

**CHANDGAD FARM FRESH FARMERS
PRODUCER COMPANY LIMITED**

HOUSE NO 408, SATAVANE, TAL. CHANDGAD DIST. KOLHAPUR-
416509

SECOND ANNUAL REPORT

YEAR : 2021-2022

INDEPENDENT AUDITOR'S REPORT

To the Members of
CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED
HOUSE NO. 408, SATAVANE, TAL .CHNDGAD DIST. KOLHAPUR-416509.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED**, which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss and statement of cash flow 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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 opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note X in the financial statements, which [describe material uncertainty]. As stated in Note X, these events or conditions, along with other matters as set forth in Note X, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the 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 in the 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 Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows 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, the Board of Directors 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 the Board of Directors 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- a. The Company does not have any pending litigations which would impact its financial position
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company

For Chandrabhaga Patil and Associates
Chartered Accountants
Firm Registration Number: 135262W


C.K. Patil
Proprietor
Membership no.: 150885



Place: Kolhapur
Date: 05/09/2022
UDIN : 22150885BBZHUJ1889

ANNEXURE –A
Report under the Companies (Auditor's Report) Order, 2016

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of **CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED** of even date)

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: -

- (1) (a) The company has maintained records showing particulars of fixed assets but such records does not include quantitative details and situation of fixed assets.
- (1) (b) The Company has a program of verification to cover all the items of fixed assets in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets.

Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

- (1) (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date, except as specified below:

Particular of Property	Title deed in the name of
Not Applicable	Not Applicable

- (2) As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. The discrepancies noticed on verification between the physical stocks and the book records were not material. The discrepancies have been properly dealt with in the books of accounts
- (3) As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, paragraph 3 (iii) of the order is not applicable.
- (4) In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
- (5) In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.



(6) The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

(7) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at reporting date for a period of more than six months from the date they became payable

(7) (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

(8) In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.

(9) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.

(10) Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit that causes the financial statements to be materially misstated.

(11) The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.

(12) The company is not a Nidhi Company hence this clause is not applicable.

(13) According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(14) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.



(15) According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

(16) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Chandrabhaga Patil and Associates
Chartered Accountants
Firm Registration Number: 135262W


C.K. Patil
Proprietor
Membership no.: 150885



Place: Kolhapur
Date: 05/09/2022
UDIN: 22150885BBZHUT1889

“Annexure B” Not Applicable
To the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED** of even date)

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

We have audited the internal financial controls over financial reporting of **CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED** as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI').

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in



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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Chandrabhaga Patil and Associates

Chartered Accountants

Firm Registration Number: 135262W



C.K. Patil

Proprietor

Membership no.: 150885



Place: Kolhapur

Date: 05/09/2022

UDIN : 22150885BBZH0J1889

CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED
HOUSE NO. 408, SATAVANE, TAL .CHNDGAD DIST. KOLHAPUR-416509.
BALANCE SHEET
As On 31st March 2022

		(Rs in Thousand)	(Rs in Thousand)
	Note No.	As at 31/03/2022	As at 31/03/2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	1	868.00	100.00
(b) Reserves and surplus	2	14.47	4.17
		882.47	104.17
(2) Share application money pending allotment			
		-	-
(3) Non-current liabilities			
(i) Deferred tax liabilities (Net)		-	-
(ii) Unsecured Loans/Deposits :-		29.70	29.70
(a) Long term loan from directors	3	-	-
(c) Hand loans from share holder	4	-	-
Sub Total (i) :-		29.70	29.70
(4) Current liabilities			
(a) Other liabilities	5	-	-
(b) Trade Payable	19	-	-
Sub Total (ii) :-		-	-
TOTAL ((i)+ (ii)) :-		912.17	133.87
II. ASSETS			
(1) Non-current Assets:-			
(a) Fixed Assets:-			
i) Tangible Assets	6	-	-
(b) Non-current investments	7	-	-
(c) Long-term loans and advances	8	-	-
(d) Other non-current assets	9	-	-
Sub Total (i) :-		-	-
(2) Current Assets			
(a) Inventories	10	822.32	23.40
(b) Cash and cash equivalents	11	89.85	110.47
(c) Short-term loans and advances	12	-	-
(d) Trade Receivable	20	-	-
Sub Total (ii) :-		912.17	133.87
TOTAL ((i)+ (ii)) :-		912.17	133.87
Notes on Accounts & Significant accounting Policies forming parts of accounts	17	-	-

