

2021-
2022

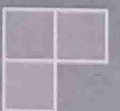
ANNUAL REPORT

OF

YASHODAY FARMERS PRODUCER COMPANY LIMITED

(CIN: - U01409MH2016PTC280465)

REGD. OFFICE :- CHIKHALI, ANTRI KHED,
BULDANA, MAHARASHTRA, 443201.





Date : / / 20

Independent Auditor's Report

To the Members of YASHODAY FARMER PRODUCER COMPANY LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of Yashoday Farmer Producer Company Limited ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view, in conformity with the Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2022 and the loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013 ('SAs'). 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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 during the course of our audit or otherwise appears to be materially misstated.



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

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

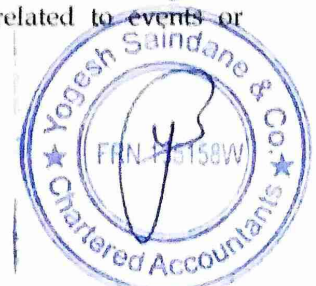
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or



conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


Report on Other Legal and Regulatory Requirements

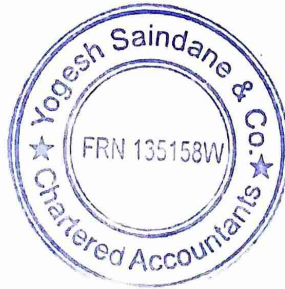
1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the **Companies (Accounts) Rules, 2014**.
 - e) On the basis of 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.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.



- i) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries
- j) 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.
- k) With respect to the matters to be specifically included in the Auditor's Report in accordance with Section 378ZG of the Companies Act 2013, in our opinion and to the best of our information and according to the explanations given to us:
 - i. There are no amount of bad debt due, however other debts due have been mentioned in the Schedule III;
 - ii. For verification of cash balance and securities, we have relied on the details provided to us by the company, due to limitation w.r.t physical verification and no deviation was identified on the basis of the same.
 - iii. There are no transactions that are contrary to the provisions of this chapter.
 - iv. No loan was given to the directors by the company.
 - v. There are no donations or subscriptions given by the Producer company to any party.

For YOGESH SAINDANE & CO.
Chartered Accountants


.....
Yogesh Shankar Saindane
Partner
Membership No. 151556
FRN: 135158W
UDIN: 22151556ATUTVW4027
Date: 10.09.2022
Place: Dhule



Balance Sheet as at 31st March 2022

₹ in Hundred

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	2	5000	2500
Reserves and surplus	3	325.00	158.00
Money received against share warrants			
		5325.00	2658.00
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	4	12176.00	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions		-	-
		12176.00	
Current liabilities			
Short-term borrowings		-	-
Trade payables		-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		-	-
Other current liabilities	5	-	10000
Short-term provisions	6	35	35
		35	10035
TOTAL		17536.00	12693.00
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	7	6781.00	-
Intangible assets		-	-
Capital work-in-Progress	8	1100	1100
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		7881.00	1100
Current assets			
Current investments		-	-
Inventories	9	1168.00	-
Trade receivables		-	-
Cash and cash equivalents	10	8487.00	2093.00
Short-term loans and advances	11	-	9500
Other current assets		-	-
		9655.00	11593.00
TOTAL		17536.00	12693.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For YOGESH SAINDANE & CO.

Chartered Accountant

(FRN: 135158W)



Yogesh Shankar Saindane
PARTNER

Membership No.: 151556

Place: Dhule

Date: 10.09.2022



For and on behalf of the Board of Directors

.....
Ek Nath Ramkisan Dalvi
 Director
 DIN: 07484771

.....
Kisanrao Jaywantrao Khedekar
 Director
 DIN: 07490135

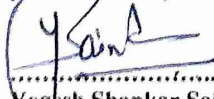
Statement of Profit and loss for the year ended 31st March 2022

