

EMERALD INDUSTRIES LIMITED
S-553 , Greater Kailash - II , New Delhi - 110048
CIN : U36999DL1989PLC037300
PAN : AABCE0839P
BALANCE SHEET AS AT 31ST MARCH 2020

Particulars	Note No	Figures as at the end of the current period	Figures as at the end of the previous period
<u>EQUITY & LIABILITIES</u>			
<u>Shareholders' funds</u>			
Share Capital	1	42,620,000.00	42,620,000.00
Reserve & Surplus	2	44,192,847.52	41,066,367.04
Money Received against Share warrants		-	-
Share Application Money (pending allotment)		-	-
<u>Non Current Liabilities</u>			
Long Term Borrowings	3	32,879,785.57	38,233,110.99
Deferred Tax Liability (Net)		-	-
Other Long term Liabilities	4	9,063,071.06	9,063,071.06
Long Term Provisions		-	-
<u>Current Liabilities</u>			
Short Term Borrowings	5	19,312,975.93	18,461,812.41
Trade Payables	6	8,956,187.36	5,004,432.03
Other Current Liabilities	7	1,861,770.19	2,107,097.53
Short Term Provisions		-	-
Total		158,886,637.63	156,555,891.06
<u>ASSETS</u>			
<u>Non Current Assets</u>			
<u>Fixed Assets</u>			
(i) Tangible Assets	8	40,656,005.16	46,160,425.76
(ii) Intangible Assets		-	-
(iii) Capital Work In progress	8	27,228,731.89	27,228,731.89
(iv) Intangible Assets under development		-	-
Non Current Investments		-	-
Deferred Tax Assets (Net)		378,483.70	415,406.21
Long Term Loans and Advances		-	-
Other Non Current Assets	9	33,263,409.37	30,790,075.85
<u>Current Assets</u>			
Current Investments		-	-
Inventories	10	31,013,802.00	28,800,557.00
Trade Receivables	11	10,224,249.60	5,972,206.20
Cash & Cash Equivalents	12	17,304.10	181,411.96
Short Term Loans and Advances	13	16,104,651.81	17,007,076.19
Other Current Assets		-	-
Total		158,886,637.63	156,555,891.06
Notes to accounts	19		

As Per Separate Report of even date attached

For P.Chopra & Associates
Chartered Accountants
FRN 018826C

(CA Prabhat Chopra)
Proprietor
M.No. : 413487

Date : 8-September-2020
UDIN : 21413487AAAAAD4736



For and on behalf of the Board of Directors

Sanjay Gyanchand Bhansali
Director
Din : 00534028

Rajendra Lahariya
Director
Din : 01549574

EMERALD INDUSTRIES LIMITED
S-553 , Greater Kailash - II , New Delhi - 110048
CIN : U36999DL1989PLC037300
PAN : AABCE0839P

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	Note No	Figures as at the end of the current period	Figures as at the end of the previous period
A. Income :			
Revenue from Operations		48,441,172.65	57,464,874.31
Other Receipts	14	-	466,359.03
Total Revenue		48,441,172.65	57,931,233.34
B. Expenditure			
Purchase of Finished, Semi-finished & Other Products	15	20,762,455.46	21,337,659.00
Change in Inventories	16	(2,213,245.00)	6,735,379.00
Employees Benefits expenses	17	9,337,628.43	9,013,921.86
Finance Expenses		3,415,961.00	3,792,201.00
Depreciation and Amortisation expenses		6,455,687.96	7,430,134.21
Other Expenses	18	6,580,761.81	5,225,342.61
		44,339,249.66	53,534,637.68
C. Profit for the year before extraordinary items and Tax (A-B)		4,101,922.99	4,396,595.66
D. Extraordinary items (Loss on vehicle disposal)		-	-
E. Profit for the year before Tax (C-D)		4,101,922.99	4,396,595.66
F. Tax Expenses			
Current tax		938,520.00	1,140,210.00
Add/(Less): Deferred Tax Liability/(Asset)		36,922.51	3,451.30
G. Profit / (Loss) from continuing operations (E-F)		3,126,480.48	3,252,934.36
H. Profit / (Loss) from Discontinuing operations			
Gain / (loss) on disposal of assets		-	-
Settlement of liabilities		-	-
I. Profit / (Loss) for the year (G+H)		3,126,480.48	3,252,934.36
EPS			
(1) Basic		0.73	0.76
(2) Diluted		0.73	0.76
Notes to accounts	19		

