

KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED

REGD. OFFICE

**C/o Prabhakar Hiraji Rathod, Shelgaon Road, Sonpeth, Parbhani, Maharashtra, India,
431401**

BOARD OF DIRECTOR

Mrs. MANISHA VISHAL RATHOD

Mrs. SUMAN BHARAT RATHOD

Mr. PRABHAKAR HIRAJI RATHOD

Mr. PRALHAD RAMSING JADHAV

Mrs. PARVATI PRABHAKAR RATHOD

AUDITOR

MITESH M. MALIWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

166B, Ganesh Nagar, Opp Peoples College Ground, Pawdewadi Road, Nanded-431602

CONTACT NO. 8308502465

E-MAIL: camiteshm03@gmail.com

BANKER

ANNUAL REPORT

F.Y. 2021-22



MITESH M. MALIWAL & ASSOCIATES

Chartered Accountant

CA Mitesh M. Maliwal LL.B., ACS, ACA

INDEPENDENT AUDITOR'S REPORT

To the Members of
KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows 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 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 March 31, 2022, and its profit/loss, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements 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.

"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 the [information included in the report, 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, we conclude that there is no material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

166B, GANESHNAGAR, OPP PEOPLES COLLEGE GROUND, PAWADEWADI ROAD, NANDED

Management's Responsibility for the Financial Statements

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, (changes in equity) 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. 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those 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:

- a. 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.
- b. 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
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.

- e. 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.

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.

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards On Auditing specified under section 143(10) of the Act. Those Standards require that we comply ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statement. Whether due to fraud or error. In making those risk assessments, we consider internal financial control relevant to the company's preparation of the financial statement that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion on the financial statement.

Report on Other Legal and Regulatory Requirements

1. 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 Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

OR

The provisions of 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 Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
 - (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
 - (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - (d) Its turnover for the year is not more than Rs.10 Crore during the year.
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 [*and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.*]
 - (c) [*The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*]
 - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [*and with the returns received from the branches not visited by us*].
 - (e) 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.
 - (f) On the basis of the written representations received from the directors as on 31st March, 2022 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.
 - (g) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

OR

With respect to the adequacy of the internal financial controls over financial reporting of

the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

- (h) 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 derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.


for **Mitesh M. Maliwal & Associates.**
Chartered Accountants

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

Date : 08/09/2022
Place : Nanded

KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED
C/o Prabhakar Hiraji Rathod, Shelgaon Road, Sonpeth, Parbhani 431401
BALANCE SHEET AS ON 31ST MARCH, 2022

(Amount in Rs.)

Particulars	Note No.	As on 31st March 2022	As on 31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1,546,000	823,000
(b) Reserves and Surplus	2	188,464	40,144
		1,734,464	863,144
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	3	2,075,431	450,000
(b) Deferred Tax Liabilities (Net)		-	-
		2,075,431	450,000
(3) Current Liabilities			
(a) Short-Term Borrowings	4	360,000	360,000
(b) Trade Payables	5	-	978,000
(C) Other Current Liabilities	6	723,000	723,000
(d) Short-term Provisions	7	10,000	10,000
		1,093,000	2,071,000
Total		4,902,895	3,384,144
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
(i) Tangible Assets	8	746,083	-
(ii) Capital Work In Progress	8	-	-
(b) Non Current Investments	9	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Loans and Advances	10	-	-
(e) Other Non Current Asset	11	-	-
		746,083	-
(2) Current assets			
(a) Current investments	12	-	-
(b) Inventories	13	-	-
(c) Trade Receivables	14	-	-
(d) Cash and Cash Equivalents	15	4,145,698	3,384,144
(e) Short-term Loans and Advances	16	11,114	-
(f) Other Current Assets		-	-
		4,156,812	3,384,144
Total		4,902,895	3,384,144
		-	-
Significant Accounting Policies	25		
Notes on Financial Statements	25		
As per our report of even date		For and on behalf of Board	
For: MITESH M MALIWAL & ASSOCIATES			
Chartered Accountants		Manisha V Rathod	Suman B Rathod
Firm Registration No. 150648W		Director	Director
			
CA Mitesh Maliwal		Prabhakar H Rathod	Pralhad R Jadhav
Proprietor		Director	Director
Membership No: 189206		Place : Parbhani	
Date : 08/09/2022		Date : 08/09/2022	
Place : Nanded		UDIN: 22189206BBVCDP1795	

KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED
C/o Prabhakar Hiraji Rathod, Shelgaon Road, Sonpeth, Parbhani 431401
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs.)

