

# संस्थेची आर्थिक उलाढाल किमान ५ लाख असल्याबाबत लेखापरीक्षण अहवाल

पेज क्र.

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40 ते 60



*[Signature]*  
DIRECTOR  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
DIST. JALGAON (MH.) (INDIA)

*[Signature]*  
शुभाप्रभाकर पाटील

**Motoshri Indutai Agro Farmer Producer Co.LTD.**

Takarkheda Tel-Amalner Dist-jalgaon

# Audit Report

for the year ending on 31-March-2022



*SB/le*      *मुख्याधिकारी*  
 DIRECTOR      DIRECTOR  
 MATOSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKARKHEDA TAL. AMALNER-425401  
 DIST. JALGAON (M.H.) (INDIA)

# AUDIT REPORT

For the year ending on 31.03.2022

OF

MATOSHREE INDUTAI AGRO FARMERS PRODUCER COMPANY LIMITED, TAKARKHEDA, TAL. AMALNER, DIST. JALGAON



*S.P.K.*  
DIRECTOR

MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
DIST. JALGAON (MH.) (INDIA)

सुरेखा प्रभाकर पाटील  
DIRECTOR

**DIPAK ATRAWALKAR & COMPANY**  
CHARTERED ACCOUNTANTS  
SUNIKETAN, SHAHUNAGAR  
JALGAON 425 001.  
PH.NO.0257-2233661. Mobile - 9422275322  
E.mail ratnanjali jal@hotmail.com

Dipak Anant Atrawalkar  
M.com, FCA, ACMA

**DIPAK ATRAWALKAR & CO.**

CHARTERED ACCOUNTANTS  
SUNIKETAN, OPP. HOTEL MORAKO,  
JALGAON-425001 PH NO-0257-2233661

Mobile- 9422275322

Email- ratnanjali\_jal@hotmail.com

## INDEPENDENT AUDITOR'S REPORT

TO,

THE MEMBERS OF  
MATOSHREE INDUTAI AGRO FARMERS PRODUCER COMPANY LIMITED

REPORT ON AUDIT OF STANDALONE FINANCIAL STATEMENTS

### Opinion

We have audited the standalone financial statements of MATOSHREE INDUTAI AGRO FARMERS PRODUCER COMPANY LIMITED (CIN: U01404PN2020PTC192187) ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 and its cash flows for the year ended on that date.

### Basis for opinion

We conducted our audit 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 thereunder, 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 Board's Report including Annexures to Board's Report, Business Responsibility 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.

**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 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.



*सुरेश मंगलकर उर्फ*  
DIRECTOR  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
DIST. JALGAON (MH.) (INDIA)

### 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:

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

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.



*(Signature)*  
 DIRECTOR  
 MATORSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKARKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON (MH.) (INDIA)

*(Signature)*  
 DIRECTOR  
 MATORSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKARKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON (MH.) (INDIA)

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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- 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.

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.



*Handwritten signature in blue ink*  
 DIRECTOR  
 MATOSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKERKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON (MH.) (INDIA)

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.

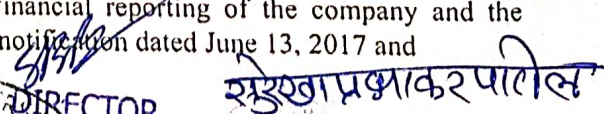
**Report on Other Legal and Regulatory Requirements**

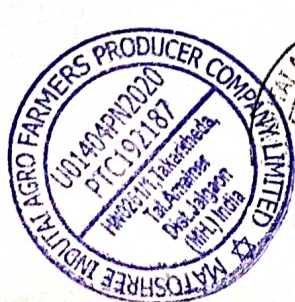

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (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 Crores during the year. 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.
- c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- d) 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.
- e) 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 are disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- f) 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 internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017 and

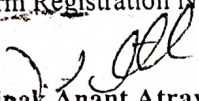
  
**DIRECTOR**  
**MATOSHREE INDUTAI AGRO FARMERS**  
**PRODUCER COMPANY LIMITED**  
**TAKARKHEDA, TAL. AMALNER-425401**  
**DIST. TALGAON (MH.) (INDIA)**

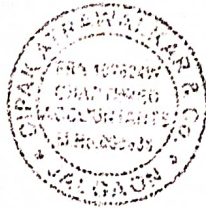




g) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to best of our information and according to explanations given to us:

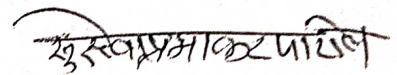
- i. The company does not have any pending litigations which could impact its financial positions;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There has been no delay in transferring amounts, required to be transferred, to Investor Education and Protection Fund by the Company.

