



R. V. Khandelwal & Co.
Chartered Accountant

**Abhinay Talkies Road, Beside Arco Transport,
Aurangabad-431001.**

Email Id: carishikhandelwal@gmail.com
Contact details: 9422704304

INDEPENDENT AUDITOR'S REPORT

**To the Members of JAMUVANT AGRO PRODUCER COMPANY LIMITED
H. NO. 113, PAGIRWADI, TAL. AMBAD, JALNA, – 431204**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **JAMUVANT AGRO PRODUCER COMPANY LIMITED** ("The Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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, 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.

Other Information

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

That Board of Directors is 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.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("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 since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

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 Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid standalone 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:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For R V Khandelwal & Co
Chartered Accountants
(Firm Registration No. 147284W)



CA Rushikumar Khandelwal
Proprietor
(Membership No. 183892)
UDIN: 22183892BCGJNK2732
Place: Aurangabad
Date: 30-09-2022

JAMUVANT AGRO PRODUCER COMPANY LIMITED

H.NO. 113 PAGIRWADI,
TAL. AMBAD, JALNA. MH 431204
CIN NO. U01100MH2018PTC314633

E mail Id:

Tel.no.: _____

CORPORATE INFORMATION

JAMUVANT AGRO PRODUCER COMPANY LIMITED

(The Company) is a Farmer Producer Company incorporated and domiciled in India and has its registered office at Chikhali, Buldhana, Maharashtra, India. The company is engaged in business of trading and dealing of equipments required for Farming, trading of all types of grains etc in India.

SIGNIFICANT ACCOUNTING POLICIES

A BASIS OF PREPARATION

The financial statements are prepared as per historical cost convention on accrual basis and in accordance with the generally accepted accounting policies in India, the provision of the companies Act, 2013, and the applicable accounting standard notified under the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013. The Accounting policy adopted in the preparation of financial statements are in consistence with those of the previous year. Figures of previous years have been regrouped and rearranged wherever necessary, to make them comparable with those of current year.

B USE OF ESTIMATES AND JUDGMENTS

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Although these estimates are based on best knowledge of management of current events and actions, uncertainty about these could result in outcome requiring material adjustment to carrying amount of assets or liabilities in future periods.

C REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Sale of Goods recognized when significant risk and reward of ownership is transferred to buyer. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

D COST RECOGNITION

Costs and expenses are recognised when incurred and are classified according to their nature.

E PROVISIONS

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

F INCOME TAXES

Tax expenses (Tax saving) is the aggregate of current year tax and deferred tax charged (or credited) to the statement of Profit and Loss for the year.

(a) Current Tax is the provision made for income tax liability on the profits for the year in accordance with the applicable Tax Laws in respective countries.

(b) Deferred tax is recognized, on timing differences, being the differences resulting from the recognition of items in the financial statements and is estimating its current income tax provision.

(c) Deferred tax assets are recognized on brought forward business losses and unabsorbed depreciation only to the extent that there is virtual certainty supported by convincing evidence and on others, to the extent that there is reasonable certainty supported by convincing evidence and on others, to the extent that there is reasonable certainty of their realization.

(d) Deferred tax assets and liabilities are measured using the tax rates and the tax laws that have been enacted or substantially enacted at the balance sheet date.

G CASH & CASH EQUIVALENTS

Cash and cash equivalents are short-term (three months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

H INVENTORIES

Inventories are valued at lower of cost and net realisable value. Cost is determined using moving weighted average basis method. Obsolete and slow moving items are duly provided for. Net realisable value is the estimated selling price in the ordinary course of business less estimated cost of completion and selling expenses.

I FIXED ASSETS AND DEPRECIATION

Fixed assets are valued at cost of acquisition or construction less accumulated depreciation less accumulated impairment, if any. Freehold land is measured at cost and is not depreciated.

