

APLA GRAMINVIKAS FARMER PRODUCER COMPANY LIMITED

H.No.13/38, Tq. Kandhar., Nanded, Nanded, Maharashtra, India, 431714

BALANCE SHEET AS ON 31ST MARCH, 2022

17

(Amount in Rs.)

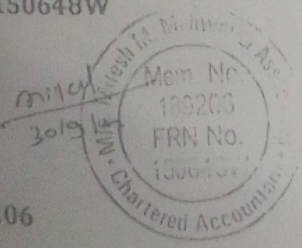
Particulars	Note No.	As on 31st March 2022	As on 31st March 2021
EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1,00,000	-
(b) Reserves and Surplus	2	8,053	-
		1,08,053	-
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(3) Current Liabilities			
(a) Short-Term Borrowings	4	-	-
(b) Trade Payables	5	-	-
(c) Other Current Liabilities	6	-	-
(d) Short-term Provisions	7	7,500	-
		7,500	-
Total		1,15,553	-
ASSETS			
(1) Non-current Assets			
(a) Fixed Assets	8	-	-
(i) Tangible Assets	8	-	-
(ii) Capital Work In Progress	9	-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (Net)	10	-	-
(d) Long-Term Loans and Advances	11	-	-
(e) Other Non Current Asset		-	-
(2) Current assets			
(a) Current investments	12	-	-
(b) Inventories	13	-	-
(c) Trade Receivables	14	39,483	-
(d) Cash and Cash Equivalents	15	76,070	-
(e) Short-term Loans and Advances	16	-	-
(f) Other Current Assets		-	-
		1,15,553	-
Total		1,15,553	-

Significant Accounting Policies
Notes on Financial Statements

25
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As per our report of even date

For: MITESH M MALIWAL & ASSOCIATES
Chartered Accountants
Firm Registration No. 150648W



CA Mitesh Maliwal
Proprietor
Membership No: 189206
Date: 30.09.2022
Place: Nanded

For and on behalf of Board

[Signature]
LAXMAN M BODKE
Director
[Signature]
DASHRATH N SONSALE
Director

[Signature]
BHIMRAO S KADAM
Director
[Signature]
ANANDA N SONSALE
Director

Place : Nanded
Date : 30.09.2022
UDIN: 22189206AXPKYT6443

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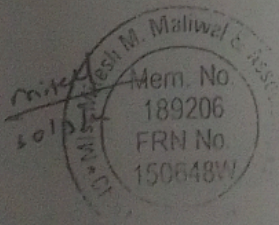
APLA GRAMINVIKAS FARMER PRODUCER COMPANY LIMITED
H.No.13/38, Tq Kandhar., Nanded, Nanded, Maharashtra, India, 431714
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	Note No.	(Amount in Rs.)	
		Year Ending 31.03.2022	Year Ending 31.03.2021
Revenue from operations	17		
Other Income	18	✓ 5,29,630	
		23,690	
Total Revenue		5,53,320	
Expenses:			
Cost of materials consumed		-	
Purchases of Stock-in-Trade	19	5,09,687	
Changes in inventories of finished goods and Stock-in-Trade	20	-	
Employee benefits expense	21	-	
Finance costs	22	-	
Depreciation and amortization expense	23	-	
General and administrative Exps.		-	
Other expenses	24	35,580	
Total Expenses		5,45,267	
Profit before tax		8,053	
Tax expense:			
Provision for Income Tax		-	
Deferred Tax Liability / (Asset)		-	
		8,053	
Profit/(Loss) for the period			
Earning Per Equity Share:			
- Basic & Diluted		8.05	0
- Average Number Of Shares For Basic EPS		1,000	

Significant Accounting Policies
Notes on Financial Statements

25
25

For our report of even date
MITESH M MALIWAL & ASSOCIATES
Chartered Accountants
Registration No. 150648W



