

STATUTORY AUDIT REPORT

FOR THE FINANCIAL YEAR

* 2021-22 *

OF

M/S. AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED

ADDRESS: C/O MANGALABAI JAGANNATH BARGAJE,
BADNAPUR AL TQ. BADNAPUR, DIST. JALNA,
MAHARASHTRA- 431203 IN.



* AUDITED BY *

V P KALE & ASSOCIATES.

CHARTERED ACCOUNTANTS,

B. NO. M-13, MANGAL KALASH CO-OP HOUSING SOCIETY,
BEHIND DEOGIRI BANK, NEW SHREYA NAGAR
AURANGABAD - 431001.

V.P. KALE AND ASSOCIATES

CHARTERED ACCOUNTANTS

Address : Bungalow No M-13,
Behind Deogiri Bank,
Roplekar Hospital Chowk, New
Shreya Nagar, Aurangabad -
431001

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MOBILE NO. : 907577511

INDEPENDENT AUDITORS' REPORT

TO,
THE MEMBERS OF AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED
Report on the Financial Statements

We have audited the accompanying financial statements of **AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED**, which comprise the Balance Sheet as at **31/03/2022**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2022**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

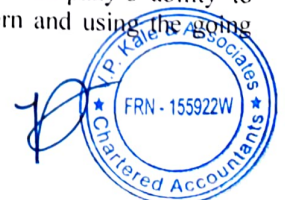
Emphasis of Matter

We draw attention to notes to the financial results which describe the uncertainties and the impact of Covid-19 pandemic on the Company's operations and results as assessed by the management. Our opinion is not modified in respect of this matter.

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going



concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED
C/O, MANGALABAI JAGANNATH BARGAJE BADNAPUR AL BADNAPUR DIST JALNA GN2192 JALNA MH 431203 IN
CIN : U01100MH2020PTC348194

Balance Sheet as on 31st March 2022

Particulars	Note No.	31.03.2022 Amount Rs	31.03.2021 Amount Rs
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	25,00,000	2,10,000
(b) Reserves and surplus	3	1,50,258	1,02,316
(c) Corpus Fund (Subsidy Received)		-	
		26,50,258	3,12,316
2 Non-current liabilities			
(a) Long-term borrowings	5	38,28,757	32,85,139
(b) Deferred tax liabilities (net)		-	-
		38,28,757	32,85,139
3 Current liabilities			
(a) Short-term borrowings	6	-	-
(b) Other current liabilities	7	95,125	14,425
(c) Short-term provisions	8	-	-
(d) Trade payables	9	-	-
		95,125	14,425
TOTAL		65,74,139	36,11,880
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets		28,80,329	31,31,519
		28,80,329	31,31,519
(b) Non-current investments	10	19,48,000	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	12	-	-
(e) Other non-current assets	13	3,77,056	-
		23,25,056	-
2 Current assets			
(b) Inventories	14	2,00,000	45,000
(c) Trade receivables	15	-	-
(d) Cash and cash equivalents	16	11,68,755	9,460
(e) Short-term loans and advances		-	4,25,901
(f) Other current assets	17	-	-
		13,68,755	4,80,361
TOTAL		65,74,139	36,11,880
See significant accounting policies enclosed as a part of the financial statements	1		

As per my report of even date
For V P Kale & Associates
Chartered Accountants
FRN 155922W

CA. Vikas Padmakar Kale
Proprietor
UDIN:22604144ASRCX13912
Date: 16/09/2022



For & on Behalf of the Board of Director
AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED

VIJAY BARGAJE
(Director)

SUSHILA BARGAJE
(Director)

AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED				
C/O, MANGALABAI JAGANNATH BARGAJE BADNAPUR AL BADNAPUR DIST JALNA GN2192 JALNA MH 431203 IN				
CIN : U01100MH2020PTC348194				
Balance Sheet as on 31st March 2022				
Particulars		Note No.	31.03.2022	31.03.2021
			Amount Rs	Amount Rs
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	18	25,52,498	10,25,500
	Less:			
	GST/VAT		-	-
	Revenue from operations (net)		25,52,498	10,25,500
2	Other income	18	7,53,148	-
3	Total revenue (1+2)		33,05,646	10,25,500
4	Expenses			
	(a) Cost of materials consumed	19	22,80,067	5,19,025
	(b) Salary & Wages	20	40,000	-
	(c) Finance costs	21	-	-
	(d) Depreciation and amortisation expense		2,51,190	
	(e) Other expenses	22	6,70,467	4,04,160
	Total expenses		32,41,724	9,23,185
5	Profit / (Loss) before exceptional and extraordinary items and tax (3		63,922	1,02,315
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		63,922	1,02,315
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		63,922	1,02,315
10	Tax expense:			
	(a) Current tax expense for current year		15,981	
11	Profit / (Loss) from operations (9 - 10)		47,942	1,02,315
12	Earnings per share:			
	(a) Basic	23	2.00	4.87
	(b) Diluted	23	2.00	4.87
See accompanying notes forming part of the financial statements				

As per my report of even date
For V P Kale & Associates
Chartered Accountants
FRN 155922W

CA. Vikas Padmakar Kale
Proprietor
UDIN:22604144ASRCX13912
Date:16/09/2022



For & on Behalf of the Board of Director
AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED

VIJAY BARGAJE
(Director)

SUSHILA BARGAJE
(Director)

AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED
C/O, MANGALABAI JAGANNATH BARGAJE BADNAPUR AL BADNAPUR DIST JALNA GN2192 JALNA MH 431203
IN

CIN : U01100MH2020PTC348194

Notes forming part of the financial statements

1. Significant accounting policies

Note	Particulars
1.1	<p>Basis of accounting and preparation of financial statements</p> <p>The Financial Statement have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). The Financial Statements have also been prepared in accordance with the relevant presentational requirements & relevant provisions of the Companies Act 2013 to the extent applicable.</p>
1.2	<p>Use of estimates</p> <p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>
1.3	<p>Inventories</p> <p>No Stock is held by the company for the audit period and hence AS-2 "Valuation of Inventories" is not applicable.</p>
1.4	<p>Cash and cash equivalents (for purposes of Cash Flow Statement)</p> <p>Cash comprises cash on hand and demand & term deposits with bank.</p>
1.5	<p>Cash flow statement</p> <p>AS 3 Cash flow statement is not applicable to the company as it comes under the definition of Small & Medium Company (SMCs) as prescribed by Accounting Standard Board.</p>
1.6	<p>Fixed Assets & Depreciation</p> <p>No Depreciable fixed assets are held by the company for the year.</p>
1.7	<p>Revenue recognition</p> <p>Mercantile System" of accounting is followed by the Company.</p>
1.8	<p>Other income</p> <p>Interest income is accounted on accrual basis.</p>
1.9	<p>Employee benefits</p> <p>There are no any eligible employees entitled to receive benefits under the Provident Fund Scheme. Also the Company has not prescribed defined benefit plan namely Gratuity for employees the liability for which is determined on the basis of actuarial valuation at the end of the year.</p>
1.10	<p>Borrowing costs</p> <p>A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use for commercial production. As such there is not any qualifying asset and hence no AS16 - 'Borrowing Cost' is All other borrowing costs are charged to revenue.</p>



1.11 Prior Period And Extra Ordinary Items

No such items of prior period and / or extra ordinary in nature are transacted / recorded during the year under consideration.

1.12 Events Occurring After The Date of Balance Sheet :

To state that, no significant events which could affects the financial position as on 31st March, 2020 to a material extent have been reported by the company after the Balance Sheet date till the signing of report.