₹ in Hundred

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	12	1049.00	6124.00
Less: Excise duty		-	-
Net Sales		10499.00	6124.00
Other income		-	-
Total Income		10499.00	6124.00
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade	13	9471.00	5846.00
Changes in inventories	14	(1168.00)	-
Employee benefit expenses		-	-
Finance costs		-	-
Depreciation and amortization expenses	15	1107	-
Other expenses	16	922.00	131.00
Total expenses		10332.00	5977.00
Profit before exceptional, extraordinary and prior period items and tax		167.00	147.00
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		167.00	147.00
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		167.00	147.00
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		167.00	147.00
Earning per share			
Basic	17		
Before extraordinary Items		0.3326	0.588
After extraordinary Adjustment		0.3326	0.588
Diluted	17		
Before extraordinary Items		0.3326	0.588
After extraordinary Adjustment		0.3326	0.588

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For YOGESH SAINDANE & CO.
Chartered Accountant
(FRN: 135158W)


Yogesh Shankar Saindane
PARTNER
Membership No.: 151556
Place: Dhule
Date: 10.09.2022



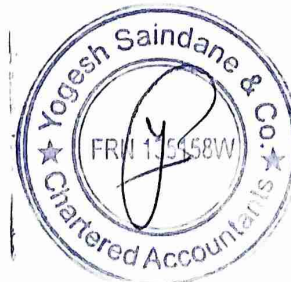
For and on behalf of the Board of Directors

.....
Eknath Ramkisan Dalvi
Director
DIN: 07484771

.....
Kisanrao Jaywantrao Khedekar
Director
DIN: 07490135

Ratio Analysis
 1-Apr-2021 to 31-Mar-2022

Principal Groups	1-Apr-2021 to 31-Mar-2022	Principal Ratios	1-Apr-2021 to 31-Mar-2022
Working Capital <i>(Current Assets-Current Liabilities)</i>	9,61,957.98 Dr	Current Ratio <i>(Current Assets / Current Liabilities)</i>	275.85 : 1
Cash-in-Hand	2,44,310.62 Dr	Quick Ratio <i>(Current Assets-Stock-in-Hand / Current Liabilities)</i>	242.47 : 1
Bank Accounts	6,04,324.36 Dr	Debt/Equity Ratio <i>(Loans / Liability) / Capital Account + Nett Profit)</i>	2.22 : 1
Bank OD A/c		Gross Profit %	20.92 %
Sundry Debtors		Nett Profit %	1.58 %
Sundry Creditors	0.00 Cr	Operating Cost % <i>(as percentage of Sales Accounts)</i>	98.42 %
Sales Accounts	10,49,920.00 Cr	Recv. Turnover in days <i>(payment performance of Debtors)</i>	days
Purchase Accounts	9,47,129.00 Dr	Return on Investment % <i>(Nett Profit / Capital Account + Nett Profit)</i>	3.03 %
Stock-in-Hand	1,16,823.00 Dr	Return on Wkg. Capital % <i>(Nett Profit / Working Capital) %</i>	1.73 %
Nett Profit	16,630.58 Cr		
Wkg. Capital Turnover <i>(Sales Accounts / Working Capital)</i>	1.09		
Inventory Turnover <i>(Sales Accounts / Closing Stock)</i>	8.99		



YASHODAY FARMERS PRODUCER COMPANY LIMITED

1. SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Indian Accounting Standards (Indian AS) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

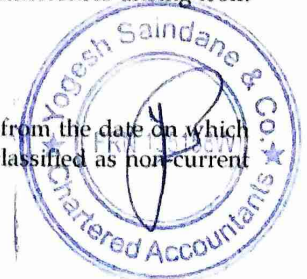
After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. Foreign currency Transactions:-

There were no Transaction arising in foreign currencies during the year. However wherever applicable, Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.



Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

8. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value
2. Scrap : At net realizable value.

9. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

10. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

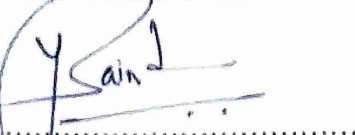
(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. No Remuneration was paid to directors of the company during the year.
3. Trade receivables have been taken at their book value subject to confirmation and reconciliation.
4. Related Party disclosure as identified by the company and relied upon by the auditors.

In terms of Our Separate Audit Report of Even Date Attached.

For YOGESH SAINDANE & CO.