Mitesh Maliwal
Partner
Membership No. 189206
Date: 30.09.2022
Place: Nanded

2

For and on behalf of Board

LAXMAN M BODKE
Director

DASHRATH N SONSALE
Director

BHIMRAO S KADAM
Director

ANANDA N SONSALE
Director

Place: Nanded
Date: 30.09.2022
UDIN: 22189206AXPKYT6443

APLA GRAMINVIKAS FARMER PRODUCER COMPANY LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

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Note 1 : Share Capital

Particulars	31.03.2022		31.03.2021	
	Number of Shares	Amount	Number of Shares	Amount
Equity Share Capital				
Authorised Share capital 5,000 Equity Shares of Rs. 100/- each		5,00,000		-
Issued, Subscribed & Paid Up capital 1000 Equity Shares of Rs 100 /- each as fully paid up		5,00,000		-
		1,00,000		-
Total		1,00,000		-

Note 1.1 : Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	31.03.2022		31.03.2021	
	Number of Shares	Amount	Number of Shares	Amount
Balance as at the beginning of the year				
Add: Shares issued during the year (As Per List Attached)	1,000	1,00,000		
Less : Shares Transferred During the year (As per list attached)				
Balance as at the end of the year	1,000	1,00,000		

Note 1.2 : Equity Shares : Details of Shareholders holding more than 5 % Shares

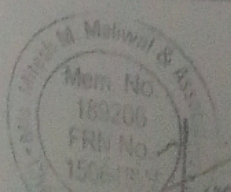
Name of the share holder	31.03.2022		31.03.2021	
	Number of Shares	% Holding	Number of Shares	% Holding
Bodke Laxman Mesaji	100	10%		
Bhimrao Subhanna Kadam	100	10%		
Dashrath Nagorao Sonsale	100	10%		
Ananda Nagorao Sonsale	100	10%		
Gangadhar Nagoji Waghmare	100	10%		
Ratnadeep Chandrakant Waghmare	100	10%		
Mrs. Surekha Sham Jadhav	100	10%		
Bhagesh Laxmanrao Bodke	100	10%		
Sayaji B. Kadam	100	10%		
Vaijanath Dagdu Kamble	100	10%		
Balance as at the end of the year	1,000	100%		0%

Note 2 : Reserves and Surplus

Particulars	31.03.2022	31.03.2021
A) Surplus in Statement of Profit and Loss		
Balance as at the beginning of the year	-	-
Less : Tax on Regular Assessment Paid	8,053	-
Add/Less: Profit or Loss for the year	8,053	-
Closing Balance		
B) Capital Reserves		
B) Govt. Grant Account / ATMA Subsidy		
Opening Balance	-	-
Add: Received During The Year	-	-
Closing balance	8,053	

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3	BHIMRAO S KADAM	DASHRATH N SONSALE	ANANDA N SONSALE	LAXMAN M BODKE
	Director	Director	Director	Director



Note 3 : Long-Term Borrowings

Particulars	31.03.2022	31.03.2021
1. Term Loan :		
Bank Loan		
2. Deposit		
3. Loans & Advances From Related Parties		
4. Loan From Directors		
Total		

20

Note 4 : Short-Term Borrowings

Particulars	31.03.2022	31.03.2021
1.) Loan Repayable On Demand		
From Bank		
From Directors		
From Others		
Total		

Note 5 : Trade Payables

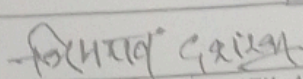
Particulars	31.03.2022	31.03.2021
Sundry Creditors for Material		
Trade Payables		
Less Than Six Months		
More Than Six Months		
Total		

Note 6 : Other Current Liabilities :

Particulars	31.03.2022	31.03.2021
1. Current Maturities of Long - Term Debt		
2. Interest Accrued and Due on Borrowings		
3. Statutory Dues Payable		
GST Tax Payable		
TDS & TCS Payable		
Hamali & Market Cess Payable		
Total		

