

MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED

Cin : U01110PN2020PTC189964

M.NO. 519, A/P KHINGAR, TAL-MAHABALESHWAR SATARA 412805

BALANCE SHEET AS AT MARCH 31, 2022

(Amount in Rs. *00)

Particulars	Note No :	As at 31st March,	As at 31st March,
		2022	2021
I. EQUITY & LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	15,000.00	2,730.00
(b) Reserves and Surplus	4	4,511.84	849.59
(c) Money received against share warrants			
(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	5	1,940.00	6,350.00
(b) Trade Payables	6	3,296.82	-
A) Total outstanding dues of micro and small enterprise			
B) Total outstanding dues of creditors other than micro and small enterprise			
(c) Other Current Liabilities	7	320.00	125.00
(d) Short-Term Provisions	8	659.38	157.67
TOTAL		25,728.04	10,212.26
II. ASSETS			
(1) Non-Current Assets			
(a) Property Plant & Equipment and Intangible Assets	9		
(i) Property, Plant & Equipment	9(i)	1,604.99	2,313.76
(ii) Intangible Assets	9(ii)	-	-
(iii) Capital Work-in-Progress	9(iii)	-	-
(iv) Intangible Assets under Development	9(iv)	-	-
(b) Non-Current Investments	-	-	-
(c) Deferred Tax Assets (Net)	10	156.74	61.89
(d) Long Term Loans and Advances	-	-	-
(e) Other Non-Current Assets	-	-	-
(2) Current Assets			
(a) Current Investments	-	-	-
(b) Inventories	11	15,985.20	7,209.41
(c) Trade Receivables	12	6,607.89	-
(d) Cash and Bank Balance	13	1,175.30	481.76
(e) Short-Term Loans and Advances	-	-	-
(f) Other Current Assets	14	197.92	145.44
TOTAL		25,728.04	10,212.26
Significant Accounting Policies & Other Notes	1-2 & 21-24		
Notes forming part of the Financial Statements	3 - 20		

As per our report of even date
For
Rahul Patil & Associates
Chartered Accountants
FRN : 156218W

For and on Behalf of Board of Directors of
MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER
PRODUCER COMPANY LIMITED

Patil



Rahul M. Patil
Chartered Accountant
Membership No. : 136228
Place: Pune
Date : 03/06/2022
UDIN : 22136228AKGXS15364

Deo

AJIT GENU RAJPURE
DIN : 08704557
Director
Place: Pune
Date : 03/06/2022

Rudhane

SAGAR RAJENDRA DUDHANE
DIN : 08704559
Director

**Mahabaleshwar Strawberry
and Organic Farmer Producer
Company Limited**
A/p. Khingar, Tal. Mahabaleshwar
Dist. Satara - 412805



MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED

Cin : U01110PN2020PTC189964

M.NO. 519, A/P KHINGAR, TAL-MAHABALESHWAR SATARA 412805

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31,2022

(Amount in Rs.*00)

Particulars	Note No :	For the year ended	For the year ended
		31st March,	31st March,
		2022	2021
INCOME			
Revenue from Operations	15	97,560.41	59,330.27
Other Income	-	-	-
TOTAL INCOME		97,560.41	59,330.27
MANUFACTURING AND TRADING EXPENSES			
Cost of materials consumed		98,593.02	62,635.70
Purchases of Stock-in-Trade			
Spares And Stores			
Change in inventories of Finished Goods	16	(8,775.79)	(7,209.41)
Work-in-progress			
Wages And Allowances	17	290.14	487.15
Transport inward		-	-
Power And Fuel		-	-
EXPENSES			
Employee Benefit Expenses	18	-	568.59
Depreciation and Amortisation Expense	9(i)	708.77	652.70
Finance Cost		-	-
Other Expenses	19	2,517.49	1,308.63
TOTAL EXPENSES		93,333.63	58,443.36
Profit before exceptional and extraordinary items and tax		4,226.78	886.91
Exceptional Items		-	-
Profit before extraordinary items and tax		4,226.78	886.91
Extraordinary Items		-	-
Profit before tax		4,226.78	886.91
Tax Expenses			
Current Tax (Income Tax)		659.38	157.67
Deferred Tax		(94.84)	(61.89)
Profit(Loss) from the period from continuing operations		3,662.25	791.13
Profit/(Loss) for the period from Discontinuing operations			
Tax expense of discontinuing operations			
Profit/(Loss) for the period from Discontinuing operations (after tax)		-	-
Profit/(Loss) for the period		3,662.25	791.13
Earning per equity share :	20		
Basic		2.44	2.90
Diluted		2.44	2.90
Significant Accounting Policies & Other Notes	1-2 & 21-24		
Notes forming part of the Financial Statements	3 - 20		

