



AMOL R PATIL & ASSOCIATES
CHARTERED ACCOUNTANTS

Address: - Grampanchayat Building, Bus Stand, Jamner Road,
Pahur, Tal-Jamner Dist-Jalgaon 424205.
Email:- camolrpatil@gmail.com Mob:8830458487

INDEPENDENT AUDITOR'S REPORT

Name Of Company	YASHODAI AGRO PRODUCE COMPANY LTD.
Address	48, NEAR PANCHAYAT, VARAD KH. BODWAD DIST-JALGAON , MH- 425310 INDIA
PAN No.	AABCY 2244 E
UDIN	22199023AAAAAT5846
Financial Year	2020-21
Assessment Year	2021-22

NAME
 STATUS
 P. A. NO.
 PREVIOUS YEAR
 ASSESSMENT YEAR
 DATE OF FORMATION
 PHONE NO.

YASHODAI AGRO PRODUCER COMPANY LIMITED
 PRIVATE LIMITED CO.
 AABCY 2244 E
 ENDING 31ST MARCH, 2021
 2021-22
 20-03-2020

COMPUTATION OF TOTAL INCOME:

Net Loss as per Profit and Loss A/c	5,761	
Less: Provision for Income-tax	0	
		5761
		5761

TOTAL INCOME	5761
ROUNDED TO	5756

Tax Payable	1439	
Add: Surcharge @ 5%	0	
Add: Educational Cess	58	
	1496	
Add: Interest U/S 234A	0	
Interest U/S 234B	0	
Interest U/S 234C	0	
Tax Payable	1496	
Less: S.A. paid	0	0
	0	0
TAX PAYABLE/REFUND DUE	1496	

Encl: 1) Computation of Total Income
 2) Audit Report book let

YASHODAI AGRO PRODUCER COMPANY LIMITED

48, Near Panchayat, Varad Kh., Bodwad

Dist- Jalgaon, Maharashtra- 425310

CIN-U01409MH2020PTC339106

BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Note No.	Amounts as on 31.03.2021	Amounts as on 31.03.2020
I. EQUITY AND LIABILITIES:			
1) Shareholder's Funds:			
(a) Share Capital	1	10,94,000.00	-
(b) Reserves and Surplus	2	4,264.68	-
(c) Money Received against Share Warrants		-	-
(2) Share Application Money pending Allotment			
(3) Non - Current Liabilities:			
(a) Long Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities:			
(a) Short Term Borrowings	3	6,00,000.00	-
(b) Trade Payables	4	1,63,451.00	-
(c) Other Current Liabilities		-	-
(d) Short Term Provisions		-	-
TOTAL		18,61,715.68	-
II. ASSETS:			
(1) Non - Current Assets:			
(a) Fixed Assets	5	-	-
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development	6	11,000.00	-
(b) Non-Current Investment		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans & Advances		-	-
(e) Other Non- Current Assets		-	-
(2) Current Assets:			
(a) Current Investments	7	3,56,283.00	-
(b) Inventories	8	10,23,931.00	-
(c) Trade Receivables	9	4,11,728.48	-
(d) Cash and Cash Equivalents		-	-
(e) Short Term Loans & Advances	10	58,773.20	-
(f) Other Current Assets		-	-
TOTAL		18,61,715.68	-

Significant Accounting policies & Notes on Accounts Schedule 16

As per our Annexed report of even date

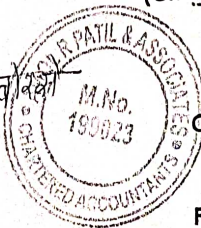
For : Amol R Patil & Associates
(Chartered Accountants)

For and on behalf of the Board of Directors
For : YASHODAI AGRO PRODUCER
COMPANY LIMITED

Purushottam S. Patil
Purushottam S. Patil
(Director)
(DIN-08729719)

Place :Pahur
Date : 21th Nov., 2021

Bhagwan D. Borase
Bhagwan D. Borase
(Director)
(DIN-08729721)



Amol R Patil
CA Amol R Patil
(Proprietor)
M.No. 199023
F.R.N. 153095W
UDIN : 22199023AAAAAT5846



