		
0.00		SOFT LOAN FROM COOP. BANK		0.00
		B. UNSECURED LOAN		
3045487477.00		SHORT TERM LOAN FROM STATE GOVT.		3432487477.00
255477698.00		ETH-LOAN FROM STATE GOVT.		255477698.00
391514285.00		HARCO BANK TERM LOAN FOR ETHANOL		307342856.50
3692479460.00		TOTAL		3995308031.50

Accountant-II Accountant-I Chief Accounts Officer

SCHEDULE - IV	CURRENT LIABILITIES		
AS ON 31.03.2024	PARTICULARS	SCHEDULE	AS ON 31.03.2025
	A. WORKING CAPITAL		
1513727276.46	CASH CREDIT(Pledge of Sugar)		1593570668.13
0.00	CASH CREDIT(Pledge of Molasses)		210000000.00
	B. OTHER LIABILITIES & PROVISIONS		
120.00	G.P.F.& G.I.S. PAYABLE		15120.00
35506.00	ANNUITY PAYABLE		35506.00
246386565.42	SECURITY PAYABLE		260159537.42
1380559.16	T.D.S. PAYABLE		1261582.16
16155.00	CANE BONUS PAYABLE		16155.00
2289200.00	AUDIT FEE PAYABLE		2289200.00
8001247.00	EARNEST MONEY PAYABLE		9601058.00
1890632.00	EXPENSES PAYABLE		862140.00
666384541.18	CANE PRICE PAYABLE		387451315.10
165470.00	BIO LAB(SPONSORED SCHEME)		165470.00
1231226.30	CANE COMMISSION PAYABLE		1300008.30
20891532.00	SALARY & WAGES PAYABLE		18602550.00
5599.00	GOHANA COOP. SUGAR MILLS		5599.00
2143751.00	P.F.PAYABLE		1894557.00
2582.00	S.D. BINDING MATERIAL		2582.00
476000.00	BONUS PAYABLE		136250.00
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
19290.00	EMPLOYEE WELFARE DED. PAYABLE		14508.00
7714.00	INCENTIVE PAYABLE		7714.00
4200.00	AWARD PAYABLE		4200.00
9242.00	OVERTIME PAYABLE		9242.00
0.00	S.D. MOLASSES Dealer		5531587.22
2220000.00	R.K.V.Y SCHEME		2220000.00
2304.00	TRANSPORTATION SUBSIDY PAYABLE		2304.00

25594.00		OTHER LIABILITIES		25594.00
535000.00		EMPLOYEE SOCIETY LOAN PAYABLE		420000.00
14567026.00		INTEREST RECOVERABLE BUT NOT RECEIVED		14567026.00
76848.53		SUGAR FED HARYANA		0.00
600000.00		EDUCATION FUND PAYABLE		600000.00
5012.00		NSC PAYABLE		5012.00
973787468.00		INTEREST PAYABLE		1270082150.00
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
44218342.96		SUPPLIER A/C		38148161.16
22264.00		VEHICLE LOAN		22264.00
12933130.90		Goods & Service Tax Payable		15413871.77
0.00		SUGAR RETAIL SHOP		5423247.37
477203.00		GRATUITY AMT. WITH HELD (STAFF)		1083675.00
496577.13		CONTRACTOR A/C		0.00
71386.66		TCS Payable Account		9995.53
70746405.00		ETH-INTEREST PAYABLE		93739398.00
186819.00		RETAINING ALLOWANCE PAYABLE		95118.00
72410.00		ADVANCE CANE PRICE		0.00
21533.00		THE SONEPAT COOP SUGAR MILL		0.00
11100.00		NPS Payable		0.00
6455002.00		ETH-Membrane India, Gurugram(O & M)		6248504.00
200001.00		ETH-Membrane India, Gurugram(E & C)		200001.00
732162.54		S.D. Scrap Dealer		0.00
0.00		Unearned Income		21366517.00
4624.00		WHEAT LOAN		0.00
174755.00		TRIVENI ENGG WORKS		174755.00

72019891.00		PROVISION FOR SUGAR STOCK(Flood)		0.00
610209.00		L & C Contribution(1%) Payable		84111.00
3668208278.34		**TOTAL**		**3964735055.26**

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

7.

