

V.P. KALE AND ASSOCIATES

CHARTERED ACCOUNTANTS

Address : Bunglow No M13
Behind Deogiri Bank
Roplekar Chowk, New Shreya
Nagar, Aurangabad

INDEPENDENT AUDITORS' REPORT

TO,
THE MEMBERS OF BIJANKUR HI-TECH PRODUCER COMPANY LIMITED Report on
the Financial Statements

We have audited the accompanying financial statements of **BIJANKUR HI-TECH PRODUCER COMPANY LIMITED**, which comprise the Balance Sheet as at **31/03/2022**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

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 Act 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 **31/03/2022**, and its **Profit** 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 there under, 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.

Emphasis of Matter

We draw attention to notes to the financial results which describe the uncertainties and the impact of Covid-19 pandemic on the Company's operations and results as assessed by the management. Our opinion is not modified in respect of this matter.

Responsibility of Management and Those Charged with Governance (TCWG)

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 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 Responsibility

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 judgement and maintain professional scepticism 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

The provisions of the companies (Auditors' 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 is not applicable to the company as provided by the provisions of the act.

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 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 31/03/2022 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2022 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) *The company has not appointed any internal auditor during the year as applicable to the farmer's producer companies.*
- (h) 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 has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. The cash balance was not made available for verification on the date of audit.
 - iv. Depreciation was not charged by directors of the company as the plant is not operational.

Date : 05/09/2022
Place : Jalna

For V.P. Kale & Associates
Chartered Accountants
FRN - 155922W


CA. Vikas P. Kale
Proprietor
M.No. 604144

BIJANKUR HI-TECH PRODUCER COMPANY LIMITED
G.NO.392 P.WADGAON TQ,JALNA P.WADGAON JALNA Jalna MH 431203 IN
CIN : U01100MH2020PTC352504
Balance Sheet as on 31st March 2022

Particulars		Note No.	31.03.2022	31.03.2021
			Amount Rs	Amount Rs
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	1,20,000	1,20,000
	(b) Reserves and surplus	3	-10,204	-2,37,230
	(c) Corpus Fund (Subsidy Received)		11,72,400	-
			12,82,196	-1,17,230
2	Non-current liabilities			
	(a) Long-term borrowings	5	5,24,450	17,74,450
	(b) Deferred tax liabilities (net)		-	-
			5,24,450	17,74,450
3	Current liabilities			
	(a) Short-term borrowings	6	-	-
	(b) Other current liabilities	7	-	-
	(c) Short-term provisions	8	25,000	25,000
	(d) Trade payables	9	85,39,956	-
			85,64,956	25,000
	TOTAL		1,03,71,601	16,82,220
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets		12,83,713	15,33,825
	(b) Non-current investments	10	12,83,713	15,33,825
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	12	-	-
	(e) Other non-current assets	13	32,000	32,000
			32,000	32,000
2	Current assets			
	(b) Inventories	14	6,40,200	-
	(c) Trade receivables	15	82,60,770	-
	(d) Cash and cash equivalents	16	1,57,987	1,16,395
	(e) Short-term loans and advances		-	-
	(f) Other current assets	17	-	-
			90,58,957	1,16,395
	TOTAL		1,03,74,669	16,82,220
	See significant accounting policies enclosed as a part of the financial statements	1		

As per my report of even date,
For V P Kale & Associates
Chartered Accountants

CA. Vikas Padmakar Kale
Proprietor



For & on Behalf of the Board of Director
BIJANKUR HI-TECH PRODUCER COMPANY LIMITED

KAMINI WAZARKAR
(Director)
DIN : 09009184

NAMDEO NAGVE
(Director)
DIN : 09009188

BIJANKUR HI-TECH PRODUCER COMPANY LIMITED
G.NO.392 P.WADGAON TQ.JALNA P.WADGAON JALNA Jalna MH 431203 IN
CIN : U01100MH2020PTC352504
Balance Sheet as on 31st March 2022

