

**SONPAULA AGRO PRODUCER
COMPANY LIMITED**

C/O RAVINDRA SUDHAKAR PIMPARKAR, MAIN ROAD, SULTANPUR
TQ-LONAR, DIST-BULDANA, 443302 MAHARASHTRA

CIN:U01100MH2018PTC308476

ANNUAL REPORT

2021-2022

G.R. MANDHANE & ASSOCIATES

CHARTERED ACCOUNTANTS

First Floor, Ram Mandir Complex, Main Road, Mehkar - 443301
Maharashtra

G.R.Mandhane & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Sonpaula Agro Producer Company Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Sonpaula Agro Producer Company Limited, which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year ended and a summary of the significant accounting policies and other explanatory information.

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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.



Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial control relevant to the Company's preparation of the financial that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a **true and fair** view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2022;
- (b) in the case of the Statement of Profit and Loss, loss of the Company for the year ended on that date, and

Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the Annexure-A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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, Statement of Profit and Loss and 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms section 164(2) of the Companies Act, 2013.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure- B'.
 - 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:

- (i) The Company does not have any pending litigations on its financial position in its financial statements
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

FOR G.R.Mandhane & Associates.

Chartered Accountants

FRN: 151788W

G. R. Mandhane

(CA Govind R. Mandhane)

Proprietor

M. No. 191632



Place :Mehkar

Date : 25.08.2022

UDIN-22191632AYBQSG6277

ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF SANT TEJASWI FARMER PRODUCER COMPANY LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Sonpaula Agro Producer Company Limited ("the Company") as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.



Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any



evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

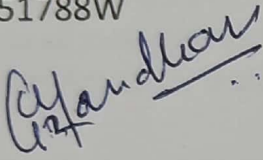
Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI.

FOR G.R.Mandhane & Associates.

Chartered Accountants

FRN: 151788W



(CA Govind R. Mandhane)

Proprietor

M. No. 191632

Place :Mehkar

Date-25/08/2022

UDIN-22191632AYBQSG6277

SONPAULA AGRO FARMERS PRODUCER COMPANY LIMITED

CIN:U01100MH2018PTC308476

C/O RAVINDRA SUDHAKAR PIMPARKAR,

Main Road, Sultanpur, Tal Mehkar, Buldhana - 443301 Maharashtra

NOTES FORMING PART OF ACCOUNTS

NOTE 19

1. Basis of Preparation

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 together with paragraph 7 of the Companies (Accounts) Rules 2014.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

1.1 Significant Accounting Policies

a. Revenue Recognition

(i) Revenue from construction and service activity is recognised based on percentage of completion method. The stage of completion of activity is determined by survey of work performed and its certification by client's technical advisor.

(ii) Revenue from Sale of Goods is recognised when significant risks and rewards of ownership of the goods have been passed to the buyers, which ordinarily coincides with dispatch of goods to customers. Revenues are recorded at invoice value, net of excise duty, sales tax, returns and trade discount, if any.

(iii) Fees from technical services are recognised as and when the right to receive such income is established as per the terms and conditions of the relevant agreement and revenue from rendering of other services are recognised on completion of services.

(iv) Income from Interest is recognised on time basis taking into account the amount outstanding and the rate applicable.

(v) Income from Dividend is recognized, when the right to receive the same is established

b. Fixed Assets

Fixed assets are stated at cost of acquisition including any attributable cost to bring the assets to its

c. Depreciation

No assets bought by the company during the year, hence no depreciation provided.



d. Miscellaneous Expenditure

Preliminary expenditure is written off to profit and loss account over a period of five years.

e. Borrowing Cost

Borrowing costs that are not directly attributable to acquisition or constructions of qualifying assets So, treated as expenses for the period in which they are incurred.

f. Taxes on Income

Company has incurred losses for the year, hence no provision of taxes done.

g. Contingent liabilities:

1. Contingent liabilities if any are disclosed by way of note to Balance Sheet.
2. Estimated amount of contracts remaining to be executed on capital account and not provided - Nil
3. Contingent liability not provided in the Books are for Rs. Nil.
4. There is no amount outstanding to The Small Scale Industrial Undertakings to whom the company owes a sum exceeding Rs. 1 Lakh which is outstanding for more than 30 days. There are no outstanding to suppliers under the "Interest on Delayed Payments to Small Scale and Ancillary Industrial Undertakings Act, 1993".
5. Auditor's Remuneration includes: Auditors Remuneration consists of Audit Fees Rs.25,000/-
6. Information as required by clause 3, 4C and 4D of part II are not given as the same are not applicable to the Company.



