

Balance Sheet as at 31st March 2021

₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		1,00,000.00	
Reserves and surplus		1,778.40	
Money received against share warrants			
		1,01,778.40	
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings		30,000.00	
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
		30,000.00	
Current liabilities			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities			
Short-term provisions		7,500.00	
		7,500.00	
TOTAL		1,39,278.40	
ASSETS			
Non-current assets			
Property, Plant and Equipment			
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			
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents		1,15,278.40	
Short-term loans and advances			
Other current assets		24,000.00	
		1,39,278.40	
TOTAL		1,39,278.40	

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

As per our report of even date
For PHAFAT & RATHI
Chartered Accountants
(FRN: 0126026W)



DEEPAK SHARADKUMARJI ZHAWAR
PARTNER
Membership No.: 128118
UDIN: 21128118AAAADB6119
Place: Amravati
Date: 07/07/2021

For and on behalf of the Board of
Directors

Sd/-
NANDKUMAR BAND
DIRECTOR
DIN: 05007704

Sd/-
SUNIL DESHMUKH
DIRECTOR
DIN: 09007707

Statement of Profit and loss for the year ended 31st March 2021


₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
Revenue			
Revenue from operations		84,759.00	
Less: Excise duty			
Net Sales		84,759.00	
Other income			
Total revenue		84,759.00	
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		66,245.00	
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses			
Other expenses		16,735.60	
Total expenses		82,980.60	
Profit before exceptional, extraordinary and prior period items and tax		1,778.40	
Exceptional items			
Profit before extraordinary and prior period items and tax		1,778.40	
Extraordinary items			
Prior period item			
Profit before tax		1,778.40	
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		1,778.40	
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

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

As per our report of even date
For PHAFAT & RATHI
Chartered Accountants
(FRN: 0126026W)

For and on behalf of the Board of Directors


DEEPAK SHARADKUMARJI ZHAWAR
PARTNER
Membership No.: 128118
UDIN: 21128118AAAADB6119
Place: Amravati
Date: 07/07/2021



NANDKUMAR BAND
DIRECTOR
DIN: 09007704

SUNIL DESHMUKH
DIRECTOR
DIN: 09007707

LMK FARMER PRODUCER COMPANY LIMITED
C/O NANDKUMAR BAND, GOKUL DHAM,
02 NEAR TOMP COLLAGE, TQ. CHANDURBAZAR
Amravati MH 444704 IN
CIN: U01110MH2020PTC352445

(F.Y. 2020-2021)

Notes to Financial statements for the year ended 31st March 2021

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

Particulars	₹ in rupees	
	As at 31st March 2021	As at 31st March 2020
Share Capital		
Authorised :		
100000 (31/03/2020:0) Equity shares of Rs. 10.00/- par value	10,00,000.00	
Issued :		
10000 (31/03/2020:0) Equity shares of Rs. 10.00/- par value	1,00,000.00	
Subscribed and paid-up :		
10000 (31/03/2020:0) Equity shares of Rs. 10.00/- par value	1,00,000.00	
Total	1,00,000.00	

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

Particulars	₹ in rupees			
	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	Amount.	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	10,000	1,00,000.00		
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,00,000.00		

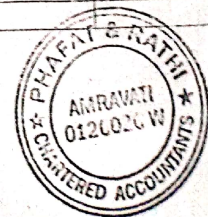
Right, Preferences and Restriction attached to shares**Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote 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.

Particulars	₹ in rupees	
	As at 31st March 2021	As at 31st March 2020
Reserves and surplus		
Surplus		
Opening Balance		
Add: Profit for the year	1,778.40	
Less : Deletion during the year		
Closing Balance	1,778.40	
Balance carried to balance sheet	1,778.40	

Long-term borrowings

Particulars	As at 31st March 2021			As at 31st March 2020		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
NandKumar Band	30,000.00		30,000.00			
Unsecured Loan From Directors	30,000.00		30,000.00			
The Above Amount Includes						
Unsecured Borrowings	30,000.00		30,000.00			
Net Amount	30,000.00		30,000.00			



₹ in rupees

Provisions

Particulars	As at 31st March 2021			As at 31st March 2020		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit Fees Payable		7,500.00	7,500.00			
Total		7,500.00	7,500.00			

Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Balance with banks		
Dr. PUnjabrao Deshmukh UCB- 439	1,00,008.40	
Total	1,00,008.40	
Cash in hand		
Cash in hand	15,270.00	
Total	15,270.00	
Total	1,15,278.40	

Other current assets

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
Unamortised Preliminary Expenses	24,000.00	
Total	24,000.00	

Revenue from operations

₹ in rupees

Particulars	31st March 2021	31st March 2020
Sale of products		
Sales of Onions	84,759.00	
	84,759.00	
Net revenue from operations	84,759.00	

Purchase of stock-in-trade

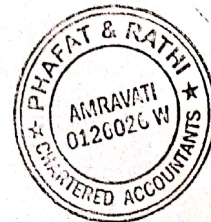
₹ in rupees

Particulars	31st March 2021	31st March 2020
Purchases of Onions	66,245.00	
Total	66,245.00	

Other expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Audit fees	7,500.00	
Preliminary expenses written off	6,000.00	
Bank charges	141.60	
Other Exp	2,457.00	
Printing and stationery	637.00	
Total	16,735.60	



LMK FARMER PRODUCER COMPANY LIMITED
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31st March 2021

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

1 DATE OF INCORPORATION & COMMENCEMENT OF BUSINESS

The company was incorporated on 23rd December 2020.

2 METHOD OF ACCOUNTING

These financial statements have been prepared under historical cost convention on an accrual basis unless otherwise specifically stated in the notes to accounts and are in accordance with the normally accepted accounting principles.

3 FIXED ASSET

Fixed assets are stated at original cost. Cost includes inward freight, taxes & other identifiable expenses upto the date of commissioning the said assets and putting the said assets into use.

4 DEPRECIATION.

Fixed assets are depreciated by W.D.V. method. Depreciation is provided at the rates stated in Schedule XII Companies Act.

5 INVENTORY VALUATION

Closing stocks if any are valued at Historical cost.

6 CONTINGENT LIABILITY

Only material contingent liabilities are provided for. However no such contingent Liability existed as on the year end.

7 SALES TAX, INCOME TAX AND ANY OTHER GOVERNMENT LIABILITIES.

Though no such assessed dues are pending, the effect of the pending assessment will be given as and when they are finalised

8 DEFERRED TAX LIABILITY

As per Accounting Standard AS-22 [Accounting For Taxes On Income] the timing differences as specified in the Accounting Standard - 22 are accounted for in the Books

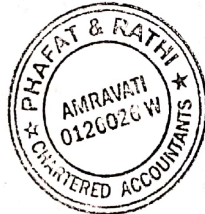
9 DEVELOPMENT ACCOUNT

Till the last year there was no Sales in the Company all the expenses incurred in the Development of the Site are capitalised Now Debited to the Profit and Loss Account.

10 REGROUPING OF FIGURES

Figures are regrouped wherever necessary.

DATE: 07/07/2021
PLACE : Amravati



LMK FARMER PRODUCER COMPANY LIMITED
C/O NANDKUMAR BAND GOKUL DHAM 02 NEAR TOMP COLLAGE
CHANDURBAZAR AMRAVATI MH 444704 IN
CIN : U01110MH2020PTC352445

(F.Y. 2021-2022)

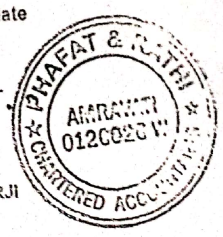
Balance Sheet as at 31st March 2022 ₹ in rupees

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		4,18,500.00	1,00,000.00
Reserves and surplus		46,386.72	1,778.40
Money received against share warrants			
		4,64,886.72	1,01,778.40
Share application money pending allotment		84,500.00	
Non-current liabilities			
Long-term borrowings		1,30,000.00	30,000.00
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
		1,30,000.00	30,000.00
Current liabilities			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities		32,000.00	7,500.00
Short-term provisions		32,000.00	7,500.00
		7,11,386.72	1,39,278.40
TOTAL			
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment		11,267.18	
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			
		11,267.18	
Current assets			
Current investments			
Inventories			
Trade receivables		6,79,619.54	1,15,278.40
Cash and cash equivalents			
Short-term loans and advances		20,500.00	24,000.00
Other current assets		7,00,119.54	1,39,278.40
		7,11,386.72	1,39,278.40
TOTAL			

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

As per our report of even date
 For PHAFAT & RATHI
 Chartered Accountants
 (FRN: 0126026W)