Bhagwan D. Borase
Director
Yashodai Agro Producer
Ltd Bodwad

YASHODAI AGRO PRODUCER COMPANY LIMITED
48, Near Panchayat, Varad Kh., Bodwad

Dist- Jalgaon, Maharashtra- 425310
CIN-U01409MH2020PTC339106

Statement of Profit & Loss for the Year Ended on 31st March, 2021

Particulars	Note No.	Amounts as on 31.03.2021	Amounts as on 31.03.2020
Incomes:			
I. Revenue From Operations	11	60,64,319	-
II. Other Income	12	2,66,825	-
Total Revenue (III)	I+II	63,31,144	=
Expenses:			
Cost of Goods Sold	13	59,02,291	-
Purchase of Stock in Trade		-	-
Changes in Inventories of Finished Goods, Work In Progress and Stock In Trade		-	-
Employee Benefit Expenses-Salary	14	2,83,000	-
Financial Cost	15	2,371	-
Depreciation and Amortization Expenses	5	-	-
Other Expenses	16	1,37,722	-
Total Expenses (IV)		63,25,384	-
V. Profit before Exceptional & Extraordinary Items & Tax	(III - IV)	5,761	-
VI. Exceptional Items		-	-
VII. Profit before Extraordinary Items & Tax	(V - VI)	5,761	-
VIII. Extraordinary Items		-	-
IX. Profit before Tax	(VII- VIII)	5,761	-
X. Tax Expenses			
(1) Current Tax		1,496	-
(2) Deferred Tax		-	-
XI Profit for the period from Continuing Operations	(IX-X)	4,264	-
XII. Profit from Discontinuing Operations		-	-
XIII. Tax Expenses of Discounting Operations		-	-
XIV. Profit from Discounting Operations	(XII - XIII)	-	-
XV. Profit for the period	(XI + XIV)	4,264	-
XVI. Earning per Equity Share :			
(1) Basic (No. of Shares-10000, FV-Rs. 10 each)		-	-
(2) Diluted (No. of Shares-10000, FV-Rs. 10 each)		-	-

Significant Accounting policies & Notes on Accounts Schedule 17

For and on behalf of the Board of Directors
For : YASHODAI AGRO PRODUCER
COMPANY LIMITED

Prashant S. Patil
Prashant S. Patil
(Director)
(DIN-08729719)
Place :Pahur
Date : 21st Nov., 2021

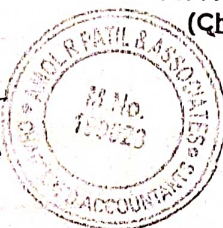


Bhagwan D. Borase
Bhagwan D. Borase
(Director)
(DIN-08729721)

Prashant S. Patil
Director
Yashodai Agro Producer
Company Limited, Bodwad

As per our Annexed report of even date

For : Amol R Patil & Associates
(Chartered Accountants)



Amol R Patil
CA Amol R Patil
(Proprietor)
M.No. 199023
F.R.N. 153095W

UDIN : 22199023AAAAAT5846

YASHODAI AGRO PRODUCER COMPANY LIMITED

48, Near Panchayat, Varad Kh., Bodwad

Dist- Jalgaon, Maharashtra- 425310

CIN-U01409MH2020PTC339106

Notes Forming Part of Balance Sheet

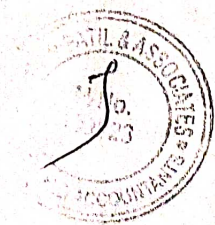
Note 1- Share Capital

Sr. No.	Particulars	Current Year (Rs.)		Previous Year (Rs.)	
		No of Shares	Amount	No of Shares	Amount
(a)	Authorised Capital:				
	Equity Shares of Rs. 10 each	1,50,000	15,00,000.00	0	0.00
(b)	Issued Capital:				
	Equity Shares of Rs. 10 each	1,09,400	10,94,000.00	0	0.00
(c)	Subscribed Capital, Called and Paid up Capital:				
	Equity Shares of Rs. 10 each	1,09,400	10,94,000	0	0
(d)	Reconciliation of Numbers & Amount of Shares:				
	Opening Balance as on 01.04.2020	1,09,400	10,94,000.00	0	0.00
Add:	Fresh Issue during the Year	0	0.00	0	0.00
	Total	1,09,400	10,94,000.00	0	0.00
Less:	Redemption/Buy-Back	0	0.00	0	0.00
	Closing Balance as on 31.03.2021	1,09,400	10,94,000.00	0.00	0.00
(e)	Rights, Preferences and Restriction Attached to Shares				
	The Company has only one class of equity shares having a par value of Rs. 10 each. Each holder of equity shares is entitled to one vote per share. The Company has incurred Loss and hence not declared any dividend during the year under consideration. In the event of liquidation, the equity shareholders are eligible to received the remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding.				
(f)	Details of Shares held by Holding Company, Associates, etc.:	0.00	0.00	0.00	0.00
(g)	Shares Held by Shareholder holding more than 5% of Aggregate Shares in the Company Name of Shareholders:				
(h)	Shares Reserved for Issue:	0.00	0.00	0.00	0.00
(i)	Details of Non Cash Allotment/Bonus Issue/Buy-Back for Preceding 5 years:	0.00	0.00	0.00	0.00
(j)	Details of Securities convertible into Equity Shares/Preference Shares:	0.00	0.00	0.00	0.00



