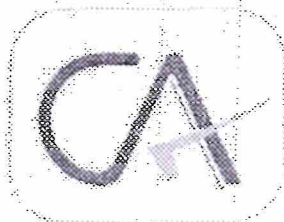


Audit Report & Financials
FY 21-22
Of
Ganrajya Agro Producer Company Limited
Auditors

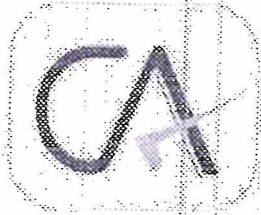


M/s. MCK & Co.
Chartered Accountants
Lodha Building, Jijamata Chowk
Beed-431122
Contact: 9422927957
Email: mckbeed@gmail.com

Head Office
Beed

Branch Offices
Pune
Mumbai





MCK & Co.

Chartered Accountants

Independent Auditor's Report

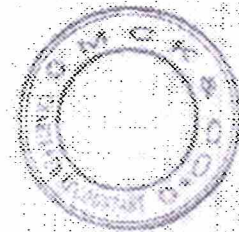
To,
The Members Of,
Ganrajya Agro Producer Company Limited

Report on the Financial Statements:

We have audited the accompanying financial statements of Ganrajya Agro Producer Company Limited, which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 March 31, 2022, and its Profit/Loss for the year ended on that date.



Head Office: Djamata Chowk, Beed-431122. Offices: Sadashiv Peth, Pune-411030, Andheri East
Mumbai-400059
Contact Us: mckbeed@gmail.com
Cell No: 94229 27957



Emphasis Of The Matter

We draw the attention of the users of the Financial Statements to the following matters:

- 1. Books of accounts and record produced before us are not adequate and sufficient to make our opinion and for the same we have relied on representation and explanation given by the management.*

Management's Responsibility 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 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.



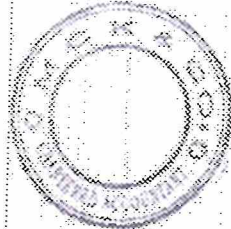
GANRAJYA AGRO PRODUCER COMPANY LIMITED
CIN: U01403MH2015PTC270622
BALANCE SHEET AS ON 31ST MARCH, 2022

Particulars		Nota No.	As at 31st March, 2022		As at 31st March, 2021	
I EQUITY AND LIABILITIES						
(1) Shareholder's Funds:						
(a) Share Capital		1	50,00,000		15,00,000	
(b) Reserves and Surplus		2	2,25,526		1,50,431	
(c) Capital Reserve			19,70,000	51,95,526	2,50,000	26,10,431
(2) Share application money pending allotment						
(3) Non-Current Liabilities						
(a) Long term borrowings						
(b) Deferred tax liabilities (Net)						
(c) Other Long term liabilities						
(d) Long term provisions						
(4) Current Liabilities						
(a) Short-term borrowings		4	55,06,353		50,30,430	
(b) Trade payables			21,131			
(c) Other current liabilities						
(d) Short-term provisions		3	3,11,555	59,30,385	14,33,184	64,56,614
Total				1,11,38,011		90,77,045
II ASSETS:						
(1) Non-current assets						
(a) Fixed assets						
(i) Tangible assets			8,03,967	8,03,967	9,22,211	9,22,211
(ii) Intangible assets						
(2) Current assets						
(a) Current Investments (Shares)			5,00,100		5,00,100	
(b) Inventories			22,05,910		13,42,780	
(c) Trade receivables			5,52,175		36,05,428	
(d) Cash and Cash Equivalents			25,53,427		1,35,930	
(e) Short-term loans and advances-Other current assets			44,72,431	1,03,34,044	25,67,590	81,54,834
Total				1,11,38,011		90,77,045
See accompanying notes forming part of the financial statements.		1 to 7				

In terms of our report attached
For MCK & Co
Chartered Accountants

Kasat

Jayshri Kasat
Partner
Membership No.149730
FRN: 014331C
Place : Beed
Date : 09/09/2022
UDIN : 22149730ATBAJG3054



For and on behalf of the Board of Directors
Ganrajya Agro Producer Company Limited

Anil C Dhabenkar Anjana K Shingare
Director Director
DIN:07608624 DIN:07608625



GANRAJYA AGRO PRODUCER COMPANY LIMITED
CIN: U01403MH2015PTC270622
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH, 2022

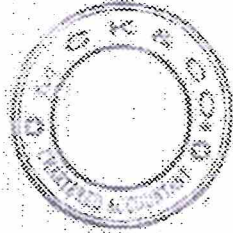
Particulars	Note No.	For the year ended 31st March, 2022		For the year ended 31st March, 2021	
I. Revenue from operations - Gross		1,00,91,355		4,30,81,813	
II. Other Income		5,28,152		1,52,304	
III. Total Revenue (I + II)			1,06,19,507		4,32,34,117
IV. Expenses:					
Cost of materials purchased		60,88,193		4,20,20,049	
Changes in inventories of finished goods and work-in-progress		(6,63,130)		(4,85,683)	
Employee benefit expenses		2,20,620		6,75,700	
Finance costs		3,16,566		55,087	
Depreciation		1,18,244		1,36,849	
Other expenses	7	1,76,520		6,45,079	
Total Expenses			1,05,51,312		4,50,70,861
V. Profit/(Loss) Before Tax (III - IV)			68,195		1,44,024
VI. Tax expense:					
(1) Current tax					
(2) Deferred tax					
VII. Profit/(Loss) After Tax (VI-VIII)			68,195		1,44,024
VIII. Profit/(Loss) for the period			68,195		1,44,024
IX. Earning per equity share (Face value per share: Rs. 10):					
(1) Basic			0.23		0.95
(2) Diluted			0.23		0.95
See accompanying notes forming part of the financial statements		1 to 7			

