

INDEPENDENT AUDITOR'S REPORT

To,
The Members of,
SEWARTHA AGRO PRODUCER COMPANY LIMITED
C/O Mr. PRAMOD GAWANDE, GOYANKA
NAGAR, MURTIZAPUR, AKOLA DISTRICT
AKOLA, MAHARASHTRA, 444107
CIN: U01409MH2018PTC316009

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of SEWARTHA AGRO PRODUCER COMPANY LIMITED which comprise the balance sheet as on 31/03/2021, and the statement of profit and loss for the Period 01/04/2020 to 31/03/2021, 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 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, 2021, and its profit/loss for the year ended on that date.

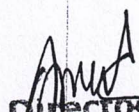
Basis for Opinion

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.

Other Information

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


Director
Sewartha Agro Producer
Company Ltd. Murtizapur
Dist. Akola

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 a material misstatement of this other information, we are required to report that fact.

Responsibilities of Management and Those Charged with Governance 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, (changes in equity) 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 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 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 in all material aspects.

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 to restructure the Company, and those charged with governance are also responsible for overseeing the Company's financial reporting process.

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, although they 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 the Financial Statements.

Statements

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, although they 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 the Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.

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. In 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

- (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.

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: *[and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]*
- (c) *[The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.]*
- (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account *[and with the returns received from the branches not visited by us].*
- (e) 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.
- (f) 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, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (g) 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 1000 rupees, the Company is exempted from getting a 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;

(h) 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 which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- (i) Preliminary Expenses to the Extent of 1/5th Written Off.

Place: Amravati
Date: 15/09/2021



For PHAFAT & RATHI
CHARTERED ACCOUNTANTS
FRN 126026W

SIGNATURE
CA DEEPAK SHARADKUMARJI
ZHAWAR
PARTNER
MEMBERSHIP NO: 128118
UDIN: 211 28118AAAAFA5359

Balance Sheet as at 31st March 2021

₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		10,00,000.00	10,00,000.00
Reserves and surplus		(4,62,038.72)	(4,85,503.00)
Money received against share warrants			
		5,37,961.28	5,14,497.00
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings		60,61,937.00	20,39,499.00
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
		60,61,937.00	20,39,499.00
Current liabilities			
Short-term borrowings		48,17,360.00	38,37,340.00
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others		16,35,730.00	6,74,360.00
Other current liabilities			
Short-term provisions		49,000.00	29,500.00
		65,02,090.00	45,41,200.00
TOTAL		1,31,01,988.28	70,95,196.00
ASSETS			
Non-current assets			
Property, Plant and Equipment			
Tangible assets		5,59,017.48	6,01,254.65
Intangible assets			
Capital work-in-Progress		57,25,079.40	44,65,927.52
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets		16,000.00	24,000.00
		63,00,096.88	50,91,182.17
Current assets			
Current investments			
Inventories		36,10,931.00	
Trade receivables		2,94,880.00	
Cash and cash equivalents		6,79,454.60	3,28,833.67
Short-term loans and advances		4,66,377.00	1,05,144.00
Other current assets		17,50,248.80	15,70,036.16
		68,01,891.40	20,04,013.83
TOTAL		1,31,01,988.28	70,95,196.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PHAFAT & RATHI
Chartered Accountants
(FRN: 0126026W)



DEEPAK SHARADKUMARJI
ZHAWAR
PARTNER
Membership No.: 128118
UDIN: 21128118AAAAFA6959
Place: Amravati
Date: 15/09/2021

For and on behalf of the Board of Directors

Sd/-
SHUBHANGI PRAMOD
GAWANDE
Director
DIN: 08258798

Sd/-
ATUL MADHUKAR GODSE
Director
DIN: 08261531

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
Revenue			
Revenue from operations		36,55,213.00	
Less: Excise duty			
Net Sales		36,55,213.00	
Other income		1,38,612.00	1,00,000.00
Total revenue		37,93,825.00	1,00,000.00
Expenses			
Cost of material Consumed		65,01,067.00	36,000.00
Purchase of stock-in-trade		(36,10,931.00)	
Changes in inventories		1,78,000.00	
Employee benefit expenses		2,95,603.00	26,814.00
Finance costs		41,088.23	8,507.96
Depreciation and amortization expenses		3,65,533.49	3,72,435.11
Other expenses		37,70,360.72	4,43,757.07
Total expenses		23,464.28	(3,43,757.07)
Profit before exceptional, extraordinary and prior period items and tax		23,464.28	(3,43,757.07)
Exceptional items			
Profit before extraordinary and prior period items and tax		23,464.28	(3,43,757.07)
Extraordinary items			
Prior period item			
Profit before tax		23,464.28	(3,43,757.07)
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit/(Loss) for the period		23,464.28	(3,43,757.07)
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For PHAFAT & RATHI
 Chartered Accountants
 (FRN: 0126026W)

