

	Note	As at 31st March 2020	As at 31st March 2019
EQUITY AND LIABILITIES			
Shareholders Fund			
Share Capital	A	765,500.00	765,500.00
Reserves and Surplus	B	184,633.33	(1,327.50)
Non Current Liabilities			
Secured Loans	C	-	-
Unsecured Loans	C	10,500.00	10,500.00
Deferred Tax Liability			
Current Liabilities			
Trade Payables (Net)	D	-	-
Short term provisions	E	20,000.00	-
Total		980,633.33	774,672.50
ASSETS			
Non Current Assets			
Fixed Assets			
Tangible Assets	F	-	-
Non Current Investments	G	-	-
Deferred Tax Asset		-	-
Long term loan and Advances	H	-	-
Current Assets			
Inventories	I	872,212.00	501,000.00
Short term loans and Advances	J	-	-
Cash and Cash Equivalents	K	108,421.33	273,672.50
Trade Receivables	L	-	-
Total		980,633.33	774,672.50
Total		980,633.33	774,672.50
Significant Accounting Policies	H		

Date : 08/09/2020

Place : Amravati

FOR & ON BEHALF OF BOARD OF DIRECTORS



Kiran Arbat

Director

DIN-08050442



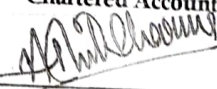
Shekhar Meshram

Director

DIN-08050490

For Agrawal Sharma & Associates

Chartered Accountants



CA. Akhil Sharma

Partner

M.No. 121327



Notes forming part of Financial Statements

	As at 31st March 2020	As at 31st March 2019
A: Share Capital		
Authorised Share Capital 100000 shares of Rs. 10/- each	1,000,000.00	1,000,000.00
Issued, Subscribed & Paid up Share Capital 76550 Equity Shares of Rs.10	765,500.00	765,500.00
B: Reserves & Surplus		
General reserve	(1,327.50)	-
Profit and Loss Account	185,960.83	(1,327.50)
	184,633.33	(1,327.50)
C: Non Current Liabilities	184,633.33	(1,327.50)
(A) Secured Loan		
Bank OD		
(B) Unsecured Loan		
Deposits		
Loan from Directors (Kiran Arbat)	10,500.00	10,500.00
Loan from Others		
	10,500.00	10,500.00
D: Current Liabilities		
(A) Sundry Creditors		
(B) Other Current Liabilities		
E: Short Term Provisions		
(a) Provisions for employee benefits		
ESIC Payable	-	-
Employees Provident Fund Payable	-	-
(a)	-	-
(b) Others		
TDS Payable	-	-
Auditors Remuneration Payable	5,000.00	-
Fabrication Charges Payable	-	-
GST Return Filing Fees Payable	15,000.00	-
(b)	20,000.00	-
(a) + (b)	20,000.00	-
F. Fixed Assets (separate sheet attached 'E')		
G: Non current Investments		
Fixed Deposit		
LBT Receivable		
LIC		
MP Office		
VAT Receivable		
H: Long term Loan and Advances		
Sundry Deposits		



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Agreecore Farmer Producer Company Limited
CIN-U01500MH2018PTC313436
Notes forming part of Financial Statements

	As at 31st March 2020	As at 31st March 2019
I: Inventories		
Closing Stock	872,212.00	501,000.00
Capital WIP	-	-
J: Short term Advances	872,212.00	501,000.00
Other Advances	-	-
K: Cash and Cash Equivalents		
Cash in hand	94,608.55	265,500.00
Cash At Bank	13,812.78	8,172.50
L: Trade Receivables	108,421.33	273,672.50
Over Six Months	-	-
Other	-	-
	-	-

Date : 08/09/2020
Place : Amravati

For Agrawal Sharma & Associates
Chartered Accountant



Akhil Sharma

CA. Akhil Sharma
Partner : M.No. 121327



Agreecore Farmer Producer Company Limited

CIN-U01500MH2018PTC313436

PROFIT AND LOSS ACCOUNT FOR THE PERIOD FROM 01/04/19 to 31/03/2020

	Note	Figures for the current reporting period	Figures for the previous reporting period
REVENUE FROM OPERATIONS			
Gross Income	M	2,381,961.42	-
Other Income	N	-	-
TOTAL REVENUE		2,381,961.42	-
EXPENSES			
Cost of Sales	O	1,964,630.14	-
Employee benefit Expenses	P	-	-
Finance Costs		-	-
Depreciation	F	-	-
Other expenses	Q	231,370.45	1,327.50
Profit before extraordinary items and tax		185,960.83	(1,327.50)
Less : Loss on Sale of Fixed Assets		-	-
Profit before Tax		185,960.83	(1,327.50)
Less : Provision for Income Tax		-	-
Fringe Benefit Tax		-	-
Reversal of Deferred Tax		185,960.83	(1,327.50)
Add : Excess provision of Income Tax		-	-
Deferred Tax		-	-
Profit after tax		185,960.83	(1,327.50)
Significant Accounting Policies			

Date : 08/09/2019

Place : Amravati

As per our report of even date.