For Dipak Atrawalkar & Co.  
Chartered Accountants  
Firm Registration No. 102624W

  
**Dipak Anant Atrawalkar**  
Partner  
Membership Number: 039638  
Place: Jalgaon  
Date: 04-07-2022  
UDIN: 22039638AMLAMW4787

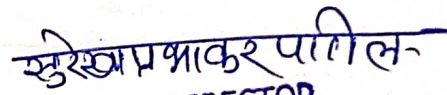


  
**DIRECTOR**  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
DIST. JALGAON (MH.) (INDIA)





  
**DIRECTOR**  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
DIST. JALGAON (MH.) (INDIA)



**MATOSHREE INDUTAI AGRO FARMERS PRODUCER COMPANY LIMITED**  
H NO 261/1, TAKARKHEDA, AMALNER,  
Dist- Jalgaon, Maharashtra- 425401

CIN: U01404PN2020PTC192187  
Balance Sheet as at March 31, 2022

Particulars	Note No.	Figures as at March 31, 2022 Rs.	Figures as at March 31, 2021 Rs.
<b>A. EQUITY AND LIABILITIES</b>			
<b>I. Shareholder's Funds</b>			
(a) Share Capital	3	1000000	441000
(b) Reserves and Surplus	4	80614	18744
Share application money pending allotment		0	49000
<b>II. Non-Current Liabilities</b>			
(a) Long-term borrowings	5	2355543	0
(b) Deferred tax liabilities (Net)	6	10542	0
(c) Long term provisions		0	0
<b>III. Current Liabilities</b>			
(a) Short-term borrowings	7	0	0
(b) Trade payables	8	90654	0
(c) Other current liabilities	9	6500	0
(d) Short-term provisions	10	108065	22500
<b>TOTAL</b>		<b>3651918</b>	<b>531244</b>
<b>B. ASSETS</b>			
<b>I. Non-current assets</b>			
(a) Fixed assets		0	0
Tangible assets	11	838594	0
Capital work-in-progress		0	0
(b) Non-current investments	12	0	0
(c) Deferred Tax Asset	6	0	0
(b) Long term loans and advances		0	0
<b>II. Current assets</b>			
(a) Inventories	13	244271	0
(b) Trade receivables	14	1694673	305760
(c) Cash and cash equivalents	15	479682	225484
(d) Short-term loans and advances	16	310000	0
(e) Other Current Assets	17	84698	0
<b>TOTAL</b>		<b>3651918</b>	<b>531244</b>

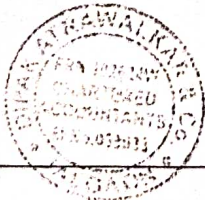
Summary of significant accounting policies 2

The accompanying notes form an integral part of the financial statements

As per our report of even date attached

For Dipak Atrawalkar & Co.  
Chartered Accountants  
Firm Registration No. 12774W

Dipak Anant Atrawalkar  
Partner  
Membership No. 039638  
Place : Jalgaon  
Dated: 04-07-2022  
UDIN- 22039638AMLAMW4787



For and on behalf of Board of Directors  
Matoshree Indutai Agro  
Farmers Producer Company Limited

Punam Bhatu Patil  
Director  
DIN : 08801265  
Place : Jalgaon  
Date : 04-07-2022

Surekha P Patil  
Director  
DIN : 08801266  
Place : Jalgaon  
Date : 04-07-2022

सुरेखा प्रभाकर पाटील



DIRECTOR  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
JALGAON (MH.) INDIA