Chartered Accountants



CA YOGESH SAINDANE

Partner

Membership No. 151556

Registration No. 135158W

Place: Dhule

Date: - 10.09.2022



Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 2 Share Capital

₹ in Hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
50000 (31/03/2021:50000) Equity shares of Rs. 10.00/- par value	5000	5000
Issued :		
50000 (31/03/2021:25000) Equity shares of Rs. 10.00/- par value	5000	2500
Subscribed and paid-up :		
50000 (31/03/2021:25000) Equity shares of Rs. 10.00/- par value	5000	2500
Total	5000	2500

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in Hundred

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	2500	2500	25000	25000
Issued during the Period	2500	2500	0	0
Redeemed or bought back during the period	0	0	0	0
Outstanding at end of the period	50000	5000	25000	25000

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote irrespective of their holding. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

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

Note 2.3: There was a fresh issue of shares during the year.

Note 2.4: The Company has only one class of equity shares.

Note 2.5: There is change in the number of shares outstanding at the beginning and at the end of the year.

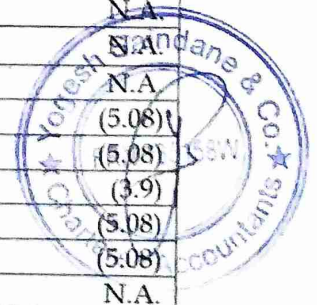
Note 2.6: There is change in the pattern of shareholding during the year.

Note No. 3 Reserves and surplus

₹ in Hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	158.00	11.00
Add: Profit for the year	167.00	147.00
Less : Deletion during the year		
Closing Balance	325.00	158.00
Balance carried to balance sheet	325.00	158.00

Sr. No.	Shares held by promoters at the end of the year 31st March 2022			% Change during the year
	Promoter Name	No. of Shares	% of total shares	
1	Sanjay Khedekar	2000	4	(5.08)
2	Sharda Khedekar	2000	4	(5.08)
3	Archana Khedekar	2000	4	N.A.
4	Eknath Dalvi	2000	4	N.A.
5	Kisanrao Khedekar	2000	4	N.A.
6	Nanda Deshmukh	50	0.1	(5.08)
7	Dnyaneshwar Ingle	2000	4	(5.08)
8	Jagan Surve	50	0.1	(3.9)
9	Vandana Surve	50	0.1	(5.08)
10	Shrikrishna Misal	50	0.1	(5.08)
11	Tejrao Dalvi	2000	4	N.A.



Sr. No.	Shares held by promoters at the end of the year 31st March 2022		% Change during the year	
	Promoter Name	No. of Shares		% of total shares
1	Sanjay Khedekar	2270	9.08	N.A.
2	Sharda Khedekar	2270	9.08	N.A.
3	Archana Khedekar	1000	4	N.A.
4	Eknath Dalvi	1000	4	N.A.
5	Kisanrao Khedekar	1000	4	N.A.
6	Nanda Deshmukh	2270	9.08	N.A.
7	Dnyaneshwar Ingle	2270	9.08	N.A.
8	Jagan Surve	1000	4	N.A.
9	Vandana Surve	2270	9.08	N.A.
10	Shrikrishna Misal	2270	9.08	N.A.
11	Tejrao Dalvi	1000	4	N.A.

Note No. 4 Long-term borrowings

₹ in Hundred

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
Loans directors Unsecured	12176		12176			
	12176		12176			
The Above Amount Includes						
Unsecured Borrowings	12176		12176			
Net Amount	12176	0	12176		0	

Note No. 5 Provisions

₹ in Hundred

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions	-			-		
Other Provision	-	35	35	-	35	35
	-	35	35	-	35	35
Total	-	35	35	-	35	35

Note No. 6 Other current liabilities

₹ in Hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Others payables	-	-
Sanjay Kisanrao Khedekar	-	10000
	-	10000
Total	-	10000

Note No. 8 Loans and advances

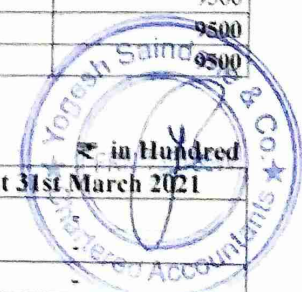
₹ in Hundred

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Loans and advances to related parties				
Secured, considered good	-	-	-	9500
	-	-	-	9500
Total	-	-	-	9500

