

Independent Auditor's Report

To the Members of

SANT DNYANESHWAR FARMER PRODUCER COMPANY LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of ('the Company'), **SANT DNYANESHWAR FARMER PRODUCER COMPANY LIMITED** which comprise the balance sheet as at 31st March 2022, the statement of profit and loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone 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 and presentation of these standalone financial statements that give a true and fair view of the financial position, 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions 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 with 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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 March 2018 and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. 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, 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 standalone 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 the written representations received from the directors as on 31 March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164 (2) of the Act;


(f) 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 B"; and

(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:

1. There are no pending litigation which would impact the financial position of the Company.
2. The Company has made provision as required under the applicable law or accounting standards for material compensation claims, if any, on long term contracts including deferred contracts.
3. There has been no delay in transferring amounts, required to be transferred, to the Reserve Education and Provision Fund by the Company.

Page: 04/04/2024
Date: 04/04/2024

Dr V B BHANUJAN & COMPANY
Chartered Accountants
Company Registration Number: 151905W


V B BHANUJAN
Proprietor
Membership No. - 129778

Annexure-A to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **SANT DNYANESHWAR FARMER PRODUCER COMPANY LIMITED** ("the Company") as of **31st March 2022** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected

depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that: -

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system and financial reporting and such internal financial controls and financial reporting were operating effectively as at 31st March 2022, based on the internal control and financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Madurai
Date: 26.03.2022

For V S MNIARRAN & COMPANY
Chartered Accountants
Firm Registration Number: 023005W



Proprietor
Membership No. - 129778

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 ST MARCH 2022

ACCOUNTING POLICIES & OTHER NOTES,

1.1 Basis of Preparation and presentation of financial statement

The financial statements are prepared on accrual basis under the historical cost convention and in accordance with the requirements of The Companies Act, 2013 except Government Grant which have been accounted on receipt basis.

1.2 Use of Estimates

The preparation of financial statement is in conformity with the generally accepted accounting principles those requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting year. Difference between the actual result and estimates are recognized in the year in which the results are known materialized. The management believes that the estimates used in preparation of financial statements are prudent and reasonable.

1.3 Fixed Assets :

1.3.1 Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates less accumulated depreciation and impairment loss. The cost of Tangible Assets comprises cost of acquisition and other incidental expenses related to acquisition and installation. Insurance and direct expenses during construction period are capitalized, if appropriate on pro-rata basis.

Subsequent expenditures related to an item of Tangible Assets are added to its book value only if the increased the future benefits from the existing assets beyond its previously assessed standard of performance.

Projects under which assets are not ready for their intended use are disclosed under Capital work in progress.

1.3.2

Depreciation on Fixed Assets except freehold land is provided to the extent of depreciable amount on the Written down Value method. Depreciation is provided based on useful life of the Assets as prescribed in schedule 11 of the companies Act, 2013 except in respect of those Assets where useful life as estimated by the Board at Directors in-s different than those prescribed in schedule 11 to the Companies Act, 2013. In respect of those assets where useful life has not been prescribed in schedule 11 of the companies Act, the useful life as estimated by the Board of Directors is considered for the calculation of Depreciation.

There are no fixes assets as on 31.03.2022 therefore the depreciation is nil

1.4 Borrowings costs:

Borrowing cost directly attributable to the acquisition, or production of an asset that necessarily takes a substantial period of time to get ready for its intended use is capitalized as part of the cost of that asset. Other costs are changed to profit and loss Account.

No loan taken by the company for acquisition, construction or production by the company during the financial year 2021-2022

1.5 Investment:

1.5.1 Non-Current Investments are stated at cost. Provision for diminution is the value of non-current investments is made only if such a decline is other than temporary.

No investment made by the company till the end of financial year 2021-2022

1.6 Revenue Recognition.

Sales are accounted for as and when the goods are delivered and bills for the same are raised.
Purchases are reflected at cost.

1.7 Inventories.

Inventories are valued at cost including inward expenses.

1.7.1 Raw material, packing material stores and spares are valued at cost.

1.7.2 Goods in process are valued at production cost- NA

1.7.3 Finished stocks of seeds acquired for supply to the farmer's seed production are valued at cost.

1.8 Foreign Currency Transactions:

The transactions in foreign currency is as under

Earning in foreign Exchange: - Nil

Expenditure in foreign Exchange: - Nil.