For and on behalf of the Board of Directors

Shawar
 DEEPAK SHARADKUMARJI
 ZHAWAR
 PARTNER
 Membership No.: 128118
 UDIN:21128118AAAAFA6959
 Place: Amravati
 Date: 15/09/2021



Sd/-
 SHUBHANGI PRAMOD
 GAWANDE
 Director
 DIN: 08258798

Sd/-
 ATUL MADHUKAR GODSE
 Director
 DIN: 08261531

Notes to Financial statements for the year ended 31st March 2021
 The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Share Capital Particulars	₹ in rupees	
	As at 31st March 2021	As at 31st March 2020
Authorised : 100000 (31/03/2019:0) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
Issued : 16350 (31/03/2019:0) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
Subscribed and paid-up : 16350 (31/03/2019:0) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
Total	10,00,000.00	10,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,00,000	10,00,000.00	16,350	1,63,500.00
Issued during the Period			83,650	8,36,500.00
Redeemed or bought back during the period				
Outstanding at end of the period	1,00,000	10,00,000.00	1,00,000	10,00,000.00

Right, Preferences and Restriction attached to shares

Equity shares
 The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2021		As at 31st March 2020	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	ULHAS BHAGWANRAO GULHANE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	KANCHAN BABURAO KANKALE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	PRAMOD VITTHALRAO GHATE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	ASHISH GAJANAN MHASKE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	SUBHASH UTTAMRAO MHASKE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	SHUBHANGI PRAMOD KANKALE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	VINAYA PARVIN KATHALKAR	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	ATUL MADHUKAR GODSE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	VANITA BABURAO KANKALE	1,000	1.00	1,000	1.00
Equity [NV: 10.00]	JIVAN HARICHANDRA GHORMODE	1,000	1.00	1,000	1.00
	Total :	10,000	10.00	10,000	10.00

Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Surplus		
Opening Balance	(4,85,503.00)	(1,41,745.93)
Add: Profit for the year	23,464.28	
Less: Loss for the year		(3,43,757.07)
Closing Balance	(4,62,038.72)	(4,85,503.00)
Balance carried to balance sheet	(4,62,038.72)	(4,85,503.00)

Note No. Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From banks						
CANARA BANK-0001 unsecured	24,74,490.00		24,74,490.00	20,39,499.00		20,39,499.00
	24,74,490.00		24,74,490.00	20,39,499.00		20,39,499.00
Other Loans and advances						
Aryadhan Financial Solutions Ltd unsecured	25,87,447.00		25,87,447.00			
Samunnati Financial Services unsecured	10,00,000.00		10,00,000.00			
	35,87,447.00		35,87,447.00			
The Above Amount Includes Unsecured Borrowings	60,61,937.00		60,61,937.00	20,39,499.00		20,39,499.00
Amount Disclosed Under the Head "Other Current Liabilities"(Note No.)		0	0		0	0
Net Amount	60,61,937.00	0	60,61,937.00	20,39,499.00	0	20,39,499.00

Note No. Provisions

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit Fee Payable		20,000.00	20,000.00		15,000.00	15,000.00
Professional Tax Payable		5,000.00	5,000.00		2,500.00	2,500.00
ACCOUNTING CHARGES		24,000.00	24,000.00		12,000.00	12,000.00
		49,000.00	49,000.00		29,500.00	29,500.00
Total		49,000.00	49,000.00		29,500.00	29,500.00

Note No. Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Loans and advances		
OTHERS unsecured	17,03,000.00	13,67,000.00
Loan from Director unsecured	31,14,360.00	24,70,340.00
	48,17,360.00	38,37,340.00
The Above Amount Includes Unsecured Borrowings	48,17,360.00	38,37,340.00
Total	48,17,360.00	38,37,340.00

Trade payables

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(B) Others		
ATUL GODSE	31,390.00	42,710.00
CHAUDHARI INDUSTRIES		11,050.00
HUSSAIN STEEL TRADERS	1,42,485.00	1,42,485.00
KL ENGINEERING	3,00,600.00	3,00,600.00
PRAJAKTA MACHINERY DAL MILL	80,000.00	80,000.00
SAI ELECTRICAL	1,96,030.00	97,515.00
KISHOR GULHANE	4,20,000.00	
POONAM ENGINEERING WORKS	34,000.00	
PRAMOD GAWANDE	3,72,625.00	
VISHAL ENTERPRISES	59,600.00	
	16,35,730.00	6,74,360.00
Total	16,35,730.00	6,74,360.00

Note No. Other current liabilities

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Total		

SEWARTHA AGRO PRODUCER COMPANY LIMITED
 C/o Mr. PRAMOD GAWANDE, GOYANKA NAGAR, AKOLA, MURTIZAPUR, DISTRICT AKOLA-444107
 CIN : U01409MH2018PTC316009