SCHEDULE - V

FIXED ASSETS

AS ON 31.03.2024	PARTICULARS	SCHEDULE	AS ON 31.03.2025
15474032.00	LAND & SITE DEVELOPMENT		15474032.00
81366914.68	FACTORY BUILDING		81366914.68
57414806.08	NON FACTORY BUILDING		57414806.08
688423.00	BIO-LAB BUILDING		688423.00
35278961.66	PLANT & MACHINERY(OLD)		35278961.66
1014981881.31	PLANT & MACHINERY(NEW)		1081388007.31
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
952874.00	WEIGHBRIDGE		952874.00
27181939.61	LAND FOR DISTILLARY		27637189.61
2700716.60	AGRICULTURE IMPLEMENTS		2700716.60
1371209.00	BIO-LAB EQUIPMENTS		1371209.00
6017370.25	VEHICLES		7468597.25
1750742.00	COMPUTER & ACCESSORIES		2048142.00
2060968.81	OFFICE EQUIPMENT		2060968.81
48808.00	LIBRARY		48808.00
9207262.63	FURNITURE & FIXTURE		10102318.63
145390.00	ETH-COMPUTER		145390.00
615382.00	ETH-FURNITURE & FIXTURE		615382.00
89037843.88	ETH-FACTORY BUILDING		89037843.88
20504733.00	ETH-PLANT & MACHINERY (OTHERS)		20504733.00
664513229	ETH-PLANT & MACHINERY (PROJECT)		664513229.00
14394200.00	ETH-PLANT & MACHINERY (E&C)		14394200.00
2934251953.98	TOTAL		3003757012.98

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 31.03.2024		PARTICULARS	GROUPING	AS ON 31.03.2025
		STORE & SPARE		
106945046.88		STORE INVENTORY		112869353.87
0.00		PESTICIDE STOCK IN HAND		363052.00
12862.84		STATIONERY IN HAND		100062.00
7900630.29		STORE INVENTORY(Ethanol)		18278271.97
114858540.01		**SUB TOTAL**		**131610739.84**
2082495870.00		SUGAR STOCK		1869496635.12
148413707.50		MOLASSES STOCK		151256796.50
888658.76		SUGAR CANE		62570.60
2231798236.26		**SUB TOTAL**		**2020816002.22**
86103109.68		ETH-ETHANOL STOCK		132229512.03
65203292.67		ETH-MOLASSES STOCK		94589742.30
151306402.35		**SUB TOTAL**		**226819254.33**
17546158.35		CASH AND BANK BALANCES	VII-A	13801675.16
504243807.51		LOANS AND ADVANCES	VII-B	412864170.10
3019753144.47		**TOTAL**		**2805911841.65**

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

MANUFACTURING AND TRADING ACCOUNT

FOR THE YEAR 2024-25

AS ON 31.03.2024	PARTICULARS	ANNEXURE	AS ON 31.03.2025
1742857231.68	OPENING STOCK	A	2231798236.26
2797285150.47	SUGAR CANE & ALLIED EXPENSES	B	2339161825.09
188593126.84	REPAIR & MAINTENANCE OF PLANT AND MACHINERY	C	185302209.08
267504787.00	SALARY & WAGES(OTHER THAN,GEN.)	D	261147622.00
71206366.32	MANUFACTURING & PROCESS EXPENDITURE	E	58046038.35
10969520.00	POWER & FUEL EXPENSES	F	11735864.17
332288755.85	**GROSS PROFIT C/F TO PROFIT & LOSS A/C**		
5410704938.16	**TOTAL**		**5087191794.95**
3178906701.91	SALES	G	2926486165.27
0.00	LOSS OF STOCK BY FLOOD		80218976.00
2231798236.26	CLOSING STOCK	H	2020816002.22
	GROSS LOSS C/F TO PROFIT & LOSS A/C		59670651.46
5410704938.16	**TOTAL**		**5087191794.95**