Zhawar
DEEPAK SHARADKUMARJI
ZHAWAR
PARTNER
 Membership No.: 128118
 UDIN: 22128118AHXVTK5107
 Place: Amravati
 Date: 26/04/2022



For and on behalf of the Board of Directors

NANDKUMAR JAGANNATHRAO
BAND
DIRECTOR
 DIN: 09007704

SUNIL VINAYAK DESHMUKH
DIRECTOR
 DIN: 09007707

(F.Y. 2021-2022)

LMK FARMER PRODUCER COMPANY LIMITED
C/O NANDKUMAR BAND GOKUL DHAM 02 NEAR TOMP COLLAGE
CHANDURBAZAR AMRAVATI MH 444704 IN
CIN : U01110MH2020PTC352445

₹ in rupees

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

Particulars	Note No.	31st March 2022	31st March 2021
Revenue		54,07,510.00	84,759.00
Revenue from operations			
Less: Excise duty		54,07,510.00	84,759.00
Net Sales			
Other income		54,07,510.00	84,759.00
Total revenue			
Expenses		49,30,700.00	66,245.00
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs		1,132.82	
Depreciation and amortization expenses		4,31,068.86	16,735.60
Other expenses		53,62,901.68	82,980.60
Total expenses		44,608.32	1,778.40
Profit before exceptional, extraordinary and prior period items and tax		44,608.32	1,778.40
Exceptional items			
Profit before extraordinary and prior period items and tax		44,608.32	1,778.40
Extraordinary items			
Prior period item		44,608.32	1,778.40
Profit before tax			
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax		44,608.32	1,778.40
Profit(Loss) for the period			
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

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

As per our report of even date

For PHAFAT & RATHI
Chartered Accountants
(FRN: 0126025W)

Zhawar
DEEPAK SHARADKUMAR
ZHAWAR
PARTNER
Membership No.: 128118
UDIN: 22128118AHXVTK5107
Place: Amravati
Date: 26/04/2022



For and on behalf of the Board of Directors

NANDKUMAR JAGANNATHRAO
BAND
DIRECTOR
DIN: 09007704

SUNIL VINAYAK DESHMUKH
DIRECTOR
DIN: 09007707



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.

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Authorised : 100000 (31/03/2021:100000) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
Issued : 41850 (31/03/2021:10000) Equity shares of Rs. 10.00/- par value	4,18,500.00	1,00,000.00
Subscribed and paid-up : 41850 (31/03/2021:10000) Equity shares of Rs. 10.00/- par value	4,18,500.00	1,00,000.00
Total	4,18,500.00	1,00,000.00

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

Equity shares	₹ in rupees			
	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Issued during the Period	31,850	3,18,500.00		
Redeemed or bought back during the period				
Outstanding at end of the period	41,850	4,18,500.00	10,000	1,00,000.00

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 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.

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	44,608.32	1,778.40
Add: Profit for the year		
Less : Deletion during the year	46,386.72	1,778.40
Closing Balance	46,386.72	1,778.40
Balance carried to balance sheet		

Share application money pending allotment

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Share application money pending allotment	84,500.00	
Total	84,500.00	

Note No. Long-term borrowings

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Loans and advances from related parties						
NandKumar Band unsecured	1,30,000.00		1,30,000.00	30,000.00		30,000.00
	1,30,000.00		1,30,000.00	30,000.00		30,000.00
The Above Amount Includes						
Unsecured Borrowings	1,30,000.00		1,30,000.00	30,000.00		30,000.00
Net Amount	1,30,000.00	0	1,30,000.00	30,000.00	0	30,000.00

LMK FARMER PRODUCER COMPANY LIMITED
C/O NANDKUMAR BAND GOKUL DHAM 02 NEAR TOMP COLLAGE
CHANDURBAZAR AMRAVATI MH 444704 IN
CIN : U01110MH2020PTC352445

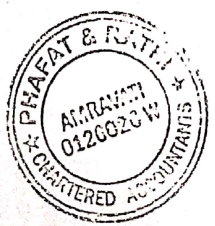
(F.Y. 2021-2022)

₹ in rupees

Note No. Provisions Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit Fees Payable		17,000.00	17,000.00		7,500.00	7,500.00
Accounting Charges Payable		15,000.00	15,000.00			
		32,000.00	32,000.00		7,500.00	7,500.00
Total		32,000.00	32,000.00		7,500.00	7,500.00

₹ in rupees

Note No. Other current liabilities Particulars	As at 31st March 2022	As at 31st March 2021
Total		



Property, Plant and Equipment and Intangible assets as at 31st March 2022

₹ in rupees

Assets	Useful Life (In Years)	Gross Block							Accumulated Depreciation/ Amortisation			Net Block	
		Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	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													
Furniture	10.00		12,400.00					12,400.00		1,132.82		1,132.82	11,267.18
Total (A)			12,400.00					12,400.00		1,132.82		1,132.82	11,267.18

General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- 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.



