

**Lines Selected for :**  
**M/S SHIVA MILK FOODS**  
 15/9, INDUSTRIAL AREA,  
 SSGT ROAD GHAZIABAD-201001  
 FSSAI NO - 12721052000114  
 PHONE - 9999700102  
 Contact : 9999750102

**Singhal and Sons / IGLAS U.P**

Ledger Account

1-Apr-25 to 22-Nov-25

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| Date      | Particulars                                             | Vch Type         | Vch No.        | Debit            | Credit      |
|-----------|---------------------------------------------------------|------------------|----------------|------------------|-------------|
| 1-Apr-25  | Cr <b>Opening Balance</b>                               |                  |                | <b>32,460.00</b> |             |
| 5-Jun-25  | Cr <b>(as per details)</b>                              | DEALER GHEE SALE | SF/25-26/0511  | 29,646.00        |             |
|           | <b>SALE LOCAL @12%</b>                                  |                  |                | 30,353.57 Cr     |             |
|           | AVIK BUFFALO GHEE 1000ML (15PCS) JAR 3 CTN 5,196.43/CTN |                  |                | 15,589.29        |             |
|           | AVIK BUFFALO GHEE 500ML (30PCS) JAR 2 CTN 5,223.21/CTN  |                  |                | 10,446.42        |             |
|           | AVIK BUFFALO GHEE 200ML (60PCS) JAR 1 CTN 4,317.86/CTN  |                  |                | 4,317.86         |             |
|           | <b>SGST OUTPUT 6%</b>                                   |                  |                |                  | 1,821.22 Cr |
|           | <b>CGST OUTPUT 6%</b>                                   |                  |                |                  | 1,821.22 Cr |
|           | <b>REBATE AND DISCOUNT</b>                              |                  |                | 2,175.00 Dr      |             |
|           | <b>Dealer Commision</b>                                 |                  |                | 2,175.00 Dr      |             |
|           | <b>Round Off</b>                                        |                  |                | 0.01 Dr          |             |
| 9-Jun-25  | Dr <b>(as per details)</b>                              | Credit Note NEW  | 25-26/CN/107   |                  | 4,274.00    |
|           | <b>SALE LOCAL @12%</b>                                  |                  |                | 3,816.08 Dr      |             |
|           | Avik Buffalo Ghee 1ltr Tetra 8 Pcs 292.86/Pcs           |                  |                | 2,342.88         |             |
|           | AVIK BUFFALO 500ML TETRA PC 10 Pcs 147.32/Pcs           |                  |                | 1,473.20         |             |
|           | <b>CGST OUTPUT 6%</b>                                   |                  |                | 228.96 Dr        |             |
|           | <b>SGST OUTPUT 6%</b>                                   |                  |                | 228.96 Dr        |             |
| 11-Jun-25 | Dr <b>HDFC BANK-50200079038815</b>                      | <b>Receipt</b>   | 711            |                  | 32,460.00   |
| 18-Aug-25 | Cr <b>(as per details)</b>                              | DEALER GHEE SALE | SF/25-26/01205 | 24,576.00        |             |
|           | <b>SALE LOCAL @12%</b>                                  |                  |                | 25,157.14 Cr     |             |
|           | AVIK BUFFALO GHEE 1000ML (15PCS) JAR 2 CTN 5,196.43/CTN |                  |                | 10,392.86        |             |
|           | AVIK BUFFALO GHEE 500ML (30PCS) JAR 2 CTN 5,223.21/CTN  |                  |                | 10,446.42        |             |
|           | AVIK BUFFALO GHEE 200ML (60PCS) JAR 1 CTN 4,317.86/CTN  |                  |                | 4,317.86         |             |
|           | <b>CGST OUTPUT 6%</b>                                   |                  |                | 1,509.43 Cr      |             |
|           | <b>SGST OUTPUT 6%</b>                                   |                  |                | 1,509.43 Cr      |             |
|           | <b>REBATE AND DISCOUNT</b>                              |                  |                | 1,800.00 Dr      |             |
|           | <b>Dealer Commision</b>                                 |                  |                | 1,800.00 Dr      |             |
| 8-Sep-25  | Dr <b>HDFC BANK-50200079038815</b>                      | <b>Receipt</b>   | 1944           |                  | 25,372.00   |
| 15-Sep-25 | Cr <b>(as per details)</b>                              | DEALER GHEE SALE | SF/25-26/01494 | 25,410.00        |             |
|           | <b>SALE LOCAL @12%</b>                                  |                  |                | 26,035.71 Cr     |             |
|           | AVIK BUFFALO GHEE 1000ML (15PCS) JAR 3 CTN 5,196.43/CTN |                  |                | 15,589.29        |             |
|           | AVIK BUFFALO GHEE 500ML (30PCS) JAR 2 CTN 5,223.21/CTN  |                  |                | 10,446.42        |             |
|           | POP ITEM (GIFT) 1 CTN                                   |                  |                |                  |             |
|           | <b>SGST OUTPUT 6%</b>                                   |                  |                | 1,562.15 Cr      |             |
|           | <b>CGST OUTPUT 6%</b>                                   |                  |                | 1,562.15 Cr      |             |
|           | <b>REBATE AND DISCOUNT</b>                              |                  |                | 1,875.00 Dr      |             |
|           | <b>Dealer Commision</b>                                 |                  |                | 1,875.00 Dr      |             |
|           | <b>Round Off</b>                                        |                  |                | 0.01 Dr          |             |
|           | Carried Over                                            |                  |                | 1,12,092.00      | 62,106.00   |

continued ...