Accounting of taxation

1.9.2 Direct Tax:-

Current income Tax is determined in respect of relative taxable amount for the period.

Deferred tax Liability and deferred tax asset not recognized by the company during f.y 2021-2022.

1.9.2 Employee Benefit:

The liability for the Gratuity and superannuation Fund is applicable/Not applicable to the company.

1.10 Accounting for provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognized in terms of Accounting Standard 29 'Provisions, Contingent liabilities and Contingent Assets' issued by the ICAI, When there is a present legal or statutory obligation as a result of past events where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made except provision for Retirement Benefits which are dealt as per Accounting Standard 15.

1.11 Accounting for Governments:

There are no Government Grants during FY 2021-22.

1.12 Earning per Shares:

Basic Earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period.

1.13 Cash flow statement: Not Applicable to company

8) Notes on accounts

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2.1 Depreciation

Pursuant to the enactment of Companies Act, 2013 the company has applied the estimated useful lives as specified in schedule II, except in respect of certain assets as disclosed in accounting policy on Depreciation, Amortization and Depletion. Accordingly the unamortized carrying value is being depreciated/ amortized over the revised/remaining useful lives.

2.2 Third party Confirmation

In most of the cases, confirmation from the parties grouped under sundry debtors, sundry creditors, loans & advances has been received by the company. These balances have, therefore been taken as per the books subject to reconciliation & adjustments, if any.

2.3 Trade Payables:

There are no trade payables.

2.4 Unsecured Loan

The company has received unsecured loans from its members which are in limit of section 269SS of the Income tax Act, 1961.

2.5 Previous year figures have been regrouped and re-casted whenever to make them Comparable to Current year figures.

2.5 Deferred Tax:

2.5.1 During the year the company has not adopted accounting standards 22 "Accounting for taxes on income " issued by the institute of Chartered Accountants of India and in consonance to the transitional provisions contained therein the company has not recorded the cumulative net deferred tax Assets.

2.5.2 The deferred tax Assets as at 31st March, 2021 comprised the following:

	As at 31 st March,2022	As at 31 st March,2021
Deferred tax liability Related to Fixed Assets.		
Deferred tax assets Related to Fixed Assets		
Relating tyo payment of employees.		
Provision for deferred tax (Net)		

2.6 Prior Period and extraordinary items and changes in accounting policies: (if any...)

Nil during F.Y. 2021-2022.

2.7 Managerial Remuneration

Sr. No.	Name of the Director	Directors' Identification Number (DIN)	Designation	Total Remuneration for Financial Year
				NIL

2.8 Auditors Remuneration

Particulars	Financial Year	Total
Statutory Audit Fees	2021-2022	15000

Accounting Fees	2021-2022	15000
Other matter		

2.9 RELATED PARTY DISCLOSURE IN TERMS OF AS 18 IS GIVEN HEREUNDER:

1. Number of contracts or arrangements or transaction not at arm's length basis: Nil
2. Number of material contracts or arrangement or transactions at arm's length basis Nil

A) NAME OF THE RELATED PARTIES WITH WHOM TRANSACTIONS HAVE BEEN ENTERED IN THE ORDINARY COURSE OF BUSINESS.

I) ASSOCIATES CONCERN WITH WHOM TRANSACTIONS HAVE BEEN ENTERED DURING THE YEAR

SR. NO.	-	NAME
	-	Nil
	-	
	-	

II) DIRECTOR/ KEY MANAGERAL (KMP) AND TEIR RELATIVES

SR. NO.	-	NAME
	-	Nil
	-	
	-	

B) . FOLLOWING TRANSACTIONS CARRIED OUT WITH THE RELATED PARTIES REFERRED TO IN ABOVE IN ORDINARY COURSE OF BUSINESS ARE AS UNDER


SR. NO.	NAME	NATURE OF RELATIONSHIP (DIRECTOR CONCERN OR HIS RELATIVE)	NATURE OF CONTRACT	DURATION OF THE CONTRACT ARRANGEMENT	DETAILS OF ANY ADVANCE PAID.

