

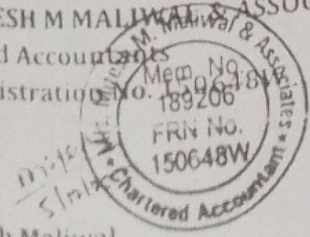


Particulars	2021	As on 31st March 2022
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1	1,00,000
(b) Reserves and Surplus	2	6,128
		1,06,128
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	3	
(b) Deferred Tax Liabilities (Net)		
(3) Current Liabilities		
(a) Short-Term Borrowings	4	
(b) Trade Payables	5	
(c) Other Current Liabilities	6	
(d) Short-term Provisions	7	7,500
		7,500
Total		1,12,628
II. ASSETS		
(1) Non-current Assets		
(a) Fixed Assets	8	
(i) Tangible Assets	8	
(ii) Capital Work In Progress	9	
(b) Non Current Investments		
(c) Deferred Tax Assets (Net)	10	
(d) Long-Term Loans and Advances	11	
(e) Other Non Current Asset		
(2) Current assets		
(a) Current investments	12	
(b) Inventories	13	11,828
(c) Trade Receivables	14	1,00,800
(d) Cash and Cash Equivalents	15	
(e) Short-term Loans and Advances	16	
(f) Other Current Assets		
		1,12,628
Total		1,12,628

Significant Accounting Policies
 Notes on Financial Statements

As per our report of even date

For: MITESH M MALIWAAL & ASSOCIATES
 Chartered Accountants
 Firm Registration No. 189206



CA Mitesh Maliwal
 Proprietor
 Membership No: 189206
 Date : 05.12.2022
 Place : Nanded

For and on behalf of Board

Sandhya B. Kalyankar
 Sandhya B. Kalyankar
 Director

Sunil D. Pople
 Sunil D. Pople
 Director

Eknath D. Kalyankar
 Eknath D. Kalyankar
 Director
Rameshwar K. Patil
 Rameshwar K. Patil
 Director

Place : Nanded
 Date : 05.12.2022
 UDIN: 231B9206RGWIA09913

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 श्रमसालय निवालय अंणो प्रोड्यूसर

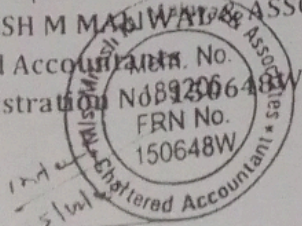
14

SHRAMSAFALYA SHIVALAY AGRO PRODUCER COMPANY LIMITED
 C/o Shri Eknath Devidas Kalyankar, At Taroda Kh, Nanded Nanded MH 431605 IN
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

Sr. No.	Particulars	Note No.	(Amount in Rs.)	
			Year Ending 31.03.2022	Year Ending 31.03.2021
I.	Revenue from operations			
II.	Other Income	17	5,24,750	
		18	15,874	
	Total Revenue		5,40,624	
III.	Expenses:			
	Cost of materials consumed			
	Purchases of Stock-in-Trade			
	Changes in inventories of finished goods and Stock-in-Trade	19	5,01,901	
	Employee benefits expense	20	-	
	Finance costs	21	-	
	Depreciation and amortization expense	22	-	
	General and administrative Exps.	23	-	
	Other expenses	24	33,595	
	Total Expenses		5,35,496	
IV.	Profit before tax		5,128	
V.	Tax expense:			
	Provision for Income Tax		-	
	Deferred Tax Liability / (Asset)		-	
			5,128	
VI.	Profit/(Loss) for the period			
VII.	Earning Per Equity Share:		5.13	
	- Basic & Diluted		1,000	1,000
	- Average Number Of Shares For Basic EPS			
		25		
		25		

Significant Accounting Policies
 Notes on Financial Statements

As per our report of even date
 For: MITESH MALI WALI & ASSOCIATES
 Chartered Accountants
 Firm Registration No. 18920648W
 FRN No. 150648W



CA Mitesh Maliwal
 Proprietor
 Membership No. 189206
 Date : 05.12.2022
 Place : Nanded

For and on behalf of Board
 Sandhya B. Kalyankar
 Director

Eknath D. Kalyanka
 Director

Sunil D. Pople
 Director

Rajeshwar K. Patil
 Director

Place: Nanded
 Date : 05.12.2022
 UDIN: 23189206BGWIA09913

SHRAMSAFALYA SHIVALAY AGRO PRODUCER COMPANY LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 1 : Share Capital

