

**KISAN DISHA PRODUCER COMPANY LIMITED**

REGD. OFFICE

201 PART 117 AT POST JAVALA BU 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

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**BANKER**

Samunnati Finance

**PROVISIONAL ANNUAL REPORT**

**F.Y. 2022-23**

**KISAN DISHA PRODUCER COMPANY LIMITED**  
**201 PART 117 AT POST JAVALA BU HINGOLI 431704**  
**PROVISIONAL BALANCE SHEET AS ON 31ST MARCH, 2023**

(Amount in Rs.)

Particulars	Note No.	As on 31st March 2023	As on 31st March 2022
<b>I. EQUITY AND LIABILITIES</b>			
<b><u>(1) Shareholders' Funds</u></b>			
(a) Share Capital	1	7,50,000	7,50,000
(b) Reserves and Surplus	2	7,84,561	3,94,068
		15,34,561	11,44,068
<b><u>(2) Non-Current Liabilities</u></b>			
(a) Long-Term Borrowings	3	38,97,335	39,43,716
(b) Deferred Tax Liabilities (Net)		-	-
		38,97,335	39,43,716
<b><u>(3) Current Liabilities</u></b>			
(a) Short-Term Borrowings	4	25,00,000	10,00,000
(b) Trade Payables	5	-	-
(c) Other Current Liabilities	6	27,500	11,600
(d) Short-term Provisions	7	10,000	10,000
		25,37,500	10,21,600
<b>Total</b>		<b>79,69,396</b>	<b>61,09,384</b>
<b>II. ASSETS</b>			
<b><u>(1) Non-current Assets</u></b>			
(a) Fixed Assets			
(i) Tangible Assets	8	26,08,940	28,62,495
(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	-	-
		27,18,940	29,72,495
<b><u>(2) Current assets</u></b>			
(a) Current investments	12	-	-
(b) Inventories	13	25,75,000	1,95,000
(c) Trade Receivables	14	24,75,000	22,25,872
(d) Cash and Cash Equivalents	15	1,61,688	6,08,947
(e) Short-term Loans and Advances	16	38,768	1,07,070
(f) Other Current Assets		-	-
		52,50,456	31,36,889
<b>Total</b>		<b>79,69,396</b>	<b>61,09,385</b>
<b>Significant Accounting Policies</b>	<b>25</b>		
<b>Notes on Financial Statements</b>	<b>25</b>		

**KISAN DISHA PRODUCER COMPANY LIMITED**  
**201 PART 117 AT POST JAVALA BU HINGOLI 431704**  
**PROVISIONAL STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023**

(Amount in Rs.)

Sr. No.	Particulars	Note No.	Year Ending 31.03.2023	Year Ending 31.03.2022
I.	Revenue from operations	17	2,05,00,000	77,09,800
II.	Other Income	18	12,87,500	12,01,604
	<b>Total Revenue</b>		<b>2,17,87,500</b>	<b>89,11,404</b>
III.	<b>Expenses:</b>			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	19	2,19,26,500	73,67,400
	Changes in inventories of finished goods and Stock-in-Trade	20	(23,80,000)	(70,000)
	Employee benefits expense	21	4,80,000	3,00,000
	Finance costs	22	2,51,200	1,18,797
	Depreciation and amortization expense	23	2,53,557	2,96,479
	General and administrative Exps.		-	-
	Other expenses	24	8,65,750	6,51,628
	<b>Total Expenses</b>		<b>2,13,97,007</b>	<b>86,64,304</b>
IV.	<b>Profit before tax</b>		<b>3,90,493</b>	<b>2,47,100</b>
V.	<b>Tax expense:</b>			
	Provision for Income Tax		-	-
	Deferred Tax Liability / ( Asset )		-	-
VI.	<b>Profit/(Loss) for the period</b>		<b>3,90,493</b>	<b>2,47,100</b>
VII.	<b>Earning Per Equity Share:</b>			
	- Basic & Diluted		520.66	329.47
	- Average Number Of Shares For Basic EPS		750	750
	<b>Significant Accounting Policies</b>	<b>25</b>		
	<b>Notes on Financial Statements</b>	<b>25</b>		

**KISAN DISHA PRODUCER COMPANY LIMITED**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**Note 1 : Share Capital**

(Amount in Rs.)

