

**SURYASONS FARMER  
PRODUCER COMPANY LIMITED**

**FINANCIAL STATEMENTS**

**FOR FINANCIAL YEAR 2021-2022**

**A S V M & ASSOCIATES**

**Chartered Accountants**

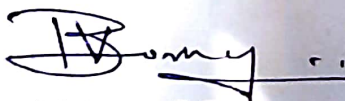
**Plot No.781, Cement Road, Near Tathagat Buddha  
Vihar, Vaishali Nagar,  
Nagpur, Maharashtra-440017.  
Contact No.: 8446280849**



**SURYASONS FARMER PRODUCER COMPANY LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2022**

Particulars	Note	Figures as at the end of current reporting period	Figures as at the end of Previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	1,00,000	-
(b) Reserves and Surplus	2	15,200	-
(c) Money Received Against Share Warrant			
<b>(2) Share application money Pending Allotment</b>			
<b>(3) Non Current Liabilities</b>			
(a) Long Term Borrowings	3	30,000	
(b) Deferred Tax Liability (Net)			
(c) Other Long Term Liabilities			
(d) Long Term Provision			
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowing			
(b) Trade Payable	4	-	-
(c) Other Current Liabilities	5	97,501	-
(d) Short Term Provision	6	16,000	-
<b>Total Equity &amp; Liabilities</b>		<b>2,58,701</b>	<b>-</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Fixed Assets - Tangible	7	65,580	-
(i) Tangible assets			
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible assets under development			
(b) Other Non-current Assets	8	24,000	-
(c) Deferred Tax Assets		-	-
(d) Long Term Loans And Advances		-	-
(e) Other Non-current Assets			
<b>(2) Current Assets</b>			
(a) current Investment			
(b) Inventories	9	-	-
(c) Trade Receivable	10	-	-
(d) Cash and cash equivalents	11	1,69,121	-
(e) Other Current Assets	12	-	-
(f) Short Term Loans And Advances			
<b>Total Assets</b>		<b>2,58,701</b>	<b>-</b>
Significant Accounting Policies	18		

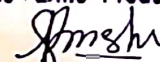
As per our report of even date  
for A S V M & ASSOCIATES  
Chartered Accountants  
Firm Reg.No. : 129005W



CA Vikram G. Borkar  
Partner  
M.No. 171206  
UDIN:- 22171206AWIEWB5325  
Date : 12-08-2022  
Place : Nagpur



For and on behalf of the Board  
For Suryasons Farmer Producer Company Ltd

  
Director/ Auth. Signatory  
Seema Rashtrapal Meshram  
DIN : 09122526

For Suryasons Farmer Producer Company Ltd

  
Director/ Auth. Signatory  
Sachin Prabhakar Rao Kamble  
DIN : 09122525  
Director

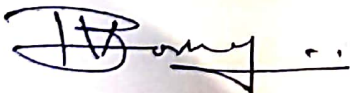


**SURYASONS FARMER PRODUCER COMPANY LIMITED**

**PROFIT & LOSS STATEMENT FOR THE PERIOD 24TH MARCH, 2021 TO 31ST MARCH, 2022**

Sr. No	Particulars	Sch. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from Operations	13	5,82,650	-
	<b>Total Revenue</b>		<b>5,82,650</b>	<b>-</b>
II	<b>Expenses:</b>			
	Cost of Material Consumed	14	3,75,690	-
	Changes in Stock in trade	15	-	-
	Employee benefit Expenses	16	60,000	-
	Depreciation & Amortisation Expenses	-	35,820	-
	Other Expenses	17	95,940	-
	<b>Total Expenses</b>		<b>5,67,450</b>	<b>-</b>
III	Profit before exceptional and tax		<b>15,200</b>	<b>-</b>
IV	Exceptional Items		-	-
V	Profit before tax (IV - V)		<b>15,200</b>	<b>-</b>
VI	<b>Tax expense:</b>			
	Current Year		-	-
	Deferred Tax Assets		-	-
VII	Profit/(Loss) for the period (V - VI)		<b>15,200</b>	<b>-</b>
III	Earning per equity share:			
	(1) Basic		1.52	-
	(2) Diluted			
	Significant Accounting Policies	18		

As per our report of even date  
for A S V M & ASSOCIATES  
Chartered Accountants  
Firm Reg.No. : 129005W