## M/S SHIVA MILK FOODS

Singhal and Sons / IGLAS U.P      Ledger Account      : 1-Apr-25 to 22-Nov-25

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| Date      | Particulars                                                       | Vch Type         | Vch No.        | Debit              | Credit             |
|-----------|-------------------------------------------------------------------|------------------|----------------|--------------------|--------------------|
|           | Brought Forward                                                   |                  |                | 1,12,092.00        | 62,106.00          |
| 18-Sep-25 | Dr <b>Cash</b>                                                    | <b>Receipt</b>   | 2100           |                    | 660.00             |
|           | Dr <b>Cash</b>                                                    | <b>Receipt</b>   | 2101           |                    | 530.00             |
| 20-Sep-25 | Dr <b>HDFC BANK-50200079038815</b>                                | <b>Receipt</b>   | 2152           |                    | 24,046.00          |
| 8-Oct-25  | Cr <b>(as per details)</b>                                        | DEALER GHEE SALE | SF/25-26/01795 | 25,410.00          |                    |
|           | <b>SALES LOCAL @ 5%</b>                                           |                  |                | 31,342.84 Cr       |                    |
|           | AVIK BUFFALO GHEE 1000ML (15PCS) JAR      3 CTN      6,257.14/CTN |                  | 18,771.42      |                    |                    |
|           | AVIK BUFFALO GHEE 500ML (30PCS) JAR      2 CTN      6,285.71/CTN  |                  | 12,571.42      |                    |                    |
|           | <b>SGST OUTPUT 2.5%</b>                                           |                  |                | 783.58 Cr          |                    |
|           | <b>CGST OUTPUT 2.5%</b>                                           |                  |                | 783.58 Cr          |                    |
|           | <b>ADVANCE RECEIVED</b>                                           |                  |                | 7,500.00 Dr        |                    |
|           | <b>Round Off</b>                                                  |                  |                |                    |                    |
| 10-Oct-25 | Dr <b>Cash</b>                                                    | <b>Receipt</b>   | 2493           |                    | 505.00             |
| 15-Oct-25 | Dr <b>HDFC BANK-50200079038815</b>                                | <b>Receipt</b>   | 2612           |                    | 24,740.00          |
| 24-Oct-25 | Cr <b>(as per details)</b>                                        | DEALER GHEE SALE | SF/25-26/01954 | 25,410.00          |                    |
|           | <b>SALES LOCAL @ 5%</b>                                           |                  |                | 31,342.84 Cr       |                    |
|           | AVIK BUFFALO GHEE 1000ML (15PCS) JAR      3 CTN      6,257.14/CTN |                  | 18,771.42      |                    |                    |
|           | AVIK BUFFALO GHEE 500ML (30PCS) JAR      2 CTN      6,285.71/CTN  |                  | 12,571.42      |                    |                    |
|           | POP ITEM (GIFT)      1 CTN                                        |                  |                |                    |                    |
|           | <b>SGST OUTPUT 2.5%</b>                                           |                  |                | 783.58 Cr          |                    |
|           | <b>CGST OUTPUT 2.5%</b>                                           |                  |                | 783.58 Cr          |                    |
|           | <b>ADVANCE RECEIVED</b>                                           |                  |                | 7,500.00 Dr        |                    |
| 1-Nov-25  | Dr <b>Cash</b>                                                    | <b>Receipt</b>   | 2849           |                    | 590.00             |
| 6-Nov-25  | Dr <b>HDFC BANK-50200079038815</b>                                | <b>Receipt</b>   | 2972           |                    | 24,900.00          |
| 18-Nov-25 | Cr <b>(as per details)</b>                                        | DEALER GHEE SALE | SF/25-26/02252 | 30,817.00          |                    |
|           | <b>SALES LOCAL @ 5%</b>                                           |                  |                | 37,920.94 Cr       |                    |
|           | AVIK BUFFALO GHEE 1000ML (15PCS) JAR      4 CTN      6,257.14/CTN |                  | 25,028.56      |                    |                    |
|           | AVIK BUFFALO GHEE 500ML (30PCS) JAR      1 CTN      6,285.71/CTN  |                  | 6,285.71       |                    |                    |
|           | AVIK BUFFALO GHEE 15KG TIN CARTOON      1 CTN      6,606.67/CTN   |                  | 6,606.67       |                    |                    |
|           | POP ITEM (GIFT)                                                   |                  |                |                    |                    |
|           | <b>CGST OUTPUT 2.5%</b>                                           |                  |                | 948.02 Cr          |                    |
|           | <b>SGST OUTPUT 2.5%</b>                                           |                  |                | 948.02 Cr          |                    |
|           | <b>ADVANCE RECEIVED</b>                                           |                  |                | 9,000.00 Dr        |                    |
|           | <b>Round Off</b>                                                  |                  |                | 0.02 Cr            |                    |
|           |                                                                   |                  |                | 1,93,729.00        | 1,38,077.00        |
| Dr        | <b>Closing Balance</b>                                            |                  |                |                    | 55,652.00          |
|           |                                                                   |                  |                | <b>1,93,729.00</b> | <b>1,93,729.00</b> |