See accompanying notes to the financial statements, as under
Significant Accounting Policies & Notes to the Balance Sheet
In terms of our report of even date

AS PER OUR REPORT OF EVEN DATE
CHANDRABHAGA PATIL & ASSOCIATES
CHARTERED ACCOUNTANTS

Patil
CA CHANDRABHAGA KIRAN PATIL
MEMBERSHIP NO 150885
DATE :- 05/09/2022
Place :- KOLHAPUR



For and on behalf of the Board of Director of
Chandgad Farm Fresh Farmers Producer Co. Ltd.

[Signature]
MR. MOHAN SANTU PARAB MR. SANDIP DATTU MANE
DIRECTOR DIRECTOR
DIN No. 08960574 DIN No. 08975494

CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED
HOUSE NO. 408, SATAVANE, TAL .CHNDGAD DIST. KOLHAPUR-416509.

Statement of Profit and Loss

For the Year Ended March 31, 2022

(Rs in Thousand)

Particulars	Note No.	Year ended 31/03/2022	Year ended 31/03/2021
I. Revenue From Operations		200.01	500.00
II. Other Income	13	-	-
III. Total Revenue (I + II)		200.01	500.00
IV. Expenses:-			
Cost of Material consumed	14	987.80	518.40
Changes in inventories	15	(798.92)	(23.40)
Employee benefits expenses	16	-	-
Depreciation	17	-	-
Other expenses	18	0.84	0.83
Total Expenses		189.72	495.83
V. Loss before exceptional and extraordinary items and tax (III-IV)		10.29	4.17
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V-VI)		10.29	4.17
VIII. Extraordinary items		-	-
IX. Profit before tax (VII - VIII)		10.29	4.17
X. Tax Expenses:			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
XI. Profit / (Loss) for the period from continuing operations (VII-VIII)		10.29	4.17
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit/(Loss) for the year (XI + XIV)		10.29	4.17
No. of Equity Shares		86,800.00	10,000.00
XVI. Earnings per equity share:			
(1) Basic		-	-
(2) Diluted		-	-
Notes on Accounts & Significant accounting Policies forming parts of accounts			

See accompanying notes to the financial statements, as under

Significant Accounting Policies & Notes to the Balance Sheet

In terms of our report of even date
AS PER OUR REPORT OF EVEN DATE
CHANDRABHAGA PATIL & ASSOCIATES
CHARTERED ACCOUNTANTS

CA CHANDRABHAGA KIRAN PATIL
MEMBERSHIP NO 150885
DATE :- 05/09/2022
Place :- KOLHAPUR



For and on behalf of the Board of Director of
Chandgad Farm Fresh Farmers Producer Co. Ltd.

MR. MOHAN SANTU PARAB
DIRECTOR
DIN No. 08960574

MR. SANDIP DATI
DIRECTOR
DIN No. 0897549

Note No 1: SHARES CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of	
	Number of Shares	Rs.	Number of Shares	Rs.
Authorised Capital 1,50,000 Equity Shares of Rs 10 - each	150,000	1,500,000	50,000	500,000
Issued Subscribed and Paid up Capital 86,800 Equity Shares of Rs 10/- each	86,800	868,000	10,000	100,000
Total	86,800	868,000	10,000	100,000

List of Shareholders holding more than 5% share capital

Name of Shareholders	Number of Shares	%	Value / Share	Total Value
MOHAN SANTU PARAB	51000	58.76	51000	510000
MONALI MOHAN PARAB	4940	5.69	4940	49400
SHRIKANT NAGOJI MANE	6000	6.91	6000	60000
JANABA GANGARAM PARASE	5900	6.80	5900	59000
PRAKASH BHIKU VANDRE	6000	6.91	6000	60000
Total	73840	85.07	73840	738400