Cost includes purchase price, taxes and duties, labour cost and direct overheads for self- Instructed assets and other direct costs incurred up to the date the asset is ready for its intended use. Depreciation on fixed assets is provided on written down value basis at the rates prescribed under Schedule II of the Companies Act, 2013.

J OTHER INTANGIBLE ASSETS

Intangible assets purchased are measured at cost less accumulated amortisation and accumulated impairment, if Any. The amortisation period for intangible assets with finite useful lives are reviewed at least at each year-end. Changes in expected useful lives are treated as changes in accounting estimates.

K INVESTMENTS

Investments are classified as long-term and current investments. Long-term investments are shown at cost or written down value (in case of other than temporary diminution) and current investments are shown at cost or market value whichever is lower.

L COST OF BORROWINGS

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of cost of such asset. A qualifying asset is the one that necessarily takes substantial period of time to get ready for intended use. All other borrowing cost are charged to the Statement of Profit and Loss. The cost of borrowing will be capitalized if the borrowing is for acquisition of any capital or as per the Accounting Standard AS16 being part of the Companies (Accounting Standards) Rules, 2006.

M EMPLOYEE BENEFIT

All benefits payable wholly within twelve months of rendering the services are classified as short term employee benefits . Benefits such as salaries , wages , expected cost of bonus and short term compensated absences etc. are recognised in the period in which the employee renders the related services. Company's contribution towards providend funds , ESI viz , defined contribution plan paid/payable during the year are charged to profit & loss.

N EARNING PER SHARE

Basic earning per share calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as fraction of an equity share to the extent that they are entile to participate in dividends relative to a fully paid equity share during the

O FOREIGN CURRENCY

Transaction in foreign currency are recorded in the reporting currency by applying the exchange rates prevailing on the date of the transaction.

P Preliminary expenses will be written off over the period of 5 years.

Q CONTINGENT LIABILITY

Contingent liabilities are not recognised but are disclosed in the notes. Contingent assets are neither recognised nor disclosed in the financial statements.

R IMPAIRMENT OF ASSETS:

Consideration is given at each baalcne sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's assets and impairmnet loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount.

S LEASE/RENT:

The disclosure of Rent paid as required under AS -19 para 25 (c) has been made in the financial statements. The disclosure requirements under other paras are not applicable to the company as the company has not given any assets on lease and it is non having non-cancellable lease in case of assets taken on rent.

FOR R V KHANDELWAL & CO
CHARTERED ACCOUNTANTS
FRN - 147204W



CA RUSHIKUMAR KHANDELWAL
PARTNER
MEM NO. 183892
UDIN: 22183892BCGJNK2732

JAMUVANT AGRO PRODUCER COMPANY LIMITED

SHIVAJI PAGIRE
DIRECTOR
(DIN : 08148635)

SOMNATH SURASE
DIRECTOR
(DIN : 08236228)

DATE : 30th SEPTEMBER 2022
PLACE: AURANGABAD

JAMUVANT AGRO PRODUCER COMPANY LIMITED

H.NO. 113 PAGIRWADI,

TAL. AMBAD, JALNA. MH 431204

CIN NO. U01100MH2018PTC314633

E mail Id:

Tel.no.: _____

BALANCE SHEET AS AT 31ST MARCH, 2022

Particulars	Note.No.	₹	₹
		As at 31st March,2022	As at 31st March,2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	5,00,000	5,00,000
(b) Reserves and Surplus	2	37,856	45,349
(c) Money received against share warrants		-	-
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	10,08,983	16,51,470
(b) Deferred Tax Liabilities (Net)		-	-
(4) Current Liabilities			
(a) Trade Payables	4	-	-
(b) Other Current Liabilities	5	40,550	50,550
Total Equity & Liabilities		15,87,389	22,47,369
II.ASSETS			
(1) Non-Current Assets			
(a)Property, Plant & Equipments and Intangible assets			
(i) Property, Plant and Equipment	6	4,78,712	-
(2) Current Assets			
(a) Trade receivables	7	-	-
(b) Inventories	8	2,29,913	4,95,635
(c) Cash and cash equivalents	9	8,54,764	94,784
(d) Loans & Advances	10	-	16,32,950
(e) Other Current Assets	11	24,000	24,000
Total Assets		15,87,389	22,47,369