Note 7 : Short Term Provisions

Particulars	31.03.2022	31.03.2021
Audit Fees Payable	7,500	
Lease Rent Payable		
Provision for Taxation		
Salary Payable		
Total	7,500	


 BHIMRAO S KADAM DASHRATH ANANDA N SONSALÉ ANANDA N SONSALÉ LAXMAN M BODKE
 Director Director Director Director



Note 9 : Non Current Investments

Particulars	31.03.2022	31.03.2021
Investment In Equity of other body corporate MAHA Farmers Producer Company Limited		
Fixed Deposits With Bank		
Total		

21

Note 10 : Long Term Loans & Advances

Particulars	31.03.2022	31.03.2021
1. Capital Advances :		
a. Secured , Considered Good :		
b. Unsecured , Considered Good:		
c. Doubtful		
2. Security Deposit		
a. Secured , Considered Good :		
i. Deposits With Market Federation		
ii. Deposit with Maharashtra Service		
b. Unsecured , Considered Good:		
c. Doubtful		
Total		

Note 11 : Other Non Current Assets :

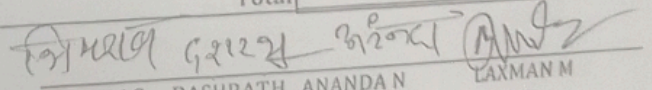
Particulars	31.03.2022	31.03.2021
Preliminary Expenses (To The Extent Non Written Off)		
Total		

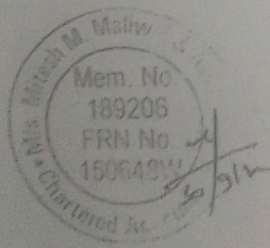
Note 12 : Current Investment :

Particulars	31.03.2022	31.03.2021
Recurring Deposits		
Fixed Deposits with Bank		
Total		

Note 13 : Inventories :

Particulars	31.03.2022	31.03.2021
Finished Goods		
Goods - in - transit		
Total		


 BHIMRAO S KADAM DASHRATH N SONSALE ANANDA N SONSALE LAXMAN M BODKE
 Director Director Director Director



Note 14 : Trade Receivables :

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Particulars	31.03.2022	31.03.2021
Outstanding for More Than Six Months :		
a. Secured , Considered Good :	-	-
b. Unsecured , Considered Good :	-	-
c. Doubtful	-	-
Outstanding for Less Than Six Months :		
a. Secured , Considered Good :	39,483	-
b. Unsecured , Considered Good :	-	-
c. Doubtful	-	-
Total	39,483	-

Note 15 : Cash and Bank Balances

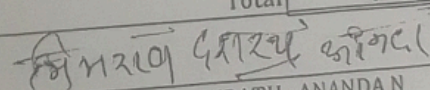
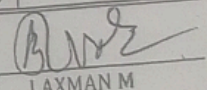
Particulars	31.03.2022	31.03.2021
Cash on hand	76,070	-
SHANKAR NAGARI A/C NO. 387	-	-
Cheques on Hand	-	-
Total	76,070	-

Note 16 : Short Term Loans & Advances :

Particulars	31.03.2022	31.03.2021
Advance To Staff	-	-
Balance With Tax Authorities	-	-
Prepaid Insurance	-	-
Advance To Suppliers	-	-
Income Tax Refund	-	-
Total	-	-

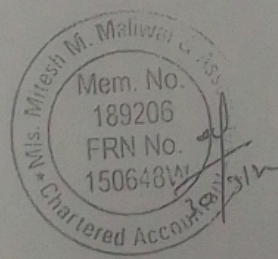
Note 17 : Revenue From Operations

Particulars	31.03.2022	31.03.2021
Sales	5,29,630	-
Other Operative Income	5,29,630	-
Total	5,29,630	-
Less : Excise Duty	-	-