C) BALANCES WITH THE RELATED PARTIES REFERED ABOVE ARE AS UNDER: NIL

For and on behalf of Board
 PRESIDENT *[Signature]* REASUPI

Director *[Signature]*
 MR. BHAGWAN SHANKARRAO DESHMUKH
 DIN: 08245482

For, V. D. PINJARKAR & COMPANY

Chartered Accountant

[Signature]
 M. No. 199778

Date: 04/09/2022

Place: Washim

[Signature]
 MR. PANJABRAO PANDURANGRAO AWACHAR
 DIN: 07337672

Sant Dnyaneshwar Farmer Producer Co.

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CIN : U01403MH2016PTC273075
AT KINKHEDA TQ. RISOD. LINGA KOTWAL, WASHIM

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

(Amount in Rs.)

Particulars	Note No	For the year ended 31st March, 2022	For the year ended 31st March, 2021
INCOME:			
Revenue from operations - Net	19	5,548,978	8,195,965
Other Income	20	-	96
Revenue (I+II)		5,548,978	8,196,061
EXPENSES:			
Purchases of Stock in Trade	21	6,111,613	4,815,045
Changes in Inventories	22	(699,701)	2,337,005
Direct Expense	23	135,000	117,399
Finance Cost	24	176,374	1,567
Depreciation and Amortization expense	25	189,941	166,891
Other Expenses	26	99,328	41,500
Total Expenses		6,012,555	7,479,407
Profit before tax (III-IV)		(463,577)	716,654
Tax expenses:			
(1) Current tax			
(2) Deferred Tax Assets / (Liabilities)		(463,577)	716,654
Profit for the year			
Earning per equity share:			
(1) Basic (Nominal Value Per Share Rs. 100/-)		(83.68)	1.29

Accounting Policies

Supporting Notes to Financial Statements 1 To 26

As per our Report of even date attached

For V.D. Pinjarkar & Company
Chartered Accountants

CA Vishal Pinjarkar

Membership No: 199778

Firm Reg no.: 153505W

UDIN: 22199778BBTCHP7203

Address: Near Tehsil, Above Shree medical,

Civil Line Road, Washim.


Washim - 444505

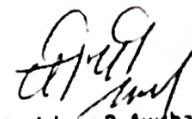
Date 04/09/2022

Washim

SANTA DNYANESHWAR FARMER
PRODUCER COMPANY LTD (MACP)

PRESIDENT
For and on behalf of the Board


Mr. Bhagwan S. Deshmukh
Director
DIN: 08245482


Mr. Punjabrao P. Awchar
Director
DIN: 073337672

Sant Dnyaneshwar Farmer Producer Co.

CIN : U01403MH2016PTC273075

AT KINKHEDA TQ. RISOD. LINGA KOTWAL, WASHIM

Balance Sheet as at 31st March, 2022

(Amount in Rs.)

Particulars	Note No	As at 31st March, 2022		As at 31st March, 2021	
I. EQUITY AND LIABILITIES					
(1) Shareholder's Funds	2	554,000	273,842	554,000	738,765
(a) Share Capital	3	(280,158)		184,765	
(b) Reserves and Surplus				1,088,075	1,088,075
(2) Non Current Liabilities					
(a) Long Term Borrowings	4	-		-	
(b) Deferred Tax liabilities					
(3) Current Liabilities					
(a) Trade payables	5	678,469		3,333,316	
(b) Short Term Borrowings	6	11,905,628		3,320,364	
(c) Short Term Provisions	7	30,000		15,000	
(d) Other current liabilities	8	1,850,000	14,464,097	1,850,000	8,518,681
Total			14,737,939		10,345,521
II. ASSETS					
(1) Non-current assets					
(a) Fixed assets	9	1,190,654		1,020,541	
(i) Tangible assets	10	-		-	
(ii) Intangible assets	11	-		-	
(b) Deferred tax assets (net)	12	-		-	
(c) Long term loans and advances	13	-	1,190,654	-	1,020,541
(d) Other Non-current assets					
(2) Current assets					
(a) Inventories	14	1,533,403		713,702	
(b) Trade receivables	15	3,228,456		3,868,112	
(c) Cash and cash equivalents	16	351,164		817,057	
(d) Short Term Loans & Advances	17	8,311,527		3,581,989	
(e) Other Current Assets	18	122,735	13,547,285	344,120	9,324,980
Total			14,737,939		10,345,521

Accounting policies and Notes no. 1 to 24 are form part of Accounts.