As Per Separate Report of even date attached

For P.Chopra & Associates
Chartered Accountants
FRN 018826C

(CA Prabhat Chopra)
Proprietor
M.No. : 413487
Date : 8-September-2020



For and on behalf of the Board of Directors

Sanjay Gyanchand Bhansali
Director
Din : 00534028

Rajendra Lahariya
Director
Din : 01549574

EMERALD INDUSTRIES LIMITED
S-553 , Greater Kailash - II , New Delhi - 110048
Notes forming part of the Balance Sheet as at 31st March 2020

	Figures as at the end of the current period	Figures as at the end of the previous period
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Note - 1
Share Capital

Authorised:

50,00,000 Shares of Rs. 10/- each

50,000,000.00 50,000,000.00

Issued, Subscribed & Paidup:

42,62,000 Shares of Rs.10/- each

42,620,000.00 42,620,000.00

(Previous Year 42,62,000 shares of Rs.10/- each)

42,620,000.00 42,620,000.00

a. RECONCILIATION OF THE SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF THE REPORTING PERIOD

Equity

At The Beginning Of The Period

31-Mar-20 31-Mar-19
4,262,000.00 4,262,000.00

Add : Issued during the Period

- -

Outstanding at the end of the period

4,262,000.00 4,262,000.00

b. NOTES- TERMS/RIGHT ATTACHED TO EQUITY SHARES

The ordinary share of the Company, having par value of Rs.10.00 per share, rank pari passu in all respects including voting right and entitlement to dividend.

Pursuant to the clauses provided in the Articles of Association, shares of the company can be transferred among directors, members and their relatives.

c. Details of Share Holders holding more than 5% Shares of the Company

Equity Shares	Percentage	No. of Shares	No. of Shares
Sanjay Gyanchand Bhansali	11.83%	504,152	504,152
Rajendra lahariya	14.62%	623,200	623,200
Shwetank bhansali	7.16%	305,000	305,000
Chaitanya Bhansali	8.60%	366,320	366,320
Savita Lahariya	11.01%	469,360	469,360
Parth Bhansali	6.80%	290,000	290,000

Note - 2

Reserve & Surplus

Revenue Reserves

Opening Balance

37,690,267.04 34,437,332.68

Add :- Profit / (loss) during the year

3,126,480.48 3,252,934.36

40,816,747.52 37,690,267.04

Securities Premium Reserve

3,376,100.00 3,376,100.00

Total

44,192,847.52 41,066,367.04



Emerald Industries Ltd.
[Signature]
Director

Emerald Industries Ltd.
[Signature]
Director

EMERALD INDUSTRIES LIMITED
S-553 , Greater Kailash - II , New Delhi - 110048
Notes forming part of the Balance Sheet as at 31st March 2020

	Figures as at the end of the current period	Figures as at the end of the previous period
Note - 3		
Long Term Borrowings		
Secured		
From Banks		
From Axis Bank - Vehicle Loan -Fortuner	1,005,539.00	1,489,600.00
From Axis bank - Vehicle Loan -Honda city	-	95,400.00
From State bank of India - Equipments' Loan	-	4,791,554.00
From Axis Bank - DG Set Loan	1,381,933.00	1,979,900.00
From Axis Bank - Tipper Loan	3,461,852.00	5,405,666.00
From Axis Bank - Tata Zenon	665,550.00	-
IDBI Bank Ltd.	3,837,379.00	-
Unsecured		
Loan from directors & shareholders	22,527,532.57	24,470,990.99
	32,879,785.57	38,233,110.99
Note - 4		
Other Long Term Liabilities		
Security deposits from Customers	4,123,589.73	4,123,589.73
Other Long term Payables	4,939,481.33	4,939,481.33
	9,063,071.06	9,063,071.06
Note - 5		
Short Term Borrowings		
From Banks		
State Bank of India - CC A/c - 30367914072	-	8,441,039.61
State Bank of India - New CC A/c - 35534014495	-	10,020,772.80
ICICI Bank O/D	19,312,975.93	-
	19,312,975.93	18,461,812.41
Note - 6		
Trade Payables		
Payable for material & expenses	8,243,138.80	4,338,318.00
Payable salary/wages	713,048.56	666,114.03
	8,956,187.36	5,004,432.03
Note - 7		
Other Current Liabilities		
Advance from Customers	739,289.19	747,751.53
TDS Payable	183,961.00	219,136.00
Provisions for Income Tax	938,520.00	1,140,210.00
	1,861,770.19	2,107,097.53




