

**ADITYARAJ FARMER PRODUCER COMPANY LIMITED**

(CIN : U01409MH2019PTC324159)

**AUDITED STATEMENTS OF ACCOUNTS  
FOR THE  
F. Y. 2021-2022**

**AUDITOR'S:**



**SVS AND ASSOCIATES**

**CHARTERED ACCOUNTANTS**



**INDEPENDENT AUDITORS' REPORT**

To,  
The Members,  
**ADITYARAJ FARMER PRODUCER COMPANY LIMITED**  
H.NO.69, SHAHAPUR BANJAR, TALUKA GANGAPUR  
AURANGABAD (MH) - 431002.

**Report on the audit of the financial statements**

We have audited the accompanying financial statements of Adityaraj Farmer Producer Company Limited ("the Company"), which comprise the Balance Sheet as at March 31st, 2022, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

**01. Opinion**

We have audited the accompanying financial statements of "Adityaraj Farmer Producer Company Limited" ("the Company"), which comprise the balance sheet as at March 31, 2022, statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022.

**02. Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, 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.

**03. Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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



#### 04. Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.



## 05. Report on other legal and regulatory requirements

1. As the Paid up Capital and reserves of the company are below Rs.1 crore, it does not have outstanding loan of Rs.1 crore or more from any Bank or Financial Institution and it does not have revenue exceeding Rs.10 crores, provisions of Companies(Auditor's Report) order, 2020(CARO) are not applicable to it and hence statement on the matters stated in the said order are not given.

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

a) We have sought & 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 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 written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164(2) of the Act.

f) As required by the provisions of clause (i) of sub-section (3) of section 143 of the act read with MCA Notification no. G.S.R 583(E) dated 13.06.2017, with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, is not applicable as the company does not have aggregate borrowings of Rs.25 crore or more from any bank or financial institution or body corporate and does not have turnover exceeding Rs.50 Crores at any point of time during the Financial Year; and

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

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 were no amounts which were required to be transferred to the Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under.

Date:- 22<sup>nd</sup> August 2022  
Place:- AURANGABAD



For SVS & Associates  
Chartered Accountants  
FRM NO:-123164W

[ Santosh Garud ]  
Partner

M. No.: 111035

UDIN:-22111035APOTEH2292

## ADITYARAJ FARMER PRODUCER COMPANY LIMITED

(CIN : U01409MH2019PTC324159)

H.NO.69, SHAHAPUR BANJAR, TALUKA GANGAPUR

AURANGABAD (MH) - 431002.

## Balance Sheet for the year ended on 31st March 2022

Particulars	Not	Figures as at the end Rs.	Figures as at the end Rs.
<b>A. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' funds</b>			
(a) Share capital	1	5,00,000.00	5,00,000.00
(b) Reserves and surplus	2	(3,36,528.35)	(1,85,014.63)
(b) Money Received against share warrents		-	-
<b>2. Share application money pending allotments</b>			
<b>3. Non-current liabilities</b>			
(a) Long-term borrowings	3	8,79,500.00	9,41,500.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4. Current liabilities</b>			
(a) Short Term Borrowings		-	-
<b>(b) Trade payables</b>	4	-	-
(A) total outstanding dues of micro enterprises and small enterprises		50,000.00	50,000.00
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions	5	2,36,960.00	1,18,460.00
<b>TOTAL</b>		<b>13,29,931.65</b>	<b>14,24,945.37</b>
<b>B. ASSETS</b>			
<b>1. Non-current assets</b>			
(i) Property, Plant and Equipment	6	1,01,263.00	1,17,278.00
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	7	-	2,05,417.00
(c) Deferred Tax Assets		1,72,373.00	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2. Current assets</b>			
(a) Current Investments	8	2,50,260.00	7,50,390.00
(b) Inventories		-	-
(c) Trade receivables	9	7,32,327.50	2,70,249.50
(d) Cash and cash equivalents	10	50,000.00	50,000.00
(e) Short-term loans and advances	11	23,708.15	31,610.87
(f) Other Current Assets		-	-
<b>TOTAL</b>		<b>13,29,931.65</b>	<b>14,24,945.37</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