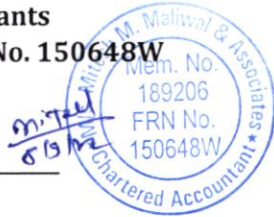
Sr. No.	Particulars	Note No.	Year Ending 31.03.2022	Year Ending 31.03.2021
I.	Revenue from operations	17	1,395,800	1,798,149
II.	Other Income	18	111,140	-
	Total Revenue		1,506,940	1,798,149
III.	Expenses:			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	19	1,274,656	1,617,200
	Changes in inventories of finished goods and Stock-in-Trade	20	-	-
	Employee benefits expense	21	-	-
	Finance costs	22	1,286	25
	Depreciation and amortization expense	23	49,473	-
	General and administrative Exps.		-	-
	Other expenses	24	33,205	140,780
	Total Expenses		1,358,620	1,758,005
IV.	Profit before tax		148,320	40,144
V.	Tax expense:			
	Provision for Income Tax		-	-
	Deferred Tax Liability / (Asset)		-	-
VI.	Profit/(Loss) for the period		148,320	40,144
VII.	Earning Per Equity Share:			
	- Basic & Diluted		9.59	4.88
	- Average Number Of Shares For Basic EPS		15,460	8,230
	Significant Accounting Policies	25		
	Notes on Financial Statements	25		

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 : 08/09/2022

Place : Nanded

For and on behalf of Board

Manisha V Rathod
Director

Suman B Rathod
Director

Prabhakar H Rathod
Director

Pralhad R Jadhav
Director

Place: Parbhani

Dated: 08/09/2022

UDIN: 22189206BBVCDP1795

KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 1 : Share Capital

(Amount in Rs.)

Particulars	31.03.2022	31.03.2021
Equity Share Capital		
Authorised Share capital		
5000 Equity Shares of Rs. 100/- each	-	500,000
45000 Equity Shares of Rs. 100/- each	-	4,500,000
50000 Equity Shares of Rs. 100/- each	5,000,000	
	5,000,000	5,000,000
Issued, Subscribed & Paid Up capital		
8230 Equity Shares of Rs 100 /- each as fully paid up	823,000	823,000
7230 Equity Shares of Rs 100 /- each as fully paid up	723,000	-
Total	1,546,000	823,000

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	8,230	823,000	1,000	100,000
Add: Shares issued during the year (As Per List Attached)	7,230	723,000	7,230	723,000
Add : Shares Transferred During the year (As per list attached)	-	-	-	-
	-	-	-	-
Balance as at the end of the year	15,460	1,546,000	8,230	823,000

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
1) Suman Bharat Rathod	100	10%	100	10%
2) Prabhakar Hiraji Rathod	100	10%	100	10%
3) Pralhad Ramsing Jadhav	100	10%	100	10%
4) Parvati Prabhakar Rathod	100	10%	100	10%
5) Manisha Vishal Rathod	100	10%	100	10%
6) Govind Laxman Chavan	100	10%	100	10%
7) Parasaram Balu Pawar	100	10%	100	10%
8) Radhabai Parasaram Pawar	100	10%	100	10%
9) Shriniwas Prabhakar Rathod	100	10%	100	10%
10) Sunita Shriniwas Rathod	100	10%	100	10%
Balance as at the end of the year	1,000	100%	1,000	

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	40,144	-
Less : Tax on Regular Assessment Paid	-	-
Add/Less: Profit or Loss for the year	148,320	40,144
Closing Balance	188,464	40,144
B } Capital Reserves	-	-
B } Govt. Grant Account / ATMA Subsidy		
Opening Balance	-	-
Add: Received During The Year	-	-
Closing balance	-	-
	188,464	40,144



Suman B Rathod	Prabhakar H Rathod	Pralhad R Jadhav	Manisha V Rathod
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	1,625,431	-
4. Loan From Directors	-	-
MANISHA VISHAL RATHOD	90,000	90,000
Suman Bharat Rathod	90,000	90,000
Prabhakar Hiraji Rathod	90,000	90,000
Pralhad Ramsing Jadhav	90,000	90,000
Parvati Prabhakar Rathod	90,000	90,000
Total	2,075,431	450,000

Note 4 : Short-Term Borrowings

Particulars	31.03.2022	31.03.2021
1.) Loan Repayable On Demand		
From Bank	-	-
From Directors	-	-
From Promoters		
Parasaram Balu Pawar	90,000	90,000
Radhabai Parasaram Pawar	90,000	90,000
Shriniwas Prabhakar Rathod	90,000	90,000
Sunita Shriniwas Rathod	90,000	90,000
Total	360,000	360,000