 BHIMRAO S KADAM DASHRATH N SONSALE ANANDA N SONSALE LAXMAN M BODKE

 Director Director Director Director



Note 18 : Other Income

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Particulars	31.03.2022	31.03.2021
1. Commission from MAHA- FPC		
2. Govt Grant Pesticide Demonstration		
3. Net Gain/ Loss on sale of investment		
4. Gov Grant - Group Farm		
5. Amortization of Govt Grant		
6. Other Income	23,690	
7. Rounding Off		
Total	23,690	

Note 19 : Purchase of Stock In Trade

	31.03.2022	31.03.2021
A. Purchases of Materials		
1. Purchases	5,09,687	
Sub Total	5,09,687	
B. Direct/ Contract Expenses		
1. Labour Charges etc	-	-
2. Borewell Expenses	-	-
3. Power & Fuel	-	-
4. Security Expenses	-	-
5. Water Charges	-	-
Sub Total	-	-
Total	5,09,687	-

Note 20 : Change In Inventory

	31.03.2022	31.03.2021
Opening Stock	-	-
Closing Stock	-	-
Total	-	-

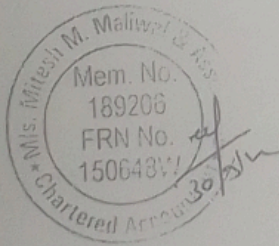
Note 21 : Employee Benefit

	31.03.2022	31.03.2021
1. Salaries, Bonus, Wages	-	-
2. Director Remuneration	-	-
3. Staff Welfare Expenses	-	-
Total	-	-

भिमराव दशरथ अनंदा न सकादम

BHIMRAO DASHRATH ANANDA N
SKADAM N SONSALE SONSALE LAXMAN M
BODKE

Director Director Director Director



Note 22 : Finance Cost

	31.03.2022	31.03.2021
1. Interest on Cash Credit Facility		
2. Interest on Term Loan		
3. Bank Charges & Processing fees		
4. Bank Gurantee Charges		
5. Interest on Other		
6. Interest On Car Loan		
Total		

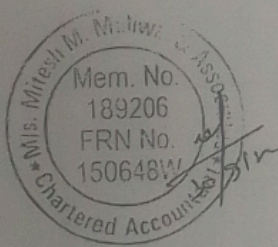
Note 23 : Depreciation & AmORIZED Cost

	31.03.2022	31.03.2021
1. Depreciation		
2. Preliminary Expenses W/O		
Total		

Note 24 : Other Expenses :

	31.03.2022	31.03.2021
Audit fees	7,500	
Incorporation Fees	20,000	
ROC Challan	400	
Meeting Exps	2,245	
Misc Expenses	1,850	
License Fees		
GST Registration A/c		
Printing & Stationery	1,325	
Travelling Exps	2,260	
Total	35,580	

BHIMRAO DASHRATH ANANDA N S KADAM
 DASHRATH ANANDA N SONSALÉ
 ANANDA N SONSALÉ
 LAXMAN M BODKE
 Director Director Director Director





Director **LAXMAN M BC BHIMRAO S KADAM**
 Director **DASHRATH N SONSALE**
 Director **ANANDA N SONSALE**

PARTICULARS	OPENING	ADDITIONS		DEDUCTION	TOTAL	DEP RATE	DEPRECIATION	CLOSING
	WDV	UPTO 30.09	AFTER 30.09					
LAPTOP A/C	-	-	-	-	-	0.40	-	-
FURNITURE A/C	-	-	-	-	-	0.15	-	-
PRINTER A/C	-	-	-	-	-	0.40	-	-

DEPRECIATION SCHEDULE AS PER INCOME TAX ACT AS ON 31.03.2022

APLA GRAMINIVIKAS FARMER PRODUCER COMPANY LIMITED
 H.No.13/38,Tq kandhar, Nanded, Nanded, Maharashtra, India, 431714