As per our report of even date
For
Rahul Patil & Associates
Chartered Accountants
FRN : 156218W

For and on Behalf of Board of Directors of
MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER
PRODUCER COMPANY LIMITED





Rahul M. Patil
Chartered Accountant
Membership No. : 136228
Place: Pune
Date : 03/06/2022
UDIN : 22136228AKGXSI5364



AJIT GENU RAJPURE
DIN : 08704557
Director
Place: Pune
Date : 03/06/2022



SAGAR RAJENDRA DUDHANE
DIN : 08704559
Director

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MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 1

Company Profile

Name :

Company Name	MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED	
Cin :	U01110PN2020PTC189964	
ROC Code	RoC-Pune	
Registration Number	189964	
Company Category	Company limited by Shares	
Company SubCategory	Non-govt company	
Class of Company	Private	
PAN	AANCM3405H	
TAN	PNEM30594E	
Commencement	19/02/2020	
Company Add :	M.NO. 519, A/P KHINGAR, TAL-MAHABALESHWAR SATARA	
PIN	412805	
Email	rajpureajit80@gmail.com	
Whether Listed or not	Unlisted	
DIN :	08704557	08704559
Authrised person	AJIT GENU RAJPURE	SAGAR RAJENDRA DUDHANE
Mobile	7219806360	

	2021-2022	2020-2021
Authorised Capital (Shares)	150000	50000
Issued & Paid Up Capital (Shares)	150000	27300
Issue Price per Share	10	10

Note No : 2

Significant Accounting Policies

1. ACCOUNTING CONCEPTS :-

The financial statements have been prepared under the historical cost convention and on the basis of going concern. General accounts are kept on Mercantile basis.

The preparation of financial statement in conformity with generally accepted accounting principals requires Proprietor to make estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses and disclosure of contingent assets and liabilities. The estimates and assumptions used in the accompanying financial statements are based using Proprietor's evaluation of relevant facts and circumstances as of the date of financial statements.

2. REVENUE RECOGNISATION :-

Revenue is generally recognized as and when the goods are dispatched and the sale bill is accepted by the customer on mercantile basis.

3. CHANGES IN ACCOUNTING POLICIES :-

There is no changes in accounting policies

4. Fixed Assets :

Fixed Assets are stated at cost less accumulated depreciation under Written Down Value (WDV) method.

5. PRIOR PERIOD ITEMS :-

There is no prior period income / expenses credited / debited to profit and loss account during the year.

6. EXTRAORDINARY ITEMS :-

There is no prior extraordinary item credited / debited to profit and loss account during the year.

7. BORROWING COST :-

In the absence of any qualifying assets, no part of the borrowing costs has been capitalized.

8. CONTINGENT LIABILITIES :-

Contingent Liabilities, if any, have been stated separately in the accounts.

9. EMPLOYEE BENEFITS :-

The concern provides only short term employee benefits which have been accounted for as an expense if paid and the unpaid part has been shown as a liabilities.

10. INTANGIBLE ASSETS :-

The firm has no intangible assets.

11. TAXES ON INCOME:-

Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of Income Tax Act, 1961.