NOTES FORMING PART OF FINANCIAL STATEMENTS

18

*Schedules referred to above and notes attached there to form an integral part of Balance Sheet**This is the Balance Sheet referred to in our Report of even date.*FOR R V KHANDELWAL & CO
CHARTERED ACCOUNTANTS
FRN - 147204W

JAMUVANT AGRO PRODUCER COMPANY LIMITED

CA RUSHIKUMAR KHANDELWAL
PARTNER
MEM NO. 183892
UDIN: 22183892BCGJNK2732SHIVAJI PAGIRE
DIRECTOR
(DIN : 08148635)SOMNATH SURASE
DIRECTOR
(DIN : 08236228)

DATE : 30th SEPTEMBER 2022

PLACE: AURANGABAD

JAMUVANT AGRO PRODUCER COMPANY LIMITED

H.NO. 113 PAGIRWADI,
TAL AMBAD, JALNA. MH 431204
CIN NO. U74999PN2014PTC153082

E mail Id: _____

Tel.no.: _____

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2022

Sr. No	Particulars	Note. No.	₹	
			As at 31st March,2022	As at 31st March,2021
I	Revenue from operations	12	27,36,834	14,45,002
II	Total Income (I +II)		27,36,834	14,45,002
III	Expenses:			
	Purchase of Stock-in-Trade	13	23,40,563	17,47,635
	Changes in Inventories	14	2,65,722	4,95,635
	Employee Benefit Expenses	15	1,25,500	1,12,000
	Depreciation and Amortization Expenses	16	-	-
	Other Expenses	17	12,542	48,378
	Total Expenses (IV)		27,44,327	14,12,378
IV	Profit before exceptional and extraordinary items and tax (III - IV)		- 7,493	32,624
V	Exceptional Items		-	-
VI	Profit before extraordinary items and tax (V - VI)		- 7,493	32,624
VII	Extraordinary Items		-	-
VIII	Profit before tax (VII - VIII)		- 7,493	32,624
IX	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
X	Profit/(Loss) for the perid from continuing operations (IX-X)		- 7,493	32,624
XI	Profit/(Loss) from discontinuing operations		-	-
XII	Tax Expense of discontinuing operations		-	-
XIII	Profit/(Loss) from discontinuing operations (XII-XIII)		-	-
XIV	Profit/(Loss) for the period (XI + XIV)		- 7,493	32,624
XV	Earning per equity share:			
	(1) Basic		- 0.15	0.65
	(2) Diluted		- 0.15	0.65

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement
This is the Profit & Loss Statement referred to in our Report of even date.

FOR R V KHANDLWAL & CO
CHARTERED ACCOUNTANTS
FRN - 147204W

CA RUSHIKUMAR KHANDLWAL
PARTNER
MEM NO. 183892
UDIN: 22183892BCGJNK2732

DATE : 30th SEPTEMBER 2022
PLACE: AURANGABAD



JAMUVANT AGRO PRODUCER COMPANY LIMITED

SHIVAJI PAGIRE
DIRECTOR
(DIN : 08148635)

SOMNATH SURASE
DIRECTOR
(DIN : 08236228)

JAMUVANT AGRO PRODUCER COMPANY LIMITED
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 1 Share Capital

Sr. No.	Particulars	₹	₹
		As at 31st March, 2022	As at 31st March, 2021
1	AUTHORIZED CAPITAL 50,000 Equity Shares of Rs.10/- each	5,00,000	5,00,000
		5,00,000	5,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 50,000 Equity Shares of Rs.10/- each fully paid At the beginning of the reporting period Issued during the reporting period Bought back during the reporting period At the close of the reporting period Add: Amount originally paid up on forfeited shares	5,00,000 - - 5,00,000	5,00,000 - - 5,00,000
	Total in `	5,00,000	5,00,000

NOTES

1 The company has only one class of shares referred to as equity shares having par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts, in proportion of their shareholding.