CA Vikram G. Borkar  
Partner

M.No. 171206

UDIN:- 22171206AWIEWB5325

Date : 12-08-2022

Place : Nagpur



For and on behalf of the Board



Seema Rashtrapal Meshram

DIN : 09122526

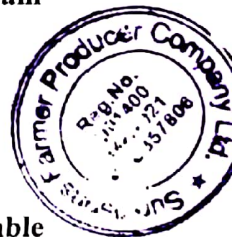
Director



Sachin Prabhakar Rao Kamble

DIN : 09122525

Director



## PARTICULARS

As at 31st March 2022 As at 31st March 2021

Note 1 Share Capital(a) Authorised :

1,00,000 Equity Shares of Rs. 10 each

10,00,000

-

10,00,000

-

(b) Issued, Subscribed & Paid-up

10,000 Equity shares of Rs. 10/- each fully paid

1,00,000

-

1,00,000

-

(c) Terms / Rights attached to shares

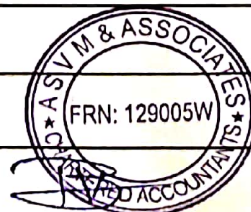
The company has only one class of equity shares having face value of Rs. 10/- per share. Each shareholder is eligible for one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amount, in proportion of their shareholding.

(d) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

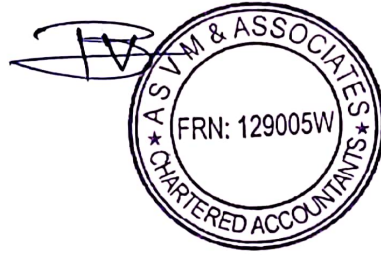
Particulars	2021-22	2020-21
Shares as on 1st April	10,000	-
Add : Shares issued during the year	-	-
Less : Shares forfeited/bought back during the year	-	-
Shares as on 31st March	10,000	-

(e) Details of shares held by share holders holding more than 5% of the aggregate shares in the company

Name of share holder	As at 31st March 2022	As at 31st March 2021
	No of shares held & % of holding	No of shares held & % of holding
Prabhakar Suryabhanji Kamble	1000 10% holding	-
Sachin Prabhakar Rao Kamble	1000 10% holding	-
Seema Rashtrapal Meshram	1000 10% holding	-
Karuna Kishor Rao Hatmode	1000 10% holding	-
Mahendra Suryabhan Kamble	1000 10% holding	-
Kishor Madhavarao Hatmode	1000 10% holding	-
Anandrao Lingaji Wankar	1000 10% holding	-
Eshwar Mahadeo Nagrale	1000 10% holding	-
Chindhu Bhauraoji kamble	1000 10% holding	-
Nilesh Patiram Borkar	1000 10% holding	-



- (g) Information regarding issue of shares in the last five years
- (a) The Company has not issued any shares without payment received in cash
  - (b) The Company has not issued any bonus shares
  - (c) The Company has not undertaken any buy back of shares
  - (d) The Company is registered under Part IXA of the Companies Act, 1956



## PARTICULARS

As at 31st March  
2022As at 31st March  
2021Note 2 Reserves & Surplus

## Surplus as per statement of Profit &amp; Loss

Balance brought forward

Add : Profit / (Loss) after tax for the year

-	-
15,200	-
15,200	-

Note 3 Long Term BorrowingsUnsecured Loan from Director

Prabhakar Kamble

30,000	-
30,000	-

Note 4 Trade Payables

Total outstanding due to :

Micro, Small &amp; Medium Enterprises \*

Nitin Marketing Services Pvt Ltd

Tirupati Agro Agencies

Others Payables

Advance from customers

-	-
-	-
-	-
-	-

\* As per information available with the company

Note 5 Other Current Liabilities

Other Current Liabilities

-	-
97,501	-
97,501	-

Note 6 Short Term Provisions

Audit Fees Payable

Provision for Income Tax

Consultancy Charges Payable

Company Annual Filing Charges Payable

8,000	-
-	-
3,000	-
5,000	-
16,000	-

Note 7 Fixed AssetsTangibleGross Block

As per last account

Add : Additions during the year

Computer &amp; Printers

Less : Sale / Adjustment during the year

Closing Gross Block

(A)

-	-
1,01,400	-
-	-
-	-
1,01,400	-

Depreciation

**PARTICULARS**

**As at 31st March  
2022**

**As at 31st March  
2021**

As per last account  
Add : Depreciation during the year  
Less : Sale / Adjustement during the year  
Less : Sale / Adjustement during the year  
Closing Accumaltd Depreciation (B)

-	-
35,820	-
-	-
-	-
35,820	-
65,580	-

*Net Block [ A (-) B ]*

**Note 8 Other Non Current Assets**

Preliminary Expenses  
Less : Written off

30,000	-
6,000	-
24,000	-

**Note 9 Inventories**

(As taken, valued & certified by management)

