



Independent Auditors' Report

To
The Members of
ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

Report on the Audit of the Financial Statements Opinion

We have audited the accompanying financial statements of **ARUSHAGRO FARMER PRODUCER COMPANY LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2022, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

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 Companies Act, 2013 ("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 31st March, 2022; and loss for the year ended on that date.

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 thereunder, 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 on the Financial Statements.



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises of the information included in the Board's Report including annexures to the Board's Report etc but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters 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 and financial performance 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 the maintenance of adequate accounting records in accordance with the provision 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 Responsibilities for the Audit of the Financial Statements

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 judgment and maintain professional skepticism 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 but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.



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.

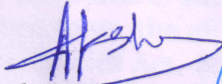
Report on other Legal and Regulatory Requirements

1. This Audit Report does not include a statement as required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, since, in our opinion and according to the informations and explanation given to us the said order is not applicable to the Company.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31st March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) As the provisions of Section 143(3)(i) are not applicable to the company, reporting with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable.



- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules 2014, in our opinion and to the best of our information and according to the explanations given to us :
- i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For For S KRISHNA & COMPANY
Chartered Accountants
(FRN: 0026165N)


Akshay Jain
(Partner)
M No 553655



ICAI UDIN:

Place:

Date:

ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN : U01100PN2021PTC206211

Balance Sheet as at 31st March, 2022

(Rs.)

Particulars	Note No	31st March 2022 (Amount in `)	31st March 2021 (Amount in `)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	7,60,000	-
(b) Surplus	3	16,484	-
(2) Non-current liabilities			
(a) Long-term borrowings	4	1,00,000	-
(a) Deferred tax liability (net)	5	912	-
(3) Current liabilities			
(a) Trade payables	6		
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		5,61,000	-
(b) Other current liabilities	7	1,94,500	-
(c) Short-term provisions	8	4,880	-
Total		16,37,776	-
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Propert, plant and equipment			
(b) Non-current investments	10	-	-
(c) Long term loans and advances	11	-	-
(2) Current assets			
(a) Inventories	12	41,400	-
(b) Trade receivables	13	2,00,000	-
(c) Cash and cash equivalents	14	13,78,469	-
(d) Short-term loans and advances	15	-	-
Total		16,37,776	-

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date

For S KRISHNA & COMPANY

Chartered Accountants

ICAI F.R.No. 0026165N

For & On Behalf of the Board

AKSHAY JAIN
(Partner)

M.No.: 553655

Date:- 01/09/2022

Place:- Tandulwadi

(Osmanabad)



[Signature]
RAMESH ANKUSH GADHAVE
Director
DIN: 09404289

[Signature]
ANKUSH NARSU GADHAVE
Director
DIN: 09404289



SUMITRA ANKUSH
GADHAVE
Director
DIN: 09404290

[Signature]
RAMESH ANKUSH GADHAVE
Director
DIN: 09404291

[Signature]
Arushagro Farmer
Company Limited

[Signature]
RAMESH ANKUSH GADHAVE
Director
DIN: 09404292

ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN : U01100PN2021PTC206211

Statement of Profit and Loss for the year ended 31st March, 2022

(Rs.)

Particulars	Note No.	2021 - 22 (Amount in `)	2020 - 21 (Amount in `)
Revenue from operations	16	25,18,417	-
Other income	17	-	-
Total Income		25,18,417	-
Expenses:			
Cost of materials consumed	18	22,69,500	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	(41,400)	-
Employee benefit expense	20	-	-
Financial costs	21	1,358	-
Depreciation and amortisation cost	22	93	-
Other expenses	23	2,66,590	-
Total expenses		24,96,141	-
Profit before tax		22,276	-
Tax expense:			
(1) Current tax		4,880	-
(2) Deferred tax	5	912	-
Profit from the period		16,484	-
Profit/(Loss) for the period		16,484	-
Earning per equity share:	24		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		0.22	-
(2) Diluted		0.22	-

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For S KRISHNA & COMPANY
Chartered Accountants
ICAI F.R.No. 0026165N

AKSHAY JAIN
(Partner)

M.No.: 553655

Date:- 01/09/2022

Place:- Tandulwadi

(Osmanabad)



For & On Behalf of the Board

RAMESH ANKUSH GADHAVE
Director
DIN: 09404289

VINOD RAMRAO GAIKWAD
Director
DIN: 09404291

ANKUSH NARSU GADHAVE
Director
DIN: 09404289



SUMITRA ANKUSH GADHAVE
Director
DIN: 09404290

RAMRAO GAIKWAD
Director
DIN: 09404292

**Arushagro Farmer Producer
Company Limited**

**Arushagro Farmer Producer
Company Limited**

ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN : U01100PN2021PTC206211

Balance Sheet as at 31st March, 2022

(Rs.)

