



CHARTERED ACCOUNTANTS
Plot No. 41, Behind Hotel Indira,
Near High Court, N 3,
CIDCO, Aurangabad - 431003

CA Laxmikant Shete
Partner
B.Com, ACA, CWA
Mob. No. 09890824040

ANNEXURE TO THE AUDITORS' REPORT

(Referred to in the report of even date to the Members of **MANSWADESH FARMER PRODUCER COMPANY LIMITED** On the accounts for the year ended March 31st, 2021)

1. Fixed Assets:

- (a) The Company has not maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) As explained to us, fixed assets have not been physically verified by the management during the period in a phased periodical manner. In our opinion the frequency of the verification is reasonable having regard to the size of the Company and the nature of its assets. As informed to us, no material discrepancies were noticed on such physical verification.
- (c) During the period the Company has not disposed off substantial part of fixed assets.

2. Inventory:

According to the information & explanations given by the management, they have conducted physical verification of inventories on periodical basis and at the year end but the management has not made available any such record during the course of audit hence we are unable to comment that whether the management has conducted, or not physical verification of inventories at reasonable intervals and whether any material discrepancies were noticed on physical verification of inventories and same have been properly dealt with or not in the books of accounts.

3. Loans:

During the year under review, the company has not granted any loan secured or unsecured to Companies, Firms, Limited Liability Partnership or other parties covered in register maintained u/s 189 of the Companies Act, 2013 hence clause (iii) (a) to (c) are not applicable.



4. Deposits:

The company has not accepted deposits from the public and hence the directives issued by the Reserved Bank of India and the provision of section 73 to 76 or any other relevant provision of the Art and Company (Acceptance of Deposit) Rules, 2015 with regard to deposits accepted from the public are not applicable.

5. Cost Records:

As explained to us Central Government has not prescribed for maintenance of cost records undersub-section (1) of section 148 of Companies Act, 2013.

6. Statutory Dues:

- (a) Undisputed statutory dues including provident fund, investor education and protection fund, employee's state insurance, income tax, sales tax, wealth tax, service tax etc. and other material statutory dues have generally been regularly deposited with the appropriate authorities though there have been delays in tax dues in certain cases.
- (b) According to the information and explanations given to us, no undisputed dues in respect of provident fund, investor education and protection fund, employee's state insurance, income tax, sales tax, wealth tax, service tax etc. and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

7. Default to FIS & Banks:

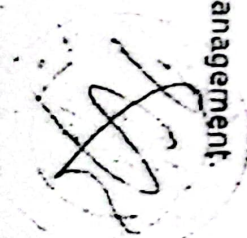
Based on our audit procedures and the information and explanations given to us, we are of the opinion that the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.

8. Utilization of IPO, Further Public Offer & Term Loan:

During the current financial year, the company has not raised any public issue and any fresh termloan, hence not applicable.

9. Frauds:

During the course of our examinations of the books & records of the company, carried out inaccordance with the generally accepted auditing practices in India & according to the information& explanations given to us, we have neither come across any instances of material fraud on or bythe Company, noticed or reported during the year, nor have we been informed of such case bymanagement.



10. Approval of Managerial Remuneration:

During the year company has not paid any Managerial Remuneration. Hence, not applicable.

11. Nidhi Company:

Company is not a Nidhi Company. Hence, Not Applicable.

12. Related Party Transactions:

As per the information and explanation given to us, during the year under review company has not entered into any transactions with related parties in accordance with section 177 and 188 of Companies Act, 2013 hence disclosure of related Party Transactions are Not Applicable.

13. Private Placement or Preferential Issues

The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

14. Register under RBI Act 1934:

The company is not required to be registered u/s 45-IA of Reserve Bank of India Act, 1934.