NOTE 20: Share Capital**a) Rights, preferences and restrictions attached to Equity Shares:**

The Company has only one class of equity shares having a par value of Rs.1000 per share.

b) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:

Sr.no	Name	No. Of Shares held	Amount per shares	Percentage
1	Laxmikant Vishnu Wayal	80	1000/-	11.43%
2	Mahesh Sudhakar Pimprikar	60	1000/	8.57%
3	Sunanda Laxmikant Wayal	80	1000/	11.43%
4	Vishnu Patibuva Wayal	80	1000/	11.43%
5	Arundhati Mahesh Pimprikar	60	1000/	8.57%
6	Suman Vishnu Wayal	60	1000/	8.57%
7	Milind Sudhakar Pimprikar	10	1000/	1.43%
8	Dattatray Shriram Wayal	60	1000/	8.57%
9	Sanjay Nandaji Sanap	10	1000/	1.43%
10	Purushottam Shriram Wayal	10	1000/	1.43%
11	Ajitya Laxmikant Wayal	70	1000/	10.00%
12	Shrinandana Mahila FPC	70	1000/	10.00%
13	Vijay Vishnu Wayal	50	1000/	7.14%
	Total	700		100%

c) 1) Total members as on date is 1013

d) 2) Other 1000 members holding 1 share of Rs. 1000 each.

e) 3) Total number of shares are 1700.

f) Reconciliation of number of shares outstanding as on beginning and closing of the year

Particulars	EQUITY SHARES	
	2021-22	
	Number	Rs.
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	-	-

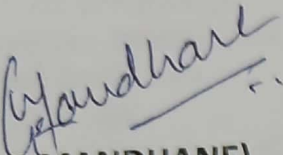
NOTE – 21 :The financial statements for the year ended 31st March, 2022 are prepared as per Schedule III. Accordingly, the previous year figures have also been reclassified to conform to this year's classification.



SIGNATURE TO NOTES

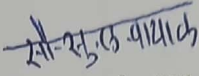
As per our report of even date attached

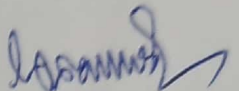
FOR G R Mandhane & Associates
Chartered Accountants
FRN: 15178W


(G R MANDHANE)



FOR Sonpaula Agro Producer Company Limited


Sunanda Wayal
DIN-08068449


Laxmikant Wayal
DIN-081198285

Proprietor
M. No. 191632

Place :Mehkar
Date :25/08/2022
UDIN-22191632AYBQSG6277

सोनपाऊल अँग्रो प्रोड्युसर कंपनी ली.
सुलतानपुर, ता. लोणार, जि. बुलडाणा.

SONPAULA AGRO PRODUCER COMPANY LIMITED

CIN : U01100MH2018PTC308476

Balance Sheet as at 31st March, 2022

Particulars	Note No	(Amount in Rs.)	
		31st March 2022	31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,700,000	1,100,000
(b) Surplus	3	1,382,059	795,734
(2) Non-current liabilities			
(a) Long-term borrowings	4	11,630,526	31,676,795
(a) Deferred tax liability (net)	5	125,822	114,184
(3) Current liabilities			
(a) Trade payables	6		
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		3,072,756	5,202,042
(b) Other current liabilities	7	28,099,304	1,466,121
(c) Short-term provisions	8	988,628	711,587
(d) Current Maturities of Long Term Borrowings			
Total		46,999,095	41,066,463
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment			
(b) Non-current investments	9	7,031,639	7,669,874
(c) Long term loans and advances	10	5,107,911	5,100,000
	11	4,085,332	40,318
(2) Current assets			
(a) Inventories	12	20,327,500	20,750,000
(b) Trade receivables	13	6,929,165	6,402,027
(c) Cash and cash equivalents	14	2,296,650	89,011
(d) Short-term loans and advances	15	1,220,898	1,015,233
Total		46,999,095	41,066,463

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For M/s G R Mandhane & Associates

For & On Behalf of the Board

Chartered Accountants

SONPAULA AGRO PRODUCER COMPANY LIMITED

F.R.No. -151788W



श्री. सु. वा. वा. वा.
SUNANDA WAYAL
Director

LAXMIKANT WAYAL
Director

CA Govind R Mandhane
Proprietor

DIN : 08068449

DIN : 08118285

M.No.: -191632

Date:- 25.08.2022

Date:- 25.08.2022

Place:- MEHKAR

Place:- MEHKAR

UDIN-22191632AYBQSG6277

सोनपाऊल अॅग्रो प्रोड्यूसर कंपनी ली.
सुलतानपुर, ता. लोणार, जि. बुलडाणा.