[Signature]

Director
Yashodai Agro Producer
Company Ltd. Bodwad



YASHODAI AGRO PRODUCER COMPANY LIMITED

48, Near Panchayat, Varad Kh., Bodwad

Dist- Jalgaon, Maharashtra- 425310

CIN-U01409MH2020PTC339106

Notes Forming Part of Balance Sheet

Note 2- Reserve and Surplus

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
(a)	Profit and Loss Account:		
	Opening Balance	0.00	-
Add:	Profit During the Year	4,264.68	-
	Sub Total	4,264.68	0.00
Less:	Appropriations		
1	Dividends	0.00	-
2	Dividend Distribution Tax	0.00	-
3	Interest on late payment of TDS	0.00	-
	Closing Balance	4,264.68	0.00

Note 3- Short Term Borrowing

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Saurabh J Patil	6,00,000.00	-
	Closing Balance	6,00,000.00	0.00

Note 4- Trade Payables

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	a) Creditors for Purchase		
1	Kushal Krushi Kendra	95,010.00	-
2	M/s Nathmal Chapalal Kochar	6,945.00	-
	(a)	1,01,955.00	0.00
	b) Provisions :-		
1	Audit Fee Payable	10,000.00	-
2	Accounting Fee Payable	24,000.00	-
3	Professional Fees Payable	8,000.00	-
4	Return Filing Fees Payable	18,000.00	-
5	Income Tax Provision	1,496.00	-
	(b)	61,496.00	0.00
	Total (a+b)	1,63,451.00	0.00

Note 6 - Non Current Investment

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Maha FPC Share	11,000.00	-
	Total	11,000.00	-

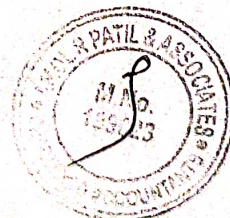
Note 7- Inventories

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Closing Stock - Pesticides	1,85,630.00	-
	- Tur	1,70,653.00	-
	Total	3,56,283.00	-



Saurabh J Patil

Director
Yashodai Agro Producer
Company Ltd



YASHODAI AGRO PRODUCER COMPANY LIMITED

Note 8- Trade Receivables

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Ananda Lavhale	15,420.00	
2	Anand Santosh Pithole	3,130.00	
3	Anant Patil	2,320.00	-
4	Anant Sable	330.00	-
5	Anil Khachne	1,400.00	-
6	Anil Ramchandra Varade	61,430.00	-
7	Anil Sapkale	11,370.00	-
8	Ashok Gopal	15,830.00	-
9	Ashok Vanjari	2,160.00	-
10	Atul Gaykwad	150.00	-
11	Atul Prakash Patil	2,700.00	-
12	Avinash Lavhale	13,780.00	-
13	Baliram Patil	25,130.00	-
14	Balu Patil	7,240.00	-
15	Balu Sapkal	1,120.00	-
16	Bashir Multani	5,865.00	-
17	B B Patil	1,720.00	-
18	Bhagtsing Patil	6,220.00	-
19	Bhagwan Vanjari	6,050.00	-
20	Bhagwat Ahir	330.00	-
21	Bhagwat Chaudhari	470.00	-
22	Bhaurao Baburao Patil	37,880.00	-
23	Bhaurao Bhagwan Patil	5,550.00	-
24	Bhausaleb Shivaji Patil	1,080.00	-
25	Bhgwan Borase	10,930.00	-
26	Bhgwan Teli	10,760.00	-
27	Brijlal Jain	330.00	-
28	Chetan Patil	2,190.00	-
29	Chotu Himmat	31,715.00	-
30	Dilip Chaudhari	1,690.00	-
31	Dipak Laxman Patil	4,495.00	-
32	Dnyaneshwar Patil	6,730.00	-
33	Gajanan Patil	5,950.00	-
34	Ganesh Lavhale	1,330.00	-
35	Ganesh Patil	4,625.00	-
36	Ganesh Shelke	5,620.00	-
37	Gayatri Krushi Kendra	5,550.00	-
38	Govinda Patil	3,090.00	-
39	Gulab Jaysing Bhil	470.00	-
40	Hamid Manyar	800.00	-
41	Husen Multani	340.00	-
42	Ishwar Pralhad Mahajan	2,080.00	-
43	Jay Bajarang Agro	69,271.00	-
44	Jivan L Patil	15,210.00	-
45	Kadu Gavte	80.00	-
46	Kadu More	370.00	-
47	Kailas Chavhan	270.00	-
48	Kalekha Multani	19,800.00	-
49	Krushi Adhikare	870.00	-
50	Laxman Sonar	2,230.00	-
51	Madhukar Patil	710.00	-
52	Madhvrav Patil	8,640.00	-