Particulars		Note No.	31.03.2022	31.03.2021
			Amount Rs	Amount Rs
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	18	1,01,13,270	26,46,320
	<u>Less:</u>			
	GST/VAT		-	-
	Revenue from operations (net)		1,01,13,270	26,46,320
2	Other income	18	-	-
3	Total revenue (1+2)		1,01,13,270	26,46,320
4	Expenses			
	(a) Cost of materials consumed	19	91,88,910	25,25,800
	(b) Salary & Wages	20	1,44,000	35,000
	(c) Finance costs	21	-	-
	(d) Depreciation and amortisation expense		2,26,538	2,70,675
	(e) Other expenses	22	2,47,031	52,075
	Total expenses		98,06,478	28,83,550
5	Profit / (Loss) before exceptional and extraordinary items and		3,06,792	-2,37,230
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		3,06,792	-2,37,230
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		3,06,792	-2,37,230
10	Tax expense:			
	(a) Current tax expense for current year		79,766	
11	Profit / (Loss) from operations (9 - 10)		2,27,026	-2,37,230
12	Earnings per share:			
	(a) Basic	23	19	-10
	(b) Diluted	23	19	-10
	See accompanying notes forming part of the financial			

As per my report of even date,

For V P Kale & Associates
Chartered Accountants

CA. Vikas Padmakar Kale

Proprietor



For & on Behalf of the Board of Director
BIJANKUR HI-TECH PRODUCER COMPANY LIMITED

KAMINI WAZARKAR
(Director)
DIN : 09009184

NAMDEO NAGVE
(Director)
DIN : 09009188

BIJANKUR HI-TECH PRODUCER COMPANY LIMITED
G.NO.392 P.WADGAON TQ.JALNA P.WADGAON JALNA Jalna MH 431203 IN

CIN : U01100MH2020PTC352504
Notes forming part of the financial statements
1. Significant accounting policies

Note	Particulars
1.1	<p>Basis of accounting and preparation of financial statements The Financial Statement have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). The Financial Statements have also been prepared in accordance with the relevant presentational requirements & relevant provisions of the Companies Act 2013 to the extent applicable.</p>
1.2	<p>Use of estimates The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>
1.3	<p>Inventories No Stock is held by the company for the audit period and hence AS-2 "Valuation of Inventories" is not applicable.</p>
1.4	<p>Cash and cash equivalents (for purposes of Cash Flow Statement) Cash comprises cash on hand and demand & term deposits with bank.</p>
1.5	<p>Cash flow statement AS 3 Cash flow statement is not applicable to the company as it comes under the definition of Small & Medium Company (SMCs) as prescribed by Accounting Standard Board.</p>
1.6	<p>Fixed Assets & Depreciation No Depreciable fixed assets are held by the company for the year.</p>
1.7	<p>Revenue recognition "Mercantile System" of accounting is followed by the Company.</p>
1.8	<p>Other income Interest income is accounted on accrual basis.</p>
1.9	<p>Employee benefits There are no any eligible employees entitled to receive benefits under the Provident Fund Scheme. Also the Company has not prescribed defined benefit plan namely Gratuity for employees the liability for which is determined on the basis of actuarial valuation at the end of the year.</p>
1.10	<p>Borrowing costs A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use for commercial production. As such there is not any qualifying asset and hence no AS16 - 'Borrowing Cost' is All other borrowing costs are charged to revenue.</p>



1.11 Prior Period And Extra Ordinary Items

No such items of prior period and / or extra ordinary in nature are transacted / recorded during the year under consideration.

1.12 Events Occurring After The Date of Balance Sheet :

To state that, no significant events which could affects the financial position as on 31st March, 2020 to a material extent have been reported by the company after the Balance Sheet date till the signing of report.

1.13 Related Party Transactions

- Attached to the report

As per my report of even date.