For Agrawal Sharma & Associates

Chartered Accountants

FOR & ON BEHALF OF BOARD OF DIRECTORS



Kiran Arbat

Director

DIN-08050442



Shekhar Meshram

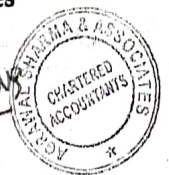
Director

DIN- 08050490



CA. Akhil Sharma

Partner : M.No. 121327



Notes forming part of Financial Statements

	For the period 04/09/2019 to 31/03/2020	For the period 01/04/2018 to 31/03/2019
M: Revenue from Operations		
Revenue from Sale	2,350,606.42	-
N: Other Income		
Dividend	-	-
Discount Received	31,355.00	-
	2,381,961.42	-
O: Cost of Sales		
Opening Stock	-	-
Purchases	501,000.00	-
Inward Expenses	2,335,842.14	501,000.00
	-	-
Less: Closing Stock	2,836,842.14	501,000.00
Cost of Goods Sold	872,212.00	501,000.00
	1,964,630.14	-
P: Employee benefit Expenses		
Staff welfare	-	-
Directors Remuneration	-	-
Directors Sitting Fees	-	-
	-	-
Q: Administrative Expenses		
Audit Fees	-	-
Bank Commission	5,000.00	-
GST Return Filing Fees	2,128.72	-
Godown Rent	15,000.00	-
Travelling Exp.	45,000.00	-
Electric Exps.	-	-
Printing & Stationery Exp.	12,410.00	-
Repair & Maintenance Exp.	-	-
Shop Rent	-	-
Shop Expenses	96,000.00	-
Salary Expenses	7,750.00	1,327.50
Office Exp.	48,000.00	-
	81.73	-
	231,370.45	1,327.50

For Agrawal Sharma & Associates

Chartered Accountants

Akhil Sharma



Date : 08/09/2020

Place :- Amravati



CA. Akhil Sharma
Partner : M.No. 121327

Agreecore Farmer Producer Company Limited

CIN-U01500MH2018PTC313436

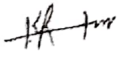
PROFIT AND LOSS ACCOUNT FOR THE PERIOD FROM 01/04/20 to 31/03/2021


	Note	Figures for the current reporting period	Figures for the previous reporting period
REVENUE FROM OPERATIONS			
Gross Income	M	2,724,072.52	2,381,961.42
Other Income	N	-	-
TOTAL REVENUE		2,724,072.52	2,381,961.42
EXPENSES			
Cost of Sales	O	1,820,615.23	1,964,630.14
Employee benefit Expenses	P	-	-
Finance Costs		-	-
Depreciation	F	-	-
Other expenses	Q	778,468.32	1,327.50
Profit before extraordinary items and tax		124,988.97	416,003.78
Less : Loss on Sale of Fixed Assets		-	-
Profit before Tax		124,988.97	416,003.78
Less : Provision for Income Tax		-	-
Fringe Benefit Tax		-	-
Reversal of Deferred Tax		-	-
		124,988.97	416,003.78
Add : Excess provision of Income Tax		-	-
Deferred Tax		-	-
Profit after tax		124,988.97	416,003.78
Significant Accounting Policies			

Date: 25 AUG 2021


Place: Amravati

FOR & ON BEHALF OF BOARD OF DIRECTORS


Kiran Arbat
Director
DIN-08050442


Shekhar Meshram
Director
DIN- 08050490

As per our report of even date.
For Agrawal Sharma & Associates
Chartered Accountants