Note 5 : Trade Payables

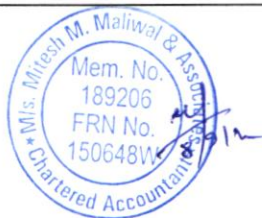
Particulars	31.03.2022	31.03.2021
Sundry Creditors for Material	-	-
Trade Payables		
Less Than Six Months	-	978,000
More Than Six Months	-	-
Total	-	978,000

Note 6 : Other Current Liabilities :

Particulars	31.03.2022	31.03.2021
1. Shares Allotment Pending	723,000	723,000
2. Interest Accrued and Due on Borrowings	-	-
3. Statutory Dues Payable		
GST Tax Payable	-	-
TDS & TCS Payable	-	-
Hamali & Market Cess Payable	-	-
Total	723,000	723,000

Note 7 : Short Term Provisions

Particulars	31.03.2022	31.03.2021
Audit Fees Payable	10,000	10,000
Lease Rent Payable	-	-
Provision for Taxation	-	-
Salary Payable	-	-
Total	10,000	10,000



Suman B Rathod Director
Prabhakar H Rathod Director
Pralhad R Jadhav Director
Manisha V Rathod 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	-	-

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	-	-



Suman B Rathod Director	Prabhakar H Rathod Director	Pralhad R Jadhav Director	Manisha V Rathod Director
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Note 14 : Trade Receivables :

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 :	-	-
b. Unsecured , Considered Good:	-	-
c. Doubtful	-	-
Total	-	-

Note 15 : Cash and Bank Balances

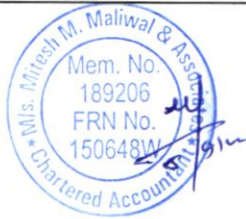
Particulars	31.03.2022	31.03.2021
Cash on hand	26,985	40,920
Buldhana Current A/c	-	3,343,224
MGB A/c No.1205	4,118,713	-
Cheques on Hand	-	-
Total	4,145,698	3,384,144

Note 16 : Short Term Loans & Advances :

Particulars	31.03.2022	31.03.2021
Advance To Staff	-	-
Balance With Tax Authorities	-	-
TDS 21-22	11,114	-
Prepaid Insurance	-	-
Advance To Suppliers	-	-
Income Tax Refund	-	-
Total	11,114	-

Note 17 : Revenue From Operations

Particulars	31.03.2022	31.03.2021
Sales	1,395,800	1,798,149
Other Operative Income	-	-
Sub Total	1,395,800	1,798,149
Less : Excise Duty	-	-
Total	1,395,800	1,798,149



Suman B Rathod	Prabhakar H Rathod	Pralhad R Jadhav	Manisha V Rathod
Director	Director	Director	Director

Note 18 : Other Income

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 Interest	111,140	-
7. Rounding Off	-	-
Total	111,140	-

Note 19 : Purchase of Stock In Trade

	31.03.2022	31.03.2021
A. Purchases of Materials		
1. Purchases	1,269,850	1,617,200
Sub Total	1,269,850	1,617,200
B. Direct/ Contract Expenses		
1. Labour Charges etc	1,285	-
2. Borewell Expenses	-	-
3. Power & Fuel	3,521	-
4. Security Expenses	-	-
5. Water Charges	-	-
Sub Total	4,806	-
Total	1,274,656	1,617,200

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	-	-



Suman B Rathod Director
Prabhakar H Rathod Director
Pralhad R Jadhav Director
Manisha V Rathod 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	1,286	25
4. Bank Gurantee Charges	-	-
5. Interest on Other	-	-
6. Interest On Car Loan	-	-
Total	1,286	25

Note 23 : Depreciation & AmORIZED Cost

	31.03.2022	31.03.2021
1. Depreciation	49,473	-
2. Preliminary Expenses W/O	-	-
Total	49,473	-

Note 24 : Other Expenses :

	31.03.2022	31.03.2021
Audit fees	7,500	10,000
Incorporation Fees	-	20,000
MCA Challan	2,000	94,000
Meeting Exps	2,690	780
Misc Expenses	3,621	2,400
Office Exps	4,875	3,200
Printing & Stationery	2,269	1,600
Travelling Exps	10,250	8,800
	-	-
Total	33,205	140,780

Suman B Rathod Prabhakar H Rathod Pralhad R Jadhav Manisha V Rathod
Director Director Director Director



KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED
C/o Prabhakar Hiraji Rathod, Shelgaon Road, Sonpeth, Parbhani 431401

