AUDITED ANNUAL ACCOUNTS

FOR THE

ACCOUNTING YEAR: 2023-24

OF

RB INDUSTRIES

REGD. OFFICE:

PLOT NO. B-11/2 & B-11/3,

HOJIWALA INDUSTRIAL ESTATE,

ROAD NO. 11, SUSML, SURAT.

AUDIT CONDUCTED BY:

PRADEEP K. SINGHI & ASSOCIATES

CHARTERED ACCOUNTANTS

A/501, President Plaza,

Near R.T.O., Ring Road,

Nanpura, SURAT.

Tele. No.2474714, 2474954, 2471428

RB INDUSTRIES

PLOT NO. B-11/2 & B-11/3, HOJIWALA INDUSTRIAL ESTATE, ROAD NO. 11, SUSML, SURAT.

BALANCE SHEET AS ON 31.03.2024

PARTICULARS	SCHEDULE	AS ON 31.03.2024	AS ON 31.03.2023
SOURCES OF FUNDS:			
PARTNER'S FUND	"A"		
CAPITAL		32,48,03,830	22,72,45,083
LOAN FUNDS	"B"		
A) SECURED LOAN		7,13,98,377	8,90,18,415
B) UNSECURED LOAN		76,19,393	8,51,75,605
		7,90,17,770	17,41,94,020
TOTAL		**40,38,21,600**	**40,14,39,103**
APPLICATION OF FUNDS:			
FIXED ASSETS	"C"	17,27,14,958	21,71,64,305
INVESTMENTS	"D"	1,55,29,704	1,10,02,519
DEFERRED TAX ASSETS	'E"	2,62,624	1,29,198
CURRENT ASSETS , LOANS & ADVANCES			
A) INVENTORIES	"F"	1,01,50,453	2,51,75,131
B) SUNDRY DEBTORS	"G"	22,44,52,765	13,41,85,052
C) CASH & BANK BALANCES	"H"	51,64,209	2,50,27,031
D) LOANS, ADVANCES & DEPOSITS	"I"	6,87,27,916	7,84,90,104
SUB TOTAL : (A)		**30,84,95,343**	**26,28,77,318**
LESS : CURRENT LIABILITIES AND PROVISIONS	"J"		
A) CURRENT LIABILITIES		5,56,48,603	6,85,64,199
B) PROVISIONS		3,75,32,426	2,11,70,038
SUB TOTAL : (B)		**9,31,81,029**	**8,97,34,237**
NET CURRENT ASSETS (A-B)		21,53,14,314	17,31,43,081
TOTAL		**40,38,21,601**	**40,14,39,103**

AS PER OUR REPORT OF EVEN DATE ATTACHED

For Pradeep K. Singhi & Associates
Chartered Accountants
FRN : 126027W

(Aarti Shah)
Partner
M. No. 111449
Place: Surat
Date : 13/05/2024
UDIN: 24111449BKAIRH2585

PRADEEP K. SINGHI & ASSOCIATES SURAT Chartered Accountants

RB INDUSTRIES SURAT

For, RB Industries

Rajkumar Borana
(Partner)

Amit Kumar Dalmia
(Partner)

RB INDUSTRIES

PLOT NO. B-11/2 & B-11/3, HOJIWALA INDUSTRIAL ESTATE, ROAD NO. 11, SUSML, SURAT.

