

KISAN DISHA PRODUCER COMPANY LIMITED

REGD. OFFICE

201 PART 117 AT POST JAVALA BU HINGOLI HINGOLI Hingoli MH 431704 IN

BOARD OF DIRECTORS

MR. ANANTA DASHRATH INGOLE

MRS. SANGITA VASANTA DANGE

MR. DEEPAK ANANTA INGOLE

MR. BHAGAWAT BALIRAM INGOLE

MR. LAXMAN GULAB INGOLE

AUDITOR

MITESH M. MALIWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

166B, Ganesh Nagar, Opp Peoples College Ground, Pawdewadi Road, Nanded-431602

CONTACT NO. 8308502465

E-MAIL: camiteshm03@gmail.com

BANKER

ANNUAL REPORT

F.Y. 2021-22



MITESH M. MALIWAL & ASSOCIATES

Chartered Accountant

CA Mitesh M. Maliwal LL.B., ACS, ACA

INDEPENDENT AUDITOR'S REPORT

To the Members of
KISAN DISHA PRODUCER COMPANY LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of KISAN DISHA PRODUCER COMPANY LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"]. 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/loss, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements 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.

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the 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 no material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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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, (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. Those 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:

- a. 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.
- b. 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
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.

- e. 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provision 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 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 disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statement. Whether due to fraud or error. In making those risk assessments, we consider internal financial control relevant to the company's preparation of the financial statement that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion on the financial statement.

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.

OR

The provisions of 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 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 Crore 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 [*and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.*]
- (c) [*The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*]
- (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [*and with the returns received from the branches not visited by us.*]
- (e) 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.
- (f) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- (g) 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;

OR

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

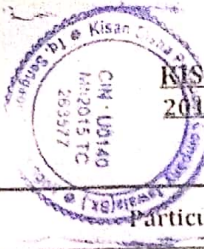
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

for Mitesh M. Maliwal & Associates.
Chartered Accountants



MITESH M. MALIWAL
166B, GANESHNAGAR, OPP PEOPLES
COLLEGE GROUND, PAWADEWADI
ROAD, NANDED 431602
150648W

Date : 23/07/2022
Place : Hingoli



KISAN DISHA PRODUCER COMPANY LIMITED
201 PART 117 AT POST JAVALA BU HINGOLI 431704
BALANCE SHEET AS ON 31ST MARCH, 2022

(Amount in Rs.)

Particulars	Note No.	As on 31st March 2022	As on 31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	7,50,000	7,50,000
(b) Reserves and Surplus	2	3,94,068	1,46,968
		11,44,068	8,96,968
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	3	39,43,716	81,93,633
(b) Deferred Tax Liabilities (Net)		-	-
		39,43,716	81,93,633
(3) Current Liabilities			
(a) Short-Term Borrowings	4	10,00,000	-
(b) Trade Payables	5	-	-
(c) Other Current Liabilities	6	11,600	-
(d) Short-term Provisions	7	10,000	1,04,000
		10,21,600	1,04,000
Total		61,09,384	91,94,601
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
(i) Tangible Assets	8	28,62,495	32,85,609
(ii) Capital Work In Progress	8	-	-
(b) Non Current Investments	9	10,000	10,000
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Loans and Advances	10	1,00,000	1,00,000
(e) Other Non Current Asset	11	-	-
		29,72,495	33,95,609
(2) Current assets			
(a) Current investments	12	-	-
(b) Inventories	13	1,95,000	1,25,000
(c) Trade Receivables	14	22,25,872	44,93,439
(d) Cash and Cash Equivalents	15	6,08,947	11,80,553
(e) Short-term Loans and Advances	16	1,07,070	-
(f) Other Current Assets		-	-
		31,36,889	57,98,992
Total		61,09,384	91,94,601
Significant Accounting Policies	25		
Notes on Financial Statements	25		
As per our report of even date		For and on behalf of Board	
For: MITESH M MALIWAL & ASSOCIATES Chartered Accountants Firm Registration No. 150648W		 Ananta D Ingole. Director	 Sangita V Dange Director
		 Deepak A Ingole Director	 Bhagawat B Ingole Director
		Place : HINGOLI Date : 23/07/2022 UDIN: 22189206ANMZJV2185	



KISAN DISHA PRODUCER COMPANY LIMITED
201 PART 117 AT POST JAVALA BU HINGOLI 431704

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs.)