Particulars	31.03.2023	31.03.2022
<b>Equity Share Capital</b>		
<b>Authorised Share capital</b>		
1000 Equity Shares of Rs. 1000/- each	10,00,000	10,00,000
	10,00,000	10,00,000
<b>Issued, Subscribed &amp; Paid Up capital</b>		
750 Equity Shares of Rs 1000 /- each as fully paid up	7,50,000	7,50,000
<b>Total</b>	<b>7,50,000</b>	<b>7,50,000</b>

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

Particulars	31.03.2023		31.03.2022	
	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)	-	-	-	-
<b>Balance as at the end of the year</b>	<b>750</b>	<b>7,50,000</b>	<b>750</b>	<b>7,50,000</b>

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

Name of the share holder	31.03.2023		31.03.2022	
	Number of Shares	% Holding	Number of Shares	% Holding
<b>Balance as at the end of the year</b>	<b>750</b>	<b>7,50,000</b>	<b>750</b>	<b>7,50,000</b>

**Note 2 : Reserves and Surplus**

Particulars	31.03.2023	31.03.2022
<b>A } Surplus in Statement of Profit and Loss</b>		
Balance as at the beginning of the year	3,94,068	1,46,968
Less : Tax on Regular Assessment Paid	-	-
Add/Less: Profit or Loss for the year	3,90,493	2,47,100
Closing Balance	7,84,561	3,94,068
<b>B } Govt. Grant Account / ATMA Subsidy</b>		
Opening Balance	-	-
Add: Received During The Year	-	-
Closing balance	-	-
	<b>7,84,561</b>	<b>3,94,068</b>

Sangita V Dange	Deepak A Ingole	Bhagawat B Ingole	Ananta D Ingole
<b>Director</b>	<b>Director</b>	<b>Director</b>	<b>Director</b>

**Note 3 : Long-Term Borrowings**

Particulars	31.03.2023	31.03.2022
<b>1.Term Loan :</b>		
1.Bank Loan	-	-
Central Bank A/c 089	8,50,000	8,96,381
2. Deposit	-	-
3. Loans & Advances From Related Parties	-	-
<b>4. Loan From Directors</b>		
1. Ananta Patil	16,23,865	16,23,865
4. Ravikant Padole	-	-
5. Sangita Dange	5,23,470	5,23,470
6. Bhagwan B Ingole	3,00,000	3,00,000
7. Deepak A Ingole	3,00,000	3,00,000
8. Laxman G Ingole	3,00,000	3,00,000
<b>Total</b>	<b>38,97,335</b>	<b>39,43,716</b>

**Note 4 : Short-Term Borrowings**

Particulars	31.03.2023	31.03.2022
<b>1.} Loan Repayable On Demand</b>		
From Bank	-	-
Samunnati Finance	25,00,000	10,00,000
From Directors	-	-
From Others	-	-
<b>Total</b>	<b>25,00,000</b>	<b>10,00,000</b>

**Note 5 : Trade Payables**

Particulars	31.03.2023	31.03.2022
Sundry Creditors for Material	-	-
<b>Trade Payables</b>		
Less Than Six Months	-	-
More Than Six Months	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 6 : Other Current Liabilities :**

Particulars	31.03.2023	31.03.2022
1. Shares Pending For Allotment	-	-
2. Interest Accrued and Due on Borrowings	27,500	11,600
<b>3. Statutory Dues Payable</b>		
GST Tax Payable	-	-
TDS & TCS Payable	-	-
Hamali & Market Cess Payable	-	-
<b>Total</b>	<b>27,500</b>	<b>11,600</b>

**Note 7 : Short Term Provisions**

Particulars	31.03.2023	31.03.2022
Audit Fees Payable	10,000	10,000
Accounting Fees Payable	-	-
Professional & Legal Fees Payable	-	-
Provision for Taxation	-	-
Salary Payable	-	-
<b>Total</b>	<b>10,000</b>	<b>10,000</b>

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

**Note 9 : Non Current Investments**

Particulars	31.03.2023	31.03.2022
Investment In Equity of other body corporate	10,000	10,000
Fixed Deposits With Bank	-	-
<b>Total</b>	<b>10,000</b>	<b>10,000</b>