PROFIT AND LOSS A/C FOR THE YEAR ENDED 31.03.2024

PARTICULARS	SCHEDULE	AS ON 31.03.2024	AS ON 31.03.2023
INCOME:			
SALES	"K"	1,41,30,21,336	1,30,85,77,234
OTHER INCOME	"L"	4,71,46,603	4,06,80,302
INCREASE/ (DECREASE) IN STOCK	"M"	(68,87,297)	(82,88,950)
TOTAL ..... A		**1,45,32,80,642**	**1,34,09,68,586**
EXPENDITURE:			
COST OF MATERIALS CONSUMED	"N"	1,07,80,89,113	94,89,00,482
PURCHASE OF FINISHED FABRIC (TRADING)		-	5,59,65,051
MANUFACTURING EXPENSES	"O"	23,93,84,259	18,68,89,480
ADMINISTRATIVE EXPENSES	"P"	50,73,084	79,24,260
EMPLOYEE BENEFIT EXPENSES	"Q"	3,69,24,696	3,31,45,723
FINANCIAL CHARGES:	"R"	1,58,41,083	1,97,97,740
SELLING & DISTRIBUTION EXP:	"S"	72,75,359	34,44,916
PARTNERS REMUNERATION		48,00,000	48,00,000
DEPRECIATION	"C"	4,46,52,410	6,46,16,202
TOTAL .....B		**1,43,20,40,003**	**1,32,54,83,853**
NET PROFIT (A - B)		**2,12,40,639**	**1,54,84,733**
TAXATION OF PREVIOUS YEAR		(75,71,507)	(64,56,535)
PROVISION FOR DEFERRED TAX ASSET		1,33,426	47,791
		1,38,02,558	90,75,989
ALLOCATION OF PROFIT BETWEEN PARTNERS:			
AMIT KUMAR DALMIA - CAPITAL (40%)		55,21,023.17	29,03,481
R & B DENIMS LTD - CAPITAL (20%)		27,60,511.59	32,69,027
RAJKUMAR BORANA - CAPITAL (40%)		55,21,023.17	29,03,481

AS PER OUR REPORT OF EVEN DATE ATTACHED

For Pradeep K. Singhi & Associates
Chartered Accountants
FRN : 126027W

(Aarti Shah)
Partner
M. No. 111449
Place: Surat
Date : 13/05/2024
UDIN: 24111449BKAIRH2585

Pradeep K. Singhi & Associates SURAT Chartered Accountants

RB INDUSTRIES SURAT

For, RB Industries

Rajkumar Borana
(Partner)

Amit Kumar Dalmia
(Partner)

RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2023-24

PARTICULARS	SCHEDULE	AS ON 31.03.2024	AS ON 31.03.2023
PARTNER'S FUNDS	"A"		
CAPITAL			
AMIT KUMAR DALMIA - CAPITAL		62,21,617	6,33,714
R & B DENIMS LTD - CAPITAL		31,16,87,969	22,54,27,457
RAJKUMAR BORANA - CAPITAL		68,94,244	11,83,911
TOTAL		**32,48,03,830**	**22,72,45,083**
LOAN FUNDS	"B"		
(A) SECURED LOAN			
COSMOS - TERM LOAN - 110801801557		6,78,13,549	8,12,08,246
COSMOS - CASH CREDIT - 11060010578		35,84,828	78,10,169
TOTAL		**7,13,98,377**	**8,90,18,415**
(B) UNSECURED LOAN		76,19,393	8,51,75,605
TOTAL (A+B)		**7,90,17,770**	**17,41,94,020**
INVESTMENTS	"D"		
PARIN FURNITURE LIMITED (SHARES A/C)		-	4,30,019
PATANJALI FOODS LTD - SHARES		1,84,055	-
S J LOGISTICS INDIA LTD - SHARES		47,73,149	-
SHARES - COSMOS CO-OP BANK LTD (UNQUOTED)		1,05,70,000	1,05,70,000
SHARES - SACHIN UDYG SHKR MANDALI LTD (UNQUOTED)		2,500	2,500
TOTAL		**1,55,29,704**	**1,10,02,519**
STOCK IN TRADE	"F"		
RAW MATERIALS - YARN		50,26,504	1,31,94,705
FINISHED GOODS		29,93,627	41,19,094
WIP		18,44,672	76,06,502
SPARES & BOLTING CLOTH		2,85,650	2,54,830
TOTAL		**1,01,50,453**	**2,51,75,131**
SUNDRY DEBTORS	"G"		
ALLIANCE DENIM PRIVATE LIMITED(JW-DRS)		28,497	36,34,631
BORANA WEAVES PVT LTD		6,53,84,220	-
DAKSHIN GUJARAT VIJ COMPANY LIMITED (DRS-PD)		45,988	-
R & B DENIMS LTD.		15,89,94,060	13,05,50,421
TOTAL		**22,44,52,765**	**13,41,85,052**
CASH & BANK BALANCES	"H"		
CASH ON HAND		8,80,442	81,846
DEPOSITS WITH BANKING INSTITUTION		41,16,955	2,48,72,499
HDFC RB CURRENT A/C 50200014473350		1,66,812	72,686
TOTAL		**51,64,208**	**2,50,27,030**