Stock in trade

-	-
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**Note 10 Trade Receivable**

*(Unsecured - Considered good)*

Outstanding for a period exceeding six months  
Others

-	-
-	-
-	-

**Note 11 Cash & Bank Balances**

Cash & Cash Equivalents

a) Cash in Hand  
b) Current accounts with banks

1,800	-
1,67,321	-
1,69,121	-

**Note 12 Other Current Assets**

Other Current Assets  
Rent Deposit

-	-
-	-
-	-

**Note 13 Revenue from Operations**

Sale of Agricultural Produce  
Sale of Dhan, Chana etc. from Farmer

-	-
5,82,650	-
5,82,650	-



**PARTICULARS**

**As at 31st March  
2022**

**As at 31st March  
2021**

**Note 14 Cost of Material Consumed**

Purchases of products  
Custom Duty & taxes  
Shipping, Clearing & Transportation charges

3,75,690

3,75,690

**Note 15 Changes in Stock in trade**

Opening Stock in Trade  
Less : Closing Stock in Trade

-

-

**Note 16 Employee benefits expenses**

Salary, Allowances, Bonus etc.  
Labour Payment  
Director's Remuneration

60,000

60,000

**Note 17 Other Expenses**

Accounting Charges  
Agricultural Expenses  
Audit Fees  
Bank charges  
Consultancy Charges  
Company Annual filling charges  
Conveyance Charges  
Electricity Expenses  
License Registration Charges  
Meeting Expenses  
Preliminary Expenses Write Off  
Office Expenses  
Other Expenses  
Packing Material Expenses  
Printing & Stationery  
Rent Expenses  
Tractor Rent Charges  
Transport Vehicle Rent

-

8,860

8,000

180

3,000

5,000

-

-

-

-

-

6,000

3,200

-

-

13,700

48,000

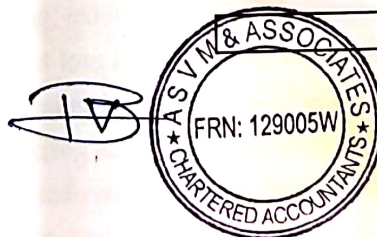
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-

-

-

95,940



95,940	-
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# ASVM & ASSOCIATES

## CHARTERED ACCOUNTANTS

Offices : Mumbai - Bhandara - Nagpur

### NOTES 18 : SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

#### SIGNIFICANT ACCOUNTING POLICIES:

- 1) Company Overview:**

SURYASONS FARMER PRODUCER COMPANY LIMITED was incorporated on MARCH 24, 2021. The company is primarily engaged in business of production, processing, planting, grinding, trading of vegetables, pesticides, grains, pulses etc.
- 2) Basis of preparation of Financial Statements:**

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, Assets & liabilities have been classified as Current and Non-Current as per Company's normal operating cycle. Based on the nature of activity carried out by the company & the period between procurement and realization in cash & cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of Current- Non-Current classification.
- 3) Use of Estimates:**

The Preparation of the financial statement in Conformity with the GAAP requires management to make estimates & Assumption that affect the reported balance of assets & liabilities & disclosure relating to contingent liabilities as at the date of financial statement and reported amount of income & expenses during the period.

Accounting estimates could change from period to period. actual result could differ from those estimates appropriate changes in estimate are made as the management become aware of change in circumstances surrounding the estimates, changes in estimate are reflected in the financial statement in the period in which changes are made.

The management periodically assesses using, external & internal sources, whether there is as indication that assets may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. an impairment loss for an asset is reversed if, & only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an assets is increased to its revised recoverable amount, provided that this amount does not exceeds the carrying amount that would have been determined (net of any accumulated amortization).





# ASVM & ASSOCIATES

## CHARTERED ACCOUNTANTS

Offices : Mumbai - Bhandara - Nagpur

#### 4) Revenue Recognition:

Sales are recognized, net of returns and trade discounts, on transfer of significant risk and rewards of ownership to the buyers, which generally coincides with the delivery of goods to customers.

#### 5) Cash and cash Equivalents:

Cash and cash equivalents in the balance sheet comprise cash at bank, cash in hand and short-term investment with an original maturity of three month or less.

#### 6) Earnings per Share:

Basic & Diluted earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average no. of equity shares outstanding for the period.

#### 7) Inventories:

Inventories are valued at lower of cost and net realizable value after providing for obsolescence and other losses, where considered necessary. Cost is determined using weighted average method. Cost includes all charges incurred in bringing the inventories to their present location and condition.