For V P Kale & Associates

Chartered Accountants

CA. Vikas Padmakar Kale

Proprietor



For & on behalf of Board of Directors

KAMINI WAZARKAR
(Director)

NAMDEO NAGVE
(Director)

BIJANKUR HI-TECH PRODUCER COMPANY LIMITED
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Notes forming part of the financial statements

Note 2 Share capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised: Equity shares of ₹ 10/- each with voting rights	1,50,000	15,00,000	50,000	5,00,000
(b) Issued: Equity shares of ₹ 10/- each with voting rights	12,000	1,20,000	12,000	1,20,000
(c) Subscribed and fully paid up: Equity shares of ₹ 10/- each with voting rights	12,000	1,20,000	12,000	1,20,000
Total	12,000	1,20,000	12,000	1,20,000

Note 2.a Share capital Reconciliation

Particulars	Opening Balance	Fresh issue/ Bonus Issue	Other changes	Closing Balance
Equity shares with voting rights:				
Year ended 31 March, 2022				
- Number of shares	12,000	-	-	12,000
- Amount (Rs)	1,20,000	-	-	1,20,000
Year ended 31 March, 2021				
- Number of shares	12,000	12,000	-	24,000
- Amount (Rs)	1,20,000	1,20,000	-	2,40,000

Note 2.b Details of shares held by each shareholder holding more than 5% shares

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights:				
Shareholder - Mrs. Kamini Atul Wazarkar	1,000	9%	1,000	9%
Shareholder - Mr. Rajesh Ramrao Joshi	1,000	9%	1,000	9%
Shareholder - Mr. Kisan Nanabhau Kakde	1,000	9%	1,000	9%
Shareholder - Mr. Ananta Ramabhau Dixit	1,000	9%	1,000	9%
Shareholder - Mr. Namdeo Hari Nagve	1,000	9%	1,000	9%
Shareholder - Mr. Atul Murlidharrao Wazarkar	1,000	9%	1,000	9%
Shareholder - Mrs. Aruna Murlidhar Wazarkar	1,000	9%	1,000	9%
Shareholder - Mr. Hanuman Dnyaneshwar Nagve	1,000	9%	1,000	9%
Shareholder - Mrs. Manglabai Ramrao Joshi	1,000	9%	1,000	9%
Shareholder - Mr. Govindarav Bapurav Dikshit	1,000	9%	1,000	9%
Shareholder - Mr. Ramkisan Laxmanrao Wayal	1,000	9%	1,000	9%

Note 3 Reserves and surplus

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Surplus / (Deficit) in Statement of Profit and Loss		
Share Premium Account		
Opening balance	-	-
Add: Profit / (Loss) for the year	-2,37,230	-
Deferred Tax Liability adjustment with Deferred Tax Asset	2,27,026	-2,37,230
Less: Interim dividend	-	-
Transferred to:		
Ineligible Exp	-	-
Other reserves	-	-
Closing balance	-10,204	-2,37,230



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G.NO.392 P.WADGAON TQ.JALNA P.WADGAON JALNA Jalna MH 431203 IN

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Notes forming part of the financial statements

Note 4 Share Application Money Pending Allotment

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Total	-	-

Note 5 Long-term borrowings

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Term loans		
From banks		-
Total	-	-
(b) Loans and advances from Directors and Shareholders		
Unsecured		
From Directors	5,24,450	17,74,450
Total	5,24,450	17,74,450
(c) Other loans and advances:		
Unsecured		
From Directors		
From Other		
Total	-	-
Grand Total	5,24,450	17,74,450

Note 6 Short-term borrowings

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Loans repayable on demand	-	-
Total	-	-



Note 7 Other current liabilities

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Creditor for Expenses		
Statutory Payments		
Duties and Taxes	-	-
TDS Payable	-	-
Professional Fees Payable	-	-
Total	-	-

Note 8 Short-term provisions

Particulars	31.03.2022	31.03.2021
	Rs	Rs
- Audit Fees Payable	5,000	5,000
- Professional Fees Payable	20,000	20,000
- Income Tax Payable	-	-
- Other Provision	-	-
Total	25,000	25,000