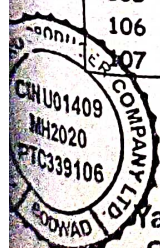


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Director
Yashodai Agro Producer
Company Ltd Bodhwad



53	Maresh Patil	150.00	-
54	Mohan Borase	100.00	-
55	Mukunda Ananda Vanjari	10,660.00	-
56	Mukunda Hirode	4,560.00	-
57	Mukunda Patil	3,850.00	-
58	Namdev Gopal	1,390.00	-
59	Namdev Kadu Patil	990.00	-
60	Natthu Ravla	470.00	-
61	Nilesh Mahale	740.00	-
62	Nilesh Sukhdev Patil	3,720.00	-
63	Nitin Davange	730.00	-
64	Pandhari Sapkale	1,300.00	-
65	Pandurang Beldar	1,060.00	-
66	Pankaj Vanjari	1,620.00	-
67	Prabhkar Surwade	4,200.00	-
68	Pramod Patil	720.00	-
69	Pramod Shelke	2,750.00	-
70	Pundalik Patil	20,950.00	-
71	Purshottam Patil	2,050.00	-
72	Raghunath Patil	460.00	-
73	Rahul Jat	90.00	-
74	Rahul Mhaske	1,530.00	-
75	Rahul Sonawane	5,500.00	-
76	Rahul Teli	1,630.00	-
77	Rajendra Kadu Patil	3,100.00	-
78	Rajendra Patil	6,470.00	-
79	Rajendra Wagh	3,050.00	-
80	Raju Patil	1,660.00	-
81	Raju Sonawane	600.00	-
82	Raju Vanjari	20,500.00	-
83	Rama Keshav Koli	1,900.00	-
84	Rambhau Maske	2,870.00	-
85	Ramdhan Beldar	4,980.00	-
86	Ramesh Ananda Patil	16,820.00	-
87	Ramesh Patil	11,370.00	-
88	Rameshvar Patil	200.00	-
89	Ramrao Patil	32,830.00	-
90	Ravindra Patil	11,350.00	-
91	Ravi Thakre	1,200.00	-
92	Sachin Davange	1,060.00	-
93	Sachin Kolate	660.00	-
94	Sagar Gopal	3,260.00	-
95	Sahebrao Baburao Patil	18,085.00	-
96	Sakhubhai Bhil	90.00	-
97	Salim Multani	6,595.00	-
98	Samadhan Beldar	1,120.00	-
99	Samadhan Dhaghe	1,240.00	-
100	Samadhan Raut	25,340.00	-
101	Samadhan Supadu Dhaghe	420.00	-
102	Samsher Multani	200.00	-
103	Sandip Hari Patil	9,580.00	-
104	Sandip Hari Patil	4,890.00	-
104	Satish Patil	4,890.00	-
104	Satish Patil	1,070.00	-
105	Satis Shahpure	1,070.00	-
105	Satis Shahpure	3,080.00	-
106	Shakil Multani	850.00	-
107	Shekh Sultan Shekh Rafikh Mnyar	850.00	-



[Signature]

