

**Independent Auditor's Report**

To  
The Designated Partners  
M/s ECO GOLD NUTRI AND ORGANICS LLP  
Indore

**Opinion**

We have audited the accompanying financial statements of **M/s ECO GOLD NUTRI AND ORGANICS LLP** which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss for the year ended 2024 and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the statement of affairs of the LLP as at March 31<sup>st</sup>, 2024 and Losses for the year end on that date.

**Basis of Opinion**

We have audited the accompanying Statement of Accounts of **M/s ECO GOLD NUTRI AND ORGANICS LLP** ("the LLP") which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss for the year ended 2024 and a summary of the significant accounting policies and other explanatory information. We are independent of the entity, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI'), 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.

**Management's Responsibility for the Statements of Accounts**

Management is responsible for the preparation of Statement of Accounts that give a true and fair view of the financial position and financial performance of the LLP in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the LLP 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 accounts that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Branches : • INDORE • RATLAM • MANDSAUR • BHOPAL • MUMBAI

### **Auditor's Responsibility**

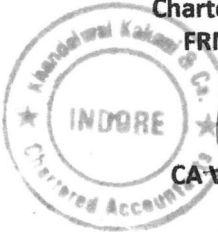
Our responsibility is to express an opinion on this Statement of Accounts based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the accounts are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the LLP's preparation of the accounts that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement of Accounts. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Statement of accounts.

### **Report on Other Legal and Regulatory Requirements**

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 purpose of our audit
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet, Statement of profit and loss 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 issued by the Institute of Chartered Accountants of India, as applicable to the LLP.

**Place: Indore**  
**Date: 07.11.2024**  
**UDIN:24070546BKEELO2063**

For Khandelwal kakani & Co.  
Chartered Accountants  
FRN No. : 001311C  
  
CA V.K. KHANDELWAL  
(Partner)  
M.No. 070546

**ECO GOLD NUTRI AND ORGANICS LLP**  
LLPIN: AAJ-1557  
Balance Sheet as at 31 March 2024

(Amount in Rs.)

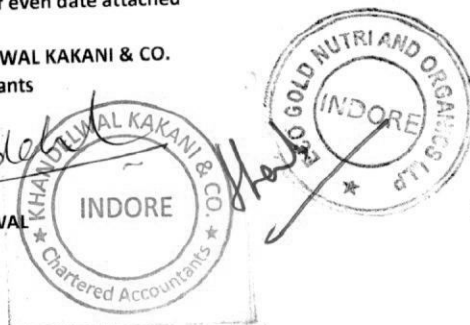
Particulars	Note No.	AS AT 31.03.2024	AS AT 31.03.2023
<b>I. CAPITAL AND LIABILITIES</b>			
<b>(1) Partner's Funds</b>			
(a) Partner's Capital	1	(41,522,270)	34,547,222
(b) Reserves and Surplus		-	-
<b>(2) Non-Current Liabilities</b>			
(a) Long-term borrowings	2	76,365,293	42,873,770
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
<b>(3) Current Liabilities</b>			
(a) Short-term borrowings	3	111,639,682	134,261,715
(b) Trade payables	4	39,564,345	68,707,424
(c) Other current liabilities	5	993,212	1,585,464
(d) Short-term provisions	6	100,000	355,076
<b>Total</b>		<b>187,140,261</b>	<b>282,330,671</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Fixed assets			
Tangible assets	7	22,663,558	31,110,442
Intangible assets		-	-
Capital work in progress		-	-
(b) Non-current investments	8	4,977,809	5,496,445
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	9	21,668,096	6,149,345
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories	10	17,985,086	39,890,617
(c) Trade receivables	11	37,077,884	164,221,908
(d) Cash and cash equivalents	12	554,059	3,425,567
(e) Short-term loans and advances		-	-
(f) Other current assets	13	82,213,768	32,036,347
<b>Total</b>		<b>187,140,261</b>	<b>282,330,671</b>
See accompanying notes forming part of the standalone Balance Sheet	24		

As per our report of even date attached

FOR M/S KHADELWAL KAKANI & CO.  
Chartered Accountants  
FRN No. 001311C

CA V.K. KHADELWAL  
Partner  
M.No. 070546

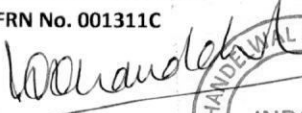
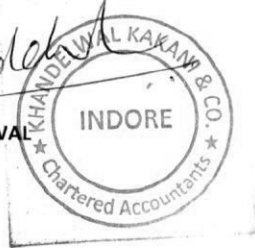