Sr. No.	Particulars	Note No.	Year Ending 31.03.2022	Year Ending 31.03.2021
I.	Revenue from operations	17	77,09,800	65,00,000
II.	Other Income	18	12,01,604	17,32,570
	Total Revenue		89,11,404	82,32,570
III.	Expenses:			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	19	73,67,400	70,19,474
	Changes in inventories of finished goods and Stock-in-Trade	20	(70,000)	(1,25,000)
	Employee benefits expense	21	3,00,000	1,80,000
	Finance costs	22	1,18,797	79,217
	Depreciation and amortization expense	23	2,96,479	3,50,980
	General and administrative Exps.		-	-
	Other expenses	24	6,51,628	5,36,111
	Total Expenses		86,64,304	80,40,782
IV.	Profit before tax		2,47,100	1,91,788
V.	Tax expense:			
	Provision for Income Tax		-	-
	Deferred Tax Liability / (Asset)		-	-
VI.	Profit/(Loss) for the period		2,47,100	1,91,788
VII.	Earning Per Equity Share:			
	- Basic & Diluted		329.47	255.72
	- Average Number Of Shares For Basic EPS		750	750
	Significant Accounting Policies	25		
	Notes on Financial Statements	25		

As per our report of even date
For: MITESH M MALIWAL & ASSOCIATES
Chartered Accountants
Firm Registration No. 150648W

CA Mitesh Malawal
Proprietor
Membership No. 189206
Date : 23/07/2022
Place : Nanded



For and on behalf of Board

Ananta D Ingole
Ananta D Ingole
Director

Deepak A Ingole
Deepak A Ingole
Director

Sangita V Dange
Sangita V Dange
Director

Bhagawat B Ingole
Bhagawat B Ingole
Director

Place: HINGOLI

Dated: 23/07/2022

UDIN: 22189206ANMZJV2185

KISAN DISHA PRODUCER COMPANY LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 1 : Share Capital

(Amount in Rs.)

Particulars	31.03.2022		31.03.2021	
	Number of Shares	Amount	Number of Shares	Amount
Equity Share Capital				
Authorised Share capital 1000 Equity Shares of Rs. 1000/- each		10,00,000		10,00,000
		10,00,000		10,00,000
Issued, Subscribed & Paid Up capital 750 Equity Shares of Rs 1000 /- each as fully paid up		7,50,000		7,50,000
Total		7,50,000		7,50,000

Note 1.1 : Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

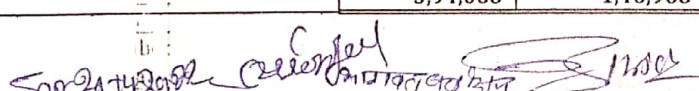
Particulars	31.03.2022		31.03.2021	
	Number of Shares	Amount	Number of Shares	Amount
Balance as at the beginning of the year	750	7,50,000	750	7,50,000
Add: Shares issued during the year (As Per List Attached)				
Less : Shares Transferred During the year (As per list attached)				
Balance as at the end of the year	750	7,50,000	750	7,50,000

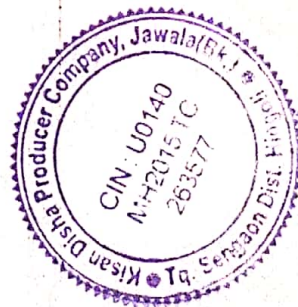
Note 1.2 : Equity Shares : Details of Shareholders holding more than 5 % Shares