Director
Yashodai Agro Producer
Company Ltd. Bodwad



108	Shivaji Pardhi	14,240.00	
109	Shivaju Sonavane	1,710.00	
110	Shntaram Sapkal	2,080.00	
111	Shriram Motiram Patil	4,280.00	
112	Shriram Patil	1,440.00	
113	Shri Samrth Agro	3,690.00	
114	Sukharam Javre	2,200.00	
115	Sukhdev Kale	2,270.00	
116	Sundai Agro	26,900.00	
117	Supadu Chaudhari	1,700.00	
118	Supadu Vithhal Chaudhari	7,210.00	
119	Suresh Mehage	1,260.00	
120	Suresh Padurang Beldar	1,660.00	
121	Suresh Patil	4,660.00	
122	Ulhas Patil	280.00	
123	Vasant Sonu Surwade	970.00	
124	Vijay Patil	22,580.00	
125	Vijay Samadhan Patil	1,600.00	
126	Vikas Patil	160.00	
127	Vilas Patil	8,030.00	
128	Vinod Kale	1,00,190.00	
129	Vinod Nivrutti Patil	1,930.00	
130	Vinod Prabhkar Patil	1,300.00	
131	Vinod Shriram Patil	21,868.00	
132	Vishwanath Bavskar	270.00	
133	Vishwas Pandharinath Patil	1,040.00	
134	Vitthal Patil	330.00	
135	Yashwant Patil	280.00	
136	Yogesh Shahaji Patil	5,380.00	
137	Dipak Borse	1,680.00	
138	Khandelwal Krushi Kendra	65,202.00	
139	Nilesh Bhaurao Patil	3,060.00	
	Total	10,23,931.00	-

Note 9- Cash & Cash Equivalents

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
(a)	Cash and Cash Equivalents:		
	a) Balances with Bank		
	i) JDCC Current A/c 3323	4718.98	-
	i) Cash in Hand	4,07,009.50	-
	Total	4,11,728.48	-

Note 10- Other Current Assets

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	GST Receivable	35,173.20	-
2	Preliminary Exps	23,600.00	-
	Total	58,773.20	-



[Signature]

Director
Yashodai Agro Producer
Company Ltd. Bodwad



Notes Forming Part of Profit & Loss Account

Note 11 - Revenue from operations

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Fertilizers sales @5%		
2	Sales @ 18%	1,15,720.00	-
3	Seed Sales	5,13,633.00	-
4	Tur Sales A/c	16,90,491.00	-
	Total	37,44,475.28	-
		60,64,319.28	-

Note 12 - Other Income

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Scheme Discount		
	Total	2,66,825.00	-
		2,66,825.00	-

Note 13 - Cost of Goods Sold

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Purchases -Purchase @12%		
	Purchase @18%	11,026.85	-
	Purchase @5%	7,11,598.08	-
	Purchase Taxfree	73,599.06	-
	Purchase of Tur	15,51,549.99	-
	Total (A)	39,10,800.00	-
	Less- Closing Stock		
	- Pesticides	62,58,573.98	-
	- Tur	1,85,630.00	-
	Total (B)	1,70,653.00	-
	Total (A-B)	59,02,290.98	-

Note 14- Employee benefit expenses

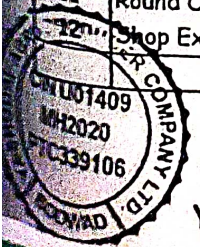
Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Salary		
	Total	2,83,000.00	-
		2,83,000.00	-

Note 15 - Finance Cost

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Bank Charges		
	Total	2,371.00	-
		2,371.00	-

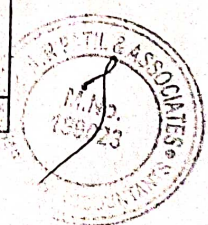
Note 16- Other Expenses

Sr No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1	Account Writing Fee	30,000.00	-
2	Annual Compliance Fees	27,700.00	-
3	Audit Fees	10,000.00	-
4	GST Late fees	2,860.00	-
5	GST Registration Fee	5,000.00	-
6	GST Return Filing Fees	18,000.00	-
7	Professional Fee	8,000.00	-
8	Preliminary Exps w/off	5,900.00	-
9	Legal Fees	4,940.00	-
10	Market License Fees	2,594.00	-
11	Round Off	2.62	-
	Shop Exps	22,725.00	-
	Total	1,37,721.62	-



Director
 Director

Yashodai Agro Producer
 Company Limited



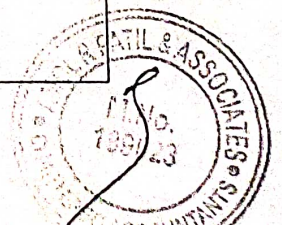
Independent Auditor's Report

To,
The members of
Yashodai Agro Producer Company Limited
48, Near Panchayat, Varad Kh , Bodwad
Bodwad, Jalgaon-425310.
India.