Emerald Industries Ltd.
Director


Emerald Industries Ltd.
Director

EMERALD INDUSTRIES LIMITED
S-553, Greater Kailash - II, New Delhi - 110048
Note - 8 Forming Part of the Balance Sheet as at 31st March 2020

Particulars	REMAINING USEFUL LIFE (In Years)	Gross Block				Depreciation				Net Block	
		As on 01.04.2019	Addition During the Year	Deduction/disposal during the year	As on 31.03.2020	As on 01.04.2019	For the Year	On deductions during the year	Upto 31.03.2020	As on 31.03.2020	As on 31.03.2019
TANGIBLE ASSETS											
AIR CONDITIONER	1	216,706.11	-	-	216,706.11	184,964.09	31,742.02	-	216,706.11	-	31,742.02
BOREWELL	1	146,119.46	-	-	146,119.46	125,054.38	21,065.08	-	146,119.46	-	21,065.08
BOREWELL	4	98,140.00	-	-	98,140.00	19,628.00	19,628.00	-	39,256.00	58,884.00	78,512.00
BUILDING	16	107,438.50	-	-	107,438.50	34,643.26	4,549.70	-	39,192.96	68,245.54	72,795.24
CAR HYUNDAI I10	0	234,183.15	-	-	234,183.15	234,183.15	-	-	234,183.15	-	-
CIVIL WORKS	15	1,287,541.80	-	-	1,287,541.80	376,516.55	60,735.02	-	437,251.56	850,290.24	911,025.26
COMPUTER	1	330,847.41	-	-	330,847.41	297,198.71	33,648.70	-	330,847.41	-	33,648.70
CONVEYOR BELT	3	189,391.41	-	-	189,391.41	133,751.57	18,546.61	-	152,298.19	37,093.22	55,639.84
COOLER	3	18,078.90	-	-	18,078.90	12,768.22	1,770.23	-	14,538.45	3,540.45	5,310.68
CRUSHER	6	3,214,653.62	-	-	3,214,653.62	2,121,581.19	182,178.74	-	2,303,759.93	910,893.69	1,093,072.43
DG SET	4	462,549.18	-	-	462,549.18	245,590.42	54,239.69	-	299,830.11	162,719.07	216,958.76
DG SET 380 KVA	10	2,013,000.00	-	-	2,013,000.00	201,300.00	181,170.00	-	382,470.00	1,630,530.00	1,811,700.00
ELECTRIC INSTALLATION	5	751,096.26	-	-	751,096.26	488,406.42	52,537.97	-	540,944.39	210,151.87	262,689.84
EPABX	1	4,210.56	-	-	4,210.56	3,718.27	492.29	-	4,210.56	-	492.29
EQUIPMENTS OTHERS	4	210,170.54	-	-	210,170.54	134,786.26	18,846.07	-	153,632.33	56,538.21	75,384.28
EQUIPMENTS MAIN	5	20,279,031.43	-	-	20,279,031.43	13,659,404.66	1,323,925.35	-	14,983,330.01	5,295,701.42	6,619,626.77
FURNITURE & FIXTURE	4	1,015,342.13	-	-	1,015,342.13	675,510.00	84,958.03	-	760,468.03	254,874.10	339,832.13
HONDA CITY	4	937,449.00	-	-	937,449.00	567,572.33	92,469.17	-	660,041.50	277,407.50	369,876.67
LAND	NA	2,913,015.00	-	-	2,913,015.00	-	-	-	-	2,913,015.00	2,913,015.00
LCD A/C	3	21,584.00	-	-	21,584.00	14,520.51	2,354.50	-	16,875.00	4,709.00	7,063.49
MOTOR CYCLE	1	403,633.29	-	-	403,633.29	369,567.94	34,065.35	-	403,633.29	-	34,065.35
OFFICE EQUIPMENT	5	328,013.47	6,200.00	-	334,213.47	200,397.15	26,763.26	-	227,160.41	107,053.06	127,616.32
PLANT & MACHINERY	6	759,506.61	-	-	759,506.61	466,066.80	48,906.64	-	514,973.43	244,533.18	293,439.81
PRADO CAR	5	4,332,140.12	-	-	4,332,140.12	3,427,626.30	180,902.76	-	3,608,529.06	723,611.06	904,513.82
Tata Zenon	7	-	634,679.50	-	634,679.50	-	90,668.50	-	90,668.50	544,011.00	-
RED OXIDE PLANT	5	7,881.24	-	-	7,881.24	4,875.55	601.14	-	5,476.69	2,404.55	3,005.69
SCREEN INSTALLATION	5	904,475.67	-	-	904,475.67	559,402.03	69,014.73	-	628,416.76	276,058.91	345,073.64
Solar Light	5	-	7,142.86	-	7,142.86	-	1,428.57	-	1,428.57	5,714.29	-
TIPPER	8	6,769,483.02	-	-	6,769,483.02	1,336,149.26	679,166.72	-	2,015,315.98	4,754,167.04	5,433,333.76
TOOLS & TACKLES	5	4,515.57	-	-	4,515.57	2,793.82	344.35	-	3,138.17	1,377.40	1,721.75
VEHICLE PURCHASE	2	-	-	-	-	1,078,625.14	-	-	1,078,625.14	-	-
WEIGHT BRIDGE	5	925,224.21	-	-	925,224.21	589,833.12	67,078.22	-	656,911.34	268,312.87	335,391.09