Note 9 Trade payables (Creditors)

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Trade Payables -		
Samarth Mahila Gat	29,55,210	-
Sundry Creditors	55,84,746	-
Total	85,39,956	-

Note 10 Non Current Investment

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Fixed Deposite At Union Bank	-	-
Badjate Shares & Stocks Pvt.Ltd.	-	-
India Infoline Finance Ltd	-	-
Mahalaxmi TMT Pvt. Ltd. [Sangam Shares]	-	-
Total	-	-



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Notes forming part of the financial statements

Note 12 Long-term loans and advances

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Related Parties	-	-
Others	-	-
Total	-	-

Note 13 Other non-current assets

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Misc. Expenditure not Written Off/Preliminary Exps.	32,000	32,000
Misc Expenditure	-	-
Total	32,000	32,000

Note 14 Inventories

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Stock in Trade	6,40,200	-
Total	6,40,200	-

Note 15 Trade receivables

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Trade receivables outstanding for a period not exceeding six months from the date they were due for payment		
Narsing Trading Co	10,45,820	-
Samarth Trading Co	10,85,000	-
Sohel Suppliers	61,29,950	-
Total	82,60,770	-

Note 16 Cash and cash equivalents

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Cash on hand	7,500	8,305
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
Bank Of India	1,50,487	1,08,090
Total	1,57,987	1,16,395

Note 17 Other Current Assets

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Other Current Assets	-	-
Total	-	-



BIJANKUR HI-TECH PRODUCER COMPANY LIMITED

G.NO.392 P.WADGAON TQ.JALNA P.WADGAON JALNA Jalna MH 431203 IN

CIN : U01100MH2020PTC352504

Notes forming part of the financial statements

Note 18 Revenue from operations

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Sale of Product		
	2. Sales A/c	1,01,13,270	26,46,320
	(less) Trade Credits	-	-
(b)	Other revenue Income		
	1. Other	-	-
	2. Consultation Fees Received	-	-
	Total	1,01,13,270	26,46,320

Note 19 Cost of Material Consumed

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Purchase A/c	96,53,310	23,50,000
(b)	Opening Stock	1,75,800	-
(c)	Less : Closing Stock	6,40,200	1,75,800
(d)	Direct Expenses	-	-
	Total	91,88,910	25,25,800

Note 20 Employee Benefit Expenses

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Salary & Wages	1,44,000	35,000
	Total	1,44,000	35,000

Note 21 Finance Cost

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Interest Expenses	-	-
	Total	-	-

Note 22 Other Expenses

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Audit Fees	5,000	5,000
(b)	Diesel Expenses	95,820	-
(c)	Lease Expenses	-	26,180
(d)	Repairs and Maintenance	-	-
(e)	Lease Rent Expenses	6,000	750
(f)	Professional & Legal Fees	41,000	20,000
(g)	Travelling Expenses	48,510	-
(h)	Professional Tax	-	-
(i)	Bank Charges	841	145
(j)	Office Expenses	4,580	-
(k)	Other Expenses	45,280	-
	Total	2,47,031	52,075



BIJANKUR HI-TECH PRODUCER COMPANY LIMITED
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Notes forming part of the financial statements

Note 23.1 Disclosures under Accounting Standards

No.	Particulars	Remarks
17.10	AS 18 Related parties (a) Key Management Personnel - Mr. KAMINI WAZARKAR (b) Key Management Personnel - Mr. NAMDEO NAGVE	Director Director

Note 23.2 Disclosures under Accounting Standards (contd.)