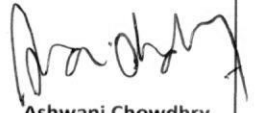
Place: Indore  
Date: 07-11-2024



For and on behalf of the board  
M/s Eco Gold Nutri And Organics LLP

Kawaljeet Singh Bhatia  
Designated Partner  
DPIN: 00401827

Ashwani Chowdhry  
Designated Partner  
DPIN: 08138486

ECO GOLD NUTRI AND ORGANICS LLP				
LLPIN: AAJ-1557				
Statement of Profit & Loss for the year ended 31 March 2024				
(Amount in Rs.)				
	Particulars	Note No.	AS AT 31.03.2024	AS AT 31.03.2023
I.	Revenue from operations	14	456,572,505	558,533,319
II.	Other Income	15	19,076,351	23,824,211
III.	<b>Total Revenue (I +II)</b>		<b>475,648,856</b>	<b>582,357,529</b>
IV.	<b>Expenses:</b>			
	Cost of materials consumed	16	467,179,805	504,541,804
	Employee benefit expense	17	3,248,649	5,460,346
	Financial costs	18	17,667,313	12,353,472
	Depreciation and amortization expense	7	3,694,899	5,171,100
	Directors Remuneration	19	-	880,000
	Selling and Distribution expenses	20	31,826,061	47,484,875
	Administration Expenses	21	4,135,035	2,960,924
	Other expenses	22	788,236	2,986,741
	Loss on Export Transaction / Settlement	23	41,478,350	-
	<b>Total Expenses</b>		<b>570,018,348</b>	<b>581,839,262</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>		<b>(94,369,492)</b>	<b>518,267</b>
VI.	Exceptional Items		-	-
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>		<b>(94,369,492)</b>	<b>518,267</b>
VIII.	Extraordinary Items		-	-
IX.	<b>Profit before tax (VII - VIII)</b>		<b>(94,369,492)</b>	<b>518,267</b>
X.	Tax expense: (1) Current tax		-	265,076
XI.	<b>Profit/(Loss) from the period from continuing operations (IX - X)</b>		<b>(94,369,492)</b>	<b>253,191</b>
XII.	<b>Profit/(Loss) for the period (XI + XIV)</b>		<b>(94,369,492)</b>	<b>253,191</b>
	See accompanying notes forming part of the standalone Balance Sheet	24		
As per our report of even date attached				
For and on behalf of <b>M/S. KHANDELWAL KAKANI &amp; CO.</b> Chartered Accountant FRN No. 001311C  <b>CA V.K. KHANDELWAL</b> Partner M.No. 070546  Place: Indore Date: 07-11-2024			For and on behalf of the board <b>M/s Eco Gold Nutri And Organics LLP</b>  <b>Kawaljeet Singh Bhatia</b> Designated Partner DPIN:00401827  <b>Ashwani Chowdhry</b> Designated Partner DPIN: 08138486	

**ECO GOLD NUTRI AND ORGANICS LLP**

**NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024**

**1 Partner's Capital**

	As at 31st March 2024	As at 31st March, 2023
<b>Authorised capital</b>		
<b>1 Paid Up capital</b>		
	750,000	750,000
I. Kawaljeet Singh Bhatia	250,000	250,000
II. Ashwani Chowdhry	250,000	250,000
III. Ayan Ahuja	250,000	
IV. Dilrajsingh Bhatia	-	250,000
	750,000	750,000

**Partner's Current Account**

Particular	As at 31st March, 2024	As at 31st March, 2023
<b>Kawaljeet Singh Bhatia</b>		
Op Bal:	10,253,677	10,869,263
Add: Amount Introduced	23,605,800	1,131,713
Less: Withdrawals/Transferred	15,105,800	1,831,713
Add: Share of Profit of Current Year	(31,462,789)	84,414
<b>Total</b>	<b>(12,709,112)</b>	<b>10,253,677</b>
<b>Ashwani Chowdhry</b>		
Op Bal:	15,018,143	14,933,754
Add: Amount Introduced	15,406,403	5,663,055
Less: Withdrawals/Transferred	8,106,403	5,663,055
Add: Share of Profit	(31,453,352)	84,389
<b>Total</b>	<b>(9,135,209)</b>	<b>15,018,143</b>
<b>Ayan Ahuja</b>		
Op Bal:	8,525,402	8,441,014
Add: Amount Introduced	2,521,730	74,850
Less: Withdrawals/Transferred	21,730	74,850
Add: Share of Profit of Current Year	(31,453,352)	84,389
<b>Total</b>	<b>(20,427,950)</b>	<b>8,525,403</b>
<b>Total</b>	<b>(42,272,270)</b>	<b>33,797,222</b>