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

PROFIT & LOSS ACCOUNT

FOR THE YEAR 2024-25

AS ON 31.03.2024	PARTICULARS	ANNEXURE	AS ON 31.03.2025
0.00	**BY GROSS LOSS B/D FROM MFG. & TRD. A/C**		59670651.46
95363501.00	TO SALARY & WAGES (GENERAL)	I	81892659.00
62001497.97	TO MANAGEMENT EXPENSES	J	54163595.73
62733711.12	TO DEPRECIATION ACCOUNT	K	64485384.23
2030096.51	TO REPAIR & MAINT. EXPENSES	L	2408297.06
365372333.00	TO INTEREST ACCOUNT	M	414094386.00
23727241.25	TO SELLING & DISTRIBUTION & ALLIED EXPENSES	N	16033392.25
19977.00	ASSETS WRITTEN OFF		7573.96
1366659.26	LOSS OF KISAN SEWA KENDER		1100188.22
293308918.18	LOSS OF ETHANOL UNIT		189611040.78
1822687.53	LOSS OF PETROL PUMP		0.00
0.00	Loss by flood effected sugar		21218976.00
0.00	NET PROFIT FOR THE YEAR		0.00
907746622.82	**TOTAL**		**904686144.69**
332288755.85	**BY GROSS PROFIT B/D FROM MFG. & TRD. A/C**		0.00
0.00	PROFIT OF PETROL PUMP A/C		679656.17
6224946.76	BY MISC. INCOME	O	12736585.37
569232920.20	**LOSS FOR THE YEAR**		891269903.15
907746622.82	**TOTAL**		**904686144.69**

Vijay

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

ANNEXURE - A | **OPENING STOCK AS ON 01.04.2024**

AS ON 31.03.2024		PRODUCT		AS ON 31.03.2025
1628798363.08		SUGAR		2082495870.00
113975182.60		MOLASSES		148413707.50
83686.00		CANE		888658.76
1742857231.68		TOTAL		2231798236.26

ANNEXURE - B | **SUGARCANE AND ALLIED EXPENSES**

AS ON 31.03.2024				AS ON 31.03.2025
2782394288.07		CANE PURCHASES		2326448839.25
1942092.00		CANE PURCHASE TAX		0.00
5185315.00		COMMISSION ON CANE PURCHASE		4939512.00
3200311.78		CANE MARKETING EXPENSES		3112086.00
102681.30		CANE DEV.EXP.		279796.15
2845823.40		BIO LAB EXP.		2941254.55
1614638.92		CANE FARM EXPENSES		1440337.14
2797285150.47		TOTAL		2339161825.09

ANNEXURE - C | **REPAIR & MAINTENANCE EXPENSES**

AS ON 31.03.2024				AS ON 31.03.2025
120977301.78		PLANT AND MACHINERY		131387835.38
1879746.00		BAGASSE/ASH HANDLING EXP.		1619370.00
2549071.46		REPAIR OF FACTORY BUILDING		2351273.95
93612.60		REPAIR OF WEIGHBRIDGE		417397.75
63093395.00		OPERATION & MAINT. EXP.		49526332.00
188593126.84		TOTAL		185302209.08

Accountant-II Accountant-I Vijay Chief Accounts Officer

ANNEXURE - D

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

AS ON 31.03.2024	PARTICULARS	AS ON 31.03.2025
	SALARY & WAGES	
67607779.00	PERMANENT	66875787.00
97172764.00	SEASONAL	90033671.00
8628539.00	DAILY WAGERS	6303040.00
2851377.00	APPRENTICE	2810351.00
17283054.00	CONTRACTOR/HKRN	20270823.00
18464325.00	P.F. CONTRIBUTION	14708381.00
419231.00	PENSION CONTRIBUTION	566627.00
781003.00	E.P.F. ADMN. CHARGES	605446.00
11128520.00	RETAINING ALLOWANCE	10240722.00
422213.00	BONUS	87182.00
40528711.00	GRATUITY	47670823.00
7653.00	P.F INSPECTION CHARGES	5911.00
203175.00	AWARD/FESTIVAL	328929.00
2006443.00	ADDITIONALPAY	639929.00
267504787.00	**TOTAL**	261147622.00

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE-E

MANUFACTURING & PROCESS EXPENSES

AS ON 31.03.2024	PARTICULARS	AS ON 31.03.2025
27919057.97	PACKING MATERIAL	22149582.51
10759770.35	CHEMICAL & LAB APPARATUS	8766170.02
5771585.66	SULPHUR	6428988.15
9454077.45	LIME	7896567.26
4339431.46	OIL & LUBRICANTS	4245185.19
12962443.43	OTHER MFG. EXPENSES	8559545.22
71206366.32	TOTAL	58046038.35

ANNEXURE - F

POWER & FUEL

AS ON 31.03.2024		AS ON 31.03.2025
9068034.00	ELECTRICAL CHARGES	9703906.00
227617.60	FIRE WOOD EXP.	224890.00
1673868.40	DIESEL EXPENSES	1807068.17
10969520.00	TOTAL	11735864.17