सुरेखा प्रभाकर पाटील

**MATOSHREE INDUTAI AGRO FARMERS PRODUCER COMPANY LIMITED**  
H NO 261/1, TAKARKHEDA, AMALNER,  
Dist- Jalgaon, Maharashtra- 425401

CIN: U01404PN2020PTC192187  
Statement of Profit and Loss for the year ended March 31, 2022

Particulars	Note No.	Figures as at March 31, 2022 in Rs.	Figures as at March 31, 2021 in Rs.
<b>CONTINUING OPERATIONS</b>			
I. Revenue from operations (Net)	18	12514208	3002105
II. Other Income	19	9	0
<b>III. Total Revenue</b>		<b>12514217</b>	<b>3002105</b>
<b>IV. Expenses</b>			
(a) Cost of Goods Sold	20	11973943	2890200
	21	0	0
(b) Changes in inventories of finished goods, work-in-progress and Stock- in-Trade			
(c) Employee benefit expense	22	180000	11320
(d) Financial costs	23	86801	1371
(e) Depreciation and amortization expense	24	22406	0
(f) Other expenses	25	165270	80470
<b>Total Expenses</b>		<b>12428421</b>	<b>2983361</b>
<b>V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>		<b>85796</b>	<b>18744</b>
VI. Exceptional Items		0	0
<b>VII. Profit/(Loss) before extraordinary items and tax (V - VI)</b>		<b>85796</b>	<b>18744</b>
VIII. Extraordinary Items		0	0
<b>IX. Profit/(Loss) before tax (VII - VIII)</b>		<b>85796</b>	<b>18744</b>
<b>X. Tax expense:</b>			
(a) Net Current tax Expense		13384	0
(b) Deferred tax		10542	0
<b>XI. Profit/(Loss) from continuing operations (IX-X)</b>		<b>61870</b>	<b>18744</b>
<b>XII. Earning per equity share:</b>			
Basic		0.062	42.50

Summary of significant accounting policies 2

The accompanying notes form an integral part of the financial statements

As per our report of even date attached

For Dipak Atrawalkar & Co.  
Chartered Accountants  
Firm Registration No. 10242AW

Dipak Anant Atrawalkar  
Partner  
Membership No. 039638  
Place : Jalgaon  
Dated: 04-07-2022  
UDIN- 22039638AMLAMW4787

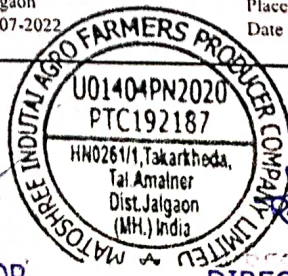


For and on behalf of Board of Directors  
Matoshree Indutai Agro  
Farmers Producer Company Limited

Punam Bhatu Patil  
Director  
DIN : 08801265  
Place : Jalgaon  
Date : 04-07-2022

Surekha P Patil  
Director  
DIN : 08801266  
Place : Jalgaon  
Date : 04-07-2022

सुरेखा प्रभाकर पाटील



DIRECTOR  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
DIST. JALGAON, (MH.) INDIA

सुरेखा प्रभाकर पाटील

**MATOSHREE INDUTAI AGRO FARMERS PRODUCER COMPANY  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31.3.2022**

**1. Company's overview**

The Company was incorporated on 20<sup>th</sup> July 2020 in India under the Companies Act, 2013 as a private limited company. The main business activity of the Company is to supply low cost farming materials to its members and farming industry services.

**2. Significant accounting policies**

**(a) Basis of accounting**

- (i) The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder. Further, the guidance notes/ announcements issued by the Institute of Chartered Accountants of India are also considered, wherever applicable.
- (ii) The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format prescribed in the Schedule III of the Act. The disclosure requirements with respect to items in the Balance Sheet and the Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the accounts along with the other notes required to be disclosed under the notified Accounting Standards.
- (iii) The financial statements are prepared under the historical cost convention on an accrual basis.
- (iv) The Company is following mercantile system of accounting and recognizes income and expenditure on accrual basis except those with significant uncertainties.