Emerald Industries Ltd.
[Signature]
Director

Emerald Industries Ltd.
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Director

HYDRAULIC EXCAVATOR	8	10,283,357.50	-	-	10,283,357.50	4,016,936.88	783,302.58	-	4,800,239.45	5,483,118.05	6,266,420.63
STONE CUTTING MACHINE	8	183,520.00	-	-	183,520.00	68,818.75	14,337.66	-	83,156.41	100,363.59	114,701.25
DG SET(BHANGARH)	8	382,000.00	-	-	382,000.00	151,777.00	28,777.88	-	180,554.88	201,445.13	230,223.00
Block Cutter at Bhargarh site	8	8,125,502.71	-	-	8,125,502.71	2,700,746.18	678,094.57	-	3,378,840.74	4,745,661.97	5,424,756.53
Derrick Machine at Bhargarh site	8	3,108,556.00	-	-	3,108,556.00	1,036,186.00	259,046.25	-	1,295,232.25	1,813,323.75	2,072,370.00
Shot Blasting Machine at Bhargarh site	8	1,627,375.00	-	-	1,627,375.00	542,458.75	135,614.53	-	678,073.28	949,301.72	1,084,916.25
Wire Rope at Bhargarh site	8	192,649.00	-	-	192,649.00	64,216.75	16,054.03	-	80,270.78	112,378.22	128,432.25
Edge Cutting at Bhargarh site	8	140,920.00	200,000.00	-	340,920.00	41,101.75	37,477.28	-	78,579.03	262,340.97	99,818.25
Electric Installtion at Bhargarh site	8	591,890.00	-	-	591,890.00	172,634.75	52,406.91	-	225,041.66	366,848.34	419,255.25
Electric Power Commpresser at Bhargarh site	8	434,978.00	-	-	434,978.00	126,453.13	38,565.61	-	165,018.73	269,959.27	308,524.88
Gantry Crane at Bhargarh site	8	1,530,648.00	-	-	1,530,648.00	446,439.00	135,526.13	-	581,965.13	948,682.88	1,084,209.00
LD-4 Machine at Bhargarh site	8	275,220.00	-	-	275,220.00	80,272.50	24,368.44	-	104,640.94	170,579.06	194,947.50
Multi Cutter Blades at Bhargarh site	8	780,000.00	-	-	780,000.00	227,500.13	69,062.48	-	296,562.61	483,437.39	552,499.88
Trolley at Bhargarh site	8	78,744.00	-	-	78,744.00	22,967.25	6,972.09	-	29,939.34	48,804.66	55,776.75
Wire Saw Machine at Bhargarh site	8	480,721.00	-	-	480,721.00	140,210.50	42,563.81	-	182,774.31	297,946.69	340,510.50
Civil Work Bhargarh Site	10	4,364,308.00	24,755.00	-	4,389,063.00	908,871.90	348,019.11	-	1,256,891.01	3,132,171.99	3,455,436.11
CAR FORTUNER	5	3,208,485.00	-	-	3,208,485.00	1,326,173.96	376,462.21	-	1,702,636.17	1,505,848.83	1,882,311.04
Mono Block Pump Bhargarh Site	5	70,716.00	-	-	70,716.00	23,011.00	9,541.00	-	32,552.00	38,164.00	47,705.00
Bhargarh Site Camera	5	-	69,690.00	-	69,690.00	-	13,938.00	-	13,938.00	55,752.00	-
Computer & Printer Bhargarh	5	-	8,800.00	-	8,800.00	-	1,760.00	-	1,760.00	7,040.00	-
TOTAL (A)		84,745,011.87	951,267.36	-	85,696,279.23	39,663,211.25	6,455,687.96	-	46,118,899.21	40,656,005.16	46,160,425.76
CAPITAL WORK IN PROGRESS											
SPONGE IRON PLANT	-	27,228,731.89	-	-	27,228,731.89	-	-	-	-	27,228,731.89	27,228,731.89
TOTAL (B)		27,228,731.89	-	-	27,228,731.89	-	-	-	-	27,228,731.89	27,228,731.89
GRAND TOTAL (A+B)		111,973,743.76	951,267.36	-	112,925,011.12	39,663,211.25	6,455,687.96	-	46,118,899.21	67,884,737.05	73,389,157.65
PREVIOUS YEAR		109,706,962.59	7,942,062.17	5,675,281.00	111,973,743.76	32,233,077.04	7,430,134.21	-	39,663,211.25	73,389,157.65	78,552,510.69