I. Report on the Audit of the Financial Statements:

1. Opinion:

- A. We have audited the accompanying Financial Statements of Yashodai Agro Producer Company Limited (CIN-U01409MH2020PTC339106) ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
- B. 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other 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.



2. Basis for Opinion:

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

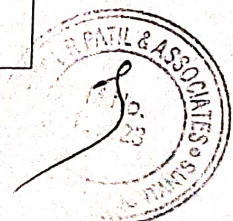
3. Information other than the Financial Statements and Auditor's Report thereon:

A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report; we are required to report that fact. We have nothing to report in this regard.



2. Basis for Opinion:

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

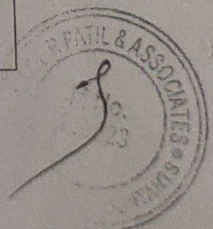
3. Information other than the Financial Statements and Auditor's Report thereon:

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Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report; we are required to report that fact. We have nothing to report in this regard.



4. Management's Responsibility for the Financial Statements:

A. The Company's Board of Directors is 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 and financial performance of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

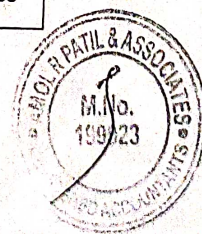
B. In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company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

5. Auditor's Responsibilities for the Audit of the Financial Statements:

A. 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.
B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
	i) 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.
	ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
	iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
	iv) 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.
	v) 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.

C. 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.

D. 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.

II. Report on Other Legal and Regulatory Requirements:

1. The Company being a Farmer Producer Company (Private Limited Company) with a paid up capital and reserve not more than rupees one crore and does not have loan outstanding exceeding rupees one crore from any bank or financial institution and does not have a turnover exceeding rupees ten crores at any point of time during the financial year, therefore the requirements 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 Act, are not applicable.

2. As required by Section 143(3) of the Act, based on our audit 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.

C. The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.

D. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

E. On the basis of the written representations received from the directors as on March 31st, 2021 taken on record by the Board of Directors, none



Note 11 : Significant Accounting Policies and Notes on the Accounts:

A) Significant Accounting Policies:

1. Accounting Conventions

The financial statements are prepared under the historical cost convention in accordance with generally accepted accounting Principles in India and the provisions of the Companies Act, 2013 and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

2. Fixed Assets & Depreciation:

- a. Fixed assets are stated at cost less depreciation and impairment loss, if any. The cost includes cost of acquisitions / construction and incidental expenditure incurred to bring the asset at present condition and location.
- b. Depreciation is charged over the remaining useful life on straight line method as per the useful life prescribed under Schedule-II to the Companies Act, 2013.
- c. Where the useful life is nil, the carrying amount net of residual value has been charged to statement of profit and loss for the year.
- d. Depreciation on addition to fixed assets has been provided in a manner that amortizes the cost of the assets over their estimated useful lives on straight line method as per the useful life prescribed under Schedule-II to the Companies Act, 2013.

3. Investments:

No Investments in the books of accounts and hence not applicable.

4. Inventories:

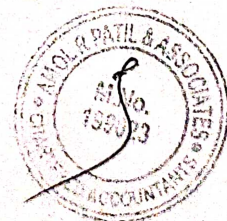
All Goods purchase was a perishable farm product so there is no inventory during the year and hence not applicable.

5. Revenue Recognition:

The Company is engaged mainly in the activity of Retail Trading Vegetable & Other Agriculture Product. Revenue is recognized as per Accounting Standard 9.

6. Miscellaneous Expenditure:

As per the policy of the company, miscellaneous expenditures are to be written off over the period of 5 years.



of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

F. 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.

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, as amended 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 derivatives 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 by the Company.

Place: Pahur
Date: 21/11/2021



For: Amol R Patil & Associates
(Chartered Accountants)

A handwritten signature in black ink, appearing to read "Amol R Patil".