Sr.	No.	PARTICULAR OF ASSETS	RATE OF - DEP.	OPENING BALANCE	ADDITION DURING THE YEAR	DEL./SALE DURING THE YEAR	CLOSING BALANCE	ACCUMULATED OPENING BALANCE	DEPRN FOR THE YEAR	CLOSING BALANCE	NET BLOCK		
											AS ON	AS ON	
1		Furniture	25.89%	0	-	-	0	0	0	0	0	0	
2		Sortex Machinery	18.10%	0	-	-	0	0	0	0	0	0	
3		Printer	63.16%	0	-	-	0	0	0	0	0	0	
4		Laptop	63.16%	0	-	-	0	0	0	0	0	0	
												31.3.2022	31.3.2021
												31.3.2022	31.3.2021

Note 8 : FIXED ASSETS & DEPRECIATION AS ON 31.03.2022

APLA GRAMINIVIKAS FARMER PRODUCER COMPANY LIMITED
 H.No.13/38,Tq kandhar, Nanded, Nanded, Maharashtra, India, 431714

Significant Accounting Policies Followed By The Company.

A. EARNING PER SHARE
The earning per share is computed as follows:

PARTICULAR	31.03.2022	31.03.2021
Net Profit Attributable to equity shareholder	8,053.00	-
Total Number of equity shares outstanding as on balance sheet date	1,000.00	1,000.00
Weighted average number of shares		
Basic Earning Per Share	8.05	-

As Per Accounting Standard 18, issued by the institute of chartered accountant of india, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:-

Name of the Party	Relationship
LAXMAN M BODKE	Key Managerial Personnel
BHIMRAO S KADAM	Key Managerial Personnel
DASHRATH N SONSALE	Key Managerial Personnel
ANANDA N SONSALE	Key Managerial Personnel
GANGADHAR N WAGHMARE	Member of Company Associate concern

Related Party Transaction :	Associates co./ Membe	Key Managerial Personnel
Particulars		
Purchase From Associates Co.		
Received Loan from Directors / Member		
Sales to Associates Co.		

C. Loans From Directors :

PARTICULAR	31.03.2022	31.03.2021
1. Loan From Director	0	0
Total in (Rs)	0	0

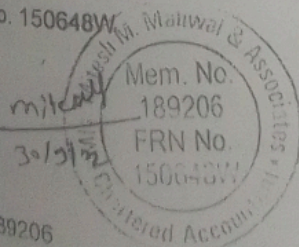
D. Auditor Remuneration :

PARTICULAR	31.03.2022	31.03.2021
Audit Fees	7,500	-
Total in (Rs)	7,500	-

E. Interest Expenses :

PARTICULAR	31.03.2022	31.03.2021
Interest to Bank	-	-
Interest to Others	-	-
Bank Charges	-	-
Total in (Rs)	-	-

For MITESH M MALIWAL & ASSOCIATES
Chartered Accountants
Firm Registration No. 150648W



[Signature]
LAXMAN M BODKE
Director

[Signature]
BHIMRAO S KADAM
Director

[Signature]
DASHRATH N SONSALE
Director

[Signature]
ANANDA N SONSALE
Director

CA Mitesh Malawal
Proprietor
Membership No: 189206

Schedule – 25

Significant Accounting Policies Followed By The Company.

- A. **CONVENTION** : The accounts are prepared on the accrual basis under the historical cost convention.
- B. **REVENUE RECOGNITION**: i)Sales:- Sales are inclusive of freight & forwarding charges wherever recoverable from customers.
ii)REVENUE:-In respect of insurance/other claims, interest etc. is recognised only when it is reasonably certain that the ultimate collection will be made
- C. **Miscellaneous expenditure** :The expenses incurred towards incorporation of the company and raising of additional capital are Treated as differed revenue expenses.
- D. **Tax On Income** :Tax on income for current period is determined on the basis of taxable income after considering Various deductions available under Income Tax Act,1961. Deferred tax is recognised considering timing difference between the accounting income and Taxable income for the year.
- E. **Government Grant** :As per AS-12.the grant is shown in reserves and surplus as part of capital contribution, Thus the grant is not recognized in the profit and loss statement
- F. **FIXED ASSETS**: Fixed Assets are stated at cost of acquisition or construction less depreciation and assets discarded due to loss.
- G. **DEPRECIATION**: The company has adopted the method of providing depreciation on Straight Line Value Method basis at the rates and the manner specified in schedule XIV to the companies Act,2013. Depreciation is provided on pro rata basis from the day which asset is put to use