Emerald Industries Ltd.

[Signature]
Director

Emerald Industries Ltd.

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Director

IT ACT DEPRECIATION COMPUTATION FOR YEAR ENDED 31st March 2020
S-553, Greater Kailash - II, New Delhi - 110048

Particulars	Rate of Dep.	OPENING VALUE				Depreciation For the Year	CLOSING VALUE As on 31.03.2020
		As on 01.04.2019	Addition before 4th Oct.2019	Addition on or after 4th Oct.2019	Asset sold during year		
TANGIBLE ASSETS							
AIR CONDITIONER	15.00%	81,730.80	-	-	-	12,259.59	69,471.01
BOREWELL	15.00%	141,043.76	-	-	-	21,156.56	119,887.19
BUILDING	10.00%	57,097.22	-	-	-	5,709.72	51,387.50
CAR HYUNDAI I10	15.00%	88,322.06	-	-	-	13,248.31	75,073.75
CIVIL WORKS	10.00%	730,707.43	-	-	-	73,070.74	657,636.69
COMPUTER	40.00%	29,393.36	-	-	-	11,757.34	17,636.02
CONVEYOR BELT	15.00%	71,428.88	-	-	-	10,714.33	60,714.55
COOLER	15.00%	6,818.45	-	-	-	1,022.77	5,795.68
CRUSHER	15.00%	1,212,405.06	-	-	-	181,860.76	1,030,544.30
DG SET	15.00%	2,100,284.59	-	-	-	315,042.69	1,785,241.90
ELECTRIC INSTALLATION	10.00%	399,163.35	-	-	-	39,916.33	359,247.01
EPABX	15.00%	1,588.01	-	-	-	238.20	1,349.81
EQUIPMENTS OTHERS	15.00%	81,249.08	-	-	-	12,187.36	69,061.72
EQUIPMENTS MAIN	15.00%	7,848,226.88	-	-	-	1,147,234.03	6,700,992.85
FURNITURE & FIXTURE	10.00%	539,594.44	-	-	-	53,959.44	485,634.99
CAR FORTUNER	15.00%	2,144,270.63	-	-	-	321,640.59	1,822,630.04
HONDA CITY A/C	15.00%	452,652.67	-	-	-	67,897.90	384,754.77
LAND	0.00%	1,368,120.00	-	-	-	-	1,368,120.00
LCD A/C	15.00%	8,140.40	-	-	-	1,221.06	6,919.34
MOTOR CYCLE	15.00%	169,665.68	-	-	-	25,449.85	144,215.83
OFFICE EQUIPMENT	15.00%	122,170.60	6,200.00	-	-	19,255.59	109,115.01
PLANT & MACHINERY	15.00%	291,553.90	-	-	-	43,733.09	247,820.82
PRADO CAR	15.00%	1,633,864.55	-	-	-	245,079.68	1,388,784.87
Tata Zenon	15.00%	-	-	634,679.50	-	47,600.96	587,078.54
RED OXIDE PLANT	15.00%	2,972.41	-	-	-	445.86	2,526.54
SCREEN INSTALLATION	15.00%	341,122.56	-	-	-	51,168.38	289,954.18