Pradeep K. Singhi & Associates • Chartered Accountants • SURAT

RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2023-24

PARTICULARS	SCHEDULE	AS ON 31.03.2024	AS ON 31.03.2023
LOANS , ADVANCES & DEPOSITS	"I"		
ADVANCE TAX		45,00,000	50,00,000
ADVANCE TO CUSTOMERS		28,70,299	1,27,57,617
BPCL - PETRO CARD		520	5,744
DEPOSIT - DGVCL		68,30,591	68,30,591
DGVCL - WM UNITS RECEIVABLE		63,08,588	24,82,622
GST REFUND (INVERTED DUTY)		2,82,635	54,96,687
PREPAID EXPENSES		5,96,542	2,43,086
PREPAID INSURANCE EXPENSES		8,04,804	8,53,697
SALES TAX (ADVANCE TAX-REGISTRATION)		25,000	25,000
T.D.S. RECEIVABLE		22,86,996	17,34,816
T.C.S. RECEIVABLE - PURCHASES (BILLING)		-	2,243
SGST SUBSIDY RECEIVABLE		1,23,18,100	22,08,789
GST RECEIVABLE		1,52,50,374	2,53,94,600
KANISHKA FASHION		1,03,78,887	95,21,915
INCOME TAX REFUND RECEIVABLE F.Y.2021-22		-	1,28,275
SHREE ROADWAYS LTD - LOAN		62,74,580	58,04,422
TOTAL		**6,87,27,916**	**7,84,90,104**
CURRENT LIABILITIES AND PROVISIONS	"J"		
(A) CURRENT LIABILITIES			
ADVANCE RECEIVED FROM CUSTOMERS		4,881	80,47,694
SUNDRY CREDITORS FOR COLO.& CHEM.		-	2,76,991
SUNDRY CREDITORS FOR GENERAL		1,00,26,949	16,80,263
SUNDRY CREDITORS FOR YARN		4,56,16,773	5,85,59,251
TOTAL		**5,56,48,603**	**6,85,64,199**
(B) PROVISIONS:			
AUDIT FEE PAYABLE		2,70,000	2,70,000
GST AUDIT FEE		30,000	45,000
INTERENAL AUDIT FEES		46,250	45,000
INCENTIVE BONUS PAYABLE		42,60,856	38,53,146
BONUS PAYABLE		21,63,620	19,93,087
ELECTRICITY EXP PAYABLE		35,27,491	34,39,499
INTEREST PAYABLE & DUE (TERM LOAN)		4,08,089	4,52,875
PROVIDENT FUND PAYABLE		1,20,851	1,10,824
PROVISION FOR EXPENSE		2,90,000	-
GST PAYABLE		4,808	-
LEAVE WAGES PAYABLE		10,65,328	9,89,584
SALARY & WAGES PAYABLE		25,60,214	21,68,940
PROVISION FOR GRATUITY		7,51,557	3,69,730
PROVISION OF INCOME TAX		75,71,507	64,56,535
TDS PAYABLE		1,44,61,855	9,75,818
TOTAL		**3,75,32,426**	**2,11,70,038**

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RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2023-24

PARTICULARS	SCHEDULE	AS ON 31.03.2024	AS ON 31.03.2023
SALES	"K"		
SALES		1,41,30,21,336	1,30,85,77,234
TOTAL		**1,41,30,21,336**	**1,30,85,77,234**
OTHER INCOME	"L"		
DUTY DRAWBACK INCOME		-	12,32,322
DIVIDEND		8,46,260	7,98,800
INTEREST FROM DEPOSITS		3,28,001	2,94,354
INTEREST FROM FDR		3,34,103	2,94,755
INTEREST INCOME		37,32,153	10,94,415
RENT INCOME (BHAGWATI)		4,80,000	4,80,000
SGST SUBSIDY		4,13,29,943	2,98,39,989
MEIS LICENCE INCOME		-	54,70,692
PROFIT ON SALE OF SHARES		94,040	-
FOREIGN EXCHANGE FLUCTUATION		2,103	11,74,975
TOTAL		**4,71,46,603**	**4,06,80,302**
INCREASE/ (DECREASE) IN STOCK	"M"		
CLOSING STOCK			
FINISHED GOODS		29,93,627	41,19,094
WIP		18,44,672	76,06,502
		48,38,299	1,17,25,596
LESS : OPENING STOCK OF FINISHED GOODS		41,19,094	47,44,915
LESS : OPENING STOCK OF WIP		76,06,502	1,52,69,631
TOTAL		**(68,87,297)**	**(82,88,950)**
COST OF MATERIALS CONSUMED	"N"		
CONSUMPTION OF RAW MATERIALS - YARN		1,07,58,20,878	94,59,07,917
CONSUMPTION OF RAW MATERIALS - STORES		22,68,234	29,92,565
TOTAL		**1,07,80,89,113**	**94,89,00,482**
MANUFACTURING EXPENSES	"O"		
DIESEL EXPENSE		18,450	-
ELECTRICITY EXP.		1,67,11,783	1,36,19,586
FACTORY EXPENSES		41,587	36,076
JOB WORK CHARGES		21,69,44,137	16,76,61,691
LEASE RENT (RB-PALSANA)		30,000	30,000
LEASE RENT, RATES & TAXES (WIND MILL)		19,250	19,250
LOADING UNLOADING EXPESNSES		6,920	7,150
INSURANCE		8,79,353	11,53,030
REPAIR & MAINTENANCE		6,64,293	6,08,950
FREIGHT & TRANSPORTATION		1,36,315	4,68,000
FORECASTING & SCHEDULING CHARGES - WIND MILL		1,03,639	17,713
WHEELING CHARGES - WIND MILL		-	14,798
TRANSMISSION CHARGES - WIND MILL (GETCO)		38,28,532	32,53,236
TOTAL		**23,93,84,259**	**18,68,89,480**