**Note 10 : Long Term Loans & Advances**

Particulars	31.03.2023	31.03.2022
<b>1. Capital Advances :</b>		
a. Secured , Considered Good :	-	-
b. Unsecured , Considered Good:	-	-
c. Doubtful	-	-
<b>2. Security Deposit</b>		
<b>a. Secured , Considered Good :</b>		
i. Deposits With Market Federation	-	-
ii. Deposit with Maharashtra Service	-	-
iii. MAHA FPC Deposjt	1,00,000	1,00,000
b. Unsecured , Considered Good:	-	-
c. Doubtful	-	-
<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>

**Note 11 : Other Non Current Assets :**

Particulars	31.03.2023	31.03.2022
Preliminary Expenses ( To The Extent Non Written Off )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 12 : Current Investment :**

Particulars	31.03.2023	31.03.2022
Recurring Deposits	-	-
Fixed Deposits with Bank	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 13 : Inventories :**

Particulars	31.03.2023	31.03.2022
Finished Goods	25,75,000	1,95,000
Goods - in - transit	-	-
<b>Total</b>	<b>25,75,000</b>	<b>1,95,000</b>

Sangita V Dange	Deepak A Ingole	Bhagawat B Ingole	Ananta D Ingole
<b>Director</b>	<b>Director</b>	<b>Director</b>	<b>Director</b>

**Note 14 : Trade Receivables :**

Particulars	31.03.2023	31.03.2022
<b>Outstanding for More Than Six Months :</b>		
a. Secured , Considered Good :	-	-
b. Unsecured , Considered Good:	-	-
c. Doubtful	-	-
<b>Outstanding for Less Than Six Months :</b>		
a. Secured , Considered Good :	-	-
b. Unsecured , Considered Good:	-	-
1. MAHA FPC Commission Receivable	-	-
2. MAHA FPC Claim Receivable	24,75,000	22,25,872
3. MAHA FPC Transportation Receivable	-	-
c. Doubtful	-	-
<b>Total</b>	<b>24,75,000</b>	<b>22,25,872</b>

**Note 15 : Cash and Bank Balances**

Particulars	31.03.2023	31.03.2022
Cash on hand	1,61,688	54,115
<b>Current A/c</b>	-	-
Bank Of Baroda A/c 416	-	5,41,032
Central Bank of India	-	13,800
Cheques on Hand	-	-
<b>Total</b>	<b>1,61,688</b>	<b>6,08,947</b>

**Note 16 : Short Term Loans & Advances :**

Particulars	31.03.2023	31.03.2022
Advance To Staff	-	-
Balance With Tax Authorities	-	-
TDS 21-22	-	68,302
CGST	19,384	19,384
SGST	19,384	19,384
Prepaid Insurance	-	-
Advance To Suppliers	-	-
Income Tax Refund	-	-
<b>Total</b>	<b>38,768</b>	<b>1,07,070</b>

**Note 17 : Revenue From Operations**

Particulars	31.03.2023	31.03.2022
Sales	2,05,00,000	77,09,800
Other Operative Income ( Processing Charges)	-	-
<b>Sub Total</b>	<b>2,05,00,000</b>	<b>77,09,800</b>
Less : Excise Duty	-	-
<b>Total</b>	<b>2,05,00,000</b>	<b>77,09,800</b>

Sangita V Dange	Deepak A Ingole	Bhagawat B Ingole	Ananta D Ingole
<b>Director</b>	<b>Director</b>	<b>Director</b>	<b>Director</b>

**Note 18 : Other Income**

Particulars	31.03.2023	31.03.2022
2. Commission Income	-	-
MAHA FPC	11,45,000	9,69,000
MAHA FEDREATION	1,42,500	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	-	-
<b>Total</b>	<b>12,87,500</b>	<b>12,01,604</b>

**Note 19 : Purchase of Stock In Trade**

	31.03.2023	31.03.2022
<b>A. Purchases of Materials</b>		
1. Purchases	2,17,17,000	73,05,400
<b>Sub Total</b>	<b>2,17,17,000</b>	<b>73,05,400</b>
<b>B. Direct/ Contract Expenses</b>		
1. Labour Charges etc	24,500	-
2. Borewell Expenses	-	-
3. Power & Fuel	-	-
4. Bardana Purchases	1,85,000	62,000
5. Water Charges	-	-
<b>Sub Total</b>	<b>2,09,500</b>	<b>62,000</b>
<b>Total</b>	<b>2,19,26,500</b>	<b>73,67,400</b>