ANNEXURE - G

SALES

AS ON 31.03.2024		AS ON 31.03.2025
2206956884.80	FREE SUGAR	1975054488.20
182159150.53	TPDS SUGAR	241650998.00
167286586.30	MOLASSES	191124897.70
17468715.78	PRESS MUD	17671516.37
27950240.63	SALE OF Scrap	7510111.51
182170607.06	SALE OF ELECTRICITY	139317105.01
13828050.00	SALE OF BROWN SUGAR	18020000.00
135963520.00	SALE OF SUGAR (FLOOD WATER AFFECTED)	217958400.00
15891200.00	BAGASSE TRANSFER TO ETHANOL PLANT (QTLS. @ PER QTL.)	0.00
229231746.81	MOLASSES TRANSFER TO ETHANOL PLANT (105305.10 QTLS @ 1122.25)	118178648.48
3178906701.91	TOTAL	2926486165.27

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - H

CLOSING STOCK STATEMENT AS ON 31.3.2025

	PARTICULARS	SUGAR(QTLS.)	MOLASSES(QTLS.)
	1. OPENING STOCK AS ON 1.4.2024		
Finished		545898.00	136176.50
In Process (Net Sugar)		11217.00	4500.00
	Sub Total 'A'	557115.00	140676.50
	2. PRODUCTION DURING THE YEAR(2024-25)		
Finished		587950.00	268200.00
In Process (Net Sugar)		10355.00	4500.00
	Sub Total 'B'	598305.00	272700.00
Less: Bags of previous year Reprocess:		-	-
Last year in Process		11217.00	4500.00
Net Production for the year 2024-25 'C'		587088.00	268200.00
	3. Total (1+2)	1144203.00	408876.50
	4A. Sold during the year	641253.00	170305.50
	4B. Transfer to Ethanol Plant	0.00	105305.10
	Sugar loss due to flood	20366.00	
	5. Closing Stock as on 31.3.2025 (3-4)	482584.00	133265.90
In godowns		472229.00	128765.90
In Process		10355.00	4500.00
	VALUATION OF CLOSING STOCK		
	SUGAR		
482584.00	FREE	3873.93	1869496635.12
-	LEVY	-	-
-	BROWN SUGAR	-	-
133265.90	MOLASSES	1135.00	151256796.50
156.85	CANE STOCK	398.92	62570.60
	TOTAL		2020816002.22
	ROUNDED OFF		2020816002.22

Accountant-II   Accountant-I   Chief Accounts Officer

ANNEXURE - I	SALARY & WAGES (GENERAL DEPTT.)	
AS ON 31.03.2024	SALARY & WAGES	AS ON 31.03.2025
41324625.00	PERMANENT	40730998.00
31835439.00	SEASONAL	21408537.00
5919587.00	DAILY WAGERS	3193113.00
79100.00	CONTRACTOR	1560801.00
1768059.00	P.F. CONTRIBUTION	2462239.00
4013061.00	PENSION CONTRIBUTION	5588680.00
240880.00	ADMN. CHARGES	335455.00
57885.00	RETAINING ALLOWANCE	85596.00
9403761.00	GRATUITY	6232643.00
2409.00	INSPECTION CHARGES	3355.00
0.00	AWARD/FESTIVAL	32025.00
129220.00	LEAVE ENCASHMENT	3618.00
175000.00	NPS CONTRIBUTION	78528.00
22500.00	CHILDREN EDUCATION ALLOWANCE	29250.00
391975.00	ADDITIONAL PAY	147821.00
95363501.00	TOTAL	81892659.00