Solar Light	15.00%	-	7,142.86	-	-	1,071.43	6,071.43
TIPPER	15.00%	5,306,777.65	-	-	-	796,016.65	4,510,761.00
TOOLS & TACKLES	15.00%	1,703.05	-	-	-	255.46	1,447.59
VEHICLE PURCHASE	15.00%	484,796.04	-	-	-	72,719.41	412,076.64
WEIGHT BRIDGE	15.00%	348,947.86	-	-	-	52,342.18	296,605.68
Block Cutter at Bhangarh site	15.00%	5,008,373.72	-	-	-	751,256.06	4,257,117.66
Derrick Machine at Bhangarh site	15.00%	1,910,859.19	-	-	-	286,628.88	1,624,230.31
Shot Blasting Machine at Bhangarh site	15.00%	989,411.67	-	-	-	149,911.75	839,499.92
Wire Rope at Bhangarh site	15.00%	118,310.57	-	-	-	17,746.59	100,563.98
Edge Cutting at Bhangarh site	15.00%	94,178.60	-	200,000.00	-	29,126.79	265,051.81
Electric Installation at Bhangarh site	15.00%	395,567.49	-	-	-	59,335.12	336,232.36
Electric Power Compressor at Bhangarh site	15.00%	291,241.92	-	-	-	43,886.29	247,355.63
Gantry Crane at Bhangarh site	15.00%	1,022,951.19	-	-	-	153,442.68	869,508.51
LD-4 Machine at Bhangarh site	15.00%	183,932.97	-	-	-	27,589.94	156,343.02
Multi Cutter Blades at Bhangarh site	15.00%	521,263.75	-	-	-	78,192.56	443,091.19
Trolley at Bhangarh site	15.00%	52,625.60	-	-	-	7,893.84	44,731.76
Wire Saw Machine at Bhangarh site	15.00%	321,271.85	-	-	-	48,190.78	273,081.08
D.G SET 30 KVA at Bhangarh site	15.00%	217,001.07	-	-	-	32,550.16	184,450.91
HYDRAULIC EX Bhangarh Site	15.00%	5,841,621.91	-	-	-	876,243.29	4,965,378.62
Civil Work Bhangarh Site	10.00%	3,375,782.73	-	24,755.00	-	338,816.02	3,061,721.71
Mono Block Pump Bhangarh Site	15.00%	47,260.39	-	-	-	7,089.06	40,171.33
STONE CUTT. MACHINE at Bhangarh Site	15.00%	101,438.25	-	-	-	15,215.44	86,222.82
Camera at Bhangarh Site	15.00%	-	-	69,690.00	-	5,226.75	64,463.25
Computer & Printer Bhangarh	40.00%	-	-	8,800.00	-	1,760.00	7,040.00
TOTAL		46,368,922.02	13,342.86	937,924.50	-	6,575,178.28	40,745,011.11



Emerald Industries Ltd.

[Signature]
Director

Emerald Industries Ltd.

