

Balance Sheet as at 31st March 2022

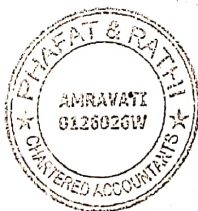
₹ in rupees

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital		1,02,740.00	1,00,000.00
Reserves and surplus		(16,363.00)	(17,028.00)
Money received against share warrants			
		<b>86,357.00</b>	<b>82,972.00</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings		20,000.00	
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
		<b>20,000.00</b>	
<b>Current liabilities</b>			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities		7,500.00	7,500.00
Short-term provisions		7,500.00	7,500.00
		<b>1,13,857.00</b>	<b>90,472.00</b>
<b>TOTAL</b>			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment			
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			
<b>Current assets</b>			
Current investments			
Inventories		1,01,857.00	72,472.00
Trade receivables			
Cash and cash equivalents		12,000.00	18,000.00
Short-term loans and advances			
Other current assets			
		<b>1,13,857.00</b>	<b>90,472.00</b>
		<b>1,13,857.00</b>	<b>90,472.00</b>
<b>TOTAL</b>			

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  
Place: Amravati  
UDIN: 22128118AOVMEW6570  
Date: 11/08/2022



For and on behalf of the Board of Directors

*Dilip Nimborkar*  
DILIP NIMBORKAR  
Director  
DIN: 06628205

*Manish Ganeshpure*  
MANISH GANESHAPURE  
Director  
DIN: 09528508

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

₹ in rupees

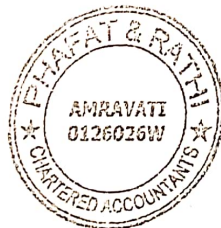
Particulars	Note No.	31st March 2022	31st March 2021
<b>Revenue</b>			
Revenue from operations		6,50,470.00	5,30,000.00
Less: Excise duty			
<b>Net Sales</b>		<b>6,50,470.00</b>	<b>5,30,000.00</b>
Other income			
<b>Total Income</b>		<b>6,50,470.00</b>	<b>5,30,000.00</b>
<b>Expenses</b>			
Cost of material Consumed		6,29,770.00	5,09,167.00
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses		20,055.00	19,395.00
Other expenses		6,49,825.00	5,28,562.00
<b>Total expenses</b>		<b>645.00</b>	<b>1,438.00</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>645.00</b>	<b>1,438.00</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>645.00</b>	<b>1,438.00</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>645.00</b>	<b>1,438.00</b>
<b>Tax expenses</b>			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax		645.00	1,438.00
<b>Profit(Loss) for the period</b>			
<b>Earning per share</b>			
<b>Basic</b>			
Before extraordinary Items			
After extraordinary Adjustment			
<b>Diluted</b>			
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*

DEEPAK SHARADKUMARJI  
 ZHAWAR  
 PARTNER  
 Membership No.: 128118  
 Place: Amravati  
 UDIN: 22128118AOVMEW6570  
 Date: 11/08/2022



For and on behalf of the Board of Directors

*Dilip Nimborkar*  
 DILIP NIMBORKAR  
 Director  
 DIN: 06628205

*Manish Ganeshpure*  
 MANISH GANESHAPURE  
 Director  
 DIN: 09528508

Notes to Financial statements for the year ended 31st March 2022  
 The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Share Capital		
Authorised : 100000 (31/03/2021:100000) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
Issued :		
Subscribed and paid-up : 10274 (31/03/2021:10000) Equity shares of Rs. 10.00/- par value	1,02,740.00	1,00,000.00
Total	1,02,740.00	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 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Issued during the Period	274	2,740.00		
Redeemed or bought back during the period				
Outstanding at end of the period	10,274	1,02,740.00	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	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Particulars		
Surplus		(18,466.00)
Opening Balance	(17,028.00)	1,438.00
Add: Profit for the year	645.00	
Less : Deletion during the year	(16,383.00)	(17,028.00)
Closing Balance	(16,383.00)	(17,028.00)
Balance carried to balance sheet		

Note No. Long-term borrowings	As at 31st March 2022			As at 31st March 2021		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Loans and advances from related parties			20,000.00			
Dilip Nimbhorkar unsecured	20,000.00		20,000.00			
The Above Amount Includes			20,000.00		0	
Unsecured Borrowings	20,000.00	0	20,000.00			
Net Amount	20,000.00					

₹ in rupees

Note No. Provisions

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit fees		7,500.00	7,500.00		7,500.00	7,500.00
Total		7,500.00	7,500.00		7,500.00	7,500.00

Note No. Cash and cash equivalents

Particulars	As at 31st March 2022		As at 31st March 2021	
	Balance with banks			
Jijau Commercial Co.Bank		1,01,500.00		
Total		1,01,500.00		
Cash in hand				72,472.00
Cash in hand		357.00		72,472.00
Total		1,01,857.00		72,472.00

Note No. Other current assets

Particulars	As at 31st March 2022		As at 31st March 2021	
	Other Assets		12,000.00	
Preliminary expenses		12,000.00		18,000.00
Total				

Revenue from operations

Particulars	31st March 2022		31st March 2021	
	Sale of products		6,50,470.00	
TOOR SALES		6,50,470.00		5,30,000.00
Net revenue from operations		6,50,470.00		5,30,000.00

Purchase of stock-in-trade

Particulars	31st March 2022		31st March 2021	
	TOOR Purchases		6,29,770.00	
Total		6,29,770.00		5,09,167.00

Other expenses

Particulars	31st March 2022		31st March 2021	
	Audit fees		7,500.00	
Professional expenses		4,000.00		4,000.00
Preliminary expenses written off		6,000.00		6,000.00
Miscellaneous expenditure		2,055.00		1,895.00
Bank charges		500.00		
Total		20,055.00		19,395.00

Other expenses:Miscellaneous expenditure

Particulars	31st March 2022		31st March 2021	
	Other expenditure		2,055.00	
Total		2,055.00		1,895.00

**INDRAPURI FARMER PRODUCER COMPANY LIMITED**  
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31st March 2022

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :**

**1 DATE OF INCORPORATION & COMMENCEMENT OF BUSINESS**

The company was incorporated on 13th FEBRUARY 2020.

**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 .

**6 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: 11/08/2022

PLACE : Amravati