Note 8 : FIXED ASSETS & DEPRECIATION AS ON 31.03.2022

Sr. No.	PARTICULARS OF ASSETS	RATE OF DEP.	OPENING BALANCE	GROSS BLOCK			DEPRECIATION			NET BLOCK	
				ADDITION DURING THE YEAR	DEL./SALE DURING THE YEAR	CLOSING BALANCE	ACCUMULATED OPENING BALANCE	DEPRN FOR THE YEAR	CLOSING BALANCE	AS ON 31.3.2021	AS ON 31.3.2022
			01.04.2021			31.3.2022	1.4.2021		31.3.2022		
1	Furniture	25.89%	0	5,968	-	5,968	0	529	529	0	5439
2	Tractor	18.10%	0	789,588	-	789,588	0	48944	48944	0	740644
3	Printer	63.16%	0	-	-	0	0	0	0	0	0
4	Laptop	63.16%	0	-	-	0	0	0	0	0	0
				795,556	-	795,556	-	49,473	49,473	-	746,083

KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED
C/o Prabhakar Hiraji Rathod, Shelgaon Road, Sonpeth, Parbhani 431401

DEPRECIATION SCHEDULE AS PER INCOME TAX ACT AS ON 31.03.2022

PARTICULARS	OPENING WDV	ADDITIONS		DEDUCTION 21-22	TOTAL 21-22	DEP RATE	DEPRECIATION	CLOSING WDV
		UPTO 30.09	AFTER 30.09					
Furniture	-	5,968	-	-	5,968	0.10	298	5,670
Tractor	-	789,588	-	-	789,588	0.15	59,219	730,369
PRINTER A/C	-	-	-	-	-	0.40	-	-
		795,556	-	-	795,556		59,518	736,039

Pralhad R. Jadhav
Director

Prabhakar H Rathod
Director

Manisha V Rathod Suman B Rathod
Director



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	148,320.21	40,144
Total Number of equity shares outstanding as on balance sheet date	15,460.00	8,230.00
Weighted average number of shares		
Basic Earning Per Share	9.59	4.88

B. 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
Manisha V Rathod	Key Managerial Personnel
Suman B Rathod	Key Managerial Personnel
Prabhakar H Rathod	Key Managerial Personnel
Pralhad R Jadhav	Key Managerial Personnel
Parvati P Rathod	Key Managerial Personnel
	Member of Company
	Associate concern

Related Party Transaction :

Particulars	Associates co/ Membe	Key Managerial Personnel
Purchase From Associates Co.		
Received Loan from Directors / Member		
1) Suman Bharat Rathod	90000	
2) Prabhakar Hiraji Rathod	90000	
3) Pralhad Ramsing Jadhav	90000	
4) Parvati Prabhakar Rathod	90000	
5) Manisha Vishal Rathod	90000	
6) Parasaram Balu Pawar	90000	
7) Radhabai Parasaram Pawar	90000	
8) Shrinivas Prabhakar Rathod	90000	
9) Sunita Shrinivas Rathod	90000	
Loan From Member	1625431	
Sales to Associates Co.		

C. Loans From Directors :

PARTICULAR	31.03.2022	31.03.2021
1. Loan From Director	450000	450000
Total in (Rs)	450000	450000

D. Auditor Remuneration :

PARTICULAR	31.03.2022	31.03.2021
Audit Fees	10,000	10,000
Total in (Rs)	10,000	10,000

E. Interest Expenses :

PARTICULAR	31.03.2022	31.03.2021
Interest to Bank	-	-
Interest to Others	-	-
Bank Charges	1,286	25
Total in (Rs)	1,286	25

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

Manisha V Rathod
Director

Suman B Rathod
Director

CA Mitesh Malwal
Proprietor
Membership No. 189206



Prabhakar H Rathod
Director

Pralhad R Jadhav
Director

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

J. IN THE OPINION OF THE DIRECTORS:

- 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	

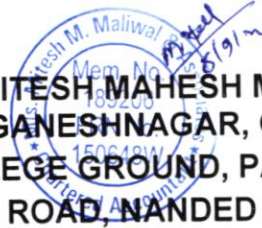
- L. The Company does not owe any amount on 31.03.2022 to Small Scale Industrial Undertakings. The information regarding Small Scale Industrial Undertakings has been determined to the extent such parties have been identified on the basis of information available with the company.
- M. In Opinion of the 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

Registration No. of Company	U01110MH2020PTC348202.
Date of Registration	09/10/2020
Permanent Account Number	AAICK3859J
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

KRUSHI VISHWA FARMER PRODUCER COMPANY LIMITED

C/o Prabhakar Hiraji Rathod, Shelgaon Road, Sonpeth, Parbhani, Maharashtra, India,
431401

Date : 08/09/2022

Place : Nanded