

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2021-22

PAN	AACCW9219L		
Name	WARDHA BANANA PRODUCER COMPANY LIMITED		
Address	C/O SHRI DEEPAK MANMOHAN SHARMA , AT NAGPUR WARDHA ROAD,TQ. SELU , WARDHA, WARD NO.1 , 19- Maharashtra , 91-India , 442104		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	874733780050122

		1	14,500
Taxable Income and Tax details	Current Year business loss, if any		
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 05-01-2022 18:05:42 from IP address 10.1.36.239 and verified by SHARMA MANMOHAN DEEPAK having PAN BOOPS3034K on 05-01-2022 18:05:41 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



INDEPENDENT AUDITOR'S REPORT

To,
The Members of,
WARDHA BANANA PRODUCER COMPANY LIMITED
C/O SHRI DEEPAK MANMOHAN SHARMA, WARD NO. 1,
AT NAGPUR WARDHA ROAD,
TQ. SELU, DIST. WARDHA - 442104
CIN : U01100MH2021PTC357985

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **WARDHA BANANA PRODUCER COMPANY LIMITED** which comprise the balance sheet as on 31st March 2021, and the statement of profit and loss for the Period 26/03/2021 to 31/03/2021, (changes in equity) 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 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.

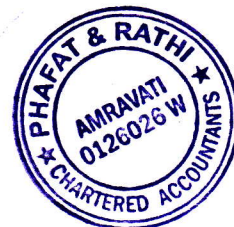
Basis for Opinion

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 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. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

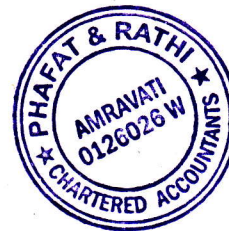
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows 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 in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

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 the Financial Statements.

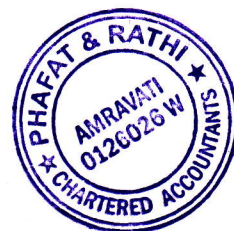


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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. 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

- (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 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;

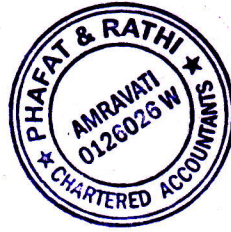
(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- 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.*
- (j) *Paid Up Share Capital Amounting to Rs 100000.00/- Collected in Cash but Not deposited in Bank till 31/03/2021.*

Place: Amravati
Date: 19/08/2021



For PHAFAT & RATHI
CHARTERED ACCOUNTANTS
FRN 126026W

A handwritten signature in blue ink, appearing to read "Zhawar".

SIGNATURE
CA DEEPAK SHARADKUMARJI
ZHAWAR
PARTNER
MEMBERSHIP NO: 128118
UDIN: 21128118AAAAEE9465

OIC sign & return

Balance Sheet as at 31st March 2021

₹ in rupees

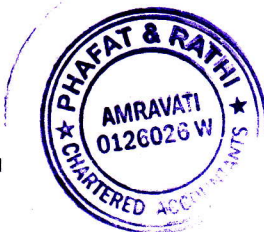
Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		1,00,000.00	
Reserves and surplus		(14,500.00)	
Money received against share warrants			
		85,500.00	
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
Current liabilities			
Short-term borrowings		35,000.00	
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities			
Short-term provisions		7,500.00	
		42,500.00	
TOTAL		1,28,000.00	
ASSETS			
Non-current assets			
Property, Plant and Equipment			
Tangible assets			
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets		28,000.00	
		28,000.00	
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents		1,00,000.00	
Short-term loans and advances			
Other current assets			
		1,00,000.00	
TOTAL		1,28,000.00	

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: 21128118AAAAEE9465
Place: Amravati
Date: 19/08/2021



For and on behalf of the Board of Directors

Deepak Sharma

DEEPAK SHARMA
Director
DIN: 02308758

Praful Vyas

PRAFUL VYAS
Director
DIN: 09125337

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			
Less: Excise duty			
Net Sales			
Other income			
Total revenue			
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses			
Other expenses		14,500.00	
Total expenses		14,500.00	
Profit before exceptional, extraordinary and prior period items and tax		(14,500.00)	
Exceptional items			
Profit before extraordinary and prior period items and tax		(14,500.00)	
Extraordinary items			
Prior period item			
Profit before tax		(14,500.00)	
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(14,500.00)	
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

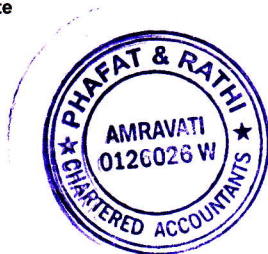
The accompanying notes are an integral part of the financial statements.