2 Reconciliation of the number of shares and amounts outstanding at the beginning and at the end of the year

	As at 31st March, 2022		As at 31st March, 2021	
	Number	Rs.	Number	Rs.
Equity shares outstanding at the beginning of year	50,000	5,00,000	50,000	5,00,000
Add: Issued during the year	-	-	-	-
Equity shares outstanding at the end of year	50,000	5,00,000	50,000	5,00,000

Note : 2 Reserve & Surplus

Sr. No.	Particulars	₹	₹
		As at 31st March, 2022	As at 31st March, 2021
1	General Reserve Balance as per the last financial statements Add: Transfer from surplus in the statement of profit & loss Less: Withdrawal Closing balance	- - -	- - -
2	Surplus in the statement of profit and loss Balance as per the last financial statements Add: Profit / (Loss) for the year Add: Withdrawal from general reserve Balance in the statement of profit and loss	45,349 7,493 - 37,856	12,725 32,624 - 45,349
	Total in `	37,856	45,349

Note : 3 Long Term Borrowings

Sr. No.	Particulars	₹	₹
		As at 31st March, 2022	As at 31st March, 2021
1	Secured Loan (a) Bonds/debentures (b) Term Loan	- 1,49,023	- 8,15,000
2	Unsecured loan (a) Other loans and advances	8,59,960	8,36,470
	Total in `	10,08,983	16,51,470

Note : 4 Other Long Term Liabilities

Sr. No.	Particulars	₹	₹
		As at 31st March, 2022	As at 31st March, 2021
(a)	Trade Payables	-	-
(b)	Others	-	-
	Total in `	-	-

Note : 5 Other Current Liabilities

Sr. No.	Particulars	₹	₹
		As at 31st March, 2022	As at 31st March, 2021
1	Others Provisions Sundry Creditors	37,543 3,007	47,543 3,007
	Total in `	40,550	50,550

JAMUVANT AGRO PRODUCER COMPANY LIMITED
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 6 Fixed Asset Depreciation as per Income Tax Act 1961

I. Fixed Assets

Sr. No	Particulars	Rate	Gross Block				Depreciaton				Net Block		
			Value at the beginning	Addition during the year	Subsidy Received	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2022	WDV as on 31.03.2021
	<u>Tangible Assets</u>												
1	Shed	15.00%	-	11,95,712	7,17,000	-	4,78,712	-	-	-	-	4,78,712	-
	Total (Current Year)		-	11,95,712	7,17,000	-	4,78,712	-	-	-	-	4,78,712	-
	(Previous Year)		-	-	-	-	-	-	-	-	-	-	-

JAMUVANT AGRO PRODUCER COMPANY LIMITED
Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 6 Fixed Asset

I. Fixed Assets

Sr. No	Particulars	Rate	Gross Block				Depreciaton				Net Block	
			Value at the beginning	Addition during the year	Subsidy Received	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2022	WDV as on 31.03.2021
I	Tangible Assets											
1	Shed	15%	-	11,95,712	7,17,000	4,78,712	-	-	-	-	4,78,712	-
	Total (Current Year)		-	11,95,712	7,17,000	4,78,712	-	-	-	-	4,78,712	-
	(Previous Year)		-	-	-	-	-	-	-	-	-	-

JAMUVANT AGRO PRODUCER COMPANY LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 7 Trade Receivables

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
a	<u>Secured, Considered good</u>	-	-
	-with related parties	-	-
	-with others	-	-
b	<u>Unsecured, considered good</u>	-	-
	-with related parties	-	-
	-with others	-	-
c	<u>Doubtful</u>	-	-
	-with related parties	-	-
	-with others	-	-
	(Refer Note No 29.12 B)	-	-
	Total in `	-	-