No.	Particulars	31.03.2022	31.03.2021
		Rs	Rs
17.20	AS 20 Earnings per share		
	<u>Basic</u>		
I	<u>Continuing operations</u>		
a	Net profit / (loss) for the year from continuing operations	2,27,026	-2,37,230
b	Less: Preference dividend and tax thereon	-	-
c	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	2,27,026	-2,37,230
d	Weighted average number of equity shares	12,000	24,000
e	Earnings per share from continuing operations - Basic (e=c/d)	19	-10
II	<u>Diluted</u>		
	As there is no any dilution of shares, Diluted EPS is same as Basic EPS	19	-10

Note 23.3 Disclosures under Accounting Standards

Note	Particulars	31.03.2022	31.03.2021
		Rs	Rs
23.30	AS 22 Deferred tax (liability) / asset		
	<u>Tax effect of items constituting deferred tax liability</u>		
	On difference between book balance and tax balance of fixed assets Depreciation	-	-
	On expenditure deferred in the books but allowable for tax purposes	-	-
	On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
	Others	-	-
	Tax effect of items constituting deferred tax liability	-	-
	<u>Tax effect of items constituting deferred tax assets</u>		
	Provision for doubtful debts / advances	-	-
	Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	-	-
	On difference between book balance and tax balance of fixed assets	-	-
	Unabsorbed depreciation carried forward	-	-
	Brought forward business losses	-	-
	On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
	Others (Opening deferred tax Liability)	-	-
	Tax effect of items constituting deferred tax assets	-	-
	Net deferred tax liability / (asset)	-	-



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Notes forming part of the financial statements

Note 23.1 Disclosures under Accounting Standards

No.	Particulars	Remarks
17-10	AS 18 Related parties (a) Key Management Personnel - Mr. KAMINI WAZARKAR (b) Key Management Personnel - Mr. NAMDEO NAGVE	Director Director

Note 23.4 Disclosures under Accounting Standards

Details of provisions

The Company has made provision for various contractual obligations and disputed liabilities based on its assessment of the amount it estimates to incur to meet such obligations, details of which are given below:

Note	Particulars	As at 1 April, 2018	Additions	Utilisation	As at 31 March, 2019
		Rs	Rs	Rs	Rs
23-40	AS 29 Provisions, Contingent Liabilities & Contingent Assets				
	Provision for other contingencies	-	-	-	-
	Total	-	-	-	-

Note 23.5 Non applicability of Accounting Standards:

- | | |
|--------|--|
| AS -3 | Cash flow Statement |
| AS -7 | Construction Contracts |
| AS -11 | The effects of Changes in Foreign Exchange Rates |
| AS -12 | Accounting for Government Grants |
| AS -13 | Accounting for Investments |
| AS -14 | Accounting for Amalgamations |
| AS -15 | Employee Benefits |
| AS -16 | Borrowing Cost |
| AS -17 | Segment Reporting |
| AS -19 | Leases |
| AS -21 | Consolidated Financial Statements (CFS) |
| AS -23 | Accounting for Investments in Associates in CFS |
| AS -24 | Discontinuing Operations |
| AS -25 | Interim Financial Reporting |
| AS -26 | Intangible Assets |
| AS -27 | Financial Reporting of Interests in Joint Ventures |
| AS -28 | Impairment of Assets |



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Notes forming part of the financial statements

Note 5 Fixed assets - Tangible

A.	Tangible assets	Gross block				Accumulated depreciation and				Net Block	
		Balance as at 1st April, 2021	Additions	Disposals	Balance as at 31st March, 2022	Balance as at 1st April, 2020	Depreciation / amortisation expense for the year	Balance as at 31st March, 2022	WDV as at 31st March, 2021	WDV as at 31st March, 2022	WDV as at 31st March, 2021
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	BUILDING	-	-	-	-	-	-	-	-	-	-
2	FURNITURE	16,24,050	-	-	-	-	-	-	-	-	-
3	VEHICLE	-	-	1,13,800	15,10,250	-	2,26,538	2,26,538	-	12,83,713	15,33,825
	Total	16,24,050	-	1,13,800	15,10,250	-	2,26,538	2,26,538	-	12,83,713	15,33,825

As per my report of even date.