As per our report of even date

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



DEEPAK SHARADKUMARJI
ZHAWAR
PARTNER
Membership No.: 128118
UDIN: 21128118AAAAEE9465
Place: Amravati
Date: 19/08/2021



For and on behalf of the Board of Directors


DEEPAK SHARMA
Director
DIN: 02308758


PRAFUL VYAS
Director
DIN: 09125337

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 (31/03/2020:0) Equity shares of Rs. 10.00/- par value	10,00,000.00	
Issued :		
10000 (31/03/2020:0) Equity shares of Rs. 10.00/- par value	1,00,000.00	
Subscribed and paid-up :		
10000 (31/03/2020:0) Equity shares of Rs. 10.00/- par value	1,00,000.00	
Total	1,00,000.00	

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				
Issued during the Period	10,000	1,00,000.00		
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,00,000.00		

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.

Reserves and surplus

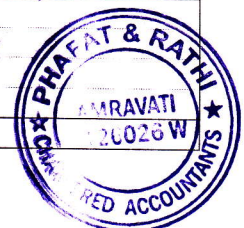
Particulars	₹ in rupees	
	As at 31st March 2021	As at 31st March 2020
Surplus		
Opening Balance		
Add: Addition during the year		
Less: Loss for the year	(14,500.00)	
Closing Balance	(14,500.00)	
Balance carried to balance sheet	(14,500.00)	

Provisions

Particulars	As at 31st March 2021			As at 31st March 2020		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Provision for Audit Fees		7,500.00	7,500.00			
Total		7,500.00	7,500.00			

Short-term borrowings

Particulars	₹ in rupees	
	As at 31st March 2021	As at 31st March 2020
Loans and Advances from related parties		
Deepak Sharma unsecured loan from Director	35,000.00	
	35,000.00	
The Above Amount Includes		
Unsecured Borrowings	35,000.00	
Total	35,000.00	



Other non-current assets

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
Unamortised Preliminary Expenses	28,000.00	
Total	28,000.00	

Cash and cash equivalents

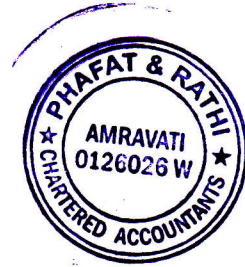
₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Cash in hand		
Cash in hand	1,00,000.00	
Total	1,00,000.00	

Other expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Preliminary expenses written off	7,000.00	
Provision for Audit Fees	7,500.00	
Total	14,500.00	



WARDHA BANANA PRODUCER COMPANY LIMITED

SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31st March 2021

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

1 DATE OF INCORPORATION & COMMENCEMENT OF BUSINESS

The company was incorporated on 26th March 2021.

2 METHOD OF ACCOUNTING

These financial statements have been prepared under historical cost convention on an accrual basis unless otherwise specifically stated in the notes on accounts and are in accordance with the normally accepted accounting principles.

3 FIXED ASSET

Fixed assets are stated at original cost. Cost includes inward freight, taxes & other identifiable expenses upto the date of commissioning the said assets or putting the said assets into use.

4 DEPRECIATION.

Fixed assets are depreciated by W.D.V. method. Depreciation is provided at the rates stated in Schedule XII Companies Act.

5 INVENTORY VALUATION

Closing stocks if any are valued at Historical cost.

CONTINGENT LIABILITY

Only material contingent liabilities are provided for . However no such contingent Liability existed as on the year end.

7 SALES TAX, INCOME TAX AND ANY OTHER GOVERNMENT LIABILITIES.

Though no such assessed dues are pending, the effect of the pending assesment will be given as and when they are finalised

8 DEFERRED TAX LIABILITY

As per Accounting Standard AS-22 [Accounting For Taxes On Income] the timing differences as specified in the Accounting Standard - 22 .are accounted for in the Books

9 DEVELOPMENT ACCOUNT

Till the last year there was no Sales in the Company all the expenses incurred in the Development of the Site are capitalised Now Debited to the Profit and loss Account.

10 REGROUPING OF FIGURES

Figures are regrouped wherever necessary.

DATE: 19/08/2021

PLACE : Amravati