Particulars	Note No	31st March 2022 (Amount in `)	31st March 2021 (Amount in `)
I. EQUITY AND LIABILITIES			
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(b) Surplus	3	16,484	-
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(a) Long-term borrowings	4	1,00,000	-
(a) Deferred tax liability (net)	5	912	-
(3) Current liabilities			
(a) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		5,61,000	-
(b) Other current liabilities	7	1,94,500	-
(c) Short-term provisions	8	4,880	-
Total		16,37,776	-
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets	9	-	-
(i) Property, plant and equipment		17,907	-
(b) Non-current investments	10	-	-
(c) Long term loans and advances	11	-	-
(2) Current assets			
(a) Inventories	12	41,400	-
(b) Trade receivables	13	2,00,000	-
(c) Cash and cash equivalents	14	13,78,469	-
(d) Short-term loans and advances	15	-	-
Total		16,37,776	-

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As per our report of even date
For S KRISHNA & COMPANY

Chartered Accountants
ICAI F.R.No. 0026165N

AKSHAY JAIN
(Partner)

M.No.: 553655

Date:- 01/09/2022

Place:- Tandulwadi

(Osmanabad)



**Arushagro Farmer Producer
Company Limited**

For & On Behalf of the Board

RAMESHANKUSH GADHAVE ANKUSH NARSU GADHAVE
 Director Director
 DIN: 09404288 DIN: 09404289

VINOD GAIKWAD
 Director
 DIN: 09404291

SUMITRA ANKUSH
 GADHAVE
 Director
 DIN: 09404290



RAMBHA DRACHAND
 GAIWAD
 Director
 DIN: 09404292

ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN : U01100PN2021PTC206211

Statement of Profit and Loss for the year ended 31st March, 2022

(Rs.)

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Financial costs	21	1,358	-
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Earning per equity share:	24		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		0.22	-
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Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For S KRISHNA & COMPANY
Chartered Accountants
ICAI F.R.No. 0026165N

AKSHAY JAIN
(Partner)

M.No.: 553655

Date:- 01/09/2022

Place:- Tandulwadi
(Osmanabad)

For & On Behalf of the Board

RAMESH ANKUSH GADHAVE
Director
DIN: 09404288

अंकुश नरसु गाडवे

ANKUSH NARASU GADHAVE
Director
DIN: 09404289

SUMITRA ANKUSH GADHAVE
Director
DIN: 09404290

Arushagro Farmer Producer
Company Limited
VINOD RAMO GAIKWAD
Director
DIN: 09404291

Arushagro Farmer Producer
Company Limited
RAMESH ANKUSH GADHAVE
Director
DIN: 09404292

ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN : U01100PN2021PTC206211

Balance Sheet as at 31st March, 2022

(Rs.)

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(3) Current liabilities			
(a) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		5,61,000	-
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(d) Short-term loans and advances	15	-	-
Total		16,37,776	-

Significant accounting policies

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date

For S KRISHNA & COMPANY

Chartered Accountants

ICAI F.R.No. 0026165N

AKSHAY JAIN
(Partner)

M.No.: 553655

Date:- 01/09/2022

Place:- Tandulwadi
(Osmanabad)



Arushagro Farmer Producer Company Limited

For & On Behalf of the Board

RAMESH ANKUSH GADHAVE

Director
DIN: 09404288

ANKUSH NARSU GADHAVE

Director
DIN: 09404289

SUMITRA ANKUSH GADHAVE

Director
DIN: 09404290

VINOD RAMRAO GAIKWAD

Director
DIN: 09404291

RAMRAO GAIKWAD

Director
DIN: 09404292

Arushagro Farmer Producer Company Limited

ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN : U01100PN2021PTC206211

Statement of Profit and Loss for the year ended 31st March, 2022

(Rs.)