(F.Y. 2020-21)

Property, Plant and Equipment as at 31st March 2021

Assets	Gross Block					Accumulated Depreciation/ Amortisation			Net Block		
	Useful Life (In Years)	Balance as at 1st April 2020	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2021	Balance as at 1st April 2020	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2021	Balance as at 31st March 2020
A Tangible assets											
Own Assets											
TRACTOR	15.00	4,59,762.61	3,305.00		87,000.00	3,76,067.61	6,541.55	23,667.36		3,45,858.60	4,59,762.61
THRESHER	15.00	51,785.72			29,000.00	51,785.72	620.01	3,328.00		47,837.71	51,785.72
TILLER	15.00	98,214.28				69,214.28	1,346.30	4,383.57		63,484.41	98,214.28
ELECTRIC FITTING	10.00		1,09,646.05			1,09,646.05		9,621.30		1,00,024.75	98,214.28
FURNITURE	10.00		1,900.00			1,900.00		88.00		1,812.00	1,900.00
Total (A)		6,09,762.61	1,14,851.06		1,16,000.00	6,08,613.67	8,507.96	41,088.23		49,596.19	6,01,211.65
P.Y Total			9,09,762.61		3,00,000.00	6,09,762.61		3,507.96			
B Capital work in progress											
DAIRY PROCESSING UNIT	10.00	5,71,772.06	6,46,400.00		2,61,000.00	9,57,172.06				9,57,172.06	5,71,772.06
DAL MILL CONSTRUCTION	10.00	3,01,648.42			1,49,051.50	1,52,597.92				1,52,597.92	3,01,648.42
GODOWN	10.00	14,28,529.94			2,28,550.00	11,99,979.94				11,99,979.94	14,28,529.94
SEED PROCESSING CENTER	10.00	16,48,318.10			5,39,400.00	11,08,918.10				11,08,918.10	16,48,318.10
OFFICE BUILDING	10.00		6,99,311.38			6,99,311.38				6,99,311.38	
AUTOMATIC CHILLI PRO. MACHINE	15.00	2,96,610.00	76,271.00			3,72,881.00				3,72,881.00	
DAL MACHINE	15.00	2,19,048.00	2,19,048.00			4,38,096.00				4,38,096.00	
CCTV	15.00		4,900.00			4,900.00				4,900.00	
DISTONER	15.00		4,10,000.00			4,10,000.00				4,10,000.00	
PACKING MACHINE	15.00		2,20,000.00			2,20,000.00				2,20,000.00	
TURMERIC PLANT	15.00		2,79,381.50		1,38,048.50	1,41,333.00				1,41,333.00	
WEIGHING SCALE	15.00		14,940.00			14,940.00				14,940.00	
WELDING MACHINE	15.00		4,950.00			4,950.00				4,950.00	
Total (B)		44,65,927.52	25,75,201.88		13,16,050.00	57,25,079.40				57,25,079.40	44,65,927.52
P.Y Total			1,24,65,927.52		80,00,000.00	44,65,927.52					
Current Year Total (A + B)		60,75,690.13	26,90,052.94		14,32,050.00	63,33,693.07	8,507.96	41,088.23		49,596.19	50,67,111.17
Previous Year Total			1,33,75,690.13		83,00,000.00	60,75,690.13		3,507.96		11,67,182.17	

General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

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Other income

₹ in rupees

Particulars	31st March 2021	31st March 2020
Other non-operating income		
GAT SHETI GRANT	29,000.00	1,00,000.00
SEED GRANT	1,09,612.00	
	1,38,612.00	1,00,000.00
Total	1,38,612.00	1,00,000.00

Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2021	31st March 2020
Chana Seed Purchase	26,10,890.00	
Soyabean Purchase	10,00,000.00	
Soya seed purchase	18,90,152.00	
Factory Insurance	10,00,025.00	
PURCHASES		36,000.00
Total	65,01,067.00	36,000.00

Note No. Changes in inventories

₹ in rupees

Particulars	31st March 2021	31st March 2020
Inventory at the end of the year		
Traded Goods	36,10,931.00	
	36,10,931.00	
(Increase)/decrease in inventories		
Traded Goods	(36,10,931.00)	
	(36,10,931.00)	

Employee benefit expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Salaries and Wages		
Salary and wages	1,78,000.00	
	1,78,000.00	
Total	1,78,000.00	

Finance costs

₹ in rupees

Particulars	31st March 2021	31st March 2020
Interest		
1373	2,95,603.00	26,814.00
	2,95,603.00	26,814.00
Total	2,95,603.00	26,814.00

Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Depreciation on tangible assets	41,088.23	8,507.96
Total	41,088.23	8,507.96