Note No. 9 Inventories

₹ in Hundred

Particulars	As at 31st March 2022	As at 31st March 2021
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	1168.00	-
Total	1168.00	-



Note No. 10 Cash and cash equivalents

₹ in Hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
Bank Of Maharashtra	6043.00	481.00
Total	6043.00	481.00
Cash in hand		
Cash in hand	2444.00	1612.00
Total	2444.00	1612.00
Total	8487.00	2093.00

Note No. 11 Loans and advances : Loans and advances to related parties:
Secured, considered good

₹ in Hundred

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Advances Paid	-	-	-	9500
Total	-	-	-	9500

Note No. 12 Revenue from operations

₹ in Hundred

Particulars	31st March 2022	31st March 2021
Sale of products	10499.00	6124.00
Net revenue from operations	10499.00	6124.00

Note No. 13 Purchase of stock-in-trade

₹ in Hundred

Particulars	31st March 2022	31st March 2021
Purchases	9471.00	5846.00
Total	9471.00	5846.00

Note No. 14 Changes in inventories

₹ in Hundred

Particulars	31st March 2022	31st March 2021
Inventory at the end of the year		
Finished Goods	1168.00	-
	1168.00	-
(Increase)/decrease in inventories		
Finished Goods	(1168.00)	-
	(1168.00)	-

Note No. 15 Depreciation and amortization expenses

₹ in Hundred

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	1107.00	-
Total	1107.00	-

Note No. 16 Other expenses

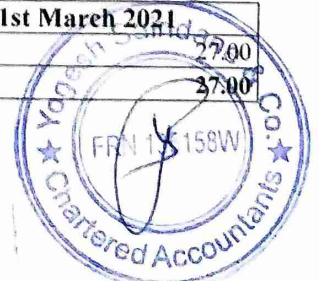
₹ in Hundred

Particulars	31st March 2022	31st March 2021
Audit fees	35	35
Bank charges	13.00	21.00
Professional expenses	210	36.00
Administrative expenses	31.00	27.00
Other expenditure	633.00	11.00
Total	922.00	130.00

Other expenses: Administrative expenses

₹ in Hundred

Particulars	31st March 2022	31st March 2021
Printing and stationery	31.00	27.00
Total	31.00	27.00



Note No. 17 Earnings Per Share

₹ in Hundred

Particulars	31st March 2022	31st March 2021
Earnings Per Share Before Extraordinary Items & Tax: Earnings Per Share :Profit Before Tax/Total No Of Equity Shares Outstanding At The End Of The Year = 166.30 500	0.3326	0.588
Total	0.3326	0.588
Earnings Per Share After Extraordinary Items & Tax: Earnings Per Share :Profit After Tax/Total No Of Equity Shares Outstanding At The End Of The Year = 166.30 500	0.3326	0.588
Total	0.3326	0.588



Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Useful Life (In Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
		Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
A Tangible assets											
Own Assets											
Plant and Machinery	15.00		7888.00			7888.00		1,07.00		1,07.00	6781.00
Total (A)			7888.00			7888.00		1107.00		1107.00	6781.00
B Capital work in progress											
Sched	25.00	1100				1100					1100
Total (B)		1100				1100					1100
P.Y Total		1100				1100					1100
Current Year Total (A + B)		1100	7888.00			8988.00		1107.00		1107.00	7881.00
Previous Year Total		1100				1100					1100

General Notes :

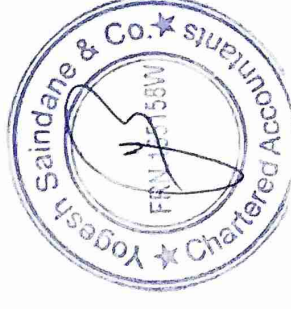
1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to W.D.V. as on 31-03-2021 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F. Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Plant and Machinery Plant and Machinery	Useful Life (In Years)				Date of sale of assets if any	Standard life as per Co's act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate ^a	Depreciation (col5 * col11 * col10 / 365)
		15.00	Single	Shift Type	Shift Type							
1												
		2	3	4	5	6	7	8	9	10	11	12
Plant and Machinery		22/06/2021	7888.00	394.00			5475.00	0.00	5475.00	283.00	18.10	1107.00
Total			7888.00	394.00								1107.00