For BIDS & Co

Chartered Accountants

Firm's Registration No: 133236W

CA Laxmikant Shete

Partner

Membership No.: 148134

Place: Aurangabad

Date 15.04.2021



MANSWADSHI FARMER PRODUCER COMPANY LIMITED
 H.NO.5 SHENAWADI TAL KHATAV DIST SATARA SHENAWADI SATARA - 415512

BALANCE SHEET AS AT MARCH 31, 2021

(Amount in Rupees)

Note No	As at March 31,	
	2021	2020
EQUITY AND LIABILITIES		
Shareholders' funds		
Share Capital		11.00
Reserves and surplus		1549
Capital Reserve		
Share application money pending allotment		
Equity Share Capital Pending allotment		
Non-current liabilities		
Long term borrowings	21	
Income tax liabilities - Net	21	
Trade payables		
Other long term liabilities	20	
Long term provisions	27	
Current liabilities		
Short Term Borrowings	28	
Trade payables	25	
Other current liabilities	20	
Short-term provisions	2	
		<u>174,549</u>
ASSETS		
Non-current assets		
Fixed assets		
Tangible assets	20	24,000
Intangible assets	210	
Capital work in progress		
Intangible assets under development		4,000
Non-current investments	212	
Government Securities		
Other securities		
Trade receivables	211	
Cash and Bank Balances		
Long term loans and advances	215	
Other non-current assets	214	
Current assets		
Current investments		
Government Securities	213	
Trade receivables	214	
Cash and Bank Balances	214	
Short term loans & advances	216	1,00,000
Other current assets		
		<u>174,549</u>

Summary of signed and Accounting Entries
 The accompanying notes are an integral part of the financial statements.

For BIDS & Co
 Chartered Accountants
 Firm Reg. No. 1132/2007
 CA Lakshmi V. Dhote
 Partner
 Membership No 146134
 Place: Aurangabad
 Date: 15/04/21



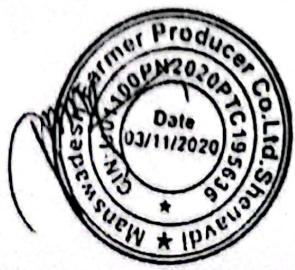
For and on behalf of the Board of Directors
MANSWADSHI FARMER PRODUCER COMPANY LIMITED

(Signature)
 Director

(Signature)
 Director

MANSWADSHI FARMER PRODUCER COMPANY, LIMITED

MANSWADSHI FARMER PRODUCER COMPANY, LIMITED



21 SHARE CAPITAL

(Amount in Rupees)

Particulars	As at March 31	
	2021	2020
Authorized Capital		
150,000 Equity Shares of face value Rs. 10/- each with voting rights	1,50,000	1,50,000
Total	1,50,000	1,50,000
b) Issued, Subscribed (fully paid) & Paid up Capital		
10,000 Equity Shares of face value Rs. 10/- each with voting rights	1,00,000	1,00,000
Shares Application Money Pending Allotment		
Total	1,00,000	1,00,000

g) The reconciliation of the number of equity shares outstanding as at March 31, 2021 and March 31, 2020 is set out below

Particulars	As at March 31,		
	2021	2020	
Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	10,000	100,000	
Shares issued during the year			
Shares bought back / other movements during the year			
Shares outstanding at the end of the year	10,000	100,000	

d) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate

Particulars	As at March 31,	
	2021	2020
No. of Shares Held		No. of Shares Held
Its holding Company		
Its ultimate holding Company		
Subsidiaries of its holding Company		
Subsidiaries of its ultimate holding Company		
Associates of its holding Company		
Associates of its ultimate holding Company		
Total		

e) The details of shareholder holding more than 5% shares is set out below

Name of Shareholder	As at March 31,			
	2021	2020		
No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Vinaykumar Eknath Kokate	1000	10.00%	0	0.00%
Ketaki Vinaykumar Kokate	1000	10.00%	0	0.00%
Pravin Eknath Kokate	1000	10.00%	0	0.00%
Kantilal Baburao Ghadir	1000	10.00%	0	0.00%
Sambhaji Dhondraam Chaurpade	1000	10.00%	0	0.00%
Santosh Dayadu Thakelar	1000	10.00%	0	0.00%
Jyoti Ramchandra Vamपुरे	1000	10.00%	0	0.00%
Mansha Santosh Lawade	1000	10.00%	0	0.00%
Savitri Pramod Kokate	1000	10.00%	0	0.00%
Pranjali Jagannath Chauhan	1000	10.00%	0	0.00%

0) The Company has only one class of shares referred to as equity shares having a face value of Rs. 10/- Each holder of equity shares is entitled for one vote per share and proportionate amount of dividend if declared at the level of the total number of shares

