

Provisional Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	25,00,000.00	25,00,000.00
Reserves and surplus	2	1,20,26,414.00	3,20,056.00
Money received against share warrants			
		<b>1,45,26,414.00</b>	<b>28,20,056.00</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	3		
<b>Current liabilities</b>			
Short-term borrowings			
Trade payables	4		
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities	5		
Short-term provisions	3		37,000.00
			<b>37,000.00</b>
<b>TOTAL</b>		<b>1,45,26,414.00</b>	<b>28,57,056.00</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets			
Tangible assets			
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets	6		
<b>Current assets</b>			
Current investments			
Inventories	7	11,80,400.00	8,20,602.00
Trade receivables	8	12,40,800.00	14,85,000.00
Cash and cash equivalents	9	1,21,05,214.00	5,51,454.00
Short-term loans and advances			
Other current assets	10		
		<b>1,45,26,414.00</b>	<b>28,57,056.00</b>
<b>TOTAL</b>		<b>1,45,26,414.00</b>	<b>28,57,056.00</b>
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	11		

For and on behalf of the Board of Directors

*Dmhasaye*  
 Dinesh Sahebrao Mhasaye  
 Director  
 DIN: 09005975

*31.3.2023*  
 Amrutarao Dalpatrao Deshmukh  
 Director  
 DIN: 09005974

Place: AKOLA  
 Date:

**Provisional Statement of Profit and loss for the year ended 31st March  
2023**

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
<b>Revenue</b>			
Revenue from operations	12	72,40,800.00	40,61,410.00
Less: Excise duty			
<b>Net Sales</b>		<b>72,40,800.00</b>	<b>40,61,410.00</b>
Other income			
<b>Total Income</b>		<b>72,40,800.00</b>	<b>40,61,410.00</b>
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade	13	70,40,800.00	38,94,414.00
Changes in inventories	14	(3,59,798.00)	(3,72,790.00)
Employee benefit expenses	15		60,000.00
Finance costs			
Depreciation and amortization expenses			
Other expenses	16	1,56,440.00	1,68,564.00
<b>Total expenses</b>		<b>68,37,442.00</b>	<b>37,50,188.00</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>4,03,358.00</b>	<b>3,11,222.00</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>4,03,358.00</b>	<b>3,11,222.00</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>4,03,358.00</b>	<b>3,11,222.00</b>
<b>Tax expenses</b>			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
<b>Profit(Loss) for the period</b>		<b>4,03,358.00</b>	<b>3,11,222.00</b>
<b>Earning per share</b>			
<b>Basic</b>	17		
Before extraordinary Items			12.45
After extraordinary Adjustment			12.45
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	18		

For and on behalf of the Board of Directors

*Dmhasaye*  
Dinesh Sanebrao Mhasaye  
Director  
DIN: 09005975

*31.3.22) 13/24*  
Amrutarao Dalpatrao Deshmukh  
Director  
DIN: 09005974

Place: AKOLA  
Date:

Notes to Financial statements for the year ended 31st March 2023

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

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Authorised :</b>		
25000 (31/03/2022:25000) Equity shares of Rs. 100.00/- par value	25,00,000.00	25,00,000.00
<b>Issued :</b>		
25000 (31/03/2022:25000) Equity shares of Rs. 100.00/- par value	25,00,000.00	25,00,000.00
<b>Subscribed and paid-up :</b>		
25000 (31/03/2022:25000) Equity shares of Rs. 100.00/- par value	25,00,000.00	25,00,000.00
<b>Total</b>	<b>25,00,000.00</b>	<b>25,00,000.00</b>

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

Equity shares

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	25,000	25,00,000.00	15,000	15,00,000.00
Issued during the Period			10,000	10,00,000.00
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>25,000</b>	<b>25,00,000.00</b>	<b>25,000</b>	<b>25,00,000.00</b>

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 100.00 per share. Each shareholder is eligible for one vote per share held. 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 No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Surplus</b>		
Opening Balance	3,20,056.00	8,834.00
Add: Profit for the year	4,03,358.00	3,11,222.00
Less : Deletion during the year		
<b>Closing Balance</b>	<b>7,23,414.00</b>	<b>3,20,056.00</b>
<b>Capital reserve</b>		
Opening Balance		
Add: Addition during the year	1,13,03,000.00	
Less : Deletion during the year		
<b>Closing Balance</b>	<b>1,13,03,000.00</b>	
<b>Balance carried to balance sheet</b>	<b>1,20,26,414.00</b>	<b>3,20,056.00</b>