Accountant-II　　Accountant-I　　Vijay　Chief Accounts Officer

ANNEXURE - J	MANAGEMENT EXPENSES		AS ON 31.03.2025
AS ON 31.03.2024	PARTICULARS		
8608597.00	MEDICAL EXPENSES		5359346.00
300725.00	TELEPHONE EXPENSES		304482.00
177763.00	ENTERTAINMENT EXPENSES		165978.00
17837490.97	RENT, RATES AND TAXES		10880424.61
840664.06	PRINTING & STATIONERY		951371.66
27012.00	NEWS PAPERS & PERIODICALS		16925.00
6516782.00	SUBSCRIPTION & CONTRIBUTION		11280219.92
830000.00	AUDIT FEE		820000.00
1110516.00	ADVERTISEMENT & PUBLICITY		764864.20
26160.00	POSTAGE & TELEGRAM		18044.00
557566.00	FEE/LEGAL EXPENSES		1098620.00
506313.00	T.A. TO STAFF		308102.00
345415.72	GUEST HOUSE EXP.		229575.75
6509438.75	INSURANCE CHARGES		7461792.98
25660.00	GARDEN EXPENSES		59325.11
401826.00	INAUGURATION EXP.		411342.00
2255.38	BANK CHARGES		4602.74
372956.00	T.A. TO DIRECTORS		419238.00
358024.00	COMPUTER EXPENSES		193200.00
652495.00	EMPLOYEES WELFARE EXP.		690584.00
1098522.00	VEHICLE RUNNING EXP.		1098819.00
542922.38	UNIFORM AND LEVERIES EXP.		520179.06
2300000.00	EX-GRATIA/COMPENSATION TO WORKER		1500000.00
277355.23	VEHICLE MAINTENANCE EXPENSES		251245.00
4559085.00	DISCOUNT ON POWER EXPORT		3482927.00
4847492.65	GENERAL CHARGES		3584780.33
26086.00	T.A. TO OTHERS		72645.00
1465339.83	SANITATION CHARGES		1184405.81
0.00	Store Handling Expenses		319574.00
877035.00	ATAL KISSAN & MAZDOOR CANTEEN EXP.		710982.56
62001497.97	TOTAL		54163595.73

ANNEXURE - L

REPAIR & MAINTENANCE EXPENSES

AS ON 31.03.2024		PARTICULARS		AS ON 31.03.2025
1630433.51		REPAIR OF NON FACTORY BUILDING		2092703.06
399663.00		REPAIR OF ROAD Etc.		315594.00
2030096.51		**TOTAL**		**2408297.06**
		INTEREST		
260602426.00		INTEREST ON TERM LOAN		296294682.00
104769907.00		INTEREST ON WORKING CAPITAL		117799704.00
365372333.00		**TOTAL**		**414094386.00**
		SELLING AND ALLIED EXPENSES		
AS ON 31.03.2024				**AS ON 31.03.2024**
15954877.00		SUGAR HANDLING EXPENSES		11322054.00
7772364.25		SUGAR SALE COMMISSION		4711338.25
23727241.25		**TOTAL**		**16033392.25**

Accountant-II

Accountant-I

Vijay

Chief Accounts Officer

ANNEXURE - O	MISC. INCOME	
AS ON 31.03.2024	PARTICULARS	AS ON 31.03.2025
2896010.00	PENALTY ON SUGAR/MOLASSES AGENT	8717399.00
908096.00	INTEREST RECEIVED	1221575.12
2416644.76	MISC. INCOME	2791235.25
2610.00	R.T.I INCOME	4326.00
675.00	ADMISSION FEE	2050.00
911.00	SHARE TRANSFER FEE	0.00
6224946.76	TOTAL	12736585.37

Accountant-II Accountant-I Vijay Chief Accounts Officer

ANNEXURE - VII-A AS ON 31.03.2024		CASH IN HAND & BANK		AS ON 31.03.2025
300377.10		CASH IN HAND		418860.34
40394.08		SBOP SAVING A/C		46354.08
767448.32		STATE BANK OF INDIA A/C		788328.32
157832.03		PNB, CHARUNI JATTAN A/C		0.00
391134.75		PNB CURRENT A/C		751116.31
13066.26		OBC SHAHABAD CURRENT A/C,		0.00
3334980.67		ICICI BANK CURRENT A/C		754855.65
4610048.72		ICICI BANK SAVING A/C		470784.53
831338.60		H.D.F.C. BANK CURRENT A/C		266110.60
239962.96		H.D.F.C BANK SAVING A/C		247227.96
1466057.53		AXIS BANK A/C		856537.92
0.00		BANK OF INDIA A/C		35441.12
1826613.90		STATE BANK OF INDIA A/C(Mini)		590776.90
3566903.43		DEBT SERVICE RESERVE A/C		8575281.43
17546158.35		TOTAL		13801675.16