Note : 8 Inventories

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
a	Raw Materials and components	-	-
b	Work-in-progress	-	-
c	Finished goods	-	-
d	Stock in Trade	2,29,913	4,95,635
	(As valued and certified by Directors)	-	-
	Total in `	2,29,913	4,95,635

Note : 9 Cash & Cash Equivalent

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	<u>Cash-in-Hand</u>	-	-
	Cash Balance	1,84,440	35,954
	Sub Total (1)	1,84,440	35,954
2	<u>Balances with banks</u>	-	-
	Bank Balance	6,70,324	58,830
	Sub Total (2)	6,70,324	58,830
	Total in ` [1+2]	8,54,764	94,784

Note : 10 Loans & Advances

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	Other Loans & Advances	-	16,32,950
	Total in `	-	16,32,950

Note : 11 Other Current Assets

Sr. No	Particulars	-	-
1	Other Current Assets	24,000	24,000
	Total in `	24,000	24,000

JAMUVANT AGRO PRODUCER COMPANY LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2022

Note : 12 Revenue from Operations

Sr. No	Particulars	As at 31st March,2022	As at 31st March,2021
1	Sales of Product	27,36,834	14,44,274
2	Sale of Services	-	-
3	Other Revenue	-	728
	Total in `	27,36,834	14,45,002

Note : 13 Purchases of Stock-in-Trade

Sr. No	Particulars	As at 31st March,2022	As at 31st March,2021
1	Purchase of Material	23,40,563	17,47,635
	Total in `	23,40,563	17,47,635.00

Note : 14 Changes in inventories

Sr. No	Particulars	As at 31st March,2022	As at 31st March,2021
1	Inventory at the beginning of the year - Stock in Trade	4,95,635	-
2	Inventory at the Closing of the year - Stock In Trade	2,29,913	4,95,635
	Total in `	2,65,722	-4,95,635

Note : 15 Employee Benefit Expenses

Sr. No	Particulars	As at 31st March,2022	As at 31st March,2021
1	Salary to Staff and Supervisor	95,500	1,12,000
2	Directors Remuneration	30,000	-
	Total in `	1,25,500	1,12,000

Note : 16 Depreciation & Amortised Cost

Sr. No	Particulars	As at 31st March,2022	As at 31st March,2021
1	Depreciation	-	-
2	Pre-incorporation Expenses Written Off	-	-
	Total in `	-	-

Note : 17 Other Expenses

Sr. No	Particulars	As at 31st March,2022	As at 31st March,2021
1	Bank Charges / Commission	1,491	2,578
2	Auditors Remuneration	5,000	12,000
3	Freight	6,051	12,000
4	Other Expense	-	21,800
	Total in `	12,542	48,378

JAMUVANT AGRO PRODUCER COMPANY LIMITED
H.NO. 113 PAGIRWADI,
TAL. AMBAD, JALNA. MH 431204
CIN NO. U01100MH2018PTC314633

E mail Id:

Tel.no.: _____

18. NOTES FORMING PART OF FINANCIAL STATEMENTS

18.01 Remuneration To Auditors

Particulars	FY 2021-22	FY 2020-21
a. For Audit Fees	5,000	12,000
b. For Taxation Matters	-	-
c. For Company Law Matters	-	-
d. For Management Services	-	-
e. For Other Services	-	-
f. For Reimbursement of Expenses	-	-
Total	5,000	12,000

18.02 EXPENDITURE IN FOREIGN CURRENCY

Particulars	FY 2021-22	FY 2020-21
i) Services	-	-
ii) Other Matters	-	-
	-	-

18.03 INCOME IN FOREIGN CURRENCY

Particulars	FY 2021-22	FY 2020-21
i) Services	-	-
ii) Other Matters	-	-
	-	-

18.04 C.I.F.VALUE OF IMPORTS

Particulars	FY 2021-22	FY 2020-21
i) Raw Material	-	-
ii) Capital Goods	-	-
iii) Components & Sapres	-	-
	-	-