SONPAJLA AGRO PRODUCER COMPANY LIMITED

CIN : U01100MH2018PTC308476

Statement of Profit and Loss for the year ended 31st March, 2022

(Amount in Rs.)

Particulars	Note	2021 - 22	2020 - 21
Revenue from operations	16	44,632,889	35,438,481
Other income	17	477,749	444,500
Total Income		45,110,638	35,882,981
Expenses:			
Cost of materials consumed	18	36,855,211	19,892,161
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	-	-
Employee benefit expense	20	2,244,950	985,530
Financial costs	21	1,033,027	1,363,783
Depreciation and amortisation cost	22	775,615	536,563
Other expenses	23	3,615,510	11,820,333
Total expenses		44,524,313	34,598,370
Profit before tax		586,325	1,284,611
Tax expense:			
(1) Current tax			
(2) Deferred tax	5	(11,638)	-
Profit from the period		597,963	1,284,611
Profit/(Loss) for the period		597,963	1,284,611
Earning per equity share:	24		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		-	-
(2) Diluted		-	-

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For M/s G R Mandhane & Associates
Chartered Accountants
F.R.No. -151788W

For & On Behalf of the Board
SONPAJLA AGRO PRODUCER COMPANY LIMITED

CA Govind R Mandhane



CA Govind R Mandhane
Proprietor
M.No.: -191632
Date:- 25.08.2022
Place:- MEHKAR
UDIN-22191632AYBQSG6277

S. Sunanda Wayal

SUNANDA WAYAL LAXMIKANT WAYAL
Director Director
DIN : 08068449 DIN : 08118285

L. Laxmikant Wayal

Date:- 25.08.2022
Place:- MEHKAR

सोनपाजल अँग्रो प्रोड्यूसर कंपनी ली.
बुलडाणा, ता. लोणार, जि. बुलडाणा.

SONPAULA AGRO PRODUCER COMPANY LIMITED

CIN : U01100MH2018PTC308476

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

(Rs.)

Particulars	For the Year ended March 31, 2022	For the year ended March 31, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	586,325	1,284,611
Depreciation and amortisation expense	775,615	536,563
(Profit) / Loss on sale of fixed assets		
(Profit) / Loss on redemption of investments		
Interest and other income on investments		
Interest expenses		
Appropriation of profits		
Operating profit / (loss) before working capital changes	1,361,940	1,821,174
Changes in working capital:		
Increase / (Decrease) in trade payable		
Increase / (Decrease) in provisions		
Increase / (Decrease) in deferred tax liabilities		
Increase / (Decrease) in other current liabilities		
(Increase) / Decrease in short term loan and advances		
(Increase) / Decrease in trade receivables		
(Increase) / Decrease in inventories		
	-	-
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	1,361,940	1,821,174
Less: Taxes paid		
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	1,361,940	1,821,174
Purchase of tangible / intangible assets		
Sale of tangible / intangible assets		
(Increase) / Decrease in long term loan and advances		
(Profit)/Loss on redemption of investments		
Investment in fixed deposits	-	-
Dividend/ bank interest received	-	-
	-	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Funds borrowed		
Dividend paid	-	-
	-	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	-	-
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	1,361,940	1,821,174
Cash and Cash equivalents at beginning period (Refer Note 14)	1,821,174	-
Cash and Cash equivalents at end of period (Refer Note 14)	3,183,114	1,821,174
D. Cash and Cash equivalents comprise of		
Cash on hand		
Balances with banks		
In current accounts		
Total	-	-

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our report of even date
For M/s G R Mandhane & Associates

Chartered Accountants
F.R.No. -151/88v

G.R. Mandhane

CA Govind R Mandhane
Proprietor

M.No.: -191632
Date:- 25.08.2022
Place:- MEHKAR

UDIN-22191632AYBQSG6277



For & On Behalf of the Board
SONPAULA AGRO PRODUCER COMPANY
LIMITED

21.08.2022

Sunanda Wayal
SUNANDA WAYAL LAXMIKANT WAYAL
Director Director
DIN : 08068449 DIN : 08118285

Date:- 25.08.2022
Place:- MEHKAR

सोनपाऊल अॅग्रो प्रोड्यूसर कंपनी ली.
सुलतानपुर, ता. लोणार, जि. हुलडागा.