Date:- 22<sup>nd</sup> AUGUST 2022

Place:- AURANGABAD

For SVS & Associates  
Chartered Accountants  
FRM NO:-123164W[ Santosh Garud ]  
Partner  
M. No.: 111035  
UDIN:-22111035APOTEH2292FOR ADITYARAJ FARMER PRODUCER COMPANY  
LIMITED

  
SACHIDANAND RAHANE  
(DIRECTOR)  
DIN -08294725


  
TUSHAR NIMONE  
(DIRECTOR)  
DIN: 09573564

ADITYARAJ FARMER PRODUCER COMPANY LIMITED  
(CIN : U01409MH2019PTC324159)  
H.NO.69, SHAHAPUR BANJAR, TALUKA GANGAPUR  
AURANGABAD (MH) - 431002.

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Not e No.	Figures for the	Figures for the
		current reporting period	previous reporting period
		Rs.	Rs.
I Revenue from operations/ services (gross)	12	5,39,223.00	1,58,487.00
Revenue from operations (net)		5,39,223.00	1,58,487.00
II Other Income	13	10,271.00	6,240.00
III Total Income (I+II)		5,49,494.00	1,64,727.00
IV Expenses			
(a) Cost of materials consumed	14	-	9,02,084.00
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	15	5,00,130.00	(7,50,390.00)
(d) Employee benefits expenses	16	1,42,900.00	-
(e) Finance costs	17	531.00	295.00
(f) Depreciation and amortisation expenses		16,015.00	34,487.00
(g) Other expenses	18	2,13,804.72	1,63,265.63
Total Expenses		8,73,380.72	3,49,741.63
V Profit before exceptional and extraordinary item and tax		(3,23,886.72)	(1,85,014.63)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		(3,23,886.72)	(1,85,014.63)
VIII Extraordinary Items		-	-
IX Profit before Tax		(3,23,886.72)	(1,85,014.63)
X Tax Expense:			
(a) Current tax expense		(1,72,373.00)	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		(1,51,513.72)	(1,85,014.63)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the current Period		(1,51,513.72)	(1,85,014.63)
XVI Earning per equity share:			
(1) Basic		(1.52)	(92.51)
(2) Diluted		(1.52)	(92.51)

In terms of our report attached.  
Date:- 22<sup>nd</sup> August 2022  
Place:-Aurangabad

For SVS & Associates  
Chartered Accountants  
FRM NO:-123164W



[ Santosh Garud ]  
Partner  
M. No.: 111035  
UDIN:-22111035APOTEH2292



FOR ADITYARAJ FARMER PRODUCER  
COMPANY LIMITED

SACHIDANAND RAHANE  
DIRECTOR  
DIN -08294725

TUSHAR NIMONE  
DIRECTOR  
DIN: 09573564

**ADITYARAJ FARMER PRODUCER COMPANY LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note -1. SHARE CAPITAL**

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 100000 Equity shares of Rs.10/- each with voting rights	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
(b) Issued, Subscribed and Paid up 50000 Equity shares of Rs.10 each with voting rights	50,000.00	5,00,000.00	50,000.00	5,00,000.00
<b>Total</b>	<b>50,000.00</b>	<b>5,00,000.00</b>	<b>50,000.00</b>	<b>5,00,000.00</b>

**List of Shareholders holding more than 5% share capital**

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Sachidanand Sominath Rahane	11000	22.00	10	1,10,000.00
Urmila Kedar Rahane	2500	5.00	10	25,000.00
Raju Ramkisan Ravate	2500	5.00	10	25,000.00
Kedar Sominath Rahane	2500	5.00	10	25,000.00
Amol Laxman Chothare	2500	5.00	10	25,000.00
Dnyaneshwar Laxman Golhar	2500	5.00	10	25,000.00
Arun Sheshrao Jadhav	2500	5.00	10	25,000.00
Machindra Asaram Kamble	2500	5.00	10	25,000.00
Tushar Madhukar Nimone	2500	5.00	10	25,000.00
Subhash Trimbak Rahane	2500	5.00	10	25,000.00
<b>TOTAL</b>	<b>33,500.00</b>	<b>67.00</b>		<b>3,35,000.00</b>