**(b) Property Plant & Equipment**

Property, plant and equipment (PPE) held for use in rendering of services or for administrative purpose, are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes all direct cost relating to qualifying assets. When significant part of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Subsequent costs are included in the



*सुश्री प्रभाकर पटील*  
DIRECTOR DIRECTOR  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
DIST. JALGAON (MH.) (INDIA)

assets carrying amount or recognized as a separate assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost can be measured reliably. All other repair and maintenance cost are recognized in the statement of profit and loss as incurred.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate.

**(c) Depreciation**

Depreciation on fixed assets is provided based on written down value (WDV) using depreciation rates prescribed under Schedule II to the Companies Act, 2013.

**(d) Revenue recognition**

Revenue on sale of goods is recognized when the risk and reward of ownership are passed on the customers, which generally is on delivery of the goods.

**(e) Accounting for taxes on income**

- i. Provision for current tax is made by computing the taxable income for the current financial year as per income tax laws.
- ii. The deferred tax for the timing difference between the book profits and tax profits for the year is accounted for based on the tax rates and laws that have been enacted or substantively enacted as of the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is a virtual/ reasonable certainty, as may be applicable, that these would be realized in future and are reviewed for the appropriateness of their respective carrying values at each balance sheet date.

**(f) Earnings per share**

The basic earnings per share (EPS) is computed by dividing the net profit/ (loss) after tax for the year available for the equity shareholders by the weighted average number of equity shares outstanding during the year.

**(g) Government grant**

The government grant received is applied to reduce cost of assets. Government grant recognized in the financial statements is capital in nature.



*S.P.S.*  
DIRECTOR  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-425401  
(INDIA)

सुरेखा प्रभाकर पाटील

## NOTE NO. 3 : SHARE CAPITAL

## 3 (a) Share Capital

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of Shares	Rs.	Number of Shares	Rs.
(a) Authorised: 1000 Equity shares of Rs 1000/- each	1000	1000000	1000	1000000
(b) Issued, Subscribed and Paid Up: 1000 Equity shares of Rs 1000/- each	1000	1000000	441	441000
	1000	1000000	441	441000

## Notes &amp; Disclosures:-

(The Company has only one class of Share referred to as Equity Shares having a Par Value of Rs. 1000/- each.)

(Each Share holder of Equity Share is entitled to one vote per share.)

## 3 (b) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of Shares	Rs.	Number of Shares	Rs.
Equity Shares at the beginning	441	4,41,000	0	0
Add: fresh shares issued against cash	559	5,59,000	441	4,41,000
Add : Bonus Shares Issued	-	-	-	-
Equity Shares at the end	1000	1000000	441	441000

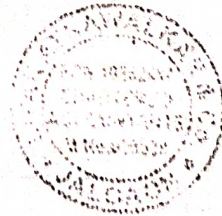
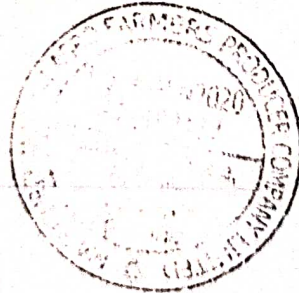
## 3 (c) Shareholders having more than 5% of Holding

Name of the Shareholder	As at March 31, 2022		As at March 31, 2021	
	No. of Shares held	% holding in that class of shares	No. of Shares held	% holding in that class of shares

- The Company has only one class of Share referred to as Equity Shares having a Par Value of Rs 100/- each.

## NOTE NO. 4 : RESERVES AND SURPLUS

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
(A) Surplus in statement of Profit & Loss A/c		
Opening Balance		0
Add : Profit/(Loss) for the year	18744	
Less: Short Provision of Income Tax in Earlier Years	61870	18744
(A) Securities Premium	0	0
	80614	18744



*SAB*  
 DIRECTOR  
 MATOSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKARKHEDA TAL. ANANER-425401  
 DIST. ALGAON (M.H.) (INDIA)

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DIRECTOR

## NOTE NO. 5 : LONG TERM BORROWINGS

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
<b>Term Loan &amp; CC A/C</b>		
- From Bank	1355944	0
State Bank of India 40804018575		
- From NBFC	164598	0
Samunnai FI & SPL NBFC462012010564		
Samunnai FI & SPL NBFC462012201390	835000	0
<b>Unsecured Loans-</b>	0	0
	<b>2355543</b>	<b>0</b>