PRADEEP K. SINGHI & ASSOCIATES • Chartered Accountants • SURAT

RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2023-24

PARTICULARS	SCHEDULE	AS ON 31.03.2024	AS ON 31.03.2023
ADMINISTRATIVE EXPENSES	"P"		
AUDIT FEES		3,00,000	3,00,000
BALANCES WRITTEN OFF		(98)	15,797
INTERENAL AUDIT FEES		50,000	50,000
GST/VAT AUDIT FEES		25,000	25,000
COMPUTER & INTERNET MAINTENANCE EXPENSES		17,583	6,660
CONVEYANCE & VEHICLE EXPENSES		9,470	10,250
COURIER EXPENSES (EXPORT)		-	2,988
DEMAT / OTHER CHARGES		8,067	-
DONATION		5,000	-
EPCG / EODC EXPENSES		2,13,755	-
INSURANCE		93,849	1,06,252
MAINTENANCE CHARGES		58,513	58,514
MEMBERSHIP & SUBSCRIPTION		4,723	7,760
MISCELLANEOUS EXPENSES		15,500	70,878
MARK TO MARKET ACTUAL LOSS		-	46,17,343
OFFICE EXPENSES		-	2,15,964
BROKERAGE CHARGES-SEC.		12,570	75,724
INCOME TAX EXPENSES		25,359	874
TRAVELLING OUTSTATION EXPENSES		2,45,224	44,256
POLLUTION CONTROL EXP.		8,88,578	-
PRINTING & STATIONERY		6,413	4,340
PROFESSIONAL & LEGAL FEES		25,44,114	19,49,246
REPAIR & MAINTENANCE (CAR)		1,74,456	-
GST EXPENSE		288	1,632
LEASE EXPENSE (BHAGWATI)		3,60,000	3,60,720
INTEREST ON TDS / SERVICE TAX / ESI(LATE PAYMENT)		14,719	62
TOTAL		**50,73,084**	**79,24,260**
EMPLOYEE BENEFIT EXPENSES	"Q"		
WAGES		1,60,61,977	1,37,21,205
BONUS		21,63,620	19,93,087
INCENTIVE BONUS		42,60,856	38,53,146
SALARY EXPENSES		1,20,36,057	1,16,75,319
STAFF WELFARE		2,16,378	3,49,994
MEDICAL EXPENSES		14,989	9,598
PROVIDENT FUND		6,69,084	3,61,936
GRATUITY		3,81,827	1,36,764
ADMINISTRATION CHARGES (PF)		31,476	31,665
INSURANCE - WORKMEN COMPENSATION POLICY		20,476	20,833
GUJARAT LABOUR WELFARE FUND		2,628	2,592
LEAVE WAGES		10,65,328	9,89,584
TOTAL		**3,69,24,696**	**3,31,45,723**
FINANCIAL CHARGES	"R"		
BANK CHARGES		2,78,140	3,00,812
BANK GAURANTEE CHARGES		65,454	87,679
INTEREST ON SECURED LOANS		83,98,802	92,01,004
INTEREST ON UNSECURED LOANS		70,98,687	1,02,08,245
TOTAL		**1,58,41,083**	**1,97,97,740**
SELLING & DISTRIBUTION EXP	"S"		
INSURANCE A/C (MARINE)		1,57,555	2,00,001
BROKERAGE & COMMISSION		71,02,123	29,12,124
CLEARING & FORWARDING CHARGES (EXPORT)		15,681	3,32,791
TOTAL		**72,75,359**	**34,44,916**