SONPAULA AGRO PRODUCER COMPANY LIMITED

CIN : U01100MH2018PTC308476

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

(Rs.)

Particulars	31st March, 2022	31st March, 2021
Authorised share capital	1700000	1500000
Issued, subscribed & paid-up share capital	1700000	1100000
Share holding pattern and details		
Shareholder	% holding	No. of shares
1700	1000per share	
Total share capital	1,700,000	1,100,000

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2022	31st March, 2021
Equity shares at the beginning of the year	1,100,000	
Add: Shares issued during the current financial year	600,000.00	
Equity shares at the end of the year	1,700,000	-

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Note 3: Surplus

(Rs.)

Particulars	31st March, 2022	31st March, 2021
Opening balance	795,734	(473,074)
Add:- Amount Transferred during the year	-	(8,261)
Add:- Profit Transferred during the year	586,325	1,277,069
Total	1,382,059	795,734

Note 4 : Long term borrowings

(Rs.)

Particulars	31st March, 2022	31st March, 2021
SECURED LOAN		
Term loan From Bank	11,630,526	31676795
TOTAL	11,630,526	31,676,795



Note 5: Deferred tax liability			(Rs.)
Particulars	31st March, 2022	31st March, 2021	
Opening balance	114,184		
Total reversible timing difference in books maintained as per Companies Act 2013			
Depreciation as per Companies Act 2013	775,614		
Total reversible timing difference in books maintained as per Income Tax Act 1961			
Depreciation as per Income Tax Act 1961	716,819		
Net reversible timing difference (1) - (2)	58,795		
Deferred tax asset recognised for the year	-		
Add : Deferred tax income/(expense)	(11,638)		
Total	125,822	114,184	

Note 6 : Trade payables			(Rs.)
Particulars	31st March, 2022	31st March, 2021	
Total outstanding dues of micro enterprises and small enterprises			
Total outstanding dues of creditors other than micro enterprises	3,072,756	5,202,042	
For Expenses			
Total	3,072,756	5,202,042	

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Note 7 : Other Current Liabilities			(Rs.)
Particulars	31st March, 2022	31st March, 2021	
Short Term Borrowing from Bank		-65697	
other current liabilities		1531818	
	28,099,304.0		
Total	28,099,304	1,466,121	

Sub-note 7.1 : Outstanding Liabilities			(Rs.)
Particulars	31st March, 2022	31st March, 2021	
Total	-	-	

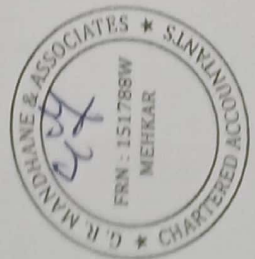
Note 8 : Short Term Provisions			(Rs.)
Particulars	31st March, 2022	31st March, 2021	
OTHER	988,628	711,587	
Total	988,628	711,587	



SONPAULA AGRO PRODUCER COMPANY LIMITED
 Note 9 :- Property, plant & equipments as on 31st March, 2022
 (As per the Companies Act, 2013)

Tangible Assets	Gross Block			Accumulated Depreciation			Net Block		
	As On 01st April, 2021	Additions	Deductions	Total	As On 01st April, 2021	For The Year	As on 31st March, 2022	As At 31st March, 2022	As At 31st March, 2021
TANGIBLE ASSETS									
Furniture	35,000			35,000		3,325	3,325	31,675	35,000
Borewell	23,395			23,395		-	-	23,395	23,395
Plant And Machinery	804,754			804,754		145,660	145,660	659,094	804,754
Electric Fitting	8,000			8,000		728	728	7,272	8,000
Computer	38,990			38,990		9,747	9,747	29,243	38,990
Building	6,293,243			6,293,243		597,858	597,858	5,695,385	6,293,243
Tools And Equipment	8,131			8,131		772	772	7,359	8,131
T.V.	38,000			38,000		9,500	9,500	28,500	38,000
Software	20,060			20,060		8,024	8,024	12,036	20,060
Land	537,680			537,680		-	-	537,680	537,680
	7,807,253	-	-	7,807,253	-	775,614	775,614	7,031,639	7,807,253
INTANGIBLE ASSETS									
Software development									
Total	7,807,253	-	-	7,807,253	-	775,614	775,614	7,031,639	7,807,253