Accountant-II Accountant-I Chief Accounts Officer

ANNEXURE - VII-B	LOAN & ADVANCES	
AS ON 31.03.2024		AS ON 31.03.2025
297495.08	ADVANCE TO STAFF	391511.08
2362582.00	SECURITY DEPOSIT	2362582.00
1474515.47	LOAN TO GROWERS	1760520.10
553796.86	S.D.BAGASSE DEALER	553796.86
2299214.75	S.D.MOLASSES DEALER	0.00
110000.00	BINDING MATERIAL CONT.(PRITAM SINGH)	110000.00
8121009.00	PRE-PAID INSURANCE	5121938.54
96575.00	JASWANT SINGH CONT.BINDING MATERIAL	96575.00
234234.00	CANE DRIAGE RECOVERABLE	0.00
106720.00	BALBIR SINGH CONT.BINDING MATERIAL	106720.00
9000.00	ROHTAK COOP.SUGAR MILLS LTD.	9000.00
69838246.00	LOAN TO OTHER SUGAR MILLS	69838246.00
11931953.00	CGST RECOVERABLE A/C	11029845.88
5594319.00	IGST RECOVERABLE A/C	1483837.98
15199316.99	SGST RECOVERABLE A/C	14297009.28
906253.07	SALES TAX RECOVERABLE	906253.07
44642199.26	PETROL PUMP ACCOUNT	36987931.28
199998.00	SERVICE TAX RECOVERABLE	199998.00
5303818.60	KISAN SEWA KENDER	3734543.83
34670.00	SIRSA COOP.SUGAR MILLS	34670.00
5089211.84	INCOME TAX RECOVERABLE	6699535.84
11871182.57	SUGAR RETAIL SHOP	0.00
3512000.00	ADVANCE INCOME TAX	3512000.00
67473600.98	CHIEF ENGINEER HPPC HARYANA	69563543.99
432876.00	PNB CROP LOAN	443656.34
1294871.75	KAITHAL COOP.SUGAR MILLS	1294871.75
2449075.92	ADVANCE CANE SEED	2449072.72
3114383.72	SUGAR SELLING AGENT	3295114.02
4592288.87	OTHER ADVANCE	4592288.87

65152.20		PREPAID EXCISE DUTY		65152.20
0.00		SD SCRAP DEALER		665425.84
1990761.03		S D PRESS MUD DEALER		2694347.26
33699300.83		S.D. SUGAR DEALERS		34197932.43
978014.00		BIO-LAB EXP. RECOVERABLE		978014.00
18873635.92		TDS on E-Commerce		7158616.76
321345.90		TCS RECOVERABLE A/c		307340.90
0.00		WHEAT LOAN		4001.00
35899094.00		Subsidy Receivable (Cane Comm.)		67863900.00
0.00		CONTRACTOR A/C		1939112.44
0.00		TCS GST RECOVERABLE		0.00
71251204.90		ETH-SD ETHANOL DEALERS A/C		34682598.29
0.00		Sugar Fed Haryana		44443.55
0.00		The Jind Co-op. Sugar Mills Ltd.		21706.00
72019891.00		INSURANCE CLAIM RECOVERABLE		0.00
0.00		ETH-Om Enterprises(other)		21366517.00
504243807.51		**TOTAL**		**412864170.10**

Accountant-II Accountant-I Vijay Chief Accounts Officer

COST OF PRODUCTION DURING THE YEAR 2024-25			
	PARTICULARS		
	SUGARCANE CRUSHED		60.23
	SUGAR RECOVERY (%)		9.75
	SUGAR PRODUCED (IN QTLS.)		5.87
	MOLASSES RECOVERY (%)		4.45
	MOLASSES PRODUCTION (IN QTLS.)		2.68
	BREAK-UP OF COST OF PRODUCTION	TOTAL EXP. (RS. IN LACS)	COST PER BAG (IN RS.)
1	SUGARCANE & ALLIED EXPENSES		
a.	Cane Purchase	2326448839.25	3963.29
b.	Purchase tax	0.00	0.00
c.	Cane Mkt.Including Commission on	8051598.00	13.72
d.	Cane dev.Including Intt.on crop loan	1720133.29	2.93
e.	BIO-LAB EXPENSES	2941254.55	5.01
	TOTAL (a to e)	2339161825.09	3984.94
2	POWER & FUEL EXPENSES		
a.	Electricity Expenses	9703906.00	16.53
b.	Firewood Expenses	224890.00	0.38
c.	Bagasse Expenses	1619370.00	2.76
d.	Diesel & other Expenses	1807068.17	3.08
	TOTAL (a to d)	13355234.17	22.75
3	MANUFACTURING PROCESS EXPENSES		
a.	Packing material	22149582.51	37.73
b.	Chemical	8766170.02	14.93
c.	Sulpher	6428988.15	10.95
d.	Lime & Lab.	7896567.26	13.45
e.	Oil & Lubricants,other	12804730.41	21.81
	TOTAL (a to e)	58046038.35	98.89
4	REPAIR & MAINTENANCE		
a.	Plant & Machinery	180914167.38	308.20
b.	Building & Roads	4759571.01	8.11
c.	Others	417397.75	0.71
	TOTAL (a to c)	186091136.14	317.02
5	SALARY & WAGES A/C	343040281.00	584.40
6	MANAGEMENT EXPENSES	54163595.73	92.27
7	SELLING & ALLIED EXPENSES	16033392.25	27.31
8	INTEREST CHARGES		
a.	Intt. On Term Loan	296294682.00	504.76
b.	Intt. On Working Capital	117799704.00	200.68
	TOTAL	414094386.00	705.44
9	DEPRECIATION	64485384.23	109.86
10	TOTAL COST OF PRODUCTION	3488471272.96	5942.88
11	LESS		
	Sale of Molasses	191124897.70	325.60
	Molasses transfer to Ethanol Plant	118178648.48	201.33
	Add: Closing stock	151256796.50	257.68
	Less: Opening Stock	148413707.50	252.83
	Net Molasses	312146635.18	531.77
	Sale of Brown Sugar	18020000.00	30.70
	Sale of Press Mud	17671516.37	30.10
	Sale of Electric Power	139317105.01	237.34
	Sale of Scrap	7510111.51	12.79