Pradeep K. Singhi & Associates Chartered Accountants SUMIT

RB INDUSTRIES

CALCULATION OF DEFFERED TAX

SCHEDULE- "E"

Description	Amount	Amount
CURRENT YEAR (F.Y.2022-23)		
ADJUSTMENT OF DTL/(DTA) FOR THE YEAR :		
Difference in closing Balance of Depreciations		
W.D.V. as per Books	17,27,14,958	
W.D.V. as per INCOME TAX ACT	17,27,14,958	
DEFFERED TAX ASSETS/(LIABILITY) @ 33.06 % ON Rs.	-	-
Dis-Allowance u/s. 43B	7,51,557	2,62,624
		2,62,624

	Amount
Opening Balance of DTA / (DTL)	1,29,198
Deferred Tax liabilities/(Assets) of the year	1,33,426
Closing Balance of DTA / (DTL)	**2,62,624**

PRADEEP K. SINGHI & ASSOCIATES
SURAT
Chartered Accountants

RB INDUSTRIES

ASSESSMENT YEAR: 2024-25 **ACCOUNTING YEAR: 2023-24**

AMIT KUMAR DALMIA - CAPITAL

DEBITS	AMOUNT (In Rs.)		CREDITS	AMOUNT (In Rs.)
NET WITHDRAWAL	23,33,120		BALANCE B/F	6,33,714
			REMUNERATION	24,00,000
			SHARE OF PROFIT	55,21,023
BALANCE C/F	62,21,617			
	85,54,737			**85,54,737**

R & B DENIMS LTD. - CAPITAL

DEBITS	AMOUNT (In Rs.)		CREDITS	AMOUNT (In Rs.)
			BALANCE B/F	22,54,27,457
			NET CAPITAL INTRODUCED	8,35,00,000
			SHARE OF PROFIT	27,60,512
BALANCE C/F	31,16,87,969			
	31,16,87,969			**31,16,87,969**

RAJKUMAR BORANA - CAPITAL

DEBITS	AMOUNT (In Rs.)		CREDITS	AMOUNT (In Rs.)
NET WITHDRAWAL	22,10,690		BALANCE B/F	11,83,911
			REMUNERATION	24,00,000
			SHARE OF PROFIT	55,21,023
BALANCE C/F	68,94,244			
	91,04,934			**91,04,934**

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RB INDUSTRIES

ASSESSMENT YEAR: 2024-25 **ACCOUNTING YEAR: 2023-24**

AUDIT NOTES AND COMMENTS ON ACCOUNTS:

1 SIGNIFICANT ACCOUNTING POLICIES:

1) GENERAL:

i) Accounts are prepared on the basis of principles of 'Mercantile' system of accounting.
ii) Accounts are prepared on the basis of accounting principles of of a going concern.

2) REVENUE RECOGNITION:

i) Income are accounted on accrual basis.
ii) Expenses considered payable are accounted for on accrual basis.

3) VALUATION OF INVENTORIES:

Stock of Raw Material and WIP is valued at cost. Finished goods are valued at cost or market value whichever is less. Cost of Raw Material and Finished Goods includes the purchase cost and other incidental cost, to bring such material to its present location and condition.

4) FIXED ASSETS:

Fixed Assets are stated at the cost of acquisition inclusive of freight and other direct expenses. None of the fixed assets have been revalued during the year.

5) DEPRECIATION:

Depreciation has been calculated at the rates and method prescribed under Income Tax Act, 1961.

6) CONTINGENT LIABILITY:

As explained by the management, there is following contingent liability.