Name of the share holder	31.03.2022		31.03.2021	
	Number of Shares	% Holding	Number of Shares	% Holding
Balance as at the end of the year	750	7,50,000	750	7,50,000

Note 2 : Reserves and Surplus

Particulars	31.03.2022		31.03.2021	
	Number of Shares	Amount	Number of Shares	Amount
A) Surplus in Statement of Profit and Loss				
Balance as at the beginning of the year		1,46,968		(44,820)
Less : Tax on Regular Assessment Paid				
Add/Less: Profit or Loss for the year		2,47,100		1,91,788
Closing Balance		3,94,068		1,46,968
B) Govt. Grant Account / ATMA Subsidy				
Opening Balance		-		-
Add: Received During The Year		-		-
Closing balance		-		-
		3,94,068		1,46,968


 Sangita V Dange Deepak A Ingole Bhagawat B Ingole Ananta D Ingole
 Director Director Director Director



Note 3 : Long-Term Borrowings

Particulars	31.03.2022	31.03.2021
1.Term Loan :		
1.Bank Loan	-	10,36,202
Central Bank A/c 089	8,96,381	-
2. Deposit	-	-
3. Loans & Advances From Related Parties	-	-
4. Loan From Directors	-	-
1. Ananta Patil	16,23,865	35,83,961
4. Ravikant Padole	-	6,00,000
5. Sangita Dange	5,23,470	7,23,470
6. Bhagwan B Ingole	3,00,000	7,50,000
7. Deepak A Ingole	3,00,000	7,50,000
8. Laxman G Ingole	3,00,000	7,50,000
Total	39,43,716	81,93,633

Note 4 : Short-Term Borrowings

Particulars	31.03.2022	31.03.2021
1.) Loan Repayable On Demand		
From Bank	-	-
Samunnati Finance	10,00,000	-
From Directors	-	-
From Others	-	-
Total	10,00,000	-

Note 5 : Trade Payables

Particulars	31.03.2022	31.03.2021
Sundry Creditors for Material	-	-
Trade Payables		
Less Than Six Months	-	-
More Than Six Months	-	-
Total	-	-

Note 6 : Other Current Liabilities :

Particulars	31.03.2022	31.03.2021
1. Shares Pending For Allotment	-	-
2. Interest Accrued and Due on Borrowings	11,600	-
3. Statutory Dues Payable		
GST Tax Payable	-	-
TDS & TCS Payable	-	-
Hamali & Market Cess Payable	-	-
Total	11,600	-

Note 7 : Short Term Provisions

Particulars	31.03.2022	31.03.2021
Audit Fees Payable	10,000	10,000
Accounting Fees Payable	-	-
Professional & Legal Fees Payable	-	-
Provision for Taxation	-	-
Salary Payable	-	94,000
Total	10,000	1,04,000

Sangita V Dange Director
 Deepak A Ingole Director
 Bhagawat B Ingole Director
 Ananta D Ingole Director



Note 9 : Non Current Investments

Particulars	31.03.2022	31.03.2021
Investment In Equity of other body corporate	10,000	10,000
Fixed Deposits With Bank	-	-
Total	10,000	10,000

Note 10 : Long Term Loans & Advances

Particulars	31.03.2022	31.03.2021
1. Capital Advances :		
a. Secured , Considered Good :	-	-
b. Unsecured , Considered Good:	-	-
c. Doubtful	-	-
2. Security Deposit		
a. Secured , Considered Good:		
i. Deposits With Market Federation	-	-
ii. Deposit with Maharashtra Service	-	-
iii. MAHA FPC Deposit	1,00,000	1,00,000
b. Unsecured , Considered Good:	-	-
c. Doubtful	-	-
Total	1,00,000	1,00,000

Note 11 : Other Non Current Assets :