	BAGASSE TRANSFER TO ETHANOL PLANT	0.00	0.00
	Other Income	12736585.37	21.70
	TOTAL	**507401953.44**	864.40
12	**NET COST OF PRODUCTION(11-12)**	**2981069319.52**	5078.48

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

FIXED ASSETS

ANNEXURE-K

Particulars	Gross as on 1.4.2024	Addition during the year	Written off during the year	Gross as on 31.3.2025	Rate of Dep.	Acc. Dep. as on 01.04.2024	Less: Adjustment Reg. Written Off Assets	Depreciation during the year	Total Dep. as on 31.03.2025	W.D.V. as on 31.3.2025
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)	1014981881.31	66406126.00		1081388007.31	25%	848449201.67		58234701.41	906683903.08	174704104.23
Plant & Mach. (WIP)	0.00			0.00	0%	0.00		0.00	0.00	0.00
Factory Building	81366914.68	0.00		81366914.68	10%	73791301.22		757561.35	74548862.56	6818052.12
Non Factory Buldg.	57414806.08	0.00		57414806.08	5%	43514975.17		694991.55	44209966.72	13204839.36
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.	9207262.63	930774.00	35718.00	10102318.63	10%	4904866.13	28144.04	522559.65	5399281.74	4703036.89
Electrical Inst.	2642297.00			2642297.00	15%	2605579.53		5507.62	2611087.15	31209.85
Vehicles	6017370.25	1451227.00	0.00	7468597.25	20%	4984967.87		496725.88	5481693.75	1986903.50
Computer	1750742.00	297400.00		2048142.00	30%	1355419.24		207816.83	1563236.07	484905.93
Office Equipment	2060968.81	0.00		2060968.81	10%	1894509.23		16645.96	1911155.19	149813.62
Tubewell	2280267.47			2280267.47	15%	2060059.79		33031.15	2093090.94	187176.53
Agg.Impliment	2700716.60	0.00		2700716.60	25%	2277871.45		105711.29	2383582.73	317133.87
Bio-Lab Equipment	1371209.00			1371209.00	10%	1118544.06		25266.49	1143810.55	227398.45
Liabrary	48808.00			48808.00	0%	0.00		0.00	0.00	48808.00
Land for Distillery	27181939.61	524950.00	69700.00	27637189.61	0%	0.00		0.00	0.00	27637189.61
Bio Lab Building	688423.00			688423.00	10%	595427.32		9299.57	604726.89	83696.11
Weighbridge	952874.00	0.00		952874.00	25%	837028.01		28961.50	865989.51	86884.49
Co-gen. Plant & Machinery	878621702.00			878621702.00	25%	865235286.05		3346603.99	868581890.04	10039811.96
ETH-Computer	145390.00	0.00		145390.00	30%	74148.90		21372.33	95521.23	49868.77
ETH-Furniture & Fixtures	615382.00	0.00		615382.00	10%	136982.23		47839.98	184822.21	430559.79
ETH-Plant & Machinery (E &C)	14394200.00			14394200.00	15%	3994390.50		1559971.43	5554361.93	8839838.08
ETH-Plant & Machinery (Project)	664513229.00			664513229.00	15%	184402421.05		72016621.19	256419042.24	408094186.76
ETH-Plant & Machinery (Others)	20504733.00	0.00		20504733.00	15%	5690063.41		2222200.44	7912263.85	12592469.15
ETH-Factory Building	89037843.88	0.00		89037843.88	10%	16917190.34		7212065.35	24129255.69	64908588.19
Total	2934251953.98	69610477.00	105418.00	3003757012.98		2105119785.15	28144.04	147565454.95	2252657096.05	751100507.27