## NOTE NO. 6 : DEFERRED TAX ASSET (NET)

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
<b>A. Deferred Tax Liability on account of:</b>		
- Depreciation	10542	0
<b>A. Deferred Tax Asset on account of:</b>		
- c/f Losses		
<b>C. Net Deferred Tax (Assets)/Liability</b>	<b>10542</b>	<b>0</b>

## NOTE NO. 7 : SHORT TERM BORROWINGS

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
<b>A. - From Banks C/C</b>		
- Secured		
<b>B. - From Others</b>		
	0	0

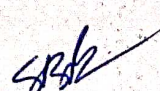
## NOTE NO. 8 : TRADE PAYABLES

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Trade Payables - MCDC, PUNE	90654	0
	90654	0

## NOTE NO. 9 : OTHER CURRENT LIABILITIES

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
(a) Advance from Customers	0	0
(b) Other Payables-Deposit- Brahma Constructions	6500	
	6500	0



  
 DIRECTOR  
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 PRODUCER COMPANY LIMITED  
 TAKARKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON

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DIRECTOR

**NOTE NO. 10 : SHORT TERM PROVISION**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Audit Fees Payable	17,000	11,000
CGST Payable	33,716	0
SGST Payable	33,716	0
Professional Fees Payable	0	0
Avjare Bank Office Rent Payable	4900	1000
Loan Interest Payable	-527	
Honararium - Accountant Payable	0	10500
TDS On Interest	5877	0
Current Tax Provision	13384	0
<b>Total</b>	<b>108065</b>	<b>22500</b>

**NOTE NO. 12: NON CURRENT INVESTMENTS**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Non Trade (Unquoted)	0	0
	0	0

**NOTE NO. 13 : INVENTORIES**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Closing WIP	244271	0
	244271	0

- Valued at lower of cost or net realisable value.

**NOTE NO. 14 : TRADE RECEIVABLES**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
<b>Unsecured, Considered Good</b>		
(a) Outstanding for a period exceeding six months from the date they are due for payment	0	0
(b) Others - (Floating Charge against Loan)		305760
Uttar Maharashtra Pragati Farming	1666632	0
ITC Limited	28041	0
	<b>1694673</b>	<b>305760</b>

**NOTE NO. 15: CASH AND CASH EQUIVALENTS**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
(a) Balances with Banks		
State Bank of India- Current Account	72381	224829
(b) Cash in hand		
Cash in hand	407301	655
	<b>479682</b>	<b>225484</b>

**NOTE NO. 16 : SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
(A) Balances with Government Authorities	0	0
(B) Other Loan & Advances-	0	0
Ishwarlal D Patil	300000	
Deposit APMC, Amalner	10000	
	<b>310000</b>	<b>0</b>



*Handwritten signature*  
**DIRECTOR**  
**MATOSHREE INDUTAI AGRO FARMERS**  
**PRODUCER COMPANY LIMITED**

**NOTE NO. 17 : OTHER CURRENT ASSETS**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
CGST Receivable	23,241	0
SGST Receivable	23,241	0
IGST Receivable	22500	0
TDS Receivable	15716	0
	84698	0

**NOTE NO. 18 : REVENUE FROM OPERATIONS**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Sales- Sale of Gram & Vegetables	12514208	3002105
	12514208	3002105

**NOTE NO. 19 : OTHER INCOME**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Other Income	9	0
	0	0
	9	0

**NOTE NO. 20 : COST OF GOODS SOLD**

Particulars	As at March 31,2022	As at March 31,2021
	Opening Stock	
Add: Purchases	0	0
Add: Direct Expenses	12152022	2851040
Less: Closing Stock	66192	39160
<b>COST OF GOODS SOLD</b>	244271	0
	11973943	2890200

**NOTE NO. 21 : CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK IN TRADE**

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished Goods	0	0
Work-in-Progress	0	0
<b>Inventories at the beginning of the year:</b>		
Finished Goods	0	0
Work-in-Progress	0	0
<b>Net Increase/(Decrease)</b>	0	0