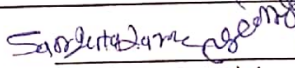
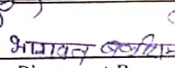
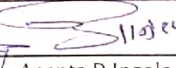
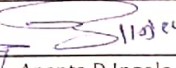
Particulars	31.03.2022	31.03.2021
Preliminary Expenses (To The Extent Non Written Off)	-	-
Total	-	-

Note 12 : Current Investment :

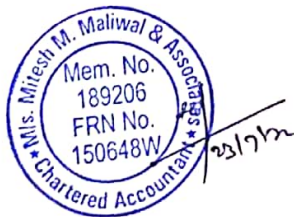
Particulars	31.03.2022	31.03.2021
Recurring Deposits	-	-
Fixed Deposits with Bank	-	-
Total	-	-

Note 13 : Inventories :

Particulars	31.03.2022	31.03.2021
Finished Goods	1,95,000	1,25,000
Goods - in - transit	-	-
Total	1,95,000	1,25,000

Sangita V Dange Deepak A Ingole Bhagawat B Ingole Ananta D Ingole
 Director Director Director Director



Note 14 : Trade Receivables :

Particulars	31.03.2022	31.03.2021
Outstanding for More Than Six Months :		
a. Secured , Considered Good :	-	-
b. Unsecured , Considered Good:	-	90,000
c. Doubtful	-	-
Outstanding for Less Than Six Months :		
a. Secured , Considered Good :	-	-
b. Unsecured , Considered Good:	-	7,89,155
1. MAHA FPC Commission Receivable	-	11,47,993
2. MAHA FPC Claim Receivable	22,25,872	24,66,291
3. MAHA FPC Transportation Receivable	-	-
c. Doubtful	-	-
Total	22,25,872	44,93,439

Note 15 : Cash and Bank Balances

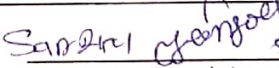
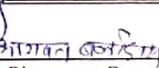
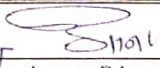
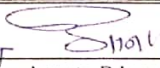
Particulars	31.03.2022	31.03.2021
Cash on hand	54,115	1,736
Current A/c		
Bank Of Baroda A/c 416	5,41,032	11,65,017
Central Bank of India	13,800	13,800
Cheques on Hand	-	-
Total	6,08,947	11,80,553

Note 16 : Short Term Loans & Advances :

Particulars	31.03.2022	31.03.2021
Advance To Staff	-	-
Balance With Tax Authorities	-	-
TDS 21-22	68,302	-
CGST	19,384	-
SGST	19,384	-
Prepaid Insurance	-	-
Advance To Suppliers	-	-
Income Tax Refund	-	-
Total	1,07,070	-

Note 17 : Revenue From Operations

Particulars	31.03.2022	31.03.2021
Sales	77,09,800	65,00,000
Other Operative Income (Processing Charges)	-	-
Sub Total	77,09,800	65,00,000
Less : Excise Duty	-	-
Total	77,09,800	65,00,000

Sangita V Dange Deepak A Ingole Bhagawat B Ingole Ananta D Ingole
 Director Director Director Director



Note 18 : Other Income

Particulars	31.03.2022	31.03.2021
2. Commission Income	-	17,32,570
MAHA FPC	9,69,000	
MAHA FEDREATION	2,32,604	
3. Net Gain/ Loss on sale of investment	-	-
4. Gov Grant - Group Farm	-	-
5. Amortization of Govt Grant	-	-
6. Other Income	-	-
7. Rounding Off	-	-
Total	12,01,604	17,32,570

Note 19 : Purchase of Stock In Trade

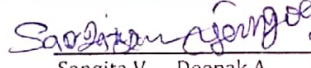
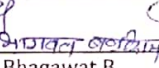
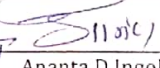

	31.03.2022	31.03.2021
A. Purchases of Materials		
1. Purchases	73,05,400	70,19,474
Sub Total	73,05,400	70,19,474
B. Direct/ Contract Expenses		
1. Labour Charges etc	-	-
2. Borewell Expenses	-	-
3. Power & Fuel	-	-
4. Bardana Purchases	62,000	-
5. Water Charges	-	-
Sub Total	62,000	-
Total	73,67,400	70,19,474