#### 8) Events occurring after Balance Sheet Date:

Where material, events occurring after the date of the Balance Sheet are considered up to the date of approval of accounts by the Board of Directors

1) In the opinion of the Board and to the best of their knowledge and belief, the value on realization of current assets, loans and Advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet.

2) In the opinion of the board, the provisions for all known liabilities are adequate and not in excess of the amount reasonably necessary.

3) Earnings per Share:

Particulars		FY 2021-22	FY 2020-21
Net Profit After Tax	(A)	15200	FIRST YEAR OF AUDIT
Weighted Average number of shares	(B)	10000	
Face value per share (Rs.)		10	
Basic Earnings per share		1.52	



# A S V M & ASSOCIATES

## CHARTERED ACCOUNTANTS

Offices : Mumbai - Bhandara - Nagpur

4) The previous year figures have been regrouped / reclassified wherever necessary to correspond with current year figures.

5) The figures have been rounded off to the nearest rupee.

9) **Related Party Transaction:**

Related party transactions are as below:

**Unsecure Loan from Directors Balances as on 31/03/2022 is Rs. 30000/-:**

10) **Others:**

In the opinion of the Board and to the best of their knowledge and belief, the value on realization of current assets, loans and Advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet.

As per our Report of even date attached  
For A S V M & ASSOCIATES  
Chartered Accountants  
(Firm Reg. No: 129005W)

CA Vikram G Borkar  
Partner  
Membership No. 171206  
UDIN: 22171206AWIEWB5325

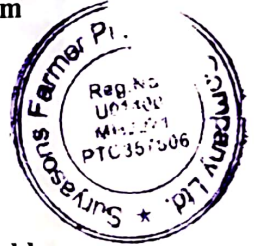
Place : Nagpur  
Date : 12-08-2022



For and on behalf of the Board

Seema Rashtrapal Meshram  
DIN: 09122526  
(Director)

Sachin Prabhakar Rao Kamble  
DIN: 09122525  
(Director)





# ASVM & ASSOCIATES

## CHARTERED ACCOUNTANTS

Offices : Mumbai - Bhandara - Nagpur

### INDEPENDENT AUDITORS' REPORT

To

The Members of  
**SURYASONS FARMER PRODUCER COMPANY LIMITED**

#### Report on the audit of the financial statements

##### Opinion

We have audited the accompanying financial statements of **SURYASONS FARMER PRODUCER COMPANY LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit (or Loss)\* and cash flows for the year ended on that date.

##### Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

##### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.





# ASVM & ASSOCIATES

## CHARTERED ACCOUNTANTS

Offices : Mumbai - Bhandara - Nagpur

### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

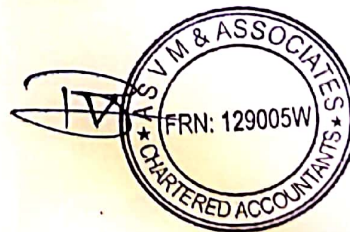
If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.





# A S V M & ASSOCIATES

## CHARTERED ACCOUNTANTS

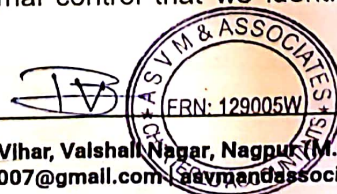
Offices : Mumbai - Bhandara - Nagpur

### 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.





# A S V M & ASSOCIATES

## CHARTERED ACCOUNTANTS

Offices : Mumbai - Bhandara - Nagpur

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

1. 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

- It is not a subsidiary or holding company of a public company;
- Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- Its turnover for the year is not more than Rs.10 Crores during the year.

2. As required by Section 143(3) of the Act, we report that:

- 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;
- 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;
- 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;
- 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**;
- On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;



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cavikramgborkar@gmail.com | camithunpathrabe2007@gmail.com | asvmandassociates@gmail.com  
8446280849 | 9834108069 | 9960078277



# A S V M & ASSOCIATES

## CHARTERED ACCOUNTANTS

Offices : Mumbai - Bhandara - Nagpur

(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 the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

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

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

3. As required by Section 581ZG of the Part IXA of the Companies Act, 1956 (in terms of Section 465 of the Companies Act, 2013, provisions of part IXA of the Companies Act are applicable to a producer company in a manner as if the Companies Act, 1956 has not been repealed).

FOR A S V M & ASSOCIATES  
Chartered Accountants  
Firm Registration No.129005W

CA Vikram G. Borkar  
Partner  
Membership No. 171206  
UDIN : 22171206AWIEWB5325



Place: NAGPUR  
Date: 12-08-2022