**Note 20 : Change In Inventory**

	31.03.2023	31.03.2022
Opening Stock	1,95,000	1,25,000
Closing Stock	25,75,000	1,95,000
<b>Total</b>	<b>(23,80,000)</b>	<b>(70,000)</b>

**Note 21 : Employee Benefit**

	31.03.2023	31.03.2022
1. Salaries, Bonus, Wages	-	-
DATTA RANJAVE	2,40,000	1,80,000
MANIK INGOLE	2,40,000	1,20,000
2. Director Remuneration	-	-
3. Staff Welfare Expenses	-	-
<b>Total</b>	<b>4,80,000</b>	<b>3,00,000</b>

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

**Note 22 : Finance Cost**

	31.03.2023	31.03.2022
1. Interest on Cash Credit Facility	1,75,400	86,779
2. Interest on Term Loan	-	-
3. Bank Charges & Processing fees	75,800	32,018
4. Bank Gurantee Charges	-	-
5. Interest on Other	-	-
6. Interest On Car Loan	-	-
<b>Total</b>	<b>2,51,200</b>	<b>1,18,797</b>

**Note 23 : Depreciation & AmORIZED Cost**

	31.03.2023	31.03.2022
1. Depreciation	2,53,557	2,96,479
2. Preliminary Expenses W/O	-	-
<b>Total</b>	<b>2,53,557</b>	<b>2,96,479</b>

**Note 24 : Other Expenses :**

	31.03.2023	31.03.2022
Audit fees	10,000	10,000
Self Assessment Tax Paid	61,800	45,550
CS Fees	4,500	4,500
GST Challan	-	-
GST Penalty	-	11,100
Wages For Stamp per Bag	98,700	68,500
MCA Challan	7,800	3,300
Processing & Marketing	15,500	8,505
Project Expenses	18,000	10,000
Rill Bundle Exp	30,500	24,500
Seeds & Pesticide Demonstration	45,800	28,000
Color & Stamp Charges	4,500	24,500
Grader Expenses	2,98,000	2,45,000
Meeting Exps	14,700	9,800
Seed Certification Charges	1,45,000	89,540
Misc Expenses	35,500	24,750
Round Off	-	-
Light Bill	22,400	18,500
Office Expenses	6,800	4,870
Printing & Stationery	17,500	12,675
Watchman Salary	-	-
Water Charges	2,450	1,250
Travelling Exps	26,300	6,788
<b>Total</b>	<b>8,65,750</b>	<b>6,51,628</b>

Sangita V Dange	Deepak A Ingole	Bhagawat B Ingole	Ananta D Ingole
<b>Director</b>	<b>Director</b>	<b>Director</b>	<b>Director</b>