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Revenue from operations	16	25,18,417	-
Other income	17	-	-
Total Income		25,18,417	-
Expenses:			
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Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	(41,400)	-
Employee benefit expense	20	-	-
Financial costs	21	1,358	-
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Total expenses		24,96,141	-
Profit before tax		22,276	-
Tax expense:			
(1) Current tax		4,880	-
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Profit from the period		16,484	-
Profit/(Loss) for the period		16,484	-
Earning per equity share:	24		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		0.22	-
(2) Diluted		0.22	-

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For S KRISHNA & COMPANY
Chartered Accountants
ICAI F.R.No. 0026165N

For & On Behalf of the Board

AKSHAY JAIN
(Partner)



M.No.: 553655

Date:- 01/09/2022

Place:- Tandulwadi
(Osmanabad)

RAMESH ANKUSH GADHAVE
Director

VINOD RAMRAO GAIKWAD
Director
DIN: 09404291

Arushagro Farmer Producer
Company Limited

Director

ANKUSH NARSU GADHAVE

Director

DIN: 09404289

Arushagro Farmer Producer
Company Limited



SUMITRA ANKUSH GADHAVE

Director

DIN: 09404290

RAMRAO GAIKWAD
Director

DIN: 09404292

Director

ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN:U01100PN2021PTC206211

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

(Rs.)

Particulars	31st March, 2022	31st March, 2021
Authorised share capital 100000 Equity shares of Rs. 10.00/- par value	10,00,000	
Issued, subscribed & paid-up share capital 76000 Equity shares of Rs. 10.00/- par value	7,60,000	
Share holding pattern and details Shareholder Annexure "A"	% holding	No. of shares
Total share capital	7,60,000	-

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2022	31st March, 2021
Equity shares at the beginning of the year		
Add: Shares issued during the current financial year	76,000.00	
Equity shares at the end of the year	76,000	-

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Sr. No.	Promoter Name	No. of Shares	% of total shares	% Change during the year
	RAMESH ANKUSH GADHAVE	5000	6.6	
	ANKUSH NARSU GADHAVE	5000	6.6	
	SUMITRA ANKUSH GADHAVE	5000	6.6	
	VINOD RAMRAO GAIKWAD	5000	6.6	
	RAMRAO GAIKWAD	5000	6.6	
	ARTI VINOD GAIKWAD	5000	6.6	
	VITTHAL DAIJIBA KURULE	5000	6.6	
	RAHIBAI VITTHAL KURULE	5000	6.6	
	MARUTI KARANDE	5000	6.6	
	RAVINDRA CHANDRAHAR	5000	6.6	
	Total			

Shares held by promoters at the end of the year ending 31st March 2021

Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
	Arushagro Farmer Producer Company			



Arushagro Farmer Producer Company
Director

Arushagro Farmer Producer Company Limited
Director



Arushagro Farmer Producer Company Limited
Director

Note 3: Surplus

Particulars	31st March, 2022	31st March, 2021
Opening balance		
Add: Profit for the year	16,484	
Total	16,484	-

Note 4: Long term borrowings

Particulars	31st March, 2022	31st March, 2021
Loans and advances from related parties:		
Loan From Directors	1,00,000	
TOTAL	1,00,000	-



Arushagro Farmer Producer
Company Limited
[Signature]
Director

Arushagro Farmer Producer
Company Limited
3521 8221124
Director

Arushagro Farmer Producer
Company Limited
[Fingerprint]
Director

Arushagro Farmer Producer
Company Limited
[Signature]
Director

Arushagro Farmer Producer
Company Limited
[Signature]
Director

Particulars	(Rs.)	
	31st March, 2022	31st March, 2021
Opening balance		
Total reversible timing difference in books maintained as per Companies Act 2013	93.00	
Depreciation as per Companies Act 2013		
Total reversible timing difference in books maintained as per Income Tax Act 1961		
Depreciation as per Income Tax Act 1961		
Net reversible timing difference (1) - (2)	3,600.00	
Deferred tax asset recognised for the year	3,507.00	
Add : Deferred tax income/(expense)	912.00	
Total	912.00	

Particulars	(Rs.)	
	31st March, 2022	31st March, 2021
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,61,000	
Total	5,61,000	

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March, 2022

(Rs.)