In terms of our report attached:

For M C K & Co
Chartered Accountants

D. Kasat

Jayshri Kasat
Partner
Membership No. 149730
FRN: 014331C
Place : Beed
Date : 09/09/2022



For and on behalf of the Board of Directors
Ganrajya Agro Producer Company Limited

Anil C Dhabenkar
Director
DIN: 07608624

Anjana K Shingare
Director
DIN: 07608626



GANRAJYA AGRO PRODUCER COMPANY LIMITED
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 2 - RESERVES AND SURPLUS

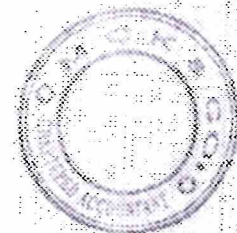
Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Reserves & Surplus:		
As per last balance sheet	1,60,431	15,407
Add: Profit/(Loss) For The Period	68,195	1,44,024
Total	2,28,626	1,60,431

NOTE 3 - SHORT TERM PROVISION

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
ROC & Audit Fees Payable	35,000	56,000
Accounting Fees Payable	25,000	20,000
Other Current Liabilities	2,51,866	13,56,184
Total	3,11,866	14,33,184

NOTE 4 - LOANS AND ADVANCES

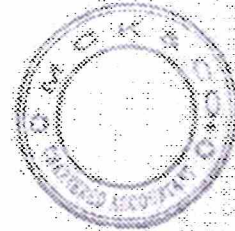
Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Loan from Directors		
Total		



GANRAJYA AGRO PRODUCER COMPANY LIMITED
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 1 - SHARE CAPITAL

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Authorised:		
3,00,000 Equity shares of Rs. 10 each.	30,00,000	15,00,000
	30,00,000	15,00,000
Issued:		
3,00,000 Equity shares of Rs. 10 each.	30,00,000	15,00,000
	30,00,000	15,00,000
Subscribed and Paid up:		
3,00,000 Equity shares of Rs. 10 each.	30,00,000	15,00,000
	30,00,000	15,00,000
Reconciliation of the no. of shares outstanding at the beginning and at the end of the year:	As at 31st March 2022 No of Shares	As at 31st March 2021 No of Shares
No of shares outstanding at the beginning of the year		
- Equity shares	1,50,000	1,50,000
Add: Additional shares issued during the year		
- Equity shares	1,50,000	
Less: Shares forfeited/Bought back during the year		
- Equity shares		
No of shares outstanding at the end of the year		
- Equity shares	3,00,000	1,50,000



GANERJYA AGRO PRODUCER COMPANY LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 6 - CASH AND CASH EQUIVALENTS

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Balance with Financial Institutions/ Banks/ Banks' Balances	2,734	2,731
Bank of Baroda Ltd.	1,000	8,730
Yashwantrao Chavan	3,201	2,049
Reserve Bank of India	500	-
Cash in Hand	28,801,049	29,895
Total	33,236,484	1,25,805

NOTE 5 - Revenue from Operations

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Revenue	1,00,81,959	4,30,81,811
Total	1,00,81,959	4,30,81,811

NOTE 7 - OTHER EXPENSES

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Accounting Charges:		
Bank Charges		70,546
Printing and Stationery Charges		14,780
Post and Courier Charges	50,000	50,000
Office Expenses		
Staff and Labour Working Expenses		
Transport and Travel Expenses		
Printing and Stationery		
Telephone Expenses		20,000
Traveling Expenses	22,400	1,00,000
Telephone Charges		50,000
Interest Charges		1,00,000
Marketing Expenses	14,400	17,000
Other Expenses	70,000	21,000
Professional Fees	20,000	
Total	1,76,800	6,48,076

NOTE 8 - COST OF MATERIAL PURCHASED

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Purchases	99,88,780	4,30,30,049
Total	99,88,780	4,30,30,049

NOTE 9 - TRADE RECEIVABLES

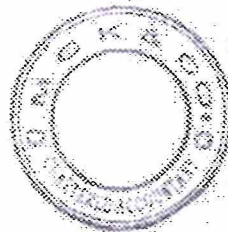
Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Receivable	5,82,176	28,70,428
Total	5,82,176	28,70,428

NOTE 10 - LOANS & ADVANCES

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Loan Given:		
Debariya Agriculture	3,92,782	1,00,000
Kalhan Bhindar	45,17,000	2,00,000
Yashwantrao Chavan	21,52,000	21,70,000
Gayatri Agriculture Producer Co.	3,42,000	
Total	48,44,782	28,70,000

NOTE 11 - CHANGES IN INVENTORIES

Particulars	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
Closing Stock	13,42,780	8,78,000
Opening Stock	20,52,176	13,42,780
Total	33,94,956	22,20,780



(SCHEDULE - L) FIXED ASSETS AS ON 31.03.2022

S.No.	PARTICULARS	DEP. RATE	OPENING WDV	ADDITIONS / REVALUATION ON OR BEFORE 02/10/2021	ADDITIONS / REVALUATION AFTER 02/10/2021	SOLD DURING THE YEAR	DEPRECIATION	CLOSING WDV AS ON 31/03/22
1	Building	10.00%	4,12,825	-	-	-	41,283	3,71,542
2	Computer Plant & Machinery	40.00% 15.00%	2,216 4,91,198	-	-	-	886 73,680	1,330 4,17,518
3	Weight Machine Inventor	15.00% 15.00%	8,563 7,409	-	-	-	1,284 1,111	7,279 6,298
	TOTAL		9,22,211	-	-	-	1,18,244	8,03,967