As per our Report of even date attached

For V.D. Pinjarkar & Company
Chartered Accountants

CA Vishal Pinjarkar

Membership No: 199778

Firm Reg no.: 153505W

UDIN : 22199778BBTCHP7803

Address: Near Tehsil, Above Shree medical,

Civil Line Road, Washim.

Washim - 444505

Date 04/09/2022

Place : Washim

For and on behalf of the Board
SANTA DNYANESHWAR FARMERS
PRODUCER COMPANY LTD (NACF)

PRESIDENT

Mr. Bhagwan S. Deshmukh

Director

DIN: 08245482

REASON

Mr. Punjabrao P. A. Char

Director

DIN: 07337672

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Sant Dnyaneshwar Farmer Producer Co.
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note: 2
SHARE CAPITAL

Particulars	Amount in Rs.	
	As at 31st March, 2022	As at 31st March, 2021
AUTHORISED: 10,000 Equity Shares of Rs.100/- each	1,000,000	1,000,000
ISSUED, SUBSCRIBED & PAID UP: 5,540 Equity Shares of Rs.100/- each	554,000	554,000
TOTAL	554,000	554,000

Reconciliation of the no. of shares outstanding at the beginning and at the end of the year:	Amount in Rs.			
	As at 31st March, 2022 No of shares	As at 31st March, 2022 Amount	As at 31st March, 2021 No of shares	As at 31st March, 2021 Amount
No of shares outstanding at the beginning of the year - Equity shares	5,540	554,000	5,540	554,000
Add: Additional shares issued during the year - Equity shares	-	-	-	-
No of shares outstanding at the end of the year - Equity shares	5,540	554,000	5,540	554,000

Note: Additional shares issued during the year are against convertible debentures.

NOTE 3: RESERVES AND SURPLUS

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
1) Surplus / (Deficit) i.e. Balance in Statement of Profit and Loss As per last Balance Sheet Add Current year Loss or Profit Less: Deferred Tax Asset written off	184,765 (464,923) (280,158)	-	184,765 184,765
2) Securities Premium (Refer Note 3.1) As per last Balance Sheet Add Premium on shares issued during the year	- (280,158)	-	184,765
TOTAL			

NOTE 4: LONG TERM BORROWINGS

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
(a) Term Loan Sant Amardas Bank O/D Wachim Urban Bank O/D	-	-	338,075 750,000
TOTAL			1,088,075

NOTE 5: TRADE PAYABLE

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
AASARAMJI	-	-	336,506
AIRWARE RISOD	-	-	(21,032)
AKHTRAO SARNAIK	-	-	311,849
AKSAH RAJU B	-	-	(34,600)
AMIT BHAI ZANAK	-	-	143,566
AMOL GOPAL AGRAWAL	-	-	(50,000)
ASHOK RAMCHANDRA LAD	-	-	199,994
ASHRU KISAN KHANDARE	-	-	47,978
A S Khandavale	-	-	(50,000)
ASLMAKHA RAFIK KHAN	-	-	(11,500)
ATIK PRINT	-	-	(10,003)
BABAN AMBHORE	-	-	(58)
BAJIRAO MARK	-	-	(46)
BALAJI KRUSHI	-	-	440,000
BALAJI SEEDS PROJECT	-	-	199,976
BALAJI TYRES	-	-	(17,000)
BALANATH COMPANY	-	-	(100,000)
BAPURAO NIVRUTI AVCHAR	-	-	528,000
BHAG DESHMUKH	-	-	99,997
BHAGWAN KASAT	-	-	81,478
BHAGWAT B BHUTEKAR	-	-	(93,000)
BHAGWAT FIJE	-	-	59,998
BHAGWAT GAWALI	-	-	120,027
BHAGWAT DESHMUKH	-	-	(10,018)
CHETAN S SARNIKE	-	-	46,370
DENDES COMPUTER SALES & SERVICES	-	-	39,999
DIGAMBAR AWCHAR	-	-	538,500
DINKER BUTEKAR	-	-	(120,000)
DIRAJ GOPAL AGRAWAL	-	-	(150,000)
DNYANESHWAR	-	-	(12)
FRENDS COMPUTER-2	-	-	(50,000)
Gajanan Awchar	-	-	49,097
GAJANAN BHAGAT	-	-	30,000
GAJANAN BHIMRAO DESHMUKH	(320,000)	-	89,980
GAJANAN DNYASABARAO AWCHAR	-	-	(249,128)
GAJANAN NARAYANJI AWCHAR	-	-	(26)
GAJANAN RAMRAO AVCHAR	-	-	(38)
GANGA TRADERS	-	-	(7)
GOPAL AVCHAR	-	-	299,989
GOVIND SHIVPRASAD KASAT	-	-	(10,600)
HANSHU KHAN	-	-	63,000
JINTURKAR KRUSHI	-	-	9,999
KAILASH AWCHAR	-	-	(54,000)
KAILASH GAJANAN	-	-	26,326
KRUSHI VIDYAPITH	-	-	6,747
KURKUTE MACHINERY AGENCY	-	-	-