Particulars	(Amount in Rs.)	
	31.03.2022	31.03.2021
Equity Share Capital		
Authorised Share capital 5,000 Equity Shares of Rs. 100/- each	5,00,000	5,00,000
Issued, Subscribed & Paid Up capital 1000 Equity Shares of Rs. 100 /- each as fully paid up	1,00,000	
Total	1,00,000	

Note 1.1 : Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

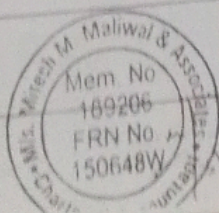
Particulars	31.03.2022		31.03.2021	
	Number of Shares	Amount	Number of Shares	Amount
Balance as at the beginning of the year				
Add: Shares issued during the year (As Per list Attached)	1,000	1,00,000		
Less : Shares Transferred During the year (As per list attached)				
Balance as at the end of the year	1,000	1,00,000		

Note 1.2 : Equity Shares : Details of Shareholders holding more than 5 % Shares

Name of the share holder	31.03.2022		31.03.2021	
	Number of Shares	% Holding	Number of Shares	% Holding
1) Sandhya Balaji Kalyankar	100	10%		
2) Eknath Devidas Kalyankar	100	10%		
3) Sunil Dasharath Pople	100	10%		
4) Rajeshwar Kishanrao Pathak	100	10%		
5) Madhav Devidasrao Shinde	100	10%		
6) Sachin Venkatrao Patil	100	10%		
7) Kendre Jaiwant Nathrao	100	10%		
8) Patil Rajratan Madhukar	100	10%		
9) Nagnath Uttamrao Janakwade	100	10%		
10) Balaprasad Shinde	100	10%		
Balance as at the end of the year	1,000	100%		0%

Note 2 : Reserves and Surplus

Particulars	31.03.2022	31.03.2021
A) Surplus in Statement of Profit and Loss		
Balance as at the beginning of the year		
Less : Tax on Regular Assessment Paid	5,128	
Add/Less: Profit or Loss for the year	5,128	
Closing Balance		
B) Capital Reserves		
B) Govt. Grant Account / ATMA Subsidy		
Opening Balance		
Add: Received During The Year		
Closing balance	5,128	



3
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 प्रथमसफल शिवालय अग्रो प्राइवेट
 कंपनी लिमिटेड (प.) त्रिजिना
 १५०१५

Eknath D. Kalyankar
 Director

 Sunil D. Pople
 Director

 Rajeshwar K. Pathak
 Director

 Sandhya B. Kalyankar
 Director

Note 3 : Long-Term Borrowings

Particulars	31.03.2022	31.03.2021
1. Term Loan :		
Bank Loan		
2. Deposit		
3. Loans & Advances From Related Parties		
4. Loan From Directors		
Total		

Note 4 : Short-Term Borrowings

Particulars	31.03.2022	31.03.2021
1.) Loan Repayable On Demand		
From Bank		
From Directors		
From Others		

Note 5 : Trade Payables

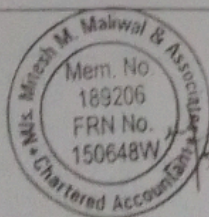
Particulars	31.03.2022	31.03.2021
Sundry Creditors for Material		
Trade Payables		
Less Than Six Months		
More Than Six Months		
Total		

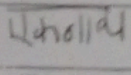
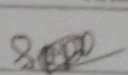

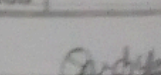
Note 6 : Other Current Liabilities :

Particulars	31.03.2022	31.03.2021
1. Current Maturities of Long - Term Debt		
2. Interest Accrued and Due on Borrowings		
3. Statutory Dues Payable		
GST Tax Payable		
TDS & TCS Payable		
Hamali & Market Cess Payable		
Total		

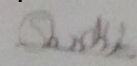

Note 7 : Short Term Provisions

Particulars	31.03.2022	31.03.2021
Audit Fees Payable	7,500	
Lease Rent Payable		
Provision for Taxation		
Salary Payable		
Total	7,500	



Eknath D. Sunil D. Rajeshwar K. Sandhya B.
 Kalyankar Pople Pathak Kalyankar
 Director Director Director Director

Note 9 : Non Current Investments

Particulars	31.03.2022	31.03.2021
Investment In Equity of other body corporate MAHA Farmers Producer Company Limited		
Fixed Deposits With Bank		
Total		

Note 10 : Long Term Loans & Advances

Particulars	31.03.2022	31.03.2021
1. Capital Advances :		
a. Secured , Considered Good :		
b. Unsecured , Considered Good:		
c. Doubtful		
2. Security Deposit		
a. Secured , Considered Good :		
i. Deposits With Market Federation		
ii. Deposit with Maharashtra Service		
b. Unsecured , Considered Good:		
c. Doubtful		
Total		