12. USE OF ESTIMATES:-

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are known



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Mahabaleshwar Strawberry and Organic Farmer Producer Company Limited
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MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 3

SHARE CAPITAL

(Amount in Rs.*00)

Particulars	As at 31st March,	As at 31st March,
	2022	2021
AUTHORISED (for each class of shares)		
150000 shares of Rs.10 each	15,000.00	5,000.00
TOTAL	15,000.00	5,000.00
ISSUED, SUBSCRIBED & PAID UP		
150000 shares of Rs.10 each	15,000.00	2,730.00
Calls unpaid		
Forfeited shares		
TOTAL	15,000.00	2,730.00

(i) Rights, preferences and restrictions regarding each class of shares:

The Company has one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. Preference shares do not carry any voting rights.

The company has not declared dividend for the current year. However, in case of declaration of dividend, the distribution will be in proportion to the number of equity shares held by the shareholders.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

(ii) Reconciliation of the shares outstanding at the beginning and at the end of the year:-

Particulars	As at 31st March,	As at 31st March,
	2022	2021
Reconciliation of number of shares		
Number of shares at the beginning of the year	273.00	10.00
Add: Fresh Shares issued during the year	1,227.00	263.00
Less: shares buy back		
Number of shares at the end of the year	1,500.00	273.00
Reconciliation of amount of share capital		
Amount of share capital at the beginning of the year	2,730.00	100.00
Add/Less: Fresh Share Capital raised during the year	12,270.00	2,630.00
Amount of share capital at the end of the year	15,000.00	2,730.00

(iii) Shareholders holding more than 5% shares in the company (number of shares)

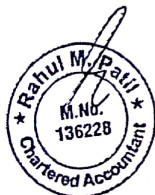
Particulars	As at 31st March,	As at 31st March,
	2022	2021
AJIT GENU RAJPURE	21.35%	0.37%
SAGAR RAJENDRA DUDHANE	19.93%	0.37%
SHAILESH ANKUSH MALUSARE	21.35%	0.37%
MEENA AJIT RAJPURE	21.35%	0.37%

No shares have been allotted pursuant to any contract without payment being received in cash. Further, no bonus shares have been

allotted and no shares have been bought back by the company during any of the years immediately preceding March 31, 2022.

(iv) Promoters' Shareholding

Shares held by promoters at the end of the year			% Change during the year
Promoter Name	No. of Shares	% of Total Shares	
1) AJIT GENU RAJPURE	30100	21.35%	30000%
2) SACHIN RAGHUNATH AMBRALE	100	0.07%	0%
3) SAGAR RAJENDRA DUDHANE	28100	19.93%	28000%
4) SHAILESH ANKUSH MALUSARE	30100	21.35%	30000%
5) MEENA AJIT RAJPURE	30100	21.35%	30000%
6) SACHIN TUKARAM RAJPURE	100	0.07%	0%
7) SANTOSH RAMCHANDRA AMBRALE	100	0.07%	0%
8) SUDHIR SARJERAO MALUSARE	100	0.07%	0%
9) YOGESH SANDIP DUDHANE	100	0.07%	0%
10) VIJAY MARUTI SHINDE	100	0.07%	0%
11) OTHER SHAREHOLDERS (As Per Annexure)	31000	21.99%	18%
Total	150000	106.38%	118018%



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M.NO. 519, A/P KHINGAR, TAL-MAHABALESHWAR SATARA 412805

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 4

(Amount in Rs. *00)

RESERVES & SURPLUS

Particulars	As at 31st March,	As at 31st March,
	2022	2021
Reserves and Surplus : Surplus i.e. balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/from reserves etc.	4,511.84	849.59
Total	4,511.84	849.59

Note No : 5

SHORT-TERM BORROWINGS

Particulars	As at 31st March,	As at 31st March,
	2022	2021
Secured and Advances from related Parties : Ajit Rajpure : Shailesh Malusare : Meena Rajpure	440.00 - 1,500.00	1,350.00 3,000.00 2,000.00
TOTAL	1,940.00	6,350.00