* Depreciation rate = $(1 - ((\text{residual value} / \text{WDV as on 31.3.2021})^{\text{raise to power 1 / remaining useful life in years}})) * 100$



YASHODAY FARMERS PRODUCER COMPANY LIMITED

CIN-U01409MH2016PTC280465

Email- sanjaykkhedekar@gmail.com

Contact no. 98229 83305

Registered Address-CHIKHALI, BULDANA, ANTRI KHED, BULDANA MH 443201

To,
The Members of
Yashoday Farmers Producer Company Limited

The Directors have pleasure in presenting before you the Sixth Annual Report of the **Yashoday Farmers Producer Company Limited** ("the Company") together with audited annual financial statements for the year ended 31st March 2022.

1) Financial Performance:

The financial performance of the Company during the period under review has been as follows:

Particulars	2021-2022 (Rs.)	2020-2021 (Rs.)
Revenue from operations	10,49,920.00	6,12,410.00
Other Income	NIL	NIL
Total Income	10,49,920.00	6,12,410.00
Total Expenditure	10,33,290.00	5,97,709.02
Net profit/ (Loss) before tax	16,630.00	14,700.98
Add/ Less: Exceptional Items	NIL	NIL
Profit/ (Loss) before Extra-Ordinary Items	16,630.00	14,700.98
Add/ (Less): Extra Ordinary Items	NIL	NIL
Profit/ (Loss) before Taxes	16,630.00	14,700.98
Less: Taxes	NIL	NIL
Add/ (Less): Deferred Taxes	NIL	NIL
Add/ (Less): Provisions for previous year's tax not provided for	NIL	NIL
Net profit/ (loss)	16,630.00	14,700.98

2) State of affairs of the Company:

During the year under report, the Company earned gross income of Rs. 10,49,920.00/- as compared to the gross income of Rs. 6,12,410.00/- earned during the previous year.

After charging all expenses and taxes, the Company incurred a profit of Rs. 16,630.00/- during the year under report as compared to the profit of Rs. 14,700.98/- during the previous year, showing an upward trend in the earnings of the Company.

Your directors are taking more efforts to improve the performance of the Company and are hopeful of an even better working in the current year.

3) Details of Subsidiaries, Joint Venture(JV) or Associate Companies(AC):

As your Company does not have a subsidiary, joint venture or associate Company, it is not required give details as specified in Rule 8(5)(iv) of the Company (Accounts) Rules 2014.

4) Highlights of performance of subsidiaries, JV and AC:

As your Company does not have a subsidiary, joint venture or associate Company, it is not required give details as specified in Rule 8(1) of the Company (Accounts) Rules 2014.

5) Amounts proposed to be carried to reserves:

The Company does not propose to transfer any amount to the reserves in the year under report.

6) Dividend:

Your Directors do not recommend any dividend for FY 2021-2022.

7) Material Changes and commitments, affecting the financial position of the Company:

No material changes have occurred between end of the financial year and date of this report, affecting the financial position of the Company and hence, pursuant to Section 134(3)(l) of the Companies Act, 2013.

8) Event based disclosures:

The Company has not issued any Equity Shares with Differential Voting Rights, Sweat Equity Shares or Shares under any Employee Stock Option Scheme during the period under review.

However, company had issued 25,000 (Twenty-Five Thousand) further equity shares at par through Rights Issue having face value of Rs.10/- (Rupees Ten only) aggregating to Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousand only) and has complied with all the required compliances under Companies Act, 2013.

Further the Company has not provided any money to its employees for purchase of its own shares and hence it is not required to give disclosures as per Rule 16 of the Companies (Share Capital & Debentures) Rules, 2014.

9) Directors:

a. Composition of the Board

During the year under review, following was the change in the composition of the Board of Directors of the company:

1. Sharda Sanjay Khedekar, resigned from the position of directorship w.e.f. 28th January, 2022.
2. Pooja Dnyaneshwar Padghan was appointed on the Board of Directors w.e.f. 28th January, 2022.