Note 11 : Other Non Current Assets :

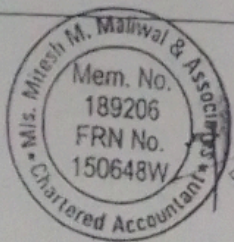
Particulars	31.03.2022	31.03.2021
Preliminary Expenses (To The Extent Non Written Off)		
Total		

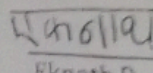

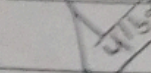
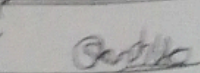
Note 12 : Current Investment :

Particulars	31.03.2022	31.03.2021
Recurring Deposits		
Fixed Deposits with Bank		
Total		

Note 13 : Inventories :

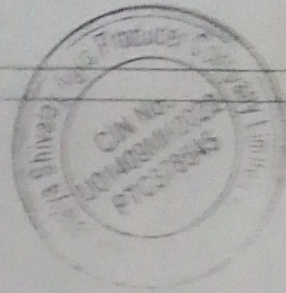
Particulars	31.03.2022	31.03.2021
Finished Goods		
Goods - in - transit		
Total		



 Eknath D. Kalyankar
 Sunil D. Pople
 Rajeshwar K. Pathak
 Sandhya B. Kalyankar
 Director Director Director Director

Note 14: Trade Receivables:

Particulars	31.03.2022	31.03.2021
Outstanding for More Than Six Months:		
a Secured, Considered Good:		
b Unsecured, Considered Good:		
c Doubtful		
Outstanding for Less Than Six Months:		
a Secured, Considered Good:	11,82,000	
b Unsecured, Considered Good:		
c Doubtful		
Total	11,82,000	



Note 15: Cash and Bank Balances

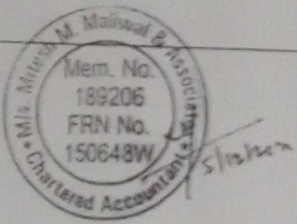
Particulars	31.03.2022	31.03.2021
Cash on hand	95,000	
MGB A/C NO.28971	5,000	
Cheques on Hand		
Total	1,00,000	

Note 16: Short Term Loans & Advances:

Particulars	31.03.2022	31.03.2021
Advance To Staff		
Balance With Tax Authorities		
Prepaid Insurance		
Advance To Suppliers		
Income Tax Refund		
Total	-	

Note 17: Revenue From Operations

Particulars	31.03.2022	31.03.2021
Sales		
Other Operative Income	5,24,750	
Sub Total	5,24,750	
Less: Excise Duty		
Total	5,24,750	



Eknath D. Sunil D. Rakeshwar K. Sandeep H.
 Kalyankar Pople Pathak Kulkarni
 Director Director Director Director

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 ग्रामसाफल्य शिवालय अँगो प्रोड्यूसर
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Note 18 : Other Income

Particulars	31.03.2022	31.03.2021
1. Commission from MAHA- PPC		
2. Govt Grant Pesticide Demonstration		
3. Net Gain/ Loss on sale of investment		
4. Gov Grant - Group Farm		
5. Amortization of Govt Grant		
6. Other Income	15,874	
7. Rounding Off		
Total	15,874	

Note 19 : Purchase of Stock In Trade

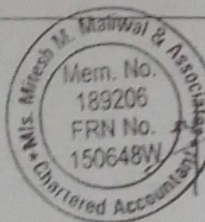
	31.03.2022	31.03.2021
A. Purchases of Materials		
1. Purchases	4,98,750	
Sub Total	4,98,750	
B. Direct/ Contract Expenses		
1. Labour Charges etc	1,255	
2. Borewell Expenses		
3. Power & Fuel	1,896	
4. Security Expenses		
5. Water Charges		
Sub Total	3,151	
Total	5,01,901	

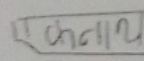
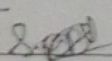
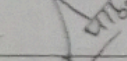
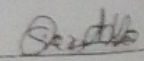
Note 20 : Change In Inventory

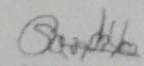
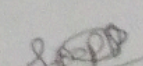
	31.03.2022	31.03.2021
Opening Stock	-	-
Closing Stock	-	-
Total	-	-