Arushagro Farmer Producer
Company Limited
[Signature]
Director

Arushagro Farmer Producer
Company Limited
31/03/2022
[Signature]
Director

Arushagro Farmer Producer
Company Limited
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Arushagro Farmer Producer
Company Limited
[Signature]
Director

Arushagro Farmer Producer
Company Limited
[Signature]
Director

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	More than 3 years	
(i) MSME				
(ii) Others				
(iii) Disputed dues- MSME	5,61,000.00			5,61,000.00
(iv) Disputed dues - Others				

Trade Payables ageing schedule: As at 31st March 2021

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	More than 3 years	
(i) MSME				
(ii) Others				
(iii) Disputed dues- MSME				
(iv) Disputed dues - Others				

Note 7 : Other Current Liabilities

Particulars	(Rs.)	
	31st March, 2022	31st March, 2021
Statutory Dues:		
Other Dues:		
Outstanding Liabilities	1,94,500	
Total	1,94,500	

Sub-note 7.1 : Outstanding Liabilities

Particulars	(Rs.)	
	31st March, 2022	31st March, 2021
Salary Payable	62,000.00	
Audit Fees Payable	12,500.00	
Rent Payable	1,20,000.00	
Total	1,94,500	

Note 8 : Short Term Provisions

Particulars	(Rs.)	
	31st March, 2022	31st March, 2021
Provision for income tax	4,880	
Total	4,880	



Arushagro Farmer Producer
Company Limited
Director

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Company Limited
Director

Arushagro Farmer Producer
Company Limited
Director

Arushagro Farmer Producer
Company Limited
Director

Arushagro Farmer Producer
Company Limited
Director


ARUSHAGRO FARMER PRODUCER COMPANY LIMITED
 Note 9 :- Property, plant & equipments as on 31st March, 2022
 (As per the Companies Act, 2013)

Details of Assets	Gross Block			Accumulated Depreciation		Net Block				
	As On 01st April, 2021	Additions	Deductions	Total	As On 01st April, 2021	For The Year	Deductions	As on 31st March, 2022	As At 31st March, 2022	As At 31st March, 2021
TANGIBLE ASSETS										
Electrical installations										
Plant & machinery		18,000		18,000		93		93	17,907	
Computers										
Telephone system										
Office equipments										
Furniture & fixtures										
Air conditioners										
Factory building										
Vehicles										
INTANGIBLE ASSETS										
Software development										
Total		18,000		18,000		93		93	17,907	
Figures of previous year		18,000		18,000		93		93	17,907	



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ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

CIN ; U01100PN2021PTC206211

Notes Forming Part of Balance Sheet

Note 10 : Non current investment

Sr. No.	Particulars	31st March, 2022	31st March, 2021
	Quoted investments Equity based mutual fund		
	Debt based mutual fund		
	Total	-	-

10.1 Other disclosures

All above investments are carried at cost

- (a) Aggregate cost of quoted investment
 - (b) Aggregate market value of quoted investments
 - (c) Aggregate amount of unquoted investments
- Aggregate provision for diminution in value of investment

Note 11 : Long term loans and advances

Sr. No.	Particulars	31st March, 2022	31st March, 2021
I)	Security deposit a) Unsecured, considered good		
II)	Other loans & advances		
	Total	-	-



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[Signature]
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Note 12 : Inventories*

Sr. No.	Particulars	(Rs.)	
		31st March, 2022	31st March, 2021
1	Finished goods		
2	Semi finished goods	41,400.00	
3	Raw material		
4	Stores & packing		
	*Valued at lower of cost and net realizable value		
	Total	41,400.00	-

Note 13 : Trade receivables

Sr. No.	Particulars	(Rs.)	
		31st March, 2022	31st March, 2021
1	Outstanding for more than six months		
	a) Secured, considered good		
	b) Unsecured, considered good		
	c) Doubtful		
2	Others		
	a) Secured, considered good		
	b) Unsecured, considered good	2,00,000.00	
	c) Doubtful		
	Total	2,00,000.00	-