2.1 A- SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of Shares	% of total shares	% Change during the Year
1	MOHAN SANTU PARAB	51000	58.76	0
2	MONALI MOHAN PARAB	4940	5.69	0
3	SHRIKANT NAGOJI MANE	6000	6.91	0
4	JANABA GANGARAM PARASE	5900	6.80	0
5	SHIVAJI BALU BHADGAONKAR	2000	2.30	0
6	SANDIP DATTU MANE	1000	1.15	0
7	PRAKASH BHIKU VANDRE	6000	6.91	0
8	BALU MAHADEV GURAV	2000	2.30	0
9	MAHADEV MASHNU GAWADE	2000	2.30	0
10	SATTU MAHADEV MANE	2000	2.30	0
Total		82840	95.44	0

Previous Reporting Period

Sr No.	Promotor's Name	No of Shares	% of total shares	% Change during the Year
1	MOHAN SANTU PARAB	1000	10	0
2	VASUNDHARA VIJAYKUMAR KAMBLE	1000	10	0
3	SHRIKANT NAGOJI MANE	1000	10	0
4	JANABA GANGARAM PARASE	1000	10	0
5	SHIVAJI BALU BHADGAONKAR	1000	10	0
6	SANDIP DATTU MANE	1000	10	0
7	PRAKASH BHIKU VANDRE	1000	10	0
8	BALU MAHADEV GURAV	1000	10	0
9	MAHADEV MASHNU GAWADE	1000	10	0
10	SATTU MAHADEV MANE	1000	10	0
Total		10000	100	0

2.1 B - STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period

Balance at the beginning of the current reporting period Nos	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital During the current year	Balance at the end of the current reporting period
10000	0	10000	76800	86800

Previous Reporting Period

Balance at the beginning of the current reporting period Nos	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital During the current year	Balance at the end of the current reporting period
10000	0	10000	0	0



CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED
HOUSE NO. 408, SATAVANE, TAL .CHNDGAD DIST. KOLHAPUR-416509.

Accompanying notes to the financial statements
For the year ended March 31, 2022

Note No. 2 - RESERVES AND SURPLUS

(Rs in Thousand) (Rs in Thousand)

Particulars			As at	As at
			March 31, 2022	March 31, 2021
a. Surplus				
Opening balance			4.17	
(+) Net Profit/(Net Loss)			10.29	4.17
	TOTAL		14.47	4.17



Accompanying notes to the financial statements

For the year ended March 31, 2022

(Rs in Thousand)

(Rs in Thousand)

Note No. 3 - LONG TERM LOAN FROM DIRECTORS

Particulars	As at March 31, 2022	As at March 31, 2021
Total	-	-

Note No. 4 - Hand Loans From Shareholder

(Rs in Thousand)

(Rs in Thousand)

Particulars	As at March 31, 2022	As at March 31, 2021
Total	-	-

Note No. 5 - OTHER CURRENT LIABILITIES

(Rs in Thousand)

(Rs in Thousand)

Particulars	As at March 31, 2022	As at March 31, 2021
Advances from customer	-	-
Total	-	-

Note No. 7 - NON-CURRENT INVESTMENT

(Rs in Thousand)

(Rs in Thousand)

Particulars	As at March 31, 2022	As at March 31, 2021
Total	-	-

(Rs in Thousand)

(Rs in Thousand)

Note No. 8 - LONG TERM LOANS AND ADVANCES

Particulars	As at March 31, 2022	As at March 31, 2021
Total	-	-

(Rs in Thousand)

(Rs in Thousand)

Note No. 9 - OTHER NON CURRENT ASSET

Particulars	As at March 31, 2022	As at March 31, 2021
Preliminary Expenses	-	-
Total	-	-

Note No. 10 - INVENTORIES

(Rs in Thousand)

(Rs in Thousand)

Particulars	As at March 31, 2022	As at March 31, 2020
Closing stock	822.32	23.40
Total	822.32	23.40

(Rs in Thousand)

(Rs in Thousand)

Note No. 11 - CASH AND CASH EQUIVALENT

Particulars	As at March 31, 2022	As at March 31, 2021
a. Balances with banks	89.85	110.47
b. Cash on hand	-	-
Total	89.85	110.47



Accompanying notes to the financial statements

For the year ended March 31, 2022

(Rs in Thousand)

(Rs in Thousand)

(Rs in Thousand)

(Rs in Thousand)

Note No. 12 - SHORT-TERM LOANS AND ADVANCES

Particulars	As at March 31, 2022	As at March 31, 2021
Advances to supplier	-	-
	-	-