Note No. 1 Loans and advances

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good		10,000.00		
		10,000.00		
Other loans and advances				
OTHER DEBIT BALANCES		4,56,377.00		1,05,144.00
		4,56,377.00		1,05,144.00
Total		4,66,377.00		1,05,144.00

Note No. Other non-current assets

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
Unamortised Preliminary Expenses	16,000.00	24,000.00
Total	16,000.00	24,000.00

Note No. Inventories

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(Valued at cost or NRV unless otherwise stated)		
TOOR	10,00,041.00	
CHANA SEED	26,10,890.00	
Total	36,10,931.00	

Note No. Trade receivables

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Exceeding six months		
Unsecured, Considered Good	2,94,880.00	
Total	2,94,880.00	
Total	2,94,880.00	

Note No. Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Balance with banks		
BANK BALANCE	5,58,021.60	3,11,409.67
Total	5,58,021.60	3,11,409.67
Cash in hand		
Cash in hand	1,21,433.00	17,424.00
Total	1,21,433.00	17,424.00
Total	6,79,454.60	3,28,833.67

Note No. Other current assets

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
DUTIES and TAXES	17,50,248.80	15,70,036.16
Total	17,50,248.80	15,70,036.16

Revenue from operations

₹ in rupees

Particulars	31st March 2021	31st March 2020
Sale of products		
CHANA SEED SALE	10,84,980.00	
SOYABEEN	25,70,233.00	
	36,55,213.00	
Net revenue from operations	36,55,213.00	

Other expenses

₹ in rupees

Particulars	31st March 2021		31st March 2020	
Hamali				960.71
Printing and stationery		35,561.42		35,628.00
Travelling Expenses				15,278.00
Professional Expenses		15,999.00		1,17,000.00
Audit fees		20,000.00		15,000.00
Bank Charges		9,630.07		6,576.40
Preliminary expenses written off		8,000.00		8,000.00
Accounting Charges		22,000.00		12,000.00
Electricity expenses		30,000.00		25,000.00
RENT EXPENSES				1,20,000.00
PROCESSING FEE		47,186.00		16,992.00
Brokerage		10,000.00		
Miscellaneous expenditure		44,055.00		
Seed certification expenditure		79,336.00		
Factory Insurance		21,766.00		
Trasportation Expenses		18,500.00		
Professional Tax		2,500.00		
Total		3,65,533.49		3,72,435.11

Note No. Short-term borrowings:OTHERS

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Amount		Amount	
SANDIP HARANKAR		2,20,000.00		2,20,000.00
SWAPNAPURTI KRUSHI BAHU CO.		8,82,000.00		8,82,000.00
ULHAS GULHANE				2,65,000.00
Pravin J Kathalkar		3,43,000.00		
Sagar M Godse		1,38,000.00		
Vaibhav Godse		1,20,000.00		
Total		17,03,000.00		13,67,000.00

Note No. Short-term borrowings:Loan from Director

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Amount		Amount	
Shubhangi Pramod Gawande		1,97,570.00		
Atul Godse Madhukar		50,000.00		50,000.00
PRAMOD GAWANDE		28,66,790.00		24,20,340.00
Total		31,14,360.00		24,70,340.00

Note No. Loans and advances : Security Deposit: Unsecured, considered good

₹ in rupees

Particulars	As at 31st March 2021	
	Long-term	Short-term
PDKV AKOLA DEPOSIT		10,000.00
Total		10,000.00

Note No. Loans and advances : Other loans and advances: OTHER DEBIT BALANCES

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
ANURADHA INDUSTRY		14,901.00		14,901.00
VETAL BABA STONE CRUSHER				29,583.00
VIDARBHA TRADERS		61,576.00		60,660.00
BABURAO SHANKARRAO KANKALE		2,79,900.00		
VAISHNAVI GHATE		1,00,000.00		
Total		4,56,377.00		1,05,144.00

Note No. Trade receivables: Exceeding six months: Unsecured,
Considered Good

₹ in rupees

Particulars	As at 31st March 2021	
DREAM CREATION		13,000.00
M/S PREMIER IRRIGATION AGRITECH PVT LTD		25,000.00
NITIRAJ ENGINEER		12,971.00
IFFCO KISANSANCHAR		1,74,805.00
SAMUNNATI AGRO SOLUTIONS PVT LTD		69,104.00
Total		2,94,880.00

Note No. Cash and cash equivalents: Balance with banks: BANK
BALANCE


₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
CANARA BANK-0246	5,58,021.60	3,06,094.60
SBI-0979		5,315.07
Total	5,58,021.60	3,11,409.67

Other expenses: Miscellaneous expenditure

₹ in rupees

Particulars	31st March 2021	
Other expenditure		2,000.00
Office expenses		27,465.00
Petrol Expenses		14,590.00
Total		44,055.00


DIRECTOR
Sevathna Agro Producer Co. Ltd
Murtizapur Dist Akola