₹ in rupees

Note No. Cash and cash equivalents

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		1,00,000.00
Dr. PUnjabrao Deshmukh UCB- 439	4,58,089.54	1,00,000.00
Total	4,58,089.54	
Cash in hand		15,270.00
Cash in hand	2,23,530.00	15,270.00
Total	6,79,619.54	1,15,270.00

₹ in rupees

Note No. Other current assets

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		24,000.00
Unamortised Preliminary Exp	18,000.00	
TDS Receivable	2,500.00	
Total	20,500.00	24,000.00

₹ in rupees

Revenue from operations

Particulars	31st March 2022	31st March 2021
Sale of products		24,759.00
SALES OF ONIONS	1,37,000.00	
SALE OF ORANGE	50,37,850.00	
SALE OF SOYA	2,32,860.00	
	54,07,510.00	24,759.00
Net revenue from operations	54,07,510.00	24,759.00

₹ in rupees

Purchase of stock-in-trade

Particulars	31st March 2022	31st March 2021
PURCHASES OF ONIONS		66,245.00
PURCHASE	49,30,700.00	
Total	49,30,700.00	66,245.00

₹ in rupees

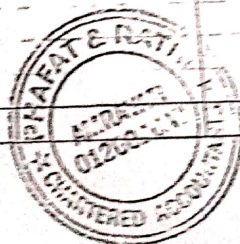
Depreciation and amortization expenses

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	1,132.82	
Total	1,132.82	

₹ in rupees

Other expenses

Particulars	31st March 2022	31st March 2021
Audit fees	17,000.00	7,500.00
Preliminary expenses written off	6,000.00	6,000.00
Bank charges	892.08	141.50
Other Exp	1,350.00	2,457.00
Printing and stationery	9,936.78	637.00
Hamali Expenses	1,78,000.00	
Brokerage	1,37,000.00	
Meeting Expenses	12,760.00	
Office Expenses	11,270.00	
Accounting Charges	15,000.00	
Legal expenses	6,000.00	
Travelling Expenses	37,860.00	
Total	4,21,068.86	16,735.60



LMK FARMER PRODUCER COMPANY LIMITED
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31st March 2022

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

1 DATE OF INCORPORATION & COMMENCEMENT OF BUSINESS

The company was incorporated on 23rd DECEMBER 2020.

2 METHOD OF ACCOUNTING

These financial statements have been prepared under historical cost convention on an accrual basis unless otherwise specifically stated in the notes on accounts and are in accordance with the normally accepted accounting principles.

3 FIXED ASSET

Fixed assets are stated at original cost. Cost includes inward freight, taxes & other identifiable expenses upto the date of commissioning the said assets or putting the said assets into use.

4 DEPRECIATION.

Fixed assets are depreciated by W.D.V. method. Depreciation is provided at the rates stated in Schedule XII Companies Act.

5 INVENTORY VALUATION

Closing stocks if any are valued at Historical cost .

6 CONTINGENT LIABILITY

Only material contingent liabilities are provided for . However no such contingent Liability existed as on the year end.

7 SALES TAX, INCOME TAX AND ANY OTHER GOVERNMENT LIABILITIES.

Though no such assessed dues are pending, the effect of the pending assesment will be given as and when they are finalised

8 DEFERRED TAX LIABILITY

As per Accounting Standard AS-22 [Accounting For Taxes On Income] the timing differences as specified in the Accounting Standard - 22 .are accounted for in the Books

9 DEVELOPMENT ACCOUNT

Till the last year there was no Sales in the Company all the expenses incurred in the Development of the Site are capitalised Now Debited to the Profit and loss Account.

10 REGROUPING OF FIGURES

Figures are regrouped wherever necessary.

DATE: 26/04/2022
 PLACE : Amravati