Note No. 3 Provisions

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
<b>Other provisions</b>						
Other Provision					12,000.00	12,000.00
Audit Fees Payable					25,000.00	25,000.00
<b>Total</b>					<b>37,000.00</b>	<b>37,000.00</b>

**Note No. 4 Trade payables**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(B) Others		
<b>Total</b>		

**Note No. 5 Other current liabilities**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Total</b>		

**Note No. 7 Inventories**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Traded goods[stock in transit : Rs. (8,20,602.00)]	11,80,400.00	8,20,602.00
<b>Total</b>	<b>11,80,400.00</b>	<b>8,20,602.00</b>

**Note No. 8 Trade receivables**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good		
Unsecured, Considered Good	12,40,800.00	14,85,000.00
Doubtful		
Allowance for doubtful receivables		
<b>Total</b>	<b>12,40,800.00</b>	<b>14,85,000.00</b>

**(Current Year)**

₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	12,40,800.00					12,40,800.00
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

**(Previous Year)**

₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	14,85,000.00					14,85,000.00
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 9 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
SBI	13,503.00	228.00
BOM	1,13,10,166.00	
<b>Total</b>	<b>1,13,23,669.00</b>	<b>228.00</b>
Cash in hand		
Cash in hand	7,81,545.00	5,51,226.00
<b>Total</b>	<b>7,81,545.00</b>	<b>5,51,226.00</b>
<b>Total</b>	<b>1,21,05,214.00</b>	<b>5,51,454.00</b>

Note No. 12 Revenue from operations

₹ in rupees

Particulars	31st March 2023	31st March 2022
Sale of products	72,40,800.00	40,61,410.00
<b>Net revenue from operations</b>	<b>72,40,800.00</b>	<b>40,61,410.00</b>

Note No. 13 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2023	31st March 2022
CHANA	70,40,800.00	38,94,414.00
<b>Total</b>	<b>70,40,800.00</b>	<b>38,94,414.00</b>

Note No. 14 Changes in inventories

₹ in rupees

Particulars	31st March 2023	31st March 2022
<b>Inventory at the end of the year</b>		
Traded Goods	11,80,400.00	8,20,602.00
	<b>11,80,400.00</b>	<b>8,20,602.00</b>
<b>Inventory at the beginning of the year</b>		
Traded Goods	8,20,602.00	4,47,812.00
	<b>8,20,602.00</b>	<b>4,47,812.00</b>
<b>(Increase)/decrease in inventories</b>		
Traded Goods	(3,59,798.00)	(3,72,790.00)
	<b>(3,59,798.00)</b>	<b>(3,72,790.00)</b>

Note No. 15 Employee benefit expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Salaries and Wages		60,000.00
<b>Total</b>		<b>60,000.00</b>

Note No. 16 Other expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Audit fees	12,000.00	25,000.00
Legal expenses	12,000.00	
Professional expenses	15,000.00	13,500.00
Travelling Expenses	3,500.00	3,360.00
Rent	60,000.00	60,000.00
Bank charges	2,540.00	2,090.00
Printing and stationery	6,500.00	5,661.00
Seed Treatment Material	12,400.00	36,500.00
Labour Charges	32,500.00	22,453.00
<b>Total</b>	<b>1,56,440.00</b>	<b>1,68,564.00</b>

Note No. 17 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2023	31st March 2022	31st March 2023	31st March 2022

**AATMANIRBHAR NATURAL VEGITABLES & FRUITS & SPICES  
PRODUCER COMPANY LIMITED**  
., KAMTHA, KINKHED, MURTIZAPUR, MURTIZAPUR, AKOLA-444107  
CIN : U01119MH2020PTC352354

(F.Y. 2022-2023)

<b>Basic</b>				
Profit after tax (A)	4,03,358.00	3,11,222.00	4,03,358.00	3,11,222.00
Weighted average number of shares outstanding (B)		25,000		25,000
Basic EPS (A / B)		12.45		12.45
<b>Diluted</b>				
Profit after tax (A)	4,03,358.00	3,11,222.00	4,03,358.00	3,11,222.00
Weighted average number of shares outstanding (B)		25,000		25,000
Diluted EPS (A / B)		12.45		12.45
Face value per share	100.00	100.00	100.00	100.00