The composition of the Board as on the year end date is as follows:

DIN	Name of the Director	Designation	Date of Appointment	Date of Cessation
07484771	Eknath Ramkisan Dalvi	Director	30/04/2016	-
07490135	Kisanrao Jaywantrao Khedekar	Director	30/04/2016	-
07492160	Archana Rajeshwar Khedekar	Director	30/04/2016	-
07492167	Sanjay Kisanarav Khedekar	Director	30/04/2016	-
09508766	Pooja Dnyaneshwar Padghan	Director	28/01/2022	-

*

b. Appointment of Director

During the year under review, company had appointed Pooja Dnyaneshwar Padghan (DIN: 09508766), which requires regularization by the members of the company in the Annual General Meeting of the Company.

c. Retirement by Rotation & re-appointment:

Company being a Small company, the provisions of section 152(6) of the Companies Act, 2013, is not applicable to the Company, during the period under review.

d. Appointment of Independent Directors:

The Company being a Small Producer Company not having a turnover, the provisions of the Independent Directors are not applicable to the company.

10) Declaration by Independent Director:

The Company being a Small Producer Company not having a turnover, the provisions of the Independent Directors are not applicable to the company.

11) Appointment and/or Resignation of Key Managerial Person:

The Company being a small Producer Limited Company not having turnover of Rs. 10 Crores or more, it is not required to appoint a Key Managerial Personnel under the provisions of section 203 of the Companies Act, 2013.

12) Number of Board Meetings:

During the year under review, 5 (Five) Board Meetings were conducted by a company with a gap of not less than 120 (Hundred and Twenty) days.

The details of the Board Meeting are as follows:

Sr. No.	Name of the Director	14.06.2021	27.08.2021	25.11.2021	28.01.2022	17.02.2022
1.	Eknath Ramkisan Dalvi	P	P	P	P	P
2.	Kisanrao Jaywantrao Khedekar	P	P	P	P	P
3.	Archana Rajeshwar Khedekar	P	P	P	P	P
4.	Sanjay Kisanarav Khedekar	P	P	P	P	P
5.	Sharda Sanjay Khedekar	P	P	P	N.A.	N.A.
6.	Pooja Dnyaneshwar Padghan	N.A.	N.A.	N.A.	N.A.	P

13) Committees of the Board of Directors of the Company:

The Company being a small Producer Company, it is not required to form the Audit Committee and the Nomination & Remuneration committee as per section 177, 178 of the Companies Act, 2013 and the rules there under and it is also not required to formulate and disclose the Remuneration policy as per section 178(3) of the Companies Act, 2013.

14) Remuneration Ratio of the Directors/Key Managerial Personnel/Employees:

The Company being a small Producer Company it is not required to give statement of Remuneration ratio of Directors etc. as prescribed under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

15) Remuneration paid to the employees:

This clause is not applicable since the remuneration withdrawn by the Director, Key Managerial Personnel and employees during the period under review was within the limits prescribed. Therefore, the statement as required under rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014) need not be given.

16) Disclosure of remuneration or commission received by a managing or whole-time director from the Company's holding or subsidiary Company:

There were no instances of receiving remuneration or commission by a Managing or Whole time Director of the Company from its holding or subsidiary Company during the period under review requiring the disclosure under section 197(14) of the Companies Act, 2013.

17) Deposits:

The Company has not accepted any deposits under the provisions of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014 as amended.

Pursuant to Rule 2(vii) of the Companies (Acceptance of Deposit) Rules, 2014, the details loans accepted from directors are as follows:

Name	Amount Outstanding as on 31.03.2022 (Rs.)
NIL	

18) Conservation of energy, technology absorption, foreign exchange earnings and outgo:

Information required under section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014, is given herein below:

Conservation of Energy		
Steps taken or impact on conservation of energy:		
Steps taken by the Company for utilizing alternate sources of energy:	The Company is using CFL lights and bulbs and energy saving devices wherever possible.	
Capital investment on energy conservation equipment	NIL	
Technology Absorption		
The Company has not imported any technology and hence there were no instances of absorbing technology.		
Foreign Exchange Earnings & Outgo		
Particulars	2021-2022 (Amount Rs.)	2020-2021 (Amount Rs.)
Foreign Exchange Earnings in terms of actual inflows	NIL	NIL
Foreign Exchange Outgo in terms of actual outflows	NIL	NIL

19) Development and Implementation Of Risk Management Policy:

The Company does not foresee any specific risk which would threaten the existence of the Company.