18.05 There are no Contingent Liabilities as envisaged by the Management of the Company.

18.06 Earning Per Share : - Basic earning per share are calculated by dividing net profit or loss for the period

Particulars	FY 2021-22	FY 2020-21
Net Profit or loss attributable to equity Shareholder during the period	7,493	32,624
Weighted Average No. of Equity Shares Outstanding during the period	50,000	50,000
Basic EPS	0.15	0.65
Diluted EPS	0.15	0.65

18.07 Related Party Disclosures

A Identification of related parties for the below disclosures is done by the managements as per the

Holding / Subsidiary Company	NA
Key Manegerial Personnel (Directors) SHIVAJI BAJIRAO PAGIRE SOMNATH BAJIRAO SURASE BANDU VISHVANATH PAGIRE SUNIL SURASE MANISHA PANJABRAO CHAVAN	
Relatives of Directors	

B Transactions with Related Parties

Nature of Transactions	FY 2021-22	FY 2020-21
I . Sales , Services & Other Income	NIL	NIL
II . Purchases of material / Assets	NIL	NIL
III .Expenses	NIL	NIL
Remuneration to Directors		
Total	-	-
IV. Loans & Advances :		
Loan From Directors & Related Parties		
Total	-	-
Loan to Directors & Related Parties		
Total	-	-

18.08 Disclosure under "Micro, Small And Medium Enterprises Development (MSMED) Act, 2006" – NIL. on the basis of representation received from management.

18.09 **Undisclosed Income** : The Company doesnot have any undisclosed income during the year FY 2021-2022 under the Income Tax Act, 1961.

18.10 **Crypto Currency** : The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year 2021-2022.

18.11 A Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act, 2013:-

Loan Given - Year end Balances

	Name of Party	Purpose	As at 31 st March, 2022	As at 31 st March, 2021
Nil		Business Purpose	-	-
Total			-	-

Loan Given - Amount given in current year

	Name of Party	Purpose	During 2021-22	During 2020-21
Nil		Business Purpose	-	-
Total			-	-

18.11 B Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

Type of Borrower	Amount in the nature of loan outstanding	% to the total Loans and Advances in the nature of loans	Terms of repayment
(i) Promoters			
(ii) Directors		Nil	
(iii) KMPs			
(iv) Related Parties			

18.11 C Disclosure Regarding analytical ratios:

Ratio	Numerator	Denominator	Current Period	Previous Period
Current Ratio	Current Assets	Current Liabilities	26.75	11.68
Debt-equity ratio	Total Debt	Shareholder's Equity	1.88	3.03
Debt service coverage ratio	Earnings available for debt service	Debt Service	NA	NA
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	(0.01)	0.03
Inventory turnover ratio	Cost of goods sold OR sales	Average Inventory	7.54	1.23
Trade receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	-	1.74
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	-	1.75
Net capital turnover ratio	Net Sales	Average Working Capital	3.46	3.62
Net profit ratio	Net Profit	Net Sales	(0.00)	-
Return on capital employed	Earning before interest and taxes	Capital Employed	(0.00)	-
Return on investment	{MV(T1) – MV(T0) – Sum [Cash flow(t)]}	{MV(T0) + Sum [Weight(t) * C(t)]}	(0.00)	-

FOR R V KHANDLWAL & CO
CHARTERED ACCOUNTANTS
FRN - 147204W



CA RUSHIKUMAR KHANDLWAL
PARTNER
MEM NO. 183892

JAMUVANT AGRO PRODUCER COMPANY LIMITED

SHIVAJI PAGIRE
DIRECTOR
(DIN : 08148635)

SOMNATH SURASE
DIRECTOR
(DIN : 08236228)

DATE : 30th SEPTEMBER 2022
PLACE: AURANGABAD
UDIN: 22183892BCGJNK2732