  
 DIRECTOR  
 MATOSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKARKHEDA, TAL. AMALNER-425401  
  
 DIRECTOR

## NOTE NO. 22 : EMPLOYEE BENEFITS EXPENSES

Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Salary	180000	11320
	180000	11320

## NOTE NO. 23 : FINANCE COST

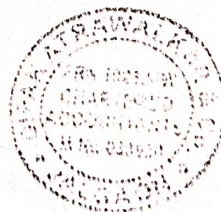
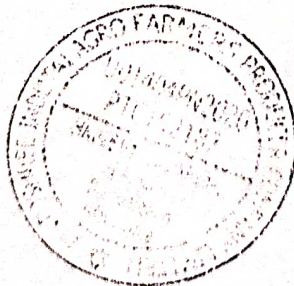
Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Interest Expenses & Other Charges	19470	0
Loan Processing Fees	6558	1371
Bank Charges	60774	0
Interest	86801	1371

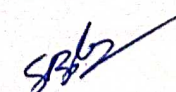
## NOTE NO. 24 : DEPRECIATION AND AMORTISATION EXPENSES

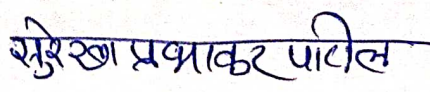
Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Depreciation	22406	0
	22406	0

## NOTE NO. 25 : OTHER EXPENSES

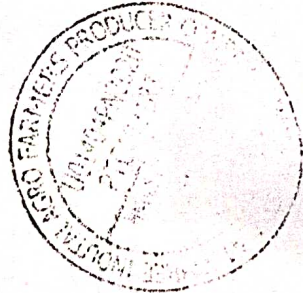
Particulars	As at March 31,2022	As at March 31,2021
	Rs.	Rs.
Manufacturing Expenses and Administrative Charges		
Advertisement Expenses	5000	0
Honararium	30000	10500
Lease Agreement Charges	8950	3000
Audit Fees	17000	5000
Office Maintenance	17580	0
Office Expenses	13800	0
Printing & Stationery	21720	24300
Travelling & Conveyance	22120	10670
Secretarial Charges	0	3500
Rent	7300	1000
Rent- Weighing Scale	18000	0
Professional Fees	3800	7500
Proposal Preparation Charges	0	15000
	165270	80470



  
 DIRECTOR  
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 PRODUCER COMPANY LIMITED  
 TAKARKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON (MH.) (INDIA)

  
 DIRECTOR

Particulars	W.D.V As on 01.04.2021	Original Value up to 01.04.2021	GROSS BLOCK		Closing Value 31.03.2022	Up To 31.03.21	Rate %	DEPRECIATION For the Year		NET BLOCK	
			Additions	Deletions				Rs	Rs	As on 31.03.21	As on 31.03.22
A. Fixed Assets-											
Tractor	0	0	667000	0.00	667000	0	31.23%	17358	17358	0	649642
Trolley	0	0	194000	0.00	194000	0	31.23%	5048	5048	0	188952
			861000	0	861000	0		22406	22406	0	838594



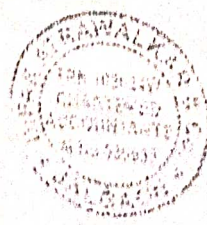
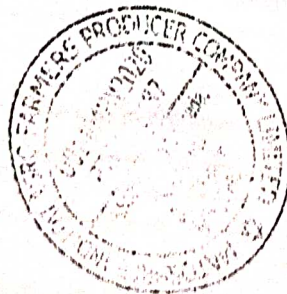
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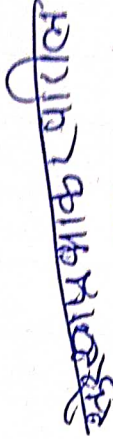
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DIRECTOR  
 MATOSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKARKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON (MH.) (INDIA)

NOTE - II & 24 FIXED ASSETS (As Per Income Tax Act)