Figures of previous year



SONPAULA AGRO PRODUCER COMPANY LIMITED

CIN : U01100MH2018PTC308476

Notes Forming Part of Balance Sheet

Note 10 : Non current investment (Rs.)

Sr.	Particulars	31st March,	31st March, 2021
	Quoted investments Equity based mutual fund		
	Unquoted Investments Debt based mutual fund	5,107,911	5,100,000
	Other Investments	-	-
	Total	5,107,911	5,100,000

All above investments are carried at cost

10.1 Other disclosures

(a)	Aggregate cost of quoted investment	5,107,911	5,100,000
	Aggregate market value of quoted investments		
(b)	Aggregate amount of unquoted investments	-	-
(c)	Aggregate provision for diminution in value of investment	-	-

Note 11 : Long term loans and advances (Rs.)

Sr.	Particulars	31st March,	31st March, 2021
I)	Security deposit		
	a) Unsecured, considered good	40318	40318
II)	Other loans & advances	4045014	
	Total	4,085,332	40,318



Note 12 : Inventories*

Sr.	Particulars	(Rs.)	
		31st March,	31st March, 2021
1	Finished goods	20,327,500	20,750,000
2	Semi finished goods		
3	Raw material		
4	Stores & packing		
	*Valued at lower of cost and net realizable value		
	Total	20,327,500	20,750,000

Note 13 : Trade receivables

Sr.	Particulars	(Rs.)	
		31st March,	31st March, 2021
1	Outstanding for more than six months	6,929,165	6,402,027
	a) Secured, considered good		
	b) Unsecured, considered good		
	c) Doubtful		
2	Others		
	a) Secured, considered good		
	b) Unsecured, considered good		
	c) Doubtful		
	Total	6,929,165	6,402,027

Note 14 : Cash and bank balances

Sr.	Particulars	(Rs.)	
		31st March,	31st March, 2021
1	Cash and cash equivalent	2,167,223	37,004
	Sub total (A)	2,167,223	37,004
2	Bank balances - current accounts	129,427	52,007.00
	Mehkar Urban		
3		129,427	52,007
	Sub total (B)		
	Total [A + B]	2,296,650	89,011

Note 15 : Short terms loans and advances

Sr.	Particulars	(Rs.)	
		31st March,	31st March, 2021
1	Others	380,918	1,015,233
	Others		
	GST		
	Total	1,220,898	1,015,233



SONPAULA AGRO PRODUCER COMPANY LIMITED

CIN : U01100MH2018PTC308476

Notes Forming Part of Statement of Profit & Loss

Note 16 : Revenue from operations

(Rs.)

Sr.	Particulars	2021-22	2020-21
1	Sales of products (refer sub note 16.1)	40,355,459	26,206,199
2	Sale of services		-
3	Other operating revenues -	4277430	9217282
			15,000.00
	Sales are net of Goods & Service Tax (GST)		
	Total	44,632,889	35,438,481

16.1 Sale of products

(Rs.)

Sr.	Particulars	2021-22	2020-21
1	Sales - finished goods	40,425,459	2,606,199
2	Sales - semi finished goods		
3	Sales - parts of electric motors		
	Total	40,425,459	2,606,199

Note 17 : Other income

(Rs.)

Sr.	Particulars	2021-22	2020-21
	Interest Received	477,749	444,500
	Total	477,749	444,500

Note 18 : Cost of material consumed

(Rs.)

Sr.	Particulars	2021-22	2020-21
1	Cost of materials consumed: (refer sub note 18.1)	36,855,211	19,892,161
	Total	36,855,211	19,892,161

18.1 Cost of materials consumed

(Rs.)