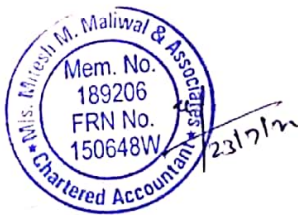
Note 20 : Change In Inventory

	31.03.2022	31.03.2021
Opening Stock	1,25,000	-
Closing Stock	1,95,000	1,25,000
Total	(70,000)	(1,25,000)

Note 21 : Employee Benefit

	31.03.2022	31.03.2021
1. Salaries, Bonus, Wages	-	1,80,000
DATTA RANJAVE	1,80,000	
MANIK INGOLE	1,20,000	
2. Director Remuneration	-	-
3. Staff Welfare Expenses	-	-
Total	3,00,000	1,80,000


 Sangita V Dange - Director

 Deepak A Ingole - Director

 Bhagawat B Ingole - Director

 Ananta D Ingole - Director



Note 22 : Finance Cost

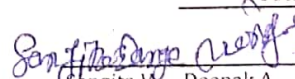
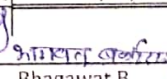
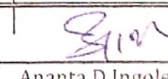
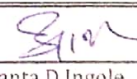
	31.03.2022	31.03.2021
1. Interest on Cash Credit Facility	86,779	77,509
2. Interest on Term Loan	-	-
3. Bank Charges & Processing fees	32,018	1,708
4. Bank Gurantee Charges	-	-
5. Interest on Other	-	-
6. Interest On Car Loan	-	-
Total	1,18,797	79,217

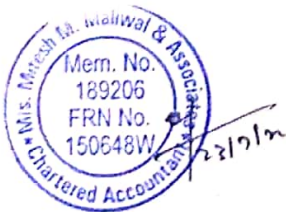
Note 23 : Depreciation & Amorized Cost

	31.03.2022	31.03.2021
1. Depreciation	2,96,479	3,50,980
2. Preliminary Expenses W/O	-	-
Total	2,96,479	3,50,980

Note 24 : Other Expenses :

	31.03.2022	31.03.2021
Audit fees	10,000	10,000
Self Assessment Tax Paid	45,550	41,540
CS Fees	4,500	27,060
GST Challan	-	42,000
GST Penalty	11,100	-
Wages For Stamp per Bag	68,500	64,525
MCA Challan	3,300	2,400
Processing & Marketing	8,505	760
Project Expenses	10,000	7,500
Rill Bundle Exp	24,500	50,000
Seeds & Pesticide Demonstration	28,000	19,726
Color & Stamp Charges	24,500	20,000
Grader Expenses	2,45,000	2,16,000
Meeting Exps	9,800	5,500
Seed Certification Charges	89,540	-
Misc Expenses	24,750	-
Rounf Off	-	0
Light Bill	18,500	13,000
Office Expenses	4,870	-
Printing & Stationery	12,675	6,000
Watchman Salary	-	8,000
Water Charges	1,250	550
Travelling Exps	6,788	1,550
Total	6,51,628	5,36,111