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MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 6

(Amount in Rs.*00)

TRADE PAYABLES

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	Total
HIINDUSTAN MANUFACTURING COMPANY	700.00				700.00
NISAR ALI JOHARI	2,305.78				2,305.78
SAINATH AGENCIES	291.04				291.04
Total	3,296.82	-	-	-	3,296.82



Mahabaleshwar Strawberry
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MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED

Cin : U01110PN2020PTC189964

M.NO. 519, A/P KHINGAR, TAL-MAHABALESHWAR SATARA 412805

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 7

(Amount in Rs.*00)

OTHER CURRENT LIABILITIES

Particulars	As at 31st March,	As at 31st March,
	2022	2021
Others		
Audit Fees Payable	200.00	125.00
Professional Fees Payable - Others	120.00	-
TOTAL	320.00	125.00

Note No : 8

SHORT TERM PROVISIONS

Particulars	As at 31st March,	As at 31st March,
	2022	2021
Provision For Tax (Net of TDS Receivable And Advance Tax)	659.38	157.67
TOTAL	659.38	157.67



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Mahabaleshwar Strawberry
and Organic Farmer Producer
Company Limited
A/p. Khingar, Tal. Mahabaleshwar
Dist. Satara - 412805

Note No : 9(i)

(Amount in Rs.'00)

Schedule of Property, Plant and Equipment as on 31st March, 2022

Sr. No.	Particulars	Depriciation Rate (%) WDV	GROSS BLOCK						ACCUMULATED DEPRECIATION				NET BLOCK WDV as on 31st March,	
			Gross Block As on 31st March,	Additions During the year	Additions During the year	Acquired through business acquisition	Deletions During the year	Revaluat ion	Gross Block As on 31st March,	Accumulated Dep. As on 31st March,	Dep. For the Year	Deletions		Accumulated Dep. As on 31st March,
1	FURNITURE AND FIXTURE	25.89%	2,506.47	-	-				2,506.47	487.14	522.80		1,009.94	1,496.53
2	COMPUTERS	63.16%	459.99	-	-				459.99	165.56	185.96		351.52	108.47
	TOTAL		2,966.46	-	-	-	-	-	2,966.46	652.70	708.77	-	1,361.47	1,604.99

- 1 Assets under lease shall be separately specified under each class of Assets
- 2 Details of Revaluation to be given including Name of the Registered Valuer for each asset class.
- 3 Details of Impairment and reversal thereof to be given for each asset class



S. Ruchana

Mahabaleshwar Strawberry and Organic Farmer Producer Company Limited
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MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 10

(Amount in Rs.*00)

DEFERRED TAX ASSETS (NET)

Particulars	As at 31st March,	As at 31st March,
	2022	2021
Deferred Tax Liability		
1. Depreciation		
Depreciation as per Companies Act	708.77	652.70
Depreciation as per Income Tax Act	343.98	414.64
Total	364.79	238.06
2. Losses as per Income tax allowable for set off	-	-
3. Expenses allowable/(not allowable) under Income Tax Act		
u/s 43B		
u/s 37		
u/s 36		
u/s 40a		
Difference	-	-
Net Deferred Tax (Liability)/Asset	94.84	61.89
Opening Balance of Deferred Tax Asset	61.89	-
Less: Derecognition of Deferred Tax Asset	-	-
Closing Balance of Deferred Tax (Liability) / Asset	156.74	61.89



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 11

(Amount in Rs.*00)

INVENTORIES

Particulars	As at 31st March,	As at 31st March,
	2022	2021
(a) Stock-in-trade (in respect of goods acquired for trading);	15,985.20	7,209.41
TOTAL	15,985.20	7,209.41



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 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 12
 TRADE RECEIVABLES

(Amount in Rs.*00)