**NOTE 1A. SHARES HELD BY PROMOTORS**

Sr No.	Promotor's Name	Current Reporting Period		
		No of shares	% of total shares	% Change during the year
	Sachidanand Sominath Rahane	11000	22.00	29.00
	Urmila Kedar Rahane	2500	5.00	-
	Raju Ramkisan Ravate	2500	5.00	-
	Amol Laxman Chothare	2500	5.00	-
	Tushar Madhukar Nimone	2500	5.00	-

Sr No.	Promotor's Name	Previous reporting Period		
		No of shares	% of total share	% Change during the year
	Sachidanand Sominath Rahane	25500	51.00	-
	Urmila Kedar Rahane	2500	5.00	-
	Raju Ramkisan Ravate	2500	5.00	-
	Amol Laxman Chothare	2500	5.00	-
	Kedar Sominath Rahane	2500	5.00	-

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Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(1,85,014.63)	-
Add: Profit / (Loss) for the year	(1,51,513.72)	(1,85,014.63)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(3,36,528.35)	(1,85,014.63)
<b>Total</b>	<b>(3,36,528.35)</b>	<b>(1,85,014.63)</b>

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting	Figures as at the end of previous
	Rs.	Rs.
<b>UNSECURED LOANS</b>		
<b>Loan from Director &amp; Relatives</b>	<b>8,79,500.00</b>	<b>9,41,500.00</b>
Rahane Sachidanand Sominath	4,89,500.00	5,51,500.00
Golhar Dnyaneshwar Gorknath	50,000.00	50,000.00
Jadhav Arun Sheshrao	50,000.00	50,000.00
Kamble Machindra Asaram	50,000.00	50,000.00
Nimone Tushar Madhukar	50,000.00	50,000.00
Rahane Kedar Sominath	50,000.00	50,000.00
Rahane Subhash Trimbak	50,000.00	50,000.00
Rahane Urmila Kedar	90,000.00	90,000.00
<b>TOTAL</b>	<b>8,79,500.00</b>	<b>9,41,500.00</b>

Note 4 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	50,000.00	-	-	50,000.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>					<b>50,000.00</b>

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	50,000.00	-	-	-	50,000.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>					<b>50,000.00</b>

Note 5 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
Salary Payable	15,000.00	-
(b) Provision - Others		
Power Payable	280.00	280.00
Other Payables	2,15,180.00	1,15,180.00
Audit Fees Payable	6,500.00	3,000.00
<b>Total</b>	<b>2,36,960.00</b>	<b>1,18,460.00</b>



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Note 7 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Fixed Deposit	-	2,05,417.00
<b>Total</b>	<b>-</b>	<b>2,05,417.00</b>

Note 8 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	2,50,260.00	7,50,390.00
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>2,50,260.00</b>	<b>7,50,390.00</b>

Note 9 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	1,58,487.00	1,58,487.00
B) Bank Balance-ICICI Bank	5,73,840.50	1,11,762.50
<b>Total</b>	<b>7,32,327.50</b>	<b>2,70,249.50</b>



Note 10 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Security Deposit-Godown	50,000.00	50,000.00
<b>Total</b>	<b>50,000.00</b>	<b>50,000.00</b>

Note 11 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps to be w/off	23,708.15	31,610.87
<b>Total</b>	<b>23,708.15</b>	<b>31,610.87</b>







Note 12 REVENUE FROM OPERATIONS

(IN LAKHS)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale of Goods	5,39,223.00	1,58,487.00
Total - Sales	5,39,223.00	1,58,487.00

Note 13 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Other Income	10,271.00	6,240.00
Total	10,271.00	6,240.00

Note 14 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases		
Import	-	9,02,084.00
Domestic	-	9,02,084.00
Less: Closing stock	-	-
Cost of material consumed	-	9,02,084.00