 Sangita V Dange Director

 Deepak A Ingole Director

 Bhagawat B Ingole Director

 Ananta D Ingole Director



KISAN DISHA PRODUCER COMPANY LIMITED
201 PART 117 AT POST JAVALA BU HINGOLI 431704

Note 8 FIXED ASSETS & DEPRECIATION AS ON 31.03.2022

Sl. No.	PARTICULAR OF ASSETS	RATE OF DEP.	OPENING BALANCE	GROSS BLOCK		DEPRECIATION		NET BLOCK						
				ADDITION DURING THE YEAR	DEL/SALE DURING THE YEAR	CLOSING BALANCE	ACCUMULATE D. OPENING BALANCE	DEPRN FOR THE YEAR	CLOSING BALANCE	AS ON 31.3.2022	AS ON 31.3.2021			
			01.04.2021				1.4.2021							
1	Leased Land		2,77,600	-	-	2,77,600	-	-	-	-	2,77,600	2,77,600	2,77,600	2,77,600
2	Shed Construction	4.87%	39,085	-	-	39,085	3,807	1,718	5,525	1,718	33,560	33,560	37,279	37,279
3	Cleaning & Grading	18.10%	6,00,000	-	-	6,00,000	1,08,600	88,943	1,97,543	88,943	4,02,457	4,02,457	4,91,400	4,91,400
4	Furniture	31.23%	25,000	-	-	25,000	7,808	5,369	13,177	5,369	11,823	11,823	17,193	17,193
5	Godown 1250 Sq Mt	9.50%	8,50,000	-	-	8,50,000	80,750	73,079	1,53,829	73,079	6,96,171	6,96,171	7,69,250	7,69,250
6	Moisture Machine	18.10%	12,500	-	-	12,500	2,263	1,853	4,116	1,853	8,384	8,384	10,238	10,238
7	Printer	18.10%	22,000	-	-	22,000	3,981	3,261	7,242	3,261	14,739	14,739	18,018	18,018
8	Sewing Machine (6 Unit)	18.10%	48,000	-	-	48,000	8,688	7,115	15,803	7,115	32,197	32,197	39,312	39,312
9	Weight Machine (8 Unit)	18.10%	1,12,000	-	-	1,12,000	20,272	16,603	36,875	16,603	75,125	75,125	91,728	91,728
10	Plant & Machinery	18.10%												
11	Godown NFSM 14010 sq mt		13,66,426	-	-	13,66,426	1,33,090	60,063	1,93,153	60,063	11,73,273	11,73,273	13,03,288	13,03,288
12	Equipment	4.87%	35,758	-	-	35,758	12,944	4,129	17,073	4,129	18,685	18,685	30,716	30,716
13	Fencing	18.10%	47,565	-	-	47,565	22,775	11,173	33,948	11,173	33,948	33,948	27,225	27,225
14	Inverter	18.10%	24,570	-	-	24,570	8,894	2,837	11,731	2,837	12,839	12,839	21,106	21,106
15	Tractor Accessories	18.10%	1,76,085	-	-	1,76,085	63,743	20,334	84,077	20,334	92,008	92,008	1,51,257	1,51,257
			36,36,589	-	-	36,36,589	4,77,615	2,96,479	7,74,094	2,96,479	28,62,495	28,62,495	32,85,609	32,85,609

KISAN DISHA PRODUCER COMPANY LIMITED
201 PART 117 AT POST JAVALA BU HINGOLI 431704

DEPRECIATION SCHEDULE AS PER INCOME TAX ACT AS ON 31.03.2022

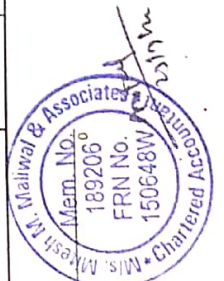
Sl. No.	PARTICULARS	OPENING WDV	ADDITIONS		DEDUCTION	TOTAL	DEP RATE	DEPRECIATION	CLOSING WDV
			UPTO 30.09	AFTER 30.09					
1	Leased Land	2,77,600	-	-	-	2,77,600	-	-	2,77,600
2	Shed Construction	33,222	-	-	-	33,222	15%	4,983	28,239
3	Cleaning & Grading	5,10,000	-	-	-	5,10,000	15%	76,500	4,33,500
4	Furniture	22,500	-	-	-	22,500	10%	2,250	20,250
5	Godown 1250 Sq Mt	7,65,000	-	-	-	7,65,000	10%	76,500	6,88,500
6	Moisture Machine	10,625	-	-	-	10,625	15%	1,594	9,031
7	Printer	18,700	-	-	-	18,700	15%	2,805	15,895
8	Sewing Machine (6 Unit)	40,800	-	-	-	40,800	15%	6,120	34,680
9	Weight Machine (8 Unit)	95,200	-	-	-	95,200	15%	14,280	80,920
10	Plant & Machinery								
11	Godown NFSM 14010 sq mt	12,29,783	-	-	-	12,29,783	10%	1,22,978	11,06,805
12	Equipment	30,394	-	-	-	30,394	15%	4,559	25,835
13	Fencing	40,430	-	-	-	40,430	15%	6,065	34,366
14	Inverter	20,885	-	-	-	20,885	15%	3,133	17,752
15	Tractor Accessories	1,49,672	-	-	-	1,49,672	15%	22,451	1,27,221
		32,44,812	-	-	-	32,44,812		3,44,218	29,00,594