Sr.	Particulars	2021-22	2020-21
1	<u>Consumption of raw material</u>		
	Opening stock	20,750,000	13,503,800
	Add :- purchase during the year	36,432,711	27,138,361
		57,182,711	40,642,161
	Less :- Closing stock	20,327,500	20,750,000
		36,855,211	19,892,161
2	<u>Consumption of stores & spares / packing materials</u>		
	Opening stock	-	-
	Add :- purchase during the year	-	-
		-	-
	Less :- Closing stock	-	-
		-	-
	Total	36,855,211	19,892,161



Note 19 : Change in inventories**(Rs.)**

Sr.	Particulars	2021-22	2020-21
1	Change in inventories of finished goods		
	Opening stock	20,750,000	
	Closing stock	-	20,750,000
	Sub total (a)	20,750,000	(20,750,000)
2	Changes in inventories of work-in-progress		
	Opening stock	-	
	Closing stock	-	-
	Sub total (b)	-	-
	Total	20,750,000	(20,750,000)

Note 20 : Employment benefit expenses**(Rs.)**

Sr.	Particulars	2021-22	2020-21
	Salaries and Wages	2244950	985530
	Total	2,244,950	985,530

* Considered as Related Party Transaction. Refer to note no. 25 for related party disclosure.

20.1 Incentives to employees**(Rs.)**

Sr.	Particulars	2021-22	2020-21
1			
2			
	Total	-	-

20.2 Employment provident fund**(Rs.)**

Sr.	Particulars	2021-22	2020-21
	Total	-	-

Note 21 : Financial cost**(Rs.)**

Sr.	Particulars	2021-22	2020-21
	Interest Paid	1033027	1363783
	Total	1,033,027	1,363,783

* Considered as Related Party Transaction. Refer to note no. 25 for related party disclosure.



Note 22 : Depreciation and amortised cost

Sr.	Particulars	(Rs.)	
		2021-22	2020-21
	Total	775615	317351
		775,615	317,351

Note 23 : Other expenses

Sr.	Particulars	(Rs.)	
		2021-22	2020-21
1	Legal And Professional		
2	Electricity Expenses	153063	40080
3	Seed Testing Fees	188960	396776
4	Godown Expenses	718973	714439
5	Petrol And Diesel Exp	25180	
6	Printing And Stationary Exp	329000	
7	Auditor's Remuneration	25270	15130
8	Marketing Exp	25,000	15000
9	Rent	14,396	
10	Transportation Exp	24,805	
11	Administrative Fees	1,056,704	1095840
12	Bank Charges	123,579	
13	Loading Unloading And Hamali	22,703	
14	Rent Rates And Taxes	797,239	1038339
15	Insurance	99,000	22115
16	MISC EXP	-	53336
17	NAFED EXP		32797
18	OFFICE EXP		7155760
19	OVERHEAD EXP		159921
20	PACKING EXP		221340
21	REPAIRS AND MAINTENECE		93900
22	TRAVELLING EXP		324900
23	ADVERTISMENT EXP		195600
24	DEFFERED TAX	11,638	245060
	Total	3,615,510	11,820,333

23.1 Repairs & maintenance

(Rs.)

Sr.	Particulars	2021-22	2020-21
	Total	-	-

23.2 Insurance premium

(Rs.)

Sr.	Particulars	2021-22	2020-21
	Total	-	-

23.3 Rent, rates & taxes

(Rs.)

Sr.	Particulars	2021-22	2020-21
		99,000	
	Total	99,000	-

23.4 Miscellaneous expenses

(Rs.)

Sr.	Particulars	2021-22	2020-21
	Total	-	-



23.5 Auditor's remuneration

Sr.	Particulars	(Rs.)	
		2021-22	2020-21
		25000	20000
	Total	25,000	20,000



23.6 Corporate social responsibility (CSR)**Relevant CARO 2020 3(xx)**

Sr.	Particulars	Relevant CARO 2020 3(xx)	
		2021-22	2020-21
1	Amount required to be spent by the company during the year		
2	Amount of expenditure incurred		
3	Shortfall at the end of the year		
4	Total of previous years shortfall		
	Total	-	-

23.6.1 Other disclosures

- a Reason for shortfall
- b Nature of CSR activities
- c Details of related party transactions *
- d Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.

* e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,

Note 24 : Earning per share**(Rs.)**

Sr.	Particulars	2021-22	2020-21
1	Net profit after tax	586,325	1,284,611
2	Weighted average number of equity shares	170,000	170,000
	Earning per share (face value of Rs.10/-fully paid)	0.24	7.56