1.13 Related Party Transactions

- Attached to the report

As per my report of even date

For V P Kale & Associates

Chartered Accountants

FRN 155922W

C.A. Vilas Padmakar Kale

Proprietor

UDIN:22604144ASRCX13912

Date: 16/09/2022



For & on behalf of Board of Directors

VIJAY BARGAJE

(Director)

SUSHILA BARGAJE

(Director)

AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED
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CIN : U01100MH2020PTC348194
Notes forming part of the financial statements

Note 2 Share capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised: Equity shares of ` 10/- each with voting rights	2,50,000	25,00,000	50,000	5,00,000
(b) Issued: Equity shares of ` 10/- each with voting rights	2,50,000	25,00,000	21,000	2,10,000
(c) Subscribed and fully paid up: Equity shares of ` 10/- each with voting rights	2,50,000	25,00,000	21,000	2,10,000
Total	2,50,000	25,00,000	21,000	2,10,000

Note 2.a Share capital Reconciliation

Particulars	Opening Balance	Fresh issue/ Bonus Issue	Other changes	Closing Balance
Equity shares with voting rights:				
Year ended 31 March, 2022				
- Number of shares	21,000	2,29,000	-	2,50,000
- Amount (Rs)	2,10,000	22,90,000	-	25,00,000
Year ended 31 March, 2021				
- Number of shares		21,000.00	-	21,000.00
- Amount (Rs)		2,10,000.00	-	2,10,000.00

Note 2.b Details of shares held by each shareholder holding more than 5% shares

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights:				
Shareholder - Mr. Sharad Ramdas Bargaje	100	1%	100	1%
Shareholder - Mr. Ramdas Sheshrao Bargaje	100	1%	100	1%
Shareholder - Mr. Vijay Pralhad Bargaje	100	1%	100	1%
Shareholder - Mr. Badhrinath Pralhad Bargaje	100	1%	100	1%
Shareholder - Mr. Akash Rameshwar Bargaje	100	1%	100	1%
Shareholder - Mr. Radhakisan Govindrao Bhabad	100	1%	100	1%
Shareholder - Mr. Sandip Dattatray Wagh	100	1%	100	1%
Shareholder - Mr. Sandip Bhanudas Kekan	100	1%	100	1%
Shareholder - Mr. Babasaheb Keshavrao Wagh	100	1%	100	1%
Shareholder - Mr. Pralhad Sheshrao Bargaje	100	1%	100	1%

Note 3 Reserves and surplus

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Surplus / (Deficit) in Statement of Profit and Loss		
Share Premium Account		
Opening balance	-	-
Add: Profit / (Loss) for the year	1,02,316	
Deferred Tax Liability adjustment with Deferred Tax Asset	47,942	1,02,316
Less: Interim dividend	-	-
Transferred to:		
Ineligible Exp	-	-
Other reserves	-	-
Closing balance	1,50,258	1,02,316

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Notes forming part of the financial statements

Note 4 Share Application Money Pending Allotment

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Total	-	-

Note 5 Long-term borrowings

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Term loans		
From banks	30,41,757	-
Total	-	-
(b) Loans and advances from Directors and Shareholders		
Unsecured	7,87,000	32,85,139
	-	-
Total	38,28,757	32,85,139
(c) Other loans and advances:		
Unsecured		
From Directors		
From Other		
Jamwant Agro	-	
Total	-	-
Grand Total	38,28,757	32,85,139

Note 6 Short-term borrowings

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Loans repayable on demand	-	-
Total	-	-

Note 7 Other current liabilities

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Creditor for Expenses		9,425
Statutory Payments		
Duties and Taxes	80,125	
Professional Fees Payable	15,000	5,000
		-
Total	95,125	14,425

Note 8 Short-term provisions

Particulars	31.03.2022	31.03.2021
	Rs	Rs
- Audit Fees Payable	-	-
- Professional Fees Payable	-	-
- Income Tax Payable	-	-
- Other Provision	-	-
Total	-	-

Note 9 Trade payables (Creditors)

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Trade Payables -		
Sundry Creditors		-
Total	-	-

Note 10 Non Current Investment

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Fixed Deposit At State Bank Of India	19,48,000	-

AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED
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CIN : U01100MH2020PTC348194

Notes forming part of the financial statements

Note 12 Long-term loans and advances

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Related Parties	-	-
Others	-	-
Total	-	-

Note 13 Other non-current assets

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Misc. Expenditure not Written Off/Preliminary Exps.	-	-
Misc Expenditure	3,77,056	-
Total	3,77,056	-

Note 14 Inventories

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Stock in Trade	2,00,000	45,000
Total	2,00,000	45,000

Note 15 Trade receivables

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Trade receivables outstanding for a period not exceeding six months from the date they were due for payment		
Sundry Debtors	-	-
Total	-	-

Note 16 Cash and cash equivalents

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Cash on hand	10,51,777	9,460
(b) Cheques, drafts on hand		
(c) Balances with banks		
Bank Of India	1,16,978	-
Total	11,68,755	9,460

Note 17 Other Current Assets

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Sundry Debtors	-	4,25,901
Total	-	4,25,901



AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED

C/O, MANGALABAI JAGANNATH BARGAJE BADNAPUR AL BADNAPUR DIST JALNA GN2192 JALNA MH 431203 IN

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Notes forming part of the financial statements

Note 18 Revenue from operations

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Sale of Product		
	2. Sales A/c	25,52,498	10,25,500
	(less) Trade Credites	-	-
(b)	Other revenue Income		
	1. Rent From Avjar Bank	7,53,148	
	2. Consultation Fees Received	-	-
	Total	33,05,646	10,25,500

Note 19 I Cost of Material Consumed

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Purchase A/c	24,35,067	5,64,025
(b)	Opening Stock	45,000	-
(c)	Less : Closing Stock	-2,00,000	-45,000
(d)	Direct Expenses	-	-
	Total	22,80,067	5,19,025

Note 20 Employee Benefit Expenses

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Salary & Wages	40,000	
		-	-
	Total	40,000	-

Note 21 Finance Cost

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Interest Expenses		-
	Total	-	-

Note 22 Other Expenses

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Audit Fees	5,000	5,000
(b)	Diesel Expenses	3,62,114	
(c)	Interest Expenses	1,083	6,824
(d)	Repairs and Maintenance	55,842	
(e)	inspection Charges- Bank	10,643	-
(f)	Professional & Legal Fees	10,000	20,000
(g)	Travelling Expenses		-
(h)	Professional Tax	-	-
(i)	Bank Charges	1,260	435
(j)	Round Off	1	-
(k)	Other Expenses	-	5,104
(l)	Loan Processing Fees	-	1,05,315
(m)	Depreciation	-	2,61,482
(n)	Other Expenses	13,790	-
(o)	Leas Deed Expences	83,850	-
(p)	Settelment Rebate	1,26,883	-
	Total	6,70,467	4,04,160

AGRO GOLD FARMTECH PRODUCER COMPANY LIMITED
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CIN : U01100MH2020PTC348194
Notes forming part of the financial statements

Note 23.1 Disclosures under Accounting Standards

No.	Particulars	Remarks
17.10	AS 18 Related parties (a) Key Management Personnel - Mr. VIJAY BARGAJE (b) Key Management Personnel - Mrs. SUSHILA BARGAJE	Director Director

Note 23.2 Disclosures under Accounting Standards (contd.)

No.	Particulars	31.03.2022	31.03.2021
		Rs	Rs
17.20	AS 20 Earnings per share		
	Basic		
I	Continuing operations		
a	Net profit / (loss) for the year from continuing operations	47,941.79	1,02,315.00
b	Less: Preference dividend and tax thereon	-	-
c	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	47,941.79	1,02,315.00
d	Weighted average number of equity shares	21,000.00	21,000.00
e	Earnings per share from continuing operations - Basic (e=c/d)	2.00	4.87
II	Diluted		
	As there is no any dilution of shares, Diluted EPS is same as Basic EPS	2.00	4.87