Trade Receivables ageing schedule as at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months -1 year	1-2 years	More than 3 years
(i) Undisputed Trade receivables -considered good				
(ii) Undisputed Trade receivables -considered doubtful	2,00,000.00			
(iii) Disputed trade receivables considered good				
(iv) Disputed trade receivables considered doubtful				

Trade Receivables ageing schedule as at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months -1 year	1-2 years	More than 3 years
(i) Undisputed Trade receivables -considered good				
(ii) Undisputed Trade receivables -considered doubtful				
(iii) Disputed trade receivables considered good				
(iv) Disputed trade receivables considered doubtful				



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Note 14 : Cash and bank balances

Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Cash and cash equivalent Cash -in -Hand	26,714.00	
2	Bank balances - current accounts HDFC Bank	13,51,755.06	
3			
	Sub total (A)	26,714.00	-
	Sub total (B)	13,51,755.06	-
	Total [A + B]	13,78,469.06	-

Note 15 : Short terms loans and advances

Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Others		
	Total	-	-



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ARUSHAGRO FARMER PRODUCER COMPANY LIMITED

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Notes Forming Part of Statement of Profit & Loss

Note 16 : Revenue from operations (Rs.)

Sr. No.	Particulars	2021-22	2020-21
1	Sales of products (refer sub note 16.1)	25,18,387.00	
2	Sale of services		
3	Other operating revenues -	30.00	
	Sales are net of Goods & Service Tax (GST)		
	Total	25,18,417.00	-

16.1 Sale of products (Rs.)

Sr. No.	Particulars	2021-22	2020-21
1	Sales - finished goods		
2	Sales - semi finished goods	25,18,387.00	
3	Sales - parts of electric motors		
	Total	25,18,387.00	-

Note 17 : Other income (Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Total	-	-

Note 18 : Cost of material consumed (Rs.)

Sr. No.	Particulars	2021-22	2020-21
1	Cost of materials consumed: (refer sub note 18.1)	22,69,500.00	
	Total	22,69,500.00	-

18.1 Cost of materials consumed (Rs.)

Sr. No.	Particulars	2021-22	2020-21
1	<u>Consumption of raw material</u>		
	Opening stock		
	Add :- purchase during the year	22,69,500.00	
	Less :- Closing stock	22,69,500.00	-
		22,69,500.00	-
2	<u>Consumption of stores & spares / packing materials</u>		
	Opening stock		
	Add :- purchase during the year	-	
	Less :- Closing stock	-	-
		-	-
	Total	22,69,500.00	-



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Note 19 : Change in inventories

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
1	Change in inventories of finished goods		
	Opening stock	-	-
	Closing stock	41,400.00	-
	Sub total (a)	(41,400.00)	-
2	Changes in inventories of work-in-progress		
	Opening stock	-	-
	Closing stock	-	-
	Sub total (b)	-	-
Total	(41,400.00)	-	

Note 20 : Employment benefit expenses

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Total	-	-

20.1 Incentives to employees

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
1			
2			
	Total	-	-

20.2 Employment provident fund

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Total	-	-

Note 21 : Financial cost

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Bank Interest	1,357.94	
	Total	1,357.94	-



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Note 22 : Depreciation and amortised cost

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Depreciation on tangible assets	93.00	
	Total	93.00	-

Note 23 : Other expenses

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Audit Fees	12,500.00	
	Miscellaneous expenditure	90.00	
	Rent	1,80,000.00	
	Salary to Employee	74,000.00	
	Total	2,66,590.00	-

23.1 Repairs & maintenance

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Total	-	-

23.2 Insurance premium

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Total	-	-

23.3 Rent, rates & taxes

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Rent	1,80,000.00	
	Total	1,80,000.00	-

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23.4 Miscellaneous expenses

(Rs.)

Sr. No.	Particulars	2021-22	2020-21
	Miscellaneous expenditure	90.00	
	Total	90.00	-

23.5 Auditor's remuneration

(Rs.)


Sr. No.	Particulars	2021-22	2020-21
	Total	-	-

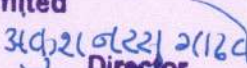
Note 24 : Earning per share

(Rs.)