22 RESERVES & SURPLUS

Particulars	As at March 31	
	2021	2020
Surplus		
Balance at the beginning of the year		74,549
Add: Not Profit after tax for the current year		74,549
Add: Transfer from Reserves		
Less: Proposed Dividends		
Less: Loss from Last Years		
Less: Interim Dividends		
Less: Transfer to Reserves		
Total (A-I)		74,549



23 LONG TERM BORROWINGS:

(Amount in Rupees)

Particulars	Non-current maturities		Current maturities	
	As at March 31, 2021	2020	As at March 31, 2021	2020
Secured				
Bonds/Expenditures				
Term Loans from Banks				
Deferred payment Liabilities				
Deposits				
Loans and Advances from Related Parties				
Other Loans and Advances				
Income received in Advance				
Total A				
Unsecured				
Bonds/Expenditures				
Term Loan				
Deferred payment Liabilities				
Deposits				
Loans and Advances from Related Parties				
Loans and Advances from other Parties				
Income Received in Advance				
Total B				
Total (A+B)				

The above amount includes

Amount disclosed under the head 'Other liabilities' i.e.:

24 DEFERRED TAX LIABILITY (NET)

Particulars	Non-current		Current	
	As at March 31, 2021	2020	As at March 31, 2021	2020
Deferred Tax Assets				
Unabsorbed Loss				
Deferred Tax Liabilities				
Fixed Assets				

25 TRADE PAYABLES

Particulars	Non-current		Current	
	As at March 31, 2021	2020	As at March 31, 2021	2020
Sundry Creditors				
Total				

(Amount in Rupees)

26 OTHER LIABILITIES

Particulars	Non-current		Current	
	As at March 31, 2021	2020	As at March 31, 2021	2020
Tax Authorities				
Value Added Tax				
Total				

Outstanding Liability for Expenses:
Audit fees Payable



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23 PROVISIONS

Particulars	Long Term		Short Term	
	As at March 31,		As at March 31,	
	2021	2020	2021	2020

Provision for Employee Benefits

- Gratuity
- Leave Encashment
- Expatriate
- Provident Fund - Employer
- Provident Fund - Employee

Total A

- Others
- Provision for F.R.I
- Provision for M.A.I
- Provision for Wealth Tax
- Provision for Expenses
- Directors Remuneration Payable
- Audit Fees

Total B
Total (A+B)

24 SHORT TERM BORROWINGS

(Amount in Rupees)

Particulars	As at March 31,	
	2021	2020

- Secured**
- Loans repayable on demand
- Loans and advances from related parties
- Deposits
- (Other loans and advances (specific nature))
- Total A
- Unsecured
- Loans repayable on demand
- Loans and advances from Bank
- Deposits
- Other loans and advances (specific nature)
- Total B
- Total (A+B)

25 INVENTORIES

(Amount in Rupees)

Particulars	As at March 31,	
	Non Current	Current
	2021	2020

**Finished Goods
Work in Progress**

Total

26 NON-CURRENT INVESTMENTS

Particulars	As at March 31,	
	2021	2020

Total A

Total B

**Other Investments
Co-operative Bank**



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213 DEFERRED TAX ASSETS (NH 1)

(Amount in Rupees)

As at March 31,

2021 2020

Particulars

Deferred Tax Assets

Unabsorbed Loss

Deferred Tax Liabilities

Fixed Assets

Total

214.1 TRADE RECEIVABLES

(Amount in Rupees)

Non-current

(Current

As at March 31,

As at March 31,

2021 2020

2021

2020

Particulars

Outstanding for a period more than six months from the date they are due for payment

Secured, considered good

Unsecured but considered good by the Management

Doubtful

Less: Provision for doubtful receivables

Total A

Other receivables

Secured, considered good

Unsecured, considered good

- Over Six Months

- Others

Provisional

Less: Provision for doubtful receivables

Total B

Total (A+B)

214.2 OTHER ASSETS

(Amount in Rupees)

Particulars

Non-current

(Current

As at March 31,

As at March 31,

2021

2020

2021

2020

(Specify the Nature)