Rounded off 147565454.95

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 Vijay Chief Accounts Officer

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

PROFIT & LOSS A/C OF PETROL PUMP AS ON 31.03.2025

PARTICULARS	Qty (In Ltrs.)	AMOUNT	PARTICULARS	Qty (In Ltrs.)	AMOUNT
To Opening Stock			By Sales		
Petrol	18696	1,726,009.00	Petrol	358412	28,662,993.38
Diesel	32106	2,784,458.00	Diesel	1097937	82,822,559.41
Mobil Oil	474	98,957.00	Mobil Oil	170	34,508.88
XP	19935	1,954,262.00	XP	35985	3,083,973.00
XG	18319	1,651,955.00	XG	81056	6,378,607.00
To Purchases			By Closing Stock		
Petrol	361000	27,588,806.90	Petrol(21284-1265 Evaporation)	20019	1,830,589.00
Diesel	1098000	79,524,086.29	Diesel(32169-222 Evaporation)	31947	2,736,115.00
Mobil Oil	160	27,915.00	Mobil Oil	464	95,523.00
XP	36000	2,936,245.76	XP(19950-200 Evaporation)	19750	1,929,856.00
XG	81000	6,166,172.55	XG	18263	1,629,962.00
To Salary & Wages a/c		3,812,337.00			
To Expenses		253,826.00			
To Profit		679,656.17			
TOTAL (Rs.)		129,204,686.67	TOTAL (Rs.)		129,204,686.67

Acctt.clerk   Acctt-II   Acctt-I   CAO

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

PROFIT & LOSS A/C OF ETHANOL UNIT AS ON 31.03.2025

PARTICULARS	Qty.	AMOUNT	PARTICULARS	Qty.	AMOUNT
To Opening Stock of Molasses					
65816.04 Qtls.@990.69/-	65816.04	65,203,292.67	By Sales of Ethanol(Co2)		-
To Opening Stock of Ethanol					
1529906 ltrs.@56.28	1529906.00	86,103,109.68			
To Purchases/transfer of Molasses from		-	By Sales of Ethanol		50,511,160.00
sugar mill 105305.10 Qtls@Avg rate of Rs1	105305.10	118,178,648.48	By Sales of Boiler Ash		85,691.00
To Consultancy exp.		-	By Closing Stock of Molasses		-
To General Exp.		3,958,489.45	83338.98 Qtls.@1135/-	83338.98	94,589,742.30
To Intt. On Term Loan		33,063,564.50	By Closing Stock of Ethanol		
To Insurance exp.		2,017,697.00	2280999 ltrs.@57.97	2280999.00	132,229,512.03
To Chemical exp.		6,823,667.88	By loss		189,611,040.78
To Rent, Rates & Taxes		1,215,100.00			
To Diesal /Fire Wood Exp.		45,403,964.55			
To Oil & Lubricants Exp.		172,913.04			
To Operation & Maint. Exp.		13,789,975.00			
To Salary & Wages Exp.		2,440,223.00			
To Depreciation		83,080,070.72			
To Repair & Maint.		3,742,771.15			
To Transportation Charges		1,833,659.00			
TOTAL (Rs.)		467,027,146.11	TOTAL (Rs.)		467,027,146.11

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

PROFIT & LOSS A/C OF KISSAN SEWA KENDRA AS ON 31.03.2025

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	90,870.00	By Sales	10,431,696.24
To Purchase of fertilizers	10,442,979.46	By Closing Stock	416914.00
To Loading & Unloading etc. Exp.	43,225.00	By Loss	1,100,188.22
To Salary & Wages a/c	1,371,724.00		
TOTAL (Rs.)	11,948,798.46	TOTAL (Rs.)	11,948,798.46

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