CA. Akhil Sharma
Partner : M.No. 121327



Agreecore Farmer Producer Company Limited


CIN-U01500MH2018PTC313436


BALANCE SHEET AS ON 31st March 2021

	Note	As at 31st March 2021	As at 31st March 2020
<u>EQUITY AND LIABILITIES</u>			
Shareholders Fund			
Share Capital	A	765,500.00	765,500.00
Reserves and Surplus	B	309,622.30	184,633.33
Non Current Liabilities			
Secured Loans	C		
Unsecured Loans	C	275,500.00	10,500.00
Deferred Tax Liability			
Current Liabilities			
Trade Payables (Net)	D	472,458.10	-
Short term provisions	E		20,000.00
Total		1,823,080.40	980,633.33
<u>ASSETS</u>			
<u>Non Current Assets</u>			
Fixed Assets			
Tangible Assets	F	57,132.26	-
Non Current Investments	G	299,975.00	-
Deferred Tax Asset		-	-
Long term loan and Advances	H	310,000.00	-
Current Assets			
Inventories	I	875,350.00	872,212.00
Short term loans and Advances	J	33,578.00	-
Cash and Cash Equivalents	K	208,654.94	108,421.33
Trade Receivables	L	38,390.20	-
Total		1,155,973.14	980,633.33
Total		1,823,080.40	980,633.33
Significant Accounting Policies	H		

Date: 08/09/2020 2021
Place: Amravati

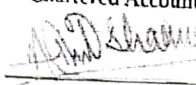
FOR & ON BEHALF OF BOARD OF DIRECTORS


Kiran Arbat
Director
DIN-08050442


Shekhar Meshram
Director
DIN- 08050490

For Agrawal Sharma & Associates

Chartered Accountant


CA. Akhil Sharma
Partner
M.No. 121327



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Agrecore Farmer Producer Company Limited
CIN-U01500MH2018PTC313436

Notes forming part of Financial Statements

	As at 31st March 2021	As at 31st March 2020
A: Share Capital		
Authorised Share Capital 100000 shares of Rs. 10/- each	1,000,000.00	1,000,000.00
Issued, Subscribed & Paid up Share Capital 76550 Equity Shares of Rs.10	765,500.00	765,500.00
B: Reserves & Surplus		
General reserve	184,633.33	(1,327.50)
Profit and Loss Account	124,988.97	185,960.83
C: Non Current Liabilities	309,622.30	184,633.33
(A) Secured Loan	309,622.30	184,633.33
Bank OD		
(B) Unsecured Loan		
Deposits		
Loan from Directors (Kiran Arbat)		10,500.00
Loan from Others	275,500.00	
D: Current Liabilities	275,500.00	10,500.00
(A) Sundry Creditors	472,458.10	
(B) Other Current Liabilities	472,458.10	
E: Short Term Provisions		
(a) Provisions for employee benefits		
ESIC Payable	-	-
Employees Provident Fund Payable	-	-
(b) Others (a)		
TDS Payable	-	5,000.00
Auditors Remuneration Payable	-	-
Fabrication Charges Payable	-	15,000.00
GST Return Filing Fees Payable	-	20,000.00
(b)	-	20,000.00
(a) = (b)	-	20,000.00
F: Fixed Assets	57,132.26	
G: Non current Investments		
Fixed Deposit		
Sundry Deposits	297,205.00	
Solvency Certificate	1,770.00	
Share for Maha Colton Mahalpc Mumbai	1,000.00	
VAT Receivable		
	299,975.00	
H: Long term Loan and Advances		
Sachin G Jadhav	110,000.00	
Shukhar Mesharm	200,000.00	
	310,000.00	



Agreecore Farmer Producer Company Limited
 CIN-U01500MH2018PTC313436
 Notes forming part of Financial Statements

	As at 31st March 2021	As at 31st March 2020
I: Inventories		
Closing Stock	875,350.00	872,212.00
Capital WIP	-	-
J: Short term Advances	875,350.00	872,212.00
GST Receivable	33,578.00	-
	33,578.00	-
K: Cash and Cash Equivalents		
Cash in hand	203,987.30	94,608.55
Cash At Bank	4,667.61	13,812.78
	208,654.91	108,421.33
L: Trade Receivables		
Over Six Months	38,390.20	-
Other	-	-
	38,390.20	-

Date: 25 AUG 2021
 Place: Amravati



For Agrawal Sharma & Associates
 Chartered Accountant

(Signature)