Particulars	Outstanding for following periods from due date of payment						As at 31st	As at 31st
	Less than 6 Months	6 Months-1 year	1-2 Years	2-3 years	More Than 3 Years	As at 31st	As at 31st	
						March,	March,	
						2022	2021	
Other Debtors	6,607.89	-	-	-	-	6,607.89	-	
TOTAL	6,607.89	-	-	-	-	6,607.89	-	



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 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 13

(Amount in Rs.*00)

CASH & BANK BALANCE

Particulars	As at 31st March,	As at 31st March,
	2022	2021
Cash and cash equivalents		
Balances with Banks	-	-
: Bank Of Maharashtra	224.27	424.42
: State Bank Of India	103.22	-
Cash On Hand	847.81	57.34
TOTAL	1,175.30	481.76

Note: Negative balances in banks are also to be shown here if it is due to the cheques drawn at the end of the year beyond the balance in the account, which were cleared in the subsequent year

Note No : 14

OTHER CURRENT ASSETS

Particulars	As at 31st March,	As at 31st March,
	2022	2021
GST Receivable	197.92	145.44
TOTAL	197.92	145.44



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 15

(Amount in Rs.*00)

REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March,	For the year ended 31st March,
	2022	2021
Other Than Finance Company : Sale of products Less trade Discount	97,560.41	59,330.27
TOTAL	97,560.41	59,330.27

Note No : 16

CHANGES IN STOCK-IN-TRADE

Particulars	For the year ended 31st March,	For the year ended 31st March,
	2022	2021
: Opening Stock	7,209.41	-
: Less: Closing Stock	15,985.20	7,209.41
TOTAL	(8,775.79)	(7,209.41)

Note No : 18

EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st March,	For the year ended 31st March,
	2022	2021
: Salaries and Wages	-	568.59
TOTAL	-	568.59



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 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 19

(Amount in Rs.*00)

OTHER EXPENSES

Particulars	For the year ended 31st March,	For the year ended 31st March,
	2022	2021
: Administrative Expenses		
Rent, Rates & Taxes	300.00	460.00
Travelling Expenses	66.25	82.08
Telephone Expenses	32.51	22.45
Bank Charges	58.97	37.63
Professional Fees	1,279.68	510.00
Printing & Stationery	52.68	35.47
Office Expenses	83.51	36.00
: Auditors Remuneration and Reimbursement	200.00	125.00
: Selling Expenses		
Transport Outward	-	-
	443.89	-
TOTAL	2,517.49	1,308.63



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 20

(Amount in Rs.*00)

EARNINGS PER SHARE

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Basic EPS =	
Net profit/(loss) for the period attributable to equity shareholders	3,662.25	791.13
Weighted number of equity shares outstanding during the year	1,500.00	273.00
No. of shares outstanding at the start of the year	273.00	10.00
No of shares allotted during the year	1,227.00	263.00
Total no. of shares outstanding at end of the year	1,500.00	273.00
Basic EPS (Rs.) =	2.44	2.90
Diluted EPS =		
Net profit/(loss) for the period attributable to equity shareholders	3662.25	791.13
Weighted number of equity shares outstanding during the year	1500.00	273.00
(As there are no dilutive potential equity shares, no adjustments are required)		
Diluted EPS (Rs.) =	2.44	2.90
Nominal value of equity share (Rs.)	0.10	0.10



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(Handwritten Signature)

**Mahabaleshwar Strawberry
and Organic Farmer Producer
Company Limited**
A/p. Khingar, Tal. Mahabaleshwar
Dist. Satara - 412805



MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED

Cin : U01110PN2020PTC189964

M.NO. 519, A/P KHINGAR, TAL-MAHABALESHWAR SATARA 412805

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 21

(Amount in Rs.*00)

RELATED PARTY DISCLOSURES

As per accounting standard 18 (AS-18) 'Related Party Disclosures', as notified in the Companies (Accounting Standards) Rules, 2016, the disclosures of transactions with the related parties as defined in AS-18 are given below :