(CA AMOL R PATIL)
(Proprietor)

M.No. 199023

F.R.N. 153095W

UDIN-22199023AAAAAT5846

B) Notes on Accounts:

1. Yashodai Agro Producer Company Limited, Bodwad is a Farmer Producer Limited Company. The Company is incorporated on 20.03.2020. This is the first year of activity of the company.

2. Following Items debited to Profit and Loss A/c :-

b. Provision for Income-tax

c. Provision for Deferred tax Liability .. Rs 1498 /-

.. Rs. Nil

3. Some of the expenses like Shop Exps, Legal Fee and Salary Sheet etc. are supported by self made vouchers only.

4. The balances of current assets, current liabilities and Banks are subject to confirmation in the absence of necessary evidence.

6. We have not physically verified the assets and cash in hand of Rs 407009.5/- as on 31.03.2021. The same have been accepted as correct in value as certified by the Director of the Company.

8. During the year under consideration, the company has been written of Rs. 5900 as a preliminary Expenses (Incorporation & License Fee).

9. Related Party Disclosures:

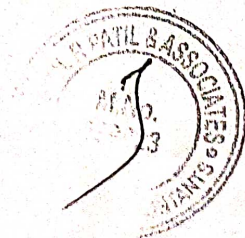
(A) Directors

- 1) PURUSHOTTAM SANTOSH PATIL
- 2) RUSHIKESH NAMDEV PATIL
- 3) BHAGWAN DALPAT BORASE
- 4) MANGALABAI ANANT PATIL
- 5) CHHAGAN SAHEBARAO PATIL

(B) Other concern in which Directors/Shareholders are interested-

(C) Transaction with related parties:

Sr. No.	Name of the Party	Relationship	Nature of Transaction	Gross Amount	O/s Amount
1					
2					



7. Use of Estimates:

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reported period. Difference between actual results and estimates are recognized in the period in which the results are known/materialize.

8. Impairment of Fixed assets:

At the end of each year, the company determines whether a provision should be made for impairment loss on fixed assets by considering the indications that an impairment loss may have occurred in accordance with Accounting Standard (AS 28) "Impairment of assets" issued by the Institute of Chartered Accountants of India. Where the recoverable amount of any fixed assets is lower than its carrying amount, a provision for impairment loss on fixed assets is made for the difference.

9. Related Party Disclosures:

The related party transactions are disclosed in the notes on accounts as per the AS-18 issued by Institute of Chartered Accountants of India.

10. Net Profit for the Period and Prior Period Items:

- a) All items of income and expenses pertaining to the year are including in arriving at the net profit for the period unless specifically elsewhere in the financial statement or as required by Accounting Standards.
- a) Prior period items, if any, are disclosed separately in the Profit & Loss Account.

11. Taxation:

Current Tax:

Provision for Income Tax is determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred Tax Provision:

Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable income that originate in one period and are capable of reversal in one or more subsequent periods. It is calculated using the applicable tax rates and tax laws that have been enacted by the balance sheet date.




Details of Auditors' Remuneration:

	F.Y.2020-2021	F.Y.2019-2020
Statutory Audit	Rs. 10000	Rs. NIL
Total	Rs. 10000	Rs. NIL

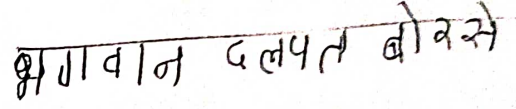
Major components of Deferred Tax Assets and Liabilities:

Depreciation as per Books of Account	Rs.
Depreciation as per Income Tax Act	Rs.
Timing difference	Rs.
Deferred Tax Liability	Rs.
Deferred Tax Liability (Opening Balance)	Rs.
Net Deferred Tax Liability-31.03.2021	Rs.

For and on behalf of the Board of Directors
Yashodai Agro Producer Company Limited.



Mr. Purushottam S. Patil
(Director)



Mr. Bhagwan D. Borase
(Director)

DIN NO. 08729719
Add:- H No.34, Varad Kh, ,
Tal-Bodwad, Dist-Jalgaon
425310 (MH)

DIN NO. 08729721
Add:- Hanuman mandir
ward, Chinchkheda seem, Post-
kolhadi Tal-Bodwad,
Dist-Jalgaon
425310 (MH)



Pahur

21/11/2021