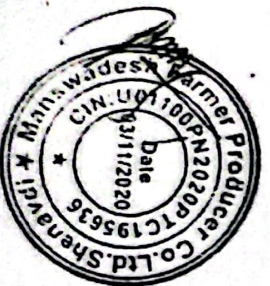
Secured, considered good

Unsecured, considered good

Preliminary Expenses

Less: Written Off

Less: Provision for doubtful assets



2.14 CASH AND BANK BALANCES

(Amount in Rupees)

Particulars	As at March 31,			
	Non Current		Current	
	2021	2020	2021	2020
Balances with Banks			15,549	
<u>In Current Accounts:</u>				
The Satara District Central Co-Op Bank Ltd				
<u>In Fixed Deposit Account</u>				
Bank deposit with more than 12 Month of Maturity				
Total A			15,549	
Cash & Cash Equivalents			125,000	
Cash in Hand				
Cash Equivalents				
Total B			125,000	
Total (A+B)			140,549	

2.15 LOANS AND ADVANCES (Unsecured, considered good)

(Amount in Rupees)

Particulars	As at March 31,			
	Non-current		Current	
	2021	2020	2021	2020
Capital Advances				
Secured, considered good				
Unsecured, considered good				
Doubtful				
Less: Provision for doubtful capital advances				
Total A				
Security Deposits				
Deposit				
Less: Provision for doubtful security deposit				
Total B				
Loans and advances to related parties				
Directors				
Total C				
Other Loans and advances				
<u>Advance with Tax Authorities:</u>				
Unsecured but considered good				
Sales Tax - Vat Receivable				
T.D.S - From bank				
T.D.S - From Business Auxiliary Services				
<u>Advance to Others:</u>				
Advance to Staff				
Advance to Suppliers				
Advance against Expenses				
Total D				
Total (A-D)				



3.1 REVENUE FROM OPERATIONS

Particulars	(Amount in Rupees)	
	2021	2020
Sale of Products	684,856	
Business Auxiliary Services		
Trailed Goods (Net of Returns)	584,856	
Total		
Other Operating revenues		
Sales of Scrap	584,856	
Total		

Particulars	(Amount in Rupees)	
	2021	2020
3.2 OTHER INCOME		
Dividend		
Other Income (Including, Vat Refund)		
Total		

Particulars	(Amount in Rupees)	
	2021	2020
3.3 OPERATIONAL EXPENSES		
Cost of Material	225,638	
Total	225,638	

Particulars	(Amount in Rupees)	
	2021	2020
3.4 EMPLOYEE BENEFITS EXPENSE		
Salaries and Wages		
Directors Remuneration		
Skill and Labour Welfare Expenses	120,000	
Total	120,000	

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3.5 OTHER EXPENSES

Particulars	Amount in Rupee	
	2021	2020
Loading & Unloading Charges	7,565	
Office Expenses	2,656	
Printing & Stationery	12,332	
Electrical & Electricity Expenses	6,856	
Travelling & Conveyance Expenses	19,686	
Staff Expenses	11,276	
Registration	30,000	
Payment to Auditors	12,565	
Other Charges	156,118	
Total		

3.6 FINANCIAL COST

Particulars	Amount in Rupee	
	2021	2020
Interest Expenses	51	
Bank Charges and Commission		
Foreign Exchange Gain/ Loss	51	
Total		

3.7 Cost of Material

Particulars	Amount in Rupee	
	2021	2020
Opening Stock of Finished Materials & Packing materials	225,638	
Add: Purchases		
Total	225,638	
Less:		
Closing Stock of Finished Goods	225,638	
Total		

3.8 Changes in Inventories

Particulars	Amount in Rupee	
	2021	2020
Opening Stock of Finished Goods		
Closing Stock of Finished Goods		
Total		
Opening Stock of WIP		
Closing Stock of WIP		
Total		

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MANSWADESH FARMER PRODUCER COMPANY LIMITED

FIXED ASSET

Asset	Op. Bal.	Addition	Addition	Deductio	Total	Rate	Depreciation	Cl. Bal
	01.04.2020	Upto 30.09.20	After 01.10.20					31.03.2021
Building						10%		
Computer			42,500.00		42,500.00	40%	5,500.00	34,000.00
TOTAL			42,500.00		42,500.00		8,500.00	34,000.01
PREVIOUS YEAR								



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