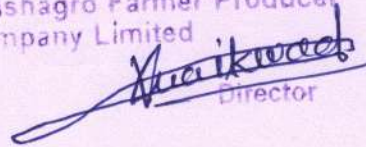
Sr. No.	Particulars	2021-22	2020-21
1	Net profit after tax		
2	Weighted average number of equity shares		
	Earning per share (face value of Rs.10/-fully paid)		



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Arushagro Farmer Producer Company Limited
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 Director

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Arushagro Farmer Producer Company Limited

 Director

Arushagro Farmer Producer Company Limited

 Director

IV. Additional Regulatory Info

(i) Title deeds of Immovable Property not held in name of the Company

Relevant line item in Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether the deed holder is a promoter, director or relative of promoter/director or employee of	Property held since which date	Reasons for not being held in the name of the company**
PPE						
Investment property						
PPE retired from active use and held for disposal						
Others						

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loan and Advances in the nature of loans
Promoters		
Directors		
KMPs	1,00,000.00	100%
Related Parties		

(iv) & (v) Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)

(Amount in Rs.)

(a) For Capital-work-in progress / Intangible assets under development (ITAUD), following ageing schedule shall be given:

CWIP / ITAUD aging schedule:

CWIP/ITAUD	Amount in CWIP for a period of			Total*
	Less than 1 year	1-2 years	More than 3 years	
Projects in progress				
Projects temporarily suspended				
*Total shall tally with CWIP amount in the balance sheet.				

(b) For Capital-work-in progress / Intangible assets under development (ITAUD), whose completion is overdue or has exceeded its cost compared to its original plan, following completion schedule should be given:

CWIP/ITAUD completion schedule shall be given:**

CWIP/ITAUD	To be completed in		
	Less than 1 year	1-2 years	More than 3 years
Project 1			

(Amount in Rs.)



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(vi) **Details of Benami Property held**
 Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-
 (a) Details of such property, including year of acquisition,
 (b) Amount thereof,
 (c) Details of Beneficiaries,
 (d) If property is in the books, then reference to the item in the Balance Sheet,
 (e) If property is not in the books, then the fact shall be stated with reasons,
 (f) Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided,
 (g) Nature of proceedings, status of same and company's view on same.

(vii) **Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-**
 (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
 (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

(viii) **Willful Defaulter***
 Where a company is a declared wilful defaulter by any bank or financial institution or other lender, following details shall be given:
 (a) Date of declaration as wilful defaulter,
 (b) Details of defaults (amount and nature of defaults),

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by

(ix) **Relationship with struck off companies**

Name of struck off Company	Nature of transactions with struck off Company	Balance Outstanding	Relationship with struck off company, if any, to be disclosed
	Investment in securities		
	Receivables		
	Payables		
	Shares held by struck off company		
	Other outstanding balances (to be specified)		

(x) **Registration of charges or satisfaction with Registrar of Companies**

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

(xi) **Compliance with number of layers of companies**

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.



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(xii) Following Ratios to be disclosed:-

	Numerator	Denominator	C. Y. Ratio
(a) Current Ratio,	Current Aseets	Current Liabilities	2.3
(b) Debt-Equity Ratio,	Long Term Debt + Shareholder equity	Shareholder equity	0.11
(c) Debt Service Coverage Ratio,	Earning Before Inte	Total principal + Interest on Borrowings	
(d) Return on Equity Ratio,	Earning After Intere	Average Shareholde	0.19
(e) Inventory turnover ratio,	Turnover	Average Inventory	
(f) Trade Receivables turnover ratio,	Net Credit Sales	Average Trade Recd	12.59
(g) Trade payables turnover ratio,	Net Credit Purchase	Average Trade Paya	3.69
(h) Net capital turnover ratio,	Total Sales	Average Working Ca	2.87
(i) Net profit ratio,	Net Profit	Net Sales	0.07
(j) Return on Capital employed,	Earning Before Inte	Capital employed	0.17
(k) Return on investment,			

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

(xiii) **Compliance with approved Scheme(s) of Arrangements**

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

(xiv) **Utilisation of Borrowed funds and share premium:**

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

the company shall disclose the following:-

- (I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.
- (II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries along with complete details of the ultimate beneficiaries.
- (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries
- (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

- (I) date and amount of fund received from Funding parties with complete details of each Funding party.
- (II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries' or ultimate beneficiaries.
- (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries
- (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;



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