Particulars	Rate %	W.D.V As on 01.04.2020	Additions Rs	Deletions	Closing Value 31.03.2021 Rs	For the Year Rs	As on 31.03.21 Rs
Tractor	15.00%	0.00	667000.00 (31-03-2022)	0.00	667000.00	50025.00	616975.00
Trolley	15.00%	0.00	194000.00 (02-03-2022)	0.00	194000.00	14550.00	179450.00
		0.00	861000.00	0.00	861000.00	64575.00	796425.00




  
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 PRODUCER COMPANY LIMITED  
 TAKAKKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON (M.H.) (INDIA)

## 26. Particulars of related party transactions

With Directors &amp; Relatives:

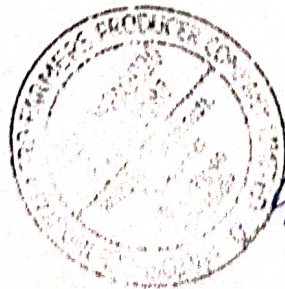
Nature of Transaction	Name of Related Party	Amount (Rs.)
Purchase	Punam Bhatu Patil	560360
Purchase	Bhatu Rangrao Patil	676800
Purchase	Chetanraj Bhatu Patil	198000
Purchase	Rangrao Sada Patil	236849
Purchase	Surekha Prabhakar Patil	903835
Purchase	Prabhakar Gopichand Patil	552900
Purchase	Chhayabai Kalidas Patil	296000
Purchase	Bharat Kalidas Patil	348984
Purchase	Premraj Shiram Patil	345710
Purchase	Chhayabai Premraj Patil	190960
Sale	Uttar Maharashtra Pragati Farming	1895872

27. The Company has taken short term advance from the directors & Relatives.  
Details of the same are as follows-

S.No.	Name of Director	Amount of Advance
	NIL	

28. Dues to / from various parties are subject to confirmation.

29. Figures of the previous year have been regrouped or rearranged wherever necessary to make them comparable with current year figures.



*Surekha Prabhakar Patil*  
 DIRECTOR  
 MATOSHREE INDUTAI AGRO FARMERS  
 PRODUCER COMPANY LIMITED  
 TAKARKHEDA, TAL. AMALNER-425401  
 DIST. JALGAON (MH.) (INDIA)

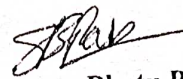
30. There is no amount due to Micro, Small and Medium Enterprises as defined in Micro, Small and Medium Enterprises Act 2006. Further no interest is paid / payable in terms of Section 16 of the said Act. The information regarding dues to Micro or Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the firm.

Signature to note '1' to '30'

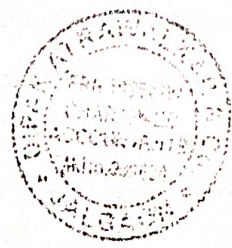
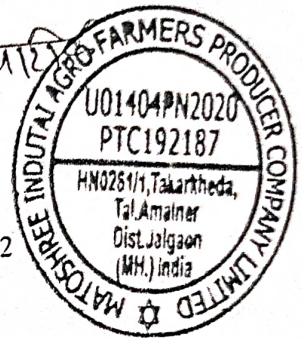
For Dipak Atrawalkar & Co.  
Chartered Accountants  
Firm Registration No. 102624W

  
Dipak Anant Atrawalkar  
Partner  
Membership No. 039638  
Place: Jalgaon  
Date : 04-07-2022  
UDIN- 22039638AMLAMW4787

For and on behalf of board of directors  
Matoshree Indutai Agro Farmers  
Producer Company Limited

  
Punam Bhatu Patil  
Director  
DIN: 08801265  
Place: Jalgaon  
Date: 04-07-2022

  
Surekha P Patil  
Director  
DIN: 08801266  
Place: Jalgaon  
Date: 04-07-2022



  
DIRECTOR  
MATOSHREE INDUTAI AGRO FARMERS  
PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-42540J  
DIST. JALGAON (MH.) (INDIA)

  
DIRECTOR  
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PRODUCER COMPANY LIMITED  
TAKARKHEDA, TAL. AMALNER-42540J  
DIST. JALGAON (MH.) (INDIA)