**Note 15 CHANGE IN INVENTORIES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished goods	2,50,260.00	7,50,390.00
Work-in-progress	-	-
	<b>2,50,260.00</b>	<b>7,50,390.00</b>
<b>Inventories at the beginning of the year:</b>		
Finished goods	7,50,390.00	-
Work-in-progress	-	-
	<b>7,50,390.00</b>	<b>-</b>
<b>Net (increase) / decrease</b>	<b>5,00,130.00</b>	<b>(7,50,390.00)</b>

**Note 16 EMPLOYEE BENEFIT EXPENSES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	1,42,900.00	-
Staff Welfare	-	-
<b>Total</b>	<b>1,42,900.00</b>	<b>-</b>

**Note 17 FINANCE COST**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	531.00	295.00
<b>Total</b>	<b>531.00</b>	<b>295.00</b>







Note 18 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Power & Fuel	-	17,830.00
<b>Total (A)</b>	<b>-</b>	<b>17,830.00</b>
(B) INDIRECT EXPENSES		
Professional Fees		8,000.00
Audit Fees	3,500.00	8,900.00
Data Processing Charges	2,402.00	17,500.00
Rent	2,00,000.00	1,00,000.00
Other Expenses		11,035.63
Priliminary Expenses W/off	7,902.72	-
<b>Total (B)</b>	<b>2,13,804.72</b>	<b>1,45,435.63</b>
<b>Total (A+B)</b>	<b>2,13,804.72</b>	<b>1,63,265.63</b>

In terms of our report attached.

For SVS & Associates  
Chartered Accountants  
FRM NO:-123164W



[ Santosh Garud ]  
Partner  
M. No.: 111035  
UDIN:-22111035APOTEH2292



FOR ADITYARAJ FARMER PRODUCER COMPANY  
LIMITED

SACHIDANAND RAHANE  
(DIRECTOR)  
DIN -08294725

TUSHAR NIMONE  
(DIRECTOR)  
DIN: 09573564

**Note :19 Notes on Accounts and Significant Accounting Policies :**

**A] Notes on Accounts**

01. Figures of previous year are regrouped and rearranged wherever necessary.

**02. Related Party Disclosures**

**Name of Related Parties:**

**Key Management Personnel:**

Mr. Sachidanand Sominath Rahane.  
Mrs. Urmila Kedar Rahane.  
Mr. Raju Ramkisan Ravate.  
Mr. Tushar Madhukar Nimone  
Mr. Amol Laxman Chothare.

Sr. No.	Particulars	Key Management Personnel	Other Related Parties
01.	Loans taken	20,000.00	-
02.	Closing Balance (Loans Taken)	4,89,500.00	-

**03. Particulars of the Company :**

a) Corporate Identity Number ( CIN ) : U01409MH2019PTC324159.  
b) Date of Incorporation : 16/04/2019  
c) Nature of Business : Dealing in Agriculture Produce.  
d) Name of Bank : ICICI Bank Ltd.  
e) PAN : AASCA1817C

04. The company has not provided / paid interest as applicable U/s. 23 of The Micro, Small and Medium Enterprises Development Act, 2006.

05. No sitting fees has been paid to any Director of the Company.

**06. Prior period items**

a) Amount debited to Profit & Loss Account: :- NIL  
b) Amount credited to Profit & Loss Account: - NIL

07. Balances of Sundry Debtors, Sundry Creditors, Secured Loans, Unsecured Loans, Advances and Deposits are subject to confirmations.

08. It is explained by the management that the company has assessed recoverable value of assets, which worked out to be higher than corresponding book value of net assets. Hence no impairment loss has been recognized.

**B] Significant Accounting Policies :**

**01. Method of Accounting**

The accounts of the company are prepared in accordance with the accounting principles generally accepted in India. The company has maintained its accounts on the basis of Mercantile System of Accounting.