CA. Akhil Sharma
 Partner : M.No. 121327



Agreecore Farmer Producer Company Limited

CIN-U01500MH2018PTC313436

Notes forming part of Financial Statements

	For the period 04/09/2020 to 31/03/2021	For the period 01/04/2019 to 31/03/2020
M: Revenue from Operations		
Revenue from Sale	1,685,428.52	2,350,606.42
N: Other Income		
Commission for MAHA FPC	981,445.00	-
Discount Received	57,199.00	31,355.00
	2,724,072.52	2,381,961.42
O: Cost of Sales		
Opening Stock	872,212.00	501,000.00
Purchases	1,823,753.23	2,335,842.14
Inward Expenses		
	2,695,965.23	2,836,842.14
Less: Closing Stock	875,350.00	872,212.00
Cost of Goods Sold	1,820,615.23	1,964,630.14
P: Employee benefit Expenses		
Staff welfare		
Directors Remuneration		
Directors Sitting Fees		
Q: Administrative Expenses		
Audit Fees	10,000.00	5,000.00
Bank Commission	1,715.50	2,128.72
GST Return Filing Fees		15,000.00
Godown Rent	33,000.00	45,000.00
Depreciation Exps	9,597.00	
Accounting Exps	6,000.00	
Transport Exp.	205,850.00	
Electric Exps.	12,700.00	12,410.00
Bardana Exps	63,158.00	
Hamali Exp for Nafed	300,240.26	
Shop Rent	72,000.00	96,000.00
Shop Expenses	16,207.56	7,750.00
Salary Expenses	48,000.00	48,000.00
Office Exp.		81.73
	778,468.32	231,370.45

For Agrawal Sharma & Associates

Chartered Accountants

Date: 25 AUG 2021

Place:- Amravati



CA. Akhil Sharma
Partner: M.No. 121327

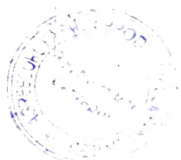
AGRECORE FARMER PRODUCER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 147 and 148 of ICAI Guidance Note)

NOTE 3 - SHARE CAPITAL

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Rs. Hundreds	Number of shares	Rs. Hundreds
(a) Authorised				
Authorised share capital:				
Equity shares of Rs.10/- each with voting rights		10,000.00		10,000.00
Preference shares of Rs.10/- each				
(b) Issued				
Subscribed and fully paid up				
Equity shares of Rs.10 each with voting rights		7,655.00		7,655.00
Preference shares of Rs.10/- each				
Subscribed and not fully paid up				
Equity shares of Rs.10 each with voting rights, unpaid amount per share - Rs				
Preference shares of Rs.10/- each unpaid amount per share - Rs				
Total	-	7,655.00	-	7,655.00

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Rs. Hundreds	Number of shares	Rs. Hundreds
Balance as at the beginning of the year				
Add : Shares issued				
Less : Shares Redeemed				
Less : Shares Cancelled				
Add / Less : Others				
Balance as at the end of the year	-	-	-	-



AGREECORE FARMER PRODUCER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

(refer Page 149 of ICAI Guidance Note)

NOTE 4 - RESERVES AND SURPLUS

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
(A) Securities premium account		
Opening balance	Nil	Nil
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	3,096.22	1,846.33
Profit / (Loss) for the year	1,854.10	1,249.89
Closing balance	4,950.32	3,096.22
(C) Capital Reserve		
Opening balance	Nil	Nil
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
(D) Capital Redemption Reserve		
Opening balance	Nil	Nil
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
(E) Debenture Redemption Reserve		
Opening balance	Nil	Nil
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
(F) Revaluation Reserve;		
Opening balance	Nil	Nil
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
(G) Share Options Outstanding Account;		
Opening balance	Nil	Nil
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
(H) Other Reserves		
Opening balance	Nil	Nil
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
Total	4,950.32	3,096.22



AGREECORE FARMER PRODUCER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
 (refer Page 149 - 150 of ICAI Guidance Note)

NOTE 5 - LONG-TERM BORROWINGS

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs. Hundreds	Rs. Hundreds
(A) Secured		
(a) Bonds/debentures	Nil	Nil
(b) Term loans:		
(A) from banks.		
(B) from other parties.		
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
(f) Long term maturities of finance lease obligations		
(g) Other loans and advances (specify nature).		
Secured Loans	-	-
(B) Unsecured		
(a) Bonds/debentures		
(b) Term loans:		
(A) from banks.		
(B) from other parties.	6,155.66	2,755.00
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties	14,912.50	
(f) Long term maturities of finance lease obligations		
(g) Other loans and advances (specify nature).		
Unsecured Loans	21,068.16	2,755.00
Total	21,068.16	2,755.00



AGRECORE FARMER PRODUCER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 150 - 152 of ICAI Guidance Note)