20) Corporate social responsibility (CSR):

As your Company does not have a networth Rs. 500 crores or more or turnover of Rs. 1000 crores or more or net profit of Rs. 5 crores or more, it is not required to frame CSR policy or spend amount on CSR as per the provisions of section 135 of Companies Act, 2013.

21) Secretarial Audit report:

The provisions of section 204 of Companies Act, 2013 regarding mandatory secretarial audit is not applicable to the Company.

22) Auditors:**a. Statutory Auditors:**

The Board of directors of the company had appointed M/s Yogesh Saidane & Co., Chartered Accountants (FRN: 135158W) as the Statutory Auditor of the Company in its Annual General Meeting held on Tuesday, 30th November, 2021 for the financial year ended 31st March 2021. The said appointment is for a period of 5 (Five) upto Financial year 2025-2026.

The appointment shall be applicable for a period of 5 (five) years i.e. from 2021-2022 to 2025-2026.

b. Cost Auditors:

The Company is not required to appoint a cost auditor as per the provisions of section 148 of the Companies Act, 2013.

c. Secretarial Auditors:

The provisions of section 204 of Companies Act, 2013 regarding mandatory secretarial audit are not applicable to the Company.

23) Directors Responsibility Statement:

Pursuant to the requirement of section 134(5) of the Companies Act, 2013, the Directors state that:

- in the preparation of the Annual Accounts for the year 31st March, 2022, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;

- b. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the **profit** of the Company for that period;
- c. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the directors had prepared the annual accounts on a going concern basis;
- e. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

24) Reply to auditors' qualification or remarks or observations:

a. Statutory Auditors Remark:

There are no qualifications in the Statutory Auditor's Report which requires our reply.

b. Secretarial Auditor's Remark:

The provisions of section 204 regarding mandatory secretarial audit are not applicable to the Company.

25) Maintenance of Cost Records

The Company is not required to maintain cost records, as specified by the Central Government, under Section 148(1) of the Companies Act, 2013.

26) Particulars of loans, guarantees and investments:

The Company has not given any loan or guarantee or security or made any investment as contemplated by section 186 of the Companies Act 2013 during the financial year.

27) Particulars of related party transactions:

During the year under review, the Company had not entered into any transaction with the Related Parties. Therefore, the details w.r.t the same are not annexed with this report.

28) Details of significant and material orders passed by regulators or courts or tribunals impacting the going concern status and Company's operations in future:

There were no instances during the year attracting the provisions of Rule 8 (5)(vii) of the Companies (Accounts) Rules, 2014.

29) Details of significant and material orders passed by regulators or courts or tribunals impacting the going concern status and Company's operations in future:

There were no instances during the year attracting the provisions of Rule 8 (5)(vii) of the Companies (Accounts) Rules, 2014.

30) Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year.

During the year under review, no application was made or there is no proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year.

31) Details of Difference between valuation amount on one-time settlement and valuation while availing Loan from Banks and Financial Institutions.

During the year under review, there has been no such one-time settlement of Loans taken from Banks or any other Financial Institutions.

32) Vigil mechanism:

The Company is not required to establish vigil mechanism pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013.

33) Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

As the total number of employees in the company does not exceed 10 (ten), the company does not require to form a Committee, however it has suitable monitoring mechanism to report about any kind of Sexual Harassment of Women at its workplace.

And with respect to the same, no complaints regarding sexual harassment were received during the year under review.

34) Compliance with Secretarial Standard

The Company has generally complied with the provisions of Secretarial Standards 1 & 2 issued by the Institute of Company Secretaries of India for the time being in force, during the period under review,

35) Acknowledgement:

The Directors take this opportunity to express their sincere appreciation for the services rendered by the Company's Bankers, Consultants and Advisors, Material Suppliers, Customers and Shareholders for their continued support and guidance. The Directors wish to place on record their appreciation for the dedicated efforts put in by the Employees of the Company at all levels.

For and on behalf of,

Yashoday Farmers Producer Company Limited

.....

Eknath Dalvi

Director

DIN: 07484771

Address: Chikhali, Buldana, Antri Khed, Buldhana 443201

.....

Archana Khedekar

Director

DIN: 07492160

Date: 10.09.2022

Place: Buldhana