[Signature]
Bhagawat B Ingole
Director

[Signature]
Deepak A Ingole
Director

[Signature]
Ananta D Ingole Sangua V Dange
Director



[Signature]

Significant Accounting Policies Followed By The Company.

A. EARNING PER SHARE

The earning per share is computed as follows:

PARTICULAR	31.03.2022	31.03.2021
Net Profit Attributable to equity shareholder	2,47,100	1,91,788
Total Number of equity shares outstanding as on balance sheet date	750	750
Weighted average number of shares		
Basic Earning Per Share	329	256

B. As Per Accounting Standard 18, issued by the institute of chartered accountant of india, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:-

Name of the Party	Relationship
Ananta Dashrath Ingole	Key Managerial Personnel
Sangita Vasanta Dange	Key Managerial Personnel
Deepak Ananta Ingole	Key Managerial Personnel
Bhagawat Baliram Ingole	Key Managerial Personnel
Laxman Gulab Ingole	Key Managerial Personnel
Ravikant Padole	Key Managerial Personnel
Reshim Udyod FPC	Member of Company Associate concern

Related Party Transaction :

Particulars	Associates co./ Membe	Key Managerial Personnel
Purchase From Associates Co.	Reshim Udyod FPC	1730000
Received Loan from Directors / Member		
Ananta Dashrath Ingole	director	1623865
Sangita Vasanta Dange	director	523470
Deepak Ananta Ingole	director	300000
Bhagawat Baliram Ingole	director	300000
Laxman Gulab Ingole	director	300000
Ravikant Padole		0
Sales to Associates Co.	Reshim Udyod FPC	1730000

C. Loans From Directors :

PARTICULAR	31.03.2022	31.03.2021
1. Loan From Director	3047335	4907431
Total in (Rs)	3047335	4907431

D. Auditor Remuneration :

PARTICULAR	31.03.2022	31.03.2021
Audit Fees	10,000.00	10,000
Total in (Rs)	10,000.00	10,000

E. Interest Expenses :

PARTICULAR	31.03.2022	31.03.2021
Interest to Bank	86,779	77,509
Interest to Others	-	-
Bank Charges	32,018	1,708
Total in (Rs)	1,18,797	79,217

For MITESH M MALIWAL & ASSOCIATES
Chartered Accountants
Firm Registration No. 150648W

Mem. No. 189206
FRN No. 150648W
CA Mitesh Malawal
Proprietor
Membership No. 189206
Chartered Accountant

Ananta D Ingole
Director

Deepak A Ingole
Director

Sangita V Dange
Director

Bhagawat B Ingole
Director



Schedule – 25

Significant Accounting Policies Followed By The Company.