NOTE 6 - OTHER LONG-TERM LIABILITIES

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
(A) Trade payables		
(B) Others		
Total		

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
Total		



AGREECORE FARMER PRODUCER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 150 & 153 of ICAI Guidance Note)

NOTE 7 - LONG-TERM PROVISIONS AND SHORT-TERM PROVISIONS

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Long-term	Short-term	Long-term	Short-term
(A) Provision for employee benefits				
(B) Others		3,580		
Total	-	3,580	-	-



AGREECORE FARMER PRODUCER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 150 to 151 of ICAI Guidance Note)

NOTE 8 - SHORT-TERM BORROWINGS

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs. Hundreds	Rs. Hundreds
(A) Secured		
(a) Loans repayable on demand		
(A) from banks.		
(B) from other parties.		
(b) Deposits		
(c) Loans and advances from related parties		
(d) Current Maturities of Long Term borrowings		
(e) Other loans and advances (specify nature)(eg. Current maturities).		
Secured Total	NIL	NIL
(B) Unsecured		
(a) Loans repayable on demand		
(A) from banks.		
(B) from other parties.		
(b) Deposits		
(c) Loans and advances from related parties		
(d) Current Maturities of Long Term borrowings		
(e) Other loans and advances (specify nature)(eg. Current maturities).		
Unsecured Total		
Total		



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 151 to 152 of ICAI Guidance Note)

NOTE 9 - TRADE PAYABLES

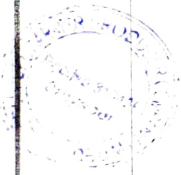
Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	994.21	4,724.58
Total	994.21	4,724.58



NOTE 11 - PROPERTY PLANT AND EQUIPMENT
 (refer Page 153 of ICAI Guidance Note)

a. Details of PPE

Particulars	Land	Buildings	Leasehold Improvements	Temporary structures	Plant and Equipments	Tank and Equipments	Data Processing Equipments	Furniture and Fixtures	Vehicles	Total Tangible Assets	Capital Work In Progress
	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds	Rs. Hundreds
Balance as at March 31, 2021					571.32					571.32	
Add: Acquisitions through Bharat Co-Operatives Other Acquisitions					15,895.96					19,295.00	
Exchange Differences										-	
Change Due to Revaluation										-	
Disposals										-	
Capitalised										-	
Balance as at March 31, 2022					15,455.00					15,455.00	
Accumulated Depreciation					151.32					151.32	
Balance as at March 31, 2021										-	
Change for the Year										-	
Disposals for the Year										-	
Changes due to Revaluation										-	
Balance as at March 31, 2022										-	
Carrying Amount (Net)										-	
As at March 31, 2021										-	
As at March 31, 2022										-	



Note 14 Long term Loans and Advances
(refer Page 156 and 157 of ICAI Guidance Note)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Secured advances : Considered Good		
Capital Advances		
Loans and Advances to related parties		
Other Loans and Advances (Specify Nature)		
Total Secured Advances		
Unsecured advances : Considered Good		
Capital Advances		
Loans and Advances to related parties		
Other Loans and Advances (Specify Nature)	2,999.75	6,099.75
Unsecured advances : Considered Doubtful		
Capital Advances		
Loans and Advances to related parties		
Other Loans and Advances (Specify Nature)		
Less : Provision for advances doubtful of recovery		
Total Unsecured Advances	2,999.75	6,099.75
Total Advances	2,999.75	6,099.75



Note 14 INVENTORIES
 (refer Page 159 and 160 of ICAI Guidance Note)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
In Stock		
Raw Materials		
Finished goods	1,056	8,754
Stock-in-trade		
Stores and spares		
Loose tools		
Others		
In Transit		
Raw Materials		
Finished goods		
Stock-in-trade		
Stores and spares		
Loose tools		
Others		
Total	1,056	8,754



Note 15 TRADE RECEIVABLES
(refer Page 160 and 161 of ICAI Guidance Note)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Trade Receivables		
Secured - Considered Good		
b) Less than six months		
a) More than six months		
Unsecured - Considered Good		
b) Less than six months		
a) More than six months	12,528.57	383.90
Unsecured - Considered Doubtful		
b) Less than six months		
a) More than six months		
Less . Provision for Bad and Doubtful Debts		
Total	12,528.57	383.90



Note 12 CASH AND CASH EQUIVALENTS
 (refer Page 161 and 162 of ICAI Guidance Note)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Balances with Banks	1,107.61	46.68
Cheques, drafts on hand		
Cash on Hand	229.33	2,039.87
Others (Specify nature)		
Total	1,336.94	2,086.55