<b>2</b>	<b>Long Terms Borrowings</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	<b>Secured Loan</b>		
	Loan From Union Bank of India	1,169,047	3,601,058
	<b>UNSECURED LOAN</b>		
	<b>A. FROM FRIENDS AND RELETIVES</b>		
	Amarjeet Singh Bhatia	171,019	171,019
	Amarjeet Singh Bhatia-HUF	627,699	627,699
	Eco Green Breeders Pvt.Ltd.	7,500,000	
	Gurvinder Bhatia	2,641,635	2,641,635
	Harbance Kour Bhatia Family Trust	12,215,320	12,215,320
	Jagdeep Kaur Bhatia	2,585,083	85,083
	Chanda Chowdhry	40,248,000	17,000,000
	Eco Overseas LLP	4,175,533	-
	Surindar Singh Bhatia	31,956	31,956
	<b>TOTAL (A)</b>	<b>70,196,245</b>	<b>32,772,712</b>
	<b>B. FROM OUTSIDER PARTIES</b>		
	Rare Enterprises	5,000,000	5,000,000
	Nobal Infotech	-	1,500,000
	<b>TOTAL (B)</b>	<b>5,000,000</b>	<b>6,500,000</b>
	<b>Total</b>	<b>76,365,293</b>	<b>42,873,770</b>
<b>3</b>	<b>Short Term Borrowings</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	<b>SECURED LOAN</b>		
	Cash credit Limit from Union Bank	92,224,595	20,332,303
	EPC From Union Bank Of India	10,000,000	98,029,152
	Covid Loan from Union Bank of India	9415086.66	15,900,260
	<b>Total</b>	<b>111,639,682</b>	<b>134,261,715</b>
<b>4</b>	<b>Creditors</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	<b>A. FOR GOODS</b>		
	Aniket Enterprises Ujjain	-	4,473,905
	Akshay & Sons Ujjain	-	2,897,139
	Araham Enterprises	846,640	127,734
	Arihant Enterprises	-	54,066
	Ashok Kumar Vitthaldas Gupta	66,130	
	Dexterous Product Pvt. Ltd.	-	868,666
	Green Agrivalution Pvt. Ltd.	-	4,310,578
	GRS Agritech	-	5,205,036
	Hukum Chand Omkarlal Jain	1,433,245	
	Manoram Agrovate LLP	-	10,009,540
	Brijmohan Das Dhoot & Company	-	77,334
	Naturepro Agro Corp	-	2,598,332





Paliwal Brother Ashoknagar	-	83,593
Pankaj Traders	137,967	2,745,157
Rakesh Traders Shajapur	-	1,715,730
RKJ Enterprises	-	4,812,613
Saket Traders	-	1,534,250
Sanjay Oil Industries	-	1,071,594
Shri Kripa Enterprises	1,817,567	10,026,792
Satyanarayan Omprakash Bhootra	-	1,695
SBK Corporation	1,804,159	-
Shanti Overseas India Ltd. Unit-2	-	92,794
Sitaram Narayan das Goyal	-	1,771,852
Swastic Trading Co	-	210,746
Vinod Traders Tal	-	1,073
Rajesh Brothers	-	90,246
Shankar Nutricon	-	753
<b>TOTAL (A)</b>	<b>6,105,708</b>	<b>54,781,218</b>
<b>B. FOR EXPENSES</b>		
Akashkumar Jain	17,990	17,990
Balaji Plastics	182,900	340,182
Advantage Express Logistics	189	15,867
Akhilesh Pandit	-	5,000
Bureau Veritas India Pvt. Ltd.	6,156	34,020
Chamunda Engineering	23,836	13,275
Dadi Corporation	31,620	-
Dala Jagdish Maheshwari & Co.	1,478	-
Dalal Narayandas Vijayvergiya	-	4,130
Drip Capital	30,668,785	-
Dwarika Transport Company	-	30,000
ECGC