Note No. 13- Other Income

(Rs in Thousand)

(Rs in Thousand)

Particular	As at March 31, 2022	As at March 31, 2021
	-	-

Note No. 14- Purchase of stock in Trade

(Rs in Thousand)

(Rs in Thousand)

Particular	As at March 31, 2022	As at March 31, 2021
Purchases	987.80	518.40
	987.80	518.40

Note No. 15- Changes in Inventories

(Rs in Thousand)

(Rs in Thousand)

Particular	As at March 31, 2022	As at March 31, 2021
Opening stock	23.40	
Closing stock	822.32	23.40
	(798.92)	(23.40)

(Rs in Thousand)

(Rs in Thousand)

Note No. 16 EMPLOYEES BENEFITS EXPENSES

Particulars	As at March 31, 2022	As at March 31, 2021
Salary		
Total	-	-

Note No. 17 Depreciation on tangible Asset

(Rs in Thousand)

(Rs in Thousand)

Particulars	As at March 31, 2022	As at March 31, 2021
DEPRCIATION OF TANGIBLE ASSETS	-	-

Note No, 18 OTHER EXPENSES

(Rs in Thousand)

(Rs in Thousand)

Particulars	As at March 31, 2022	As at March 31, 2021
Bank commission	0.84	0.83
Total	0.84	0.83



CHANDGAD FARM FRESH FARMERS PRODUCER COMPANY LIMITED
 HOUSE NO. 408, SATAVANE, TAL. CHANDGAD DIST. KOLHAPUR-416509.
 for the year ended March 31, 2022

Note No. 7 - FIXED ASSETS

(Rs in Thousand)

PARTICULARS	Gross Block				Depreciation					Net Block		
	As at April 1, 2021	Additions (Deletions) during the Year	Acquired through business combinations	Revaluations/ (Impairments)	As at March 31, 2022	As at April 1, 2021	Depreciation charge for the year	Adjustment due to revaluations	Adjustments Or disposals	As at March 31, 2022	As at March 31, 2021	As at March 31, 2021
Tangible Assets												
Total	-	-	-	-	-	-	-	-	-	-	-	-
Previous Year												
Intangible Assets		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total												
Previous Year												



19 Trade Payable

Figures For Current Reporting Period

Particulars	Outstanding for following periods				Total
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years	
MSME	-	-	-	-	-
Other	-	-	-	-	-
Dispute dues- MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods				Total
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years	
MSME	-	-	-	-	-
Other	-	-	-	-	-
Dispute dues- MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

20 Trade Receivables

Figures For Current Reporting Period

Particulars	Outstanding for following periods form due					Total
	Less than 6 Months	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years	
Undisputed Trade Receivables - Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables - Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods form due					Total
	Less than 6 Months	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Years	
Undisputed Trade Receivables - Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables - Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-



Note No 21 Ratio Analysis

(Amount In Thousand)

Sr No	Ratio Analysis	Numerator	Rs	Denominator	Rs	31/03/2022	31/03/2021
1	Current Ratio	Current Assets	912.17	Current Liabilities	-	-	-
2	Debt Equity Ratio	Total Liabilities	29.70	Shareholder's Equity	882.47	0.03	0.29
3	Debt Service Coverage Ratio	Net Operating Income	200.01	Debt Service	NA	NA	NA
4	Return on Equity Ratio	Profit for the period	10.29	Avg. Shareholders Equity	100.00	0.10	0.04
5	Inventory Turnover Ratio	Cost of Goods Sold	200.01	Average Inventory	822.32	0.24	NA
6	Trade Receivable turnover Ratio	Net Credit Sales	200.01	Average Trade Receivables	-	-	-
7	Trade Payables turnover Ratio	Total Purchases	987.80	Average Trade Payables	-	-	-
8	Net Capital Turover Ratio	Net Sales	200.01	Average Working Capital	912.17	0.22	3.73
9	Net Profit Ratio	Net Profit	10.29	Net Sales	200.01	0.05	0.01
10	Return on Capital employed	EBIT	10.29	Capital Employed	882.47	0.01	0.04
11	Return on Investment	Return /Profit / Earings	-	Investment	NA	NA	NA