LEXIKORNI		120,000
MAMIAV NAMDEO AWCHAR		109,429
MADHUKAR PANDHURANG AWCHAR	(32,000)	59,976
MANIK AWCHAR		478,146
MALU MALHINERS AND ELECTRICAL		181
M R Awchar		(11,000)
MS AIR WAVE RADIOS		26,902
NANIKHAR BANSHILIN GIRI		13,011
NARAYAN AWCHAR		22,174
NILESH LOKANDE		(12,000)
NISHANT URBAN		1400,000
PANDHURANG KUNJAR AWCHAR		1,047,007
PANIARRAO AVSAR		(705,060)
PANIARRAO ZANAK		91,000
PRAYAN TRISWAL		(31,715)
RATARAM BODWHE		144,600
RAMESH KUNWAI BODWHE		(25,000)
RAJESH MAHAR		62,000
RAJESH UMARJE		24,000
RATNATA SHAYARIE KRISHI		(5,000)
RATI BAIKAT		102,700
RATI BHILAT		45,471
RAM DHANDRA AWCHAR		(15,000)
RAM DHANDRA BHUTENAR		(191,107)
RAMRAO DURGADAS AMBHOURE		45,007
RAVINDRAY AWCHAR		(10,000)
RINKU SINHA		(372,300)
R J AWCHAR		10,000
SACHIN BUDHARKAR		(390,000)
SANJIV AWCHAR		100,000
SANJAY JAYWANT		(250,000)
SANKAT MEDIAN STONE		242,100
SHAKAR BHIKAJI MORE		7,500
SHANTAL ZANAK		84,000
SHANTAL ZANAK		213,000
SHREEDAL ECLALE SERV		(5,000)
SHREEDAL ANATHLEO		(110,000)
SHUBHADRAO ZANAK		13,780
SHIL AWCHAR		103,754
SHAMJI TRADING		359,509
SHAR TRADING		24,000
SHIVA KARNATAN		(55,000)
SURESH PPT		33,642
SURAM AWCHAR		(1,200)
SARATRAO UTTANRAO TALE		(29,976)
UJAY BHUTENAR		102,500
Umas Narwade		
UTTMAL AWCHAR	(2,138,100)	
VANKATESH KRUSHI	(254,940)	
VADHWA TRADING COMPANY	(30,000)	
V G DESHMUKH	3,453,509	
V N BHUTENAR		
BUNDOY CREDITOR		
TOTAL	678,409.00	3,333,316.20

NOTE 6: SHORT TERM BORROWINGS

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Secured Loans:			
Secured Loan	5,369,264		(2,785,000)
Cash Credit facilities with Janseva Sahakar Bank *	1,560,613		1,560,613
Term Loan - Anand Bank Loan	3,067,751		3,067,751
Sanjivnati Finance			
Unsecured Loans:			
1. Loans and advances from Related party:	398,000		398,000
Punjab Amchar	700,000		700,000
Bhadral Amchar			
2. Loans and advances from Others:	190,000		190,000
Bhawan Deshmukh	480,000		190,000
Chandragadhar Awchar	190,000		
DR. SOMWINE	11,905,628		1,329,364
TOTAL			

*Cash credit facility is secured by hypothecation of present and future stock of raw materials, stock in process, finished goods, stores and

NOTE 7: SHORT TERM PROVISION

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Provision for Employees Benefits			
(a) Provision Others	30,000		15,000
Accounting & Audit Fees Payable	30,000		15,000
TOTAL			

* Service tax payable represents liability of service tax on receipt basis.