Performance Guarantees	March 31, 2024	March 31, 2023
The Textile Commissioner - Ministry of Textile	-	3,06,46,472
Jawaharlal Nehru Custom House,	27,20,000	27,20,000
Jawaharlal Nehru Custom House,	27,40,000	27,40,000
Director of Foreign Trade, New Delhi	3,30,000	3,30,000
Director of Foreign Trade, New Delhi	5,19,000	5,19,000
Director of Foreign Trade, New Delhi	1,17,000	1,17,000
Director of Foreign Trade, New Delhi	31,000	31,000

7) RELATED PARTY DISCLOSURE :

Related Party Disclosure, as required by AS - 18:

Name of Related Party	Nature of Relation	Type of Transaction	Amount
R&B Denim Limited	Partner	Job Work	21,69,44,135
R&B Denim Limited	Partner	Sub Lease	30,000
R&B Denim Limited	Partner	Quantity Discount	1,09,27,561
R&B Denim Limited	Partner	Sale of Grey Fabrics	1,33,25,14,782
Amit Dalmia	Partner	Remuneration	24,00,000
Rajkumar Dalmia	Partner	Remuneration	24,00,000
Bhagwati Syntex Pvt Ltd	Director is Partner	Rent Paid	3,60,000



Bhagwati Syntex Pvt Ltd	Director is Partner	Rent Income	4,80,000
Ricon Industries	Common Partner	Purchase of Yarn	42,34,80,226
Kanishka Fashion	Partner's HUF	Interest Income	8,56,972
Amit Kumar Dalmia HUF	Partner's HUF	Interest Expense	86,665
Amit Kumar Dalmia HUF	Partner's HUF	Unsecured Loan Repaid	1,60,000
Deepa A Dalmia	Partner's Relative	Interest Expense	75,811
Deepa A Dalmia	Partner's Relative	Unsecured Loan Accepted	4,00,000
Deepa A Dalmia	Partner's Relative	Unsecured Loan Repaid	4,70,000
Deepak Dalmia HUF	Partner's Relative	Interest Expense	59,089
Deepak Dalmia HUF	Partner's Relative	Unsecured Loan Repaid	10,96,453
Deepak Kumar Dalmia	Partner's Relative	Interest Expense	8,518
Deepak Kumar Dalmia	Partner's Relative	Unsecured Loan Repaid	1,07,777
Sunaina D Dalmia	Partner's Relative	Interest Expense	20,986
Sunaina D Dalmia	Partner's Relative	Unsecured Loan Repaid	9,17,597
Borana Weaves Pvt Ltd	Common Director	Sale of Yarn	6,07,66,229

8) OTHER:

1 On the basis of information collected by the Management payment to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) is made within due date for F.Y. 2023-24 and 2022-23. Hence no reporting is required.

2 According to the informations and explanations given to us, there were no undisputed amounts payable in respect of Income tax, Sales tax, Wealth tax, custom duty, Excise duty as on 31st March, 2024 outstanding for more than six months from the date they became payable.

3 In the opinion of the management and to the best of their knowledge and belief, the current assets, Loans and Advances are approximately of the value stated, if realised in the ordinary course of the business. The provisions for all determined liabilities are adequate and not in excess of the amount reasonably required.

4 Figures have been rounded off to nearest rupee. Figures of previous year have been regrouped and rearranged wherever necessary.

5 Balances of loans, advances, Cash & Bank and Creditors & Debtors are subject to confirmation and have been taken as certified by the partner.

For Pradeep K. Singhi & Associates
Chartered Accountants
FRN : 126027W

(Aarti Shah)
Partner
M. No. 111449
Place: Surat
Date : 13/05/2024
UDIN: 24111449BKAIRH2585

For, RB Industries

Rajkumar Borana
(Partner)

Amit Kumar Dalmia
(Partner)

DEPRECIATION AS PER INCOME TAX

RB INDUSTRIES

ASSESSMENT YEAR:- 2024-25 **ACCOUNTING YEAR:- 2023-24**

SCHEDULE - "C"

DEPRECIATION CALCULATION

(Amt. in Rs.)