Note 23.3 Disclosures under Accounting Standards

Note	Particulars	31.03.2022	31.03.2021
		Rs	Rs
23.30	AS 22 Deferred tax (liability) / asset		
	Tax effect of items constituting deferred tax liability		
	On difference between book balance and tax balance of fixed assets Depreciation	-	-
	On expenditure deferred in the books but allowable for tax purposes	-	-
	On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
	Others	-	-
	Tax effect of items constituting deferred tax liability	-	-
	Tax effect of items constituting deferred tax assets		
	Provision for doubtful debts / advances	-	-
	Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	-	-
	On difference between book balance and tax balance of fixed assets	-	-
	Unabsorbed depreciation carried forward	-	-
	Brought forward business losses	-	-
	On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
	Others (Opening deferred tax Liability)	-	-
	Tax effect of items constituting deferred tax assets	-	-
	Net deferred tax liability / (asset)	-	-



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Notes forming part of the financial statements

Note 23.1 Disclosures under Accounting Standards

No.	Particulars	Remarks
17.10	AS 18 Related parties (a) Key Management Personnel - Mr. VIJAY BARGAJE (b) Key Management Personnel - Mrs. SUSHILA BARGAJE	Director Director

Note 23.4 Disclosures under Accounting Standards

Details of provisions

The Company has made provision for various contractual obligations and disputed liabilities based on its assessment of the amount it estimates to incur to meet such obligations, details of which are given below:

Note	Particulars	As at 1 April, 2018	Additions	Utilisation	As at 31 March, 2019
		Rs	Rs	Rs	Rs
23.40	AS 29 Provisions, Contingent Liabilities & Contingent Assets				
	Provision for other contingencies	-	-	-	-
	Total	-	-	-	-

Note 23.5 Non applicability of Accounting Standards

AS -3	Cash flow Statement
AS -7	Construction Contracts
AS -11	The effects of Changes in Foreign Exchange Rates
AS -12	Accounting for Government Grants
AS -13	Accounting for Investments
AS -14	Accounting for Amalgamations
AS -15	Employee Benefits
AS -16	Borrowing Cost
AS -17	Segment Reporting
AS -19	Leases
AS -21	Consolidated Financial Statements (CFS)
AS -23	Accounting for Investments in Associates in CFS
AS -24	Discontinuing Operations
AS -25	Interim Financial Reporting
AS -26	Intangible Assets
AS -27	Financial Reporting of Interests in Joint Ventures
AS -28	Impairment of Assets

As per my report of even date

For V P Kale & Associates

Chartered Accountants

FRN 155922W



C.A. Vikas Padmakar Kale
Proprietor

UDIN:22604144ASRCX13912

Date:16/09/2022

VIJAY BARGAJE SUSHILA BARGAJE

(Director)

(Director)

SAIRAM HI-TECH FARMER PRODUCER COMPANY LIMITED

At Post Pangarkheda Tq. Ambad Jalna MH 431204 IN

CIN : U01400MH2021PTC363816

Notes forming part of the financial statements

Note 5 Fixed assets - Tangible

A.	Tangible assets	Gross block				Accumulated depreciation and			Net Block	
		Balance as at 1st April, 2021	Additions	Disposals	Balance as at 31st March, 2022	Balance as at 1st April, 2020	Depreciation / amortisation expense for the year	Balance as at 31st March, 2022	WDV as at 31st March, 2022	WDV as at 31st March, 2021
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	COMBINE HARVESTOR	21,90,794	-	-	21,90,794	-	1,09,540	1,09,540	20,81,254	21,90,794
2	EQUIPMENTS	2,07,100	-	-	2,07,100	-	82,840	82,840	1,24,260	2,07,100
3	SHED	2,85,000	-	-	2,85,000	-	42,750	42,750	2,42,250	2,85,000
4	TRACTOR	4,48,625	-	-	4,48,625	-	16,061	16,061	4,32,564	4,48,625
	Total	31,31,519	-	-	31,31,519	-	2,51,190	2,51,190	28,80,329	31,31,519

As per my report of even date.