Note 21 Other Current Assets
(refer Page 162 of ICAI Guidance Note)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Receivable from Revenue Authorities	871.43	335.78
Less : Provision for assets doubtful of recovery		
Total	871.43	335.78



Note 22 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Sale of Products		
Sale of Services		
Other Operating Revenues		
Grants or Donations received (only for Sec 8 Companies)	31,564.30	16,854.29
Less : Excise Duty		
Total	31,564.30	16,854.29

Note 23 OTHER INCOME

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Interest Income		
Dividend Income from subsidiary Companies		
Other Dividend Income		
Net Gain on Sale of Investments		
Share of Profit from partnership firm where company is a member		
Share of Profit from I.L.P where company is a member		
Profit on Sale of Assets		
Rental Income		
Net Foreign Exchange Gain		
Commission Income		
Adjustments to the carrying amount of investments	8,893.41	10,386.44
Total	8,893.41	10,386.44

Note 24 Cost of materials Consumed

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Raw Materials Consumed		
Packing Materials Consumed		
Total		



Note 25 Purchases of Stock In Trade

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Purchases of Stock In Trade	19,120.28	18,237.53
Total	19,120.28	18,237.53

Note 26 Changes in Inventory of Finished Goods

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Opening Inventories Finished Goods	8,753.50	8,722.12
Closing Inventories Finished Goods	1,056.00	8,753.50
Total	7,697.50	(31.38)

Note 27 Changes in Inventory of Stock in Trade and Work In Progress

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Opening Inventories Stock In Trade Work In Progress		
Closing Inventories Stock In Trade Work In Progress		
Total		



Note 28 Employee Benefit Expenses

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Salaries and wages	3,000.00	480.00
Contribution to provident and other funds		
Employee Stock Purchase Plan (ESPP)		
Expense on Employee Stock Option Scheme (ESOP)		
Staff Welfare		
Total	3,000.00	480.00

Note 29 Depreciation and Amortisation Expenses

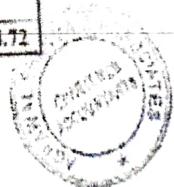
Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Depreciation on property, plant and equipment (owned assets)	151.32	95.97
Depreciation on property, plant and equipment (leased assets)		
Amortisation on Intangible Assets		
Total	151.32	95.97

Note 30 Finance Costs

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Interest Expense		
Other Borrowing Costs		
Net gain/loss on foreign currency transactions and translation		
Total		

Note 31 Other expenses

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Consumption of stores and spare parts	182.00	127.00
Power and fuel;	1,080.00	720.00
Rent	1,780.00	330.00
Repairs to buildings;		
Repairs to machinery;	3.33	17.16
Processing Charges		
Royalty		
Insurance		
Corporate Social Responsibility Expense		
Rates and taxes, excluding taxes on income		
Professional Charges		
Legal Expenses	200.00	100.00
Auditors Fees	300.00	
Directors Remuneration		
Insurance	1,349.33	2,058.50
Travel expenses		
Provision for losses of subsidiary Companies	3,739.85	3,856.06
Miscellaneous expenses		
Total	8,634.51	7,208.72



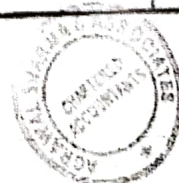
Of above, payment to Auditors		
Statutory Audit		
Taxation matters		
Company law matters		
Management Services		
Other Services		
Reimbursement of expenses		

Details on CSR Expenditure Amount required to be spent by the Company during the year Amount of expenditure incurred Short Fall at the end of the year Total Of Previous Year Shortfall Reason for Shortfall Details of Related party transactions (trust of Company etc) Nature of CSR Activities Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.		
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Note 32 Exceptional Items and Extraordinary

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Profit on disposal of surplus properties		
Litigation Settlements		
Profit on disposal of investments		
A. Total Exceptional Income		
Acquisition and disposal related costs		
Restructuring and other costs		
B. Total Exceptional expenditure		
Exceptional Items (A - B)		

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Exceptional Items (A - B)		



Note 33 Prior Period Items

Particulars	ended 31 March, 2022	For the year ended 31 March, 2021
	Rs. Hundreds	Rs. Hundreds
Items of Income		
.....		
.....		
A. Total		
Items of Expenses		
.....		
.....		
B. Total		
Prior period Items (A - B)		