Sr. No.	Description	Dep. Rate	WDV as on 01-04-2023	Addition		Sale / Transfer	As On 31-03-2024	Depreciation For the Year	Net Block As at 31-03-2024
				First half	Second half				
1	AIR COMPRESSOR	15%	38,98,076	-	-	-	38,98,076	5,84,711	33,13,365
2	AIR CONDITIONER	15%	8,37,721	11,780	-	-	8,49,501	1,27,425	7,22,076
3	AIR CONDITIONER - II	15%	1,41,569	-	-	-	1,41,569	21,235	1,20,334
4	AIR JET LOOMS	15%	8,12,33,036	-	-	-	8,12,33,036	1,21,84,955	6,90,48,080
5	AIR RECEIVER	15%	1,68,242	-	-	-	1,68,242	25,236	1,43,006
6	ATTENDANCE MACHINE	15%	22,601	-	-	-	22,601	3,390	19,211
7	CHEMICAL STORAGE TANK	15%	3,55,060	-	-	-	3,55,060	53,259	3,01,801
8	COMPUTER	40%	7,531	-	-	-	7,531	3,012	4,518
9	COOLING TOWER	15%	2,19,339	-	-	-	2,19,339	32,901	1,86,438
10	CCTV CAMERA	15%	1,31,267		-		1,31,267	19,690	1,11,577
11	DYEING RANGE WITH SIZING PLANT	15%	1,63,27,312	-	-	-	1,63,27,312	24,49,097	1,38,78,215
12	ELECTRIFICATION	15%	35,18,804	-	-	-	35,18,804	5,27,821	29,90,983.58
13	FACTORY BUILDING (HOJIWALA)	10%	90,03,944	-	-	-	90,03,944	9,00,394	81,03,550
14	FIRE EXTINGUISHER	15%	19,274	-	-	-	19,274	2,891	16,382
15	FIRE FIGHTING HYDRANT SYSTEM	15%	1,40,093	-	-	-	1,40,093	21,014	1,19,079
16	FURNITURE & FIXTURES	10%	17,550	-	-	-	17,550	1,755	15,795
17	GENERATOR	15%	1,92,324		-	-	1,92,324	28,849	1,63,476
18	HUMIDIFICATION PLANT	15%	16,04,166	-	-	-	16,04,166	2,40,625	13,63,541
19	INSPECTION & PACKING MACHINE	15%	5,75,008	-	-	-	5,75,008	86,251	4,88,757
20	LABORATORY EQIPEMENTS	15%	13,230	-	-	-	13,230	1,985	11,246
21	LAND - PLOT NO. B-11/2 - HOJIWALA	0%	1,01,25,615	-	-	-	1,01,25,615	-	1,01,25,615
22	LAND - PLOT NO. B-11/3 - HOJIWALA	0%	1,01,25,615	-	-	-	1,01,25,615	-	1,01,25,615
23	LIFT (HYDRAULIC LOADING PLATFORM)	15%	2,91,365	-	-	-	2,91,365	43,705	2,47,660
24	MOBILE HANDSET	15%	41,864	-	-	-	41,864	6,280	35,584
25	MOTORCYCLE	15%	33,232	2,68,713	-	-	3,01,945	45,292	2,56,653
26	MOTOR CAR (AUDI Q7)	15%	64,63,829	-	-	77,430	63,86,399	9,57,960	54,28,439
27	R.O. PLANT	15%	1,91,310	-	-	-	1,91,310	28,696	1,62,613
28	S.G. EOT CRANE	15%	7,00,622	-	-	-	7,00,622	1,05,093	5,95,529
29	STABILIZER (TRANSFORMER)	15%	2,80,573	-	-	-	2,80,573	42,086	2,38,487
30	STORE - PIPE FITTING	15%	20,96,134	-	-	-	20,96,134	3,14,420	17,81,714
31	TODO WARP TYING FRAME	15%	8,81,863	-	-	-	8,81,863	1,32,279	7,49,583
32	TRANSFORMER	15%	2,64,798	-	-	-	2,64,798	39,720	2,25,078
33	TROLLEY	15%	2,38,063	-	-	-	2,38,063	35,709	2,02,353
34	WARPER BEAM	15%	12,72,144	-	-	-	12,72,144	1,90,822	10,81,322
35	WARPING MACHINE	15%	15,04,107	-	-	-	15,04,107	2,25,616	12,78,491
36	WATER FILTER	15%	91,893	-	-	-	91,893	13,784	78,109
37	WEAVING ACCESSORIES	15%	9,75,991	-	-	-	9,75,991	1,46,399	8,29,592
38	WEAVING OVERHEAD CLEANER	15%	8,65,702	-	-	-	8,65,702	1,29,855	7,35,847
39	WEAVER BEAM	15%	1,56,714	-	-	-	1,56,714	23,507	1,33,207
40	WIND MILL	40%	6,21,36,724	-	-	-	6,21,36,724	2,48,54,690	3,72,82,034
				-	-				
	Total		**21,71,64,305**	**2,80,493**	**-**	**77,430**	**21,73,67,368**	**4,46,52,410**	**17,27,14,958**

PRADEEP K. SINGHI & ASSOCIATES • Chartered Accountants • SURAT