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

Note 8 : FIXED ASSETS & DEPRECIATION AS ON 31.03.2023

Sl. No.	PARTICULARS OF ASSETS	RATE OF DEP.	OPENING BALANCE 01.04.2022	GROSS BLOCK			DEPRECIATION			NET BLOCK	
				ADDITION DURING THE YEAR	DEL/SALE DURING THE YEAR	CLOSING BALANCE 31.3.2023	ACCUMULATE D OPENING BALANCE 1-4-2022	DEPRN FOR THE YEAR	CLOSING BALANCE 31.3.2023	AS ON 31.3.2023	AS ON 31.3.2022
1	Leased Land	4.87%	2,77,600	-	-	2,77,600	-	-	71.59	2,77,600	2,77,600
2	Shed Construction	18.10%	39,085	-	-	39,085	5,525	1,634	31,926	33,560	33,560
3	Cleaning & Grading	18.10%	6,00,000	-	-	6,00,000	1,97,543	72,845	2,70,388	4,02,457	4,02,457
4	Furniture	31.23%	25,000	-	-	25,000	13,177	3,692	8,131	11,823	11,823
5	Godown 1250 Sq Mt	9.50%	8,50,000	-	-	8,50,000	1,33,829	66,136	2,19,965	6,30,335	6,96,171
6	Moisture Machine	18.10%	12,500	-	-	12,500	4,116	1,518	5,634	6,866	8,384
7	Printer	18.10%	22,000	-	-	22,000	7,242	2,671	9,913	12,087	14,758
8	Sewing Machine (6 Lmt)	10.10%	40,000	-	-	40,000	15,003	5,020	21,631	26,369	32,197
9	Weight Machine (8 Unit)	18.10%	1,12,000	-	-	1,12,000	36,875	13,598	50,473	61,327	75,125
10	Plant & Machinery	18.10%	-	-	-	-	-	-	-	-	-
11	Godown NFSM 14010 sq mt	4.87%	13,66,426	-	-	13,66,426	1,93,153	57,138	2,50,291	11,16,135	11,73,273
12	Equipment	18.10%	35,758	-	-	35,758	17,073	3,382	20,455	15,303	18,685
13	Fencing	45.07%	47,565	-	-	47,565	33,948	6,137	40,085	7,480	13,617
14	Inverter	18.10%	24,570	-	-	24,570	11,731	2,324	14,055	10,515	12,839
15	Tractor Accessories	18.10%	1,76,085	-	-	1,76,085	84,077	16,653	1,00,730	75,355	92,008
			<b>36,36,589</b>			<b>36,36,589</b>	<b>7,74,092</b>	<b>2,53,557</b>	<b>10,27,649</b>	<b>26,09,940</b>	<b>28,62,495</b>

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

DEPRECIATION SCHEDULE AS PER INCOME TAX ACT AS ON 31.03.2023

PARTICULARS	OPENING WDV	ADDITIONS		DEDUCTION	TOTAL	DEP RATE	DEPRECIATION	CLOSING WDV
		UPTO 30.09	AFTER 30.09					
1	2,77,600	-	-	22.23	2,77,600	13%	4,236	2,77,600
2	28,239	-	-	-	28,239	13%	65,025	24,003
3	4,33,500	-	-	-	4,33,500	10%	2,025	3,68,475
4	20,250	-	-	-	20,250	10%	68,850	18,225
5	6,88,500	-	-	-	6,88,500	10%	1,355	6,19,650
6	9,031	-	-	-	9,031	13%	7,676	1,355
7	13,895	-	-	-	13,895	13%	2,384	13,511
8	34,680	-	-	-	34,680	13%	5,202	29,478
9	80,920	-	-	-	80,920	13%	12,138	68,782
10	-	-	-	-	-	13%	-	-
11	11,06,805	-	-	-	11,06,805	10%	1,10,681	9,96,125
12	25,835	-	-	-	25,835	13%	3,875	21,960
13	34,366	-	-	-	34,366	13%	5,155	29,211
14	17,752	-	-	-	17,752	13%	2,663	15,089
15	1,27,221	-	-	-	1,27,221	13%	19,083	1,08,138
	<b>29,00,594</b>				<b>29,00,594</b>		<b>3,02,671</b>	<b>25,97,923</b>

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Ananta D Ingole  
Director

Sangita V Dange  
Director

Deepak A Ingole  
Director

Bhagwant B Ingole  
Director

**Significant Accounting Policies Followed By The Company.****A. EARNING PER SHARE**

The earning per share is computed as follows:

PARTICULAR	31.03.2023	31.03.2022
Net Profit Attributable to equity shareholder	3,90,493	2,47,100
Total Number of equity shares outstanding as on balance sheet date	750	750
Weighted average number of shares		
Basic Earning Per Share	521	329

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./ Member	Key Managerial Personnel
Purchase From Associates Co.	Reshim Udyod FPC	0
<b>Received Loan from Directors / Member</b>		
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	0

**C. Loans From Directors :**

PARTICULAR	31.03.2023	31.03.2022
1. Loan From Director	3047335	3047335
Total in ( Rs )	3047335	3047335

**D. Auditor Remuneration :**

PARTICULAR	31.03.2023	31.03.2022
Audit Fees	10,000.00	10,000
Total in ( Rs )	10,000.00	10,000

**E. Interest Expenses :**

PARTICULAR	31.03.2023	31.03.2022
Interest to Bank	1,75,400	86,779
Interest to Others	-	-
Bank Charges	75,800	32,018
Total in ( Rs )	2,51,200	1,18,797

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

CA Mitesh Mallwal  
Proprietor  
Membership No: 189206