A. Names of related parties and description of relationship:

Particulars	NAME	Relationship
Key Management Personnel (KMP)	AJIT GENU RAJPURE	DIRECTOR
Key Management Personnel (KMP)	MEENA AJIT RAJPURE	DIRECTOR

B. Related Party Transactions:**[I] Transaction during the Year**

Particulars	Key Management Personnel	Enterprises over which Key Management Personnel have control
a) Loan taken during the year	1790.00	
b) Loan given during the year		

[II] Outstanding Balances as at the year end

Particulars	Key Management Personnel	Enterprises over which Key Management Personnel have control
Loan Payable	1940.00	

Note No : 22

AUDITORS' REMUNERATION

Particulars	For the year ended 31st March,	For the year ended 31st March,
	2022	2021
Fees For Company Audit	200.00	125.00
Total	200.00	125.00



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Mahabaleshwar Strawberry
and Organic Farmer Producer
Company Limited
A/p. Khingar, Tal. Mahabaleshwar
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MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER COMPANY LIMITED
 Cin : U01110PN2020PTC189964
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 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note No : 23
 Ratios

(Amount in Rs.*00)

1 The items included in numerator and denominator for computing the ratios				
SR. NO.	Particulars	As at 31st March,	As at 31st March,	
		2022	2021	
1	Current Assets	23,966.31	7,836.61	
2	Current Liabilities	6,216.20	6,632.67	
3	Total Debt of the Company	1,940.00	6,350.00	
4	Total Equity	15,000.00	2,730.00	
5	Net Profit Before Tax	4,226.78	886.91	
6	Net Profit After Tax	3,662.25	791.13	
7	Sales	97,560.41	59,330.27	
8	Inventories	15,985.20	7,209.41	
9	Trade Receivables	6,607.89	-	
10	Trade Payables	3,296.82	-	
11	Earnings Before Interest and Tax	4,226.78	886.91	
12	Net Operating Profit After Tax	3,662.25	791.13	
13	Depreciation	708.77	652.70	
14	Gross Cash Accruals	4,371.02	1,443.83	
15	Repayment of Loan	4,410.00	(6,350.00)	
16	Interest Cost	-	-	
2. Change in the ratio by more than 25% as compared to the preceding year.				
SR. NO.	PARTICULARS	As at 31st March,	As at 31st March,	DIFFERENCE
		2022	2021	
(a)	Current Ratio	3.86	1.18	2.26
(b)	Debt-Equity Ratio	0.13	2.33	-0.94
(c)	Debt Service Coverage Ratio	1.01	(4.40)	(1.23)
(d)	Return on Equity Ratio	28.18%	32.49%	(0.13)
(e)	Inventory turnover ratio	16.38%	12.15%	0.35
(f)	Trade Receivables Turnover Ratio	0.07	-	#DIV/0!
(g)	Trade Payables Turnover Ratio	0.03	-	#DIV/0!
(h)	Net capital turnover ratio	0.15	0.05	2.34
(i)	Net Profit Ratio	3.75%	1.33%	1.82
(j)	Return on Capital Employed	24.95%	9.77%	1.55
(k)	Return on Investment	21.62%	8.71%	1.48

Note No : 24

Previous Year's Figures

Previous year figures are reworked, regrouped, rearranged and reclassified wherever necessary to correspond to the current year's classification/ disclosures.

As per our report of even date
 For
 Rahul Patil & Associates
 Chartered Accountants
 FRN : 156218W

For and on Behalf of Board of Directors of
 MAHABALESHWAR STRAWBERRY AND ORGANIC FARMER PRODUCER
 COMPANY LIMITED



Rahul M. Patil
 Chartered Accountant
 Membership No. : 136228
 Place: Pune
 Date : 03/06/2022
 UDIN : 22136228AKGXS15364




AJIT GENU RAJPURE
 DIN : 08704557
 Director
 Place: Pune
 Date : 03/06/2022



SAGAR RAJENDRA
 DUDHANE
 DIN : 08704559
 Director

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