Note 21 : Employee Benefit

	31.03.2022	31.03.2021
1. Salaries, Bonus, Wages	-	-
2. Director Remuneration	-	-
3. Staff Welfare Expenses	-	-
Total	-	-



 Eknath D. Kalyankar Director
 Sunil D. Pople Director
 Rajeshwar K. Pathak Director
 Sandhya B. Kalyankar Director

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 सचिव
 7 मजसराकाल्य जिखारण्य ऑगो प्रोड

Note 22 : Finance Cost

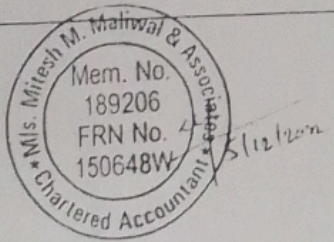
	31.03.2022	31.03.2021
1. Interest on Cash Credit Facility	-	-
2. Interest on Term Loan	-	-
3. Bank Charges & Processing fees	-	-
4. Bank Gurantee Charges	-	-
5. Interest on Other	-	-
6. Interest On Car Loan	-	-
Total	-	-

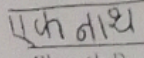


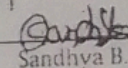
Note 23 : Depreciation & AmORIZED Cost

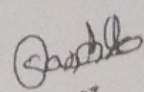
	31.03.2022	31.03.2021
1. Depreciation	-	-
2. Preliminary Expenses W/O	-	-
Total	-	-

Note 24 : Other Expenses :

	31.03.2022	31.03.2021
Audit fees	7,500	-
Incorporation Fees	20,000	-
Group Farming Programme	-	-
Misc Expenses	2,750	-
Round Off	-	-
Printing & Stationery	1,365	-
Travelling Exps	1,980	-
Total	33,595	-



 Eknath D. Kalyankar
 Sunil D. Pople
 Rajeshwar K. Pathak
 Sandhya B. Kalyankar
 Director Director Director Director

 Sandhya B. Kalyankar
 अध्यक्ष
 श्रमसाफल्य शिवालय अँग्रे प्रोड्यूसर
 कंपनी लि. (यू.) ता. जि. नांदेड

SHRAMSAI ALYA SHIVALAY AGRO PRODUCER COMPANY LIMITED
 C/o Shri Eknath Devidas Kalyankar, At Taroda Kh, Nanded Nanded MH 431605 IN

NOTE: - FIXED ASSETS & DEPRECIATION AS ON 31.03.2022

Sl. No.	PARTICULAR OF ASSETS	RATE OF DEP.	OPENING BALANCE	GROSS BLOCK		DEPRECIATION			NET BLOCK	
				ADDITION DURING THE YEAR	DEL./SALE DURING THE YEAR	CLOSING BALANCE 31.3.2022	ACCUMULATED OPENING BALANCE 1.4.2021	DEPRN FOR THE YEAR	CLOSING BALANCE 31.3.2022	AS ON 31.3.2021
1	Furniture	25.89%	0		0	0	0	0	0	0
2	Series Machinery	18.10%	0		0	0	0	0	0	0
3	Printer	63.16%	0		0	0	0	0	0	0
4	Laptop	63.16%	0		0	0	0	0	0	0

SHRAMSAI ALYA SHIVALAY AGRO PRODUCER COMPANY LIMITED
 C/o Shri Eknath Devidas Kalyankar, At Taroda Kh, Nanded Nanded MH 431605 IN

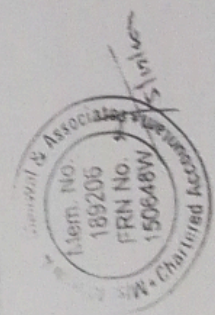
DEPRECIATION SCHEDULE AS PER INCOME TAX ACT AS ON 31.03.2022

PARTICULARS	ADDITIONS		DEPRECIATION 21.22	TOTAL 21.22	DEP RATE	CLOSING WDV
	UPTO 30.09	AFTER 30.09				
Laptop A/C					0.40	
PRINTER A/C					0.15	
PRINTER A/C					0.40	

Sandhya B Kalyankar
 Sandhya B Kalyankar
 Director

Sunil D. Pople
 Sunil D. Pople
 Director

Rajeshwar K Pathak
 Rajeshwar K Pathak
 Director



Sandhya B Kalyankar
 Sandhya B Kalyankar
 Director



Schedule - 25



Significant Accounting Policies Followed By The Company.