- A. **CONVENTION** : The accounts are prepared on the accrual basis under the historical cost convention.
- B. **REVENUE RECOGNITION**: i)Sales:- Sales are inclusive of freight & forwarding charges wherever recoverable from customers.
ii)REVENUE:-In respect of insurance/other claims, interest etc. is recognised only when it is reasonably certain that the ultimate collection will be made
- C. **Miscellaneous expenditure** :The expenses incurred towards incorporation of the company and raising of additional capital are Treated as differed revenue expenses.
- D. **Tax On Income** :Tax on income for current period is determined on the basis of taxable income after considering Various deductions available under Income Tax Act,1961.
Deferred tax is recognised considering timing difference between the accounting income and Taxable income for the year.
- E. **Government Grant** :As per AS- 12.the grant is shown in reserves and surplus as part of capital contribution, Thus the grant is not recognized in the profit and loss statement
- F. **FIXED ASSETS**: Fixed Assets are stated at cost of acquisition or construction less depreciation and assets discarded due to loss.
- G. **DEPRECIATION**: The company has adopted the method of providing depreciation on Straight Line Value Method basis at the rates and the manner specified in schedule XIV to the companies Act,2013.Depreciation is provided on pro rata basis from the day which asset is put to use

Nature of Property, plant and equipment	Management Estimate of useful life in years
Furniture and fixtures	10 Years
Plant And Machineries	15 Years
Building And Constructions	30 Years
Computers and Software	3 Years
Office Equipments	5 Years
Electric Installations and Equipments	10 Years
Vehicles (Tankers) Other than in the business of running them on hire	8 Years

- H. **CONTINGENT LIABILITIES**:No contingent liabilities are provided for in the books of accounts
- I. **INVENTORIES** : The Method of inventories valuation has been adopted as follows:
Trading Goods, Stores & Spares, Packing Material : At cost or Net Realisable Value Whichever is lower
Cost Includes all charges in bringing the goods to the point of sale, including transit insurance and receiving charges, work – in progress and finished goods include appropriate proportion of overheads and where applicable, excise duty
- J. **IN THE OPINION OF THE DIRECTORS**:

a. The current assets and loans and advances are approximately of the value stated, if realised in the ordinary course of business.

b. The provision for depreciation and for all known liabilities is adequate and not in excess of the amount reasonably necessary

- K. There are no dues to micro and small enterprises as the balance sheet date. This information has been provided to the extent such parties have been identified by the company based on information available with it and has been relied upon by the auditor information.

PARTICULAR	AMOUNT
Principal amount remaining unpaid to Micro and Small Enterprises as at the end of accounting year	
Interest due there on	
Amount of interest paid by the Company along with the amount of payment made to the supplier beyond the appointed day during the year	
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day) but without adding the interest specified under Micro, Small and Medium Enterprise Development Act, 2006	
Amount of interest accrued and remaining unpaid at the end of the accounting year	
Unpaid interest brought forward to current year	

- L. The Company does not owe any amount on 31.03.2022 to Small Scale Industrial Undertakings. The information regarding Small Scale Industrial Undertakings has been determined to the extent such parties have been identified on the basis of information available with the company.

- M. In Opinion of the board the Current Assets, Loans and Advances are approximately of the value at least equal to the amount which they are stated, in the final accounts.

- N. Figures have been rounded off to the nearest of Rupees.

- O. Balances of loans, Advances, Investments, Unsecured loans, etc. are subject to confirmation and reconciliation, if any

- P. The company has not provided / paid interest as applicable u/s 23 of the Micro, small and medium Enterprises Development Act, 2006

- Q. Company Information

Registration No. of Company

U01403MH2015PTC263577.

Date of Registration

17/04/2015

Permanent Account Number

AAFCK9358K

Product Activity

Procurement & Processing of all types of agricultural products and Providing Technical Services to its members and other farmers

for Mitesh M. Maliwal & Associates.
Chartered Accountants



MITESH MAHESH MALIWAL
166B, GANESHNAGAR, OPP PEOPLES
COLLEGE GROUND, PAWADEWADI
ROAD, NANDED 431602
150648W




Director


Director

KISAN DISHA PRODUCER COMPANY LIMITED

201 PART 117 AT POST JAVALA BU HINGOLI HINGOLI Hingoli MH 431704 IN

Date : 23/07/2022

Place : Hingoli