[Signature]
Director

EMERALD INDUSTRIES LIMITED
S-553 , Greater Kailash - II , New Delhi - 110048
Notes forming part of the Balance Sheet as at 31st March 2020

	Figures as at the end of the current period	Figures as at the end of the previous period
Note - 9		
Other Non Current Assets		
Advance for Machinery	26,867,261.37	24,193,927.85
Security Deposits	383,288.00	383,288.00
Advance for Land	6,012,860.00	6,212,860.00
	33,263,409.37	30,790,075.85
Note - 10		
Inventories		
(As taken, valued & Certified by the Management)		
Closing Stock	31,013,802.00	28,800,557.00
	31,013,802.00	28,800,557.00
Note - 11		
Trade Receivables		
(Unsecured, Considered good)		
	10,224,249.60	5,972,206.20
	10,224,249.60	5,972,206.20
Note - 12		
Cash and Bank Balance:		
Cash in hand	6,067.85	116,884.35
Balance with Central MP Kshetriya Gramin Bank	(2,038.00)	24,950.00
Balance with SBI C/A	13,274.25	19,758.09
Balance in Axis Bank Ltd. Gwalior	-	19,819.52
	17,304.10	181,411.96
Note - 13		
Short Term Loans & Advances		
(Unsecured, Considered good)		
Advance to Staff	691,101.53	213,575.00
Advance for Site expenses	6,200.00	287,182.00
Other Advances - recoverable in cash/kind	9,094,872.47	8,949,107.71
Input tax Credit (GST/VAT)	1,099,230.81	1,574,102.48
Marble Mine Advance	5,213,247.00	5,213,247.00
Advance Income tax & TDS	-	769,862.00
	16,104,651.81	17,007,076.19



Emerald Industries Ltd.
[Signature]
Director

Emerald Industries Ltd.
[Signature]
Director

EMERALD INDUSTRIES LIMITED**S-553 , Greater Kailash - II , New Delhi - 110048****Notes forming part of the Profit & Loss Statement for the year ended 31st March 2020**

	Figures during the current period	Figures during the previous period
Note - 14		
Other Receipts		
Interest on FDR	-	28,600.00
Miscellaneous Charges & Credits	-	18,044.00
Writeoff A/c	-	419,715.03
	-	466,359.03
Note - 15		
Purchase of Finished , Semi finished & other products		
Iro ore & Other Purchases & Processing Exp.	19,294,059.22	20,425,754.00
Diesel	1,118,840.00	580,225.00
Oil & Lubricants	349,556.24	331,680.00
	20,762,455.46	21,337,659.00
Note - 16		
Change In Inventories		
Opening Balance (A)	28,800,557.00	35,535,936.00
Closing Stock (B)	31,013,802.00	28,800,557.00
Decrease/ (Increase) in stock [B-A]	(2,213,245.00)	6,735,379.00
Note - 17		
Employees Benefits Expenses		
Labour Wage Expense & Staff salary	6,279,192.00	5,948,510.00
Staff welfare	58,436.43	65,411.86
Director Remuneration & sitting fees	3,000,000.00	3,000,000.00
	9,337,628.43	9,013,921.86
Note - 18		
Other Expenses		
Repair & Rent for Machinery & building	3,207,707.43	2,893,094.66
Insurance	390,416.69	252,520.00
Rates & taxes	128,596.00	369,536.00
Freight & Cartage	140,076.00	124,395.50
Advertisement Expenses	35,333.00	4,842.00
Audit Fee	35,000.00	35,000.00
Bank Charges	82,329.19	43,222.55
Misc. expenses	553,969.77	106,521.39
Postage & courier Exp.	18,201.00	6,048.00
Stationery exp.	8,716.00	23,676.50
Mobile & telephone Exp.	33,998.86	105,733.00
Travelling & Conveyance	223,817.73	84,568.57
Mess Expenses	170,749.29	170,499.14
Site Expenses	922,251.15	461,302.30
Office exp.	121,028.00	76,991.00
Other Admin Expense	96,800.00	64,100.00
Consultancy & Professional charges	85,568.70	164,300.00
Sales Promotion & Comission	260,703.00	215,292.00
Donation exp.[80 G eligible]	65,500.00	23,700.00
	6,580,761.81	5,225,342.61

**Emerald Industries Ltd.**

Director

Emerald Industries Ltd.

Director