NOTE 10: OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Current Liabilities	1,350,000		1,350,000
Govt. Subsidy for dal mill	500,000		500,000
Harbhara Subsidy	1,850,000		1,850,000
TOTAL			

* Other payables includes service tax liability which has been billed but not received from the customers

NOTE 11: Deferred Tax Asset

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Computation of Deferred Tax as per AS-22			
Deferred Tax asset			
TOTAL			

* Deferred tax assets are recognized only to the extent and there is reasonable certainty that sufficient future taxable income will be available

NOTE 12: LONG TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Secured	-	-	-
Unsecured, considered good:	-	-	-
TOTAL			

NOTE 13: OTHER NON-CURRENT ASSET

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Other Non-Current Asset	-	-	-
TOTAL			

NOTE 14: INVENTORIES

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Stock in Trade	231,543		107,816
Harbhara	138,619		64,501
Moisture Meter	111,785		52,002
Office Item	14,567		6,750
Riva Machinery	716,405		333,408
Sovabin	320,484		149,225
Var RVG			
TOTAL	1,533,403		713,702

NOTE 15: TRADE RECEIVABLES

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021	March, Rs.
Balaji Shetkari Gat	2,957,590		1,980,000
Marion agro	119,654		490,018
Jameer	2,400		2,400
Mangul Zanak	6,100		242,100
Risod Vibhag Bivane	-		540,000
RR Bhodke	51,240		110,000
Sanjay Vpshwanath sonune	91,472		289,594
Santosh Kharat	-		11,000
Sharadchandra Awchar	-		213,000
TOTAL	3,228,456		3,858,112

NOTE 16: CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021 Rs.
Balance with Banks	66,776	246,333
Bank of Maharashtra	14,268	25,177
Savitri Ambedkar Co-ops Society		6,40,000
State Bank of India	275,835	213,238
Cash in hand	71,124	71,124
TOTAL		

NOTE 17: SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021 Rs.
Other Loan and Advances	200,000	174,500
Ambedkar Truwanthi Bazar	396,020	
Bank Finance Ltd	105,000	
Guarantee Corp	1,072,250	2,497,400
State Bank	1,410,400	
Bank of Maharashtra (Urban Cell)	100,000	
State Bank	2,270,250	2,981,300
Other Loan	2,270,250	
TOTAL		

NOTE 18: OTHER CURRENT ASSETS

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021 Rs.
Other Current Asset	-	-
Other Term Deposit	-	-
Tax Deducted at Source (TDS-13)	-	-
TDS & P. 13-14	-	-
Vat Security Deposit	-	70,000
Vendor's deposit	75,050	-
TDS & P.	-	-
Advance for material	-	-
Current Investments	52,500	-
Investment Co.	-	-
Other Current Investment P&I LLC	-	-
Misc. Expenses (Asset)	-	272,500
Profit and Loss Cash Balance	-	-
Provision for Goodwill	-	-
WAT Cash Entitlement	270,000	244,000
TOTAL		

* Investments in mutual funds includes investment in systematic investment plan of SIP and amount investments in FCI mutual funds and
 * Other current investments includes investor's investments in Term deposits in TCSA bank and shares of TCSA bank.

NOTE 19: REVENUE FROM OPERATIONS

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021 Rs.
Sale of products	5,549,319	8,095,965
Sale of services	-	-
Other Operating Revenues	5,549,319	8,095,965
TOTAL		

NOTE 20: OTHER INCOMES

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021 Rs.
Custom Duty Credit	-	-
Commission Received	-	-
Interest on Fixed Deposit	-	-
Interest received	-	-
Interest on Deposit with MSEB	-	-
Freight Charges Recoverable	-	-
Freight Charges	-	-
Commission Income	-	-
Interest	-	-
Dividend Received	-	-
Interest on IT Refund	-	50
TOTAL		

NOTE 21: PURCHASES

Particulars	As at 31st March, 2022 Rs.	As at 31st 2021 Rs.
Purchases	6,000,000	6,000,000