Nature of Property, plant and equipment	Management Estimate of useful life in years
Furniture and fixtures	10 Years
Plant And Machineries	15 Years
Building And Constructions	30 Years
Computers and Software	3 Years
Office Equipments	5 Years
Electric Installations and Equipments	10 Years
Vehicles (Tankers) Other than in the business of running them on hire	8 Years

- H. **CONTINGENT LIABILITIES**:No contingent liabilities are provided for in the books of accounts
- I. **INVENTORIES** : The Method of inventories valuation has been adopted as follows:
Trading Goods, Stores & Spares, Packing Material : At cost or Net Realisable Value Whichever is lower
Cost Includes all charges in bringing the goods to the point of sale, including transit insurance and receiving charges, work – in-progress and finished goods include appropriate proportion of overheads and where applicable, excise duty

- a. The current assets and loans and advances are approximately of the value stated, if realised in the ordinary course of business.
- b. The provision for depreciation and for all known liabilities is adequate and not in excess of the amount reasonably necessary

K. There are no dues to micro and small enterprises as the balance sheet date. This information has been provided to the extent such parties have been identified by the company based on information available with it and has been relied upon by the auditor information.

PARTICULAR	AMOUNT
Principal amount remaining unpaid to Micro and Small Enterprises as at the end of accounting year	
Interest due there on	
Amount of interest paid by the Company along with the amount of payment made to the supplier beyond the appointed day during the year	
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day) but without adding the interest specified under Micro, Small and Medium Enterprise Development Act, 2006	
Amount of interest accrued and remaining unpaid at the end of the accounting year	
Unpaid interest brought forward to current year	

- L. The Company does not owe any amount on 31.03.2022 to Small Scale Industrial Undertakings. The information regarding Small Scale Industrial Undertakings has been determined to the extent such parties have been identified on the basis of information available with the company.
- M. In Opinion of the board the Current Assets, Loans and Advances are approximately of the value at least equal to the amount which they are stated, in the final accounts.
- N. Figures have been rounded off to the nearest of Rupees.
- O. Balances of loans, Advances, Investments, Unsecured loans, etc. are subject to confirmation and reconciliation, if any
- P. The company has not provided / paid interest as applicable u/s 23 of the Micro, small and medium Enterprises Development Act, 2006
- Q. Company Information

U01100MH2022PTC379057.

Registration No. of Company

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Date of Registration

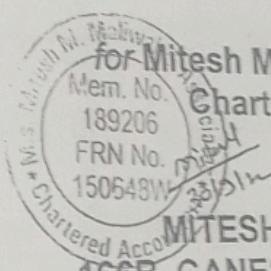
24/03/2022

Permanent Account Number

AAWCA7107R

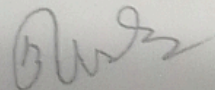
Product Activity

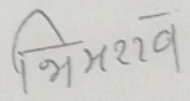
Procurement & Processing of all types of agricultural products and Providing Technical Services to its members and other farmers



for Mitesh M. Maliwal & Associates.
Chartered Accountants

MITESH MAHESH MALIWAL
166B, GANESHNAGAR, OPP PEOPLES
COLLEGE GROUND, PAWADEWADI
ROAD, NANDED 431602
150648W


Director


Director

APLA GRAMINVIKAS FARMER PRODUCER COMPANY LIMITED

H.No.13/38,Tq Kandhar,, Nanded, Nanded, Maharashtra, India, 431714

Date : 30/09/2022
Place : Nanded