**02. Basis for preparation of financial statements**

The financial statements have been prepared under the historical cost conventions and in accordance with generally accepted accounting principles. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Revised Schedule III to the companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

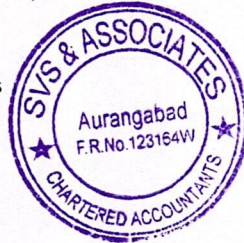
  
  




03. **Fixed Assets**  
No fixed assets is acquried during the year.
04. **Depreciation**  
No fixed assets is acquried during the year.
05. **Inventories**  
The company has valued the Inventory at cost or market price, whichever is lower and on the basis of physical verification of stock by the management at the end of the year. During the year no any commercial activity has been done so no any inventores recorded.
06. **Revenue Recognition**  
Sales are accounted for on the basis of dispatch to customers and exclusive of value added tax collected and other income recorded on accrual basis. No any commercial activity so no any sales has been reported.
07. **Current Assets, Loans & Advances**  
In the opinion of the management, the value of all current assets, loans & advances and other realizables are not less than their realizable value in the ordinary course of business.
08. **Accounting for Taxes on Income**  
A) **Income Tax**  
Provision for tax is made for current accounting period (Reporting Period) on the basis of the taxable profits computed in accordance with Income Tax Act, 1961. Provision for current income tax is shown net off prepaid taxes.
- B) **Deferred Tax**  
Deferred tax asset & liabilities are recognized for the future tax consequences of timing differences, subject to the consideration of prudence. Deferred tax assets & liabilities are measured using the tax rates enacted or substantively enacted by the Balance Sheet date. The carrying amount of deferred tax asset/liability are reviewed at each Balance Sheet date & recognized and carried forward only to the extent that there is a reasonable certainty that the asset will be realized in future.
09. **Contingencies and events occurred after the Balance sheet date**  
a] No such liabilities were noticed which are contingent in nature.  
b] There are no such events occurred after the Balance sheet date which will have bearing on profitability and / or State of Affairs of the company.
10. **Earnings Per Share**  
Basic Earning Per Share is calculated by dividing the Net
11. **Operating Leases:**  
Assets acquired on lease where a significant portion of the
12. **Impairment of Assets:**  
The carrying amount of asset is reviewed periodically for any indication of impairment based on internal/ external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is greater of the asset's net selling price & value in use. In Assessing value in use, the estimated future cash flow are discounted to their present value at the weighted average cost of capital. Post impairment, depreciation is provided on the revised carrying value of the asset over its remaining useful life.
13. **Contingent Liabilities:**  
Contingent Liabilities, if any, are disclosed as note to the balance sheet.

For SVS & Associates  
Chartered Accountants  
FRM NO:-123164W

[ Santosh Garud ]  
Partner  
M. No.: 111035  
UDIN:-22111035APOTEH2292



FOR ADITYARAJ FARMER PRODUCER COMPANY LIMITED

SACHIDANAND RAHANE  
(DIRECTOR)  
DIN -08294725

TUSHAR NIMONE  
(DIRECTOR)  
DIN: 09573564





ADITYARAJ FARMER PRODUCER COMPANY LIMITED  
 (CIN : U01409MHZ019PTC324159)  
 H. NO. 69, SHAHAPUR BANJAR, TALUKA GANGAPUR  
 AURANGABAD (MH) - 431002.

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022

PARTICULARS	RATE OF DEPRECIATION	G R O S S B L O C K				DEPRECIATION			N E T B L O C K	
		AS ON 01/04/2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2021
Office Equipment	63.16%	30,765.00				30,765.00	9,848.00	5,068.00	14,916.00	20,917.00
Shed	63.16%	1,21,000.00				1,21,000.00	24,639.00	10,947.00	35,586.00	96,361.00
TOTAL		1,51,765.00	-	-	-	1,51,765.00	34,487.00	16,015.00	50,502.00	1,17,278.00
PREVIOUS YEAR		-	-	-	-	1,51,765.00	-	34,487.00	-	1,17,278.00

FOR ADITYARAJ FARMER PRODUCER COMPANY LIMITED

  
 SACHIN ARVIND RAHANE  
 (DIRECTOR)  
 DIN: 08224725

  
 TUSHAR NIMONE  
 (DIRECTOR)  
 DIN: 09573564