- A. **CONVENTION** : The accounts are prepared on the accrual basis under the historical cost convention.
- B. **REVENUE RECOGNITION**: i)Sales:- Sales are inclusive of freight & forwarding charges wherever recoverable from customers.
ii)REVENUE:-In respect of insurance/other claims, interest etc. is recognised only when it is reasonably certain that the ultimate collection will be made
- C. **Miscellaneous expenditure** :The expenses incurred towards incorporation of the company and raising of additional capital are Treated as differed revenue expenses.
- D. **Tax On Income** :Tax on income for current period is determined on the basis of taxable income after considering Various deductions available under Income Tax Act,1961. Deferred tax is recognised considering timing difference between the accounting income and Taxable income for the year.
- E. **Government Grant** :As per AS-12.the grant is shown in reserves and surplus as part of capital contribution, Thus the grant is not recognized in the profit and loss statement
- F. **FIXED ASSETS**: Fixed Assets are stated at cost of acquisition or construction less depreciation and assets discarded due to loss.
- G. **DEPRECIATION**: The company has adopted the method of providing depreciation on Straight Line Value Method basis at the rates and the manner specified in schedule XIV to the companies Act,2013. Depreciation is provided on pro rata basis from the day which asset is put to use

Nature of Property, plant and equipment	Management Estimate of useful life in years
Furniture and fixtures	10 Years
Plant And Machineries	15 Years
Building And Constructions	30 Years
Computers and Software	3 Years
Office Equipments	5 Years
Electric Installations and Equipments	10 Years
Vehicles (Tankers) Other than in the business of running them on hire	8 Years

- H. **CONTINGENT LIABILITIES**:No contingent liabilities are provided for in the books of accounts
- I. **INVENTORIES** : The Method of inventories valuation has been adopted as follows:
Trading Goods, Stores & Spares, Packing Material : At cost or Net Realisable Value Whichever is lower

Sandeep
अध्यक्ष
श्रीमसाधन ज्ञानालय ऑफो प्रॉड
सचिव

Cost includes all charges in bringing the goods to the point of sale, including transit insurance and receiving charges, work – in-progress and finished goods include appropriate proportion of overheads and where applicable, excise duty

J. **IN THE OPINION OF THE DIRECTORS:**

- a. The current assets and loans and advances are approximately of the value stated, if realised in the ordinary course of business.
- b. The provision for depreciation and for all known liabilities is adequate and not in excess of the amount reasonably necessary

K. There are no dues to micro and small enterprises as the balance sheet date. This information has been provided to the extent such parties have been identified by the company based on information available with it and has been relied upon by the auditor information.

PARTICULAR	AMOUNT
Principal amount remaining unpaid to Micro and Small Enterprises as at the end of accounting year	
Interest due there on	
Amount of interest paid by the Company along with the amount of payment made to the supplier beyond the appointed day during the year	
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day) but without adding the interest specified under Micro, Small and Medium Enterprise Development Act, 2006	
Amount of interest accrued and remaining unpaid at the end of the accounting year	
Unpaid interest brought forward to current year	

- L. The Company does not owe any amount on 31.03.2022 to Small Scale Industrial Undertakings. The information regarding Small Scale Industrial Undertakings has been determined to the extent such parties have been identified on the basis of information available with the company.
- M. In Opinion of the board the Current Assets, Loans and Advances are approximately of the value at least equal to the amount which they are stated, in the final accounts.
- N. Figures have been rounded off to the nearest of Rupees.
- O. Balances of loans, Advances, Investments, Unsecured loans, etc. are subject to confirmation and reconciliation, if any



- p. The company has not provided / paid interest as applicable u/s 23 of the Micro, small and medium Enterprises Development Act, 2006
- Q. Company Information

Registration No. of Company U01409MH2022PTC378545.....

Date of Registration 16/03/2022

Permanent Account Number ABICS0663H

Product Activity Procurement & Processing of all types of agricultural products and Providing Technical Services to its members and other farmers

for Mitesh M. Maliwal & Associates.
 Chartered Accountants
 Mem. No. 189206
 FRN No. MITSOSH
 166B, GANESH NAGAR, OPP PEOPLES COLLEGE GROUND, PAWADEWADI ROAD, NANDED 431602 150648W

S. M. M. Maliwal
Director

S. M. M. Maliwal
Director

SHRAMSAFALYA SHIVALAY AGRO PRODUCER COMPANY LIMITED

C/o Shri Eknath Devidas Kalyankar,, At Taroda Kh., Nanded, Nanded, Maharashtra, India, 431605

Date : 05/12/2022
Place : Nanded

S. M. M. Maliwal
 Director
 Shram Safalya Shivalay Agro Producer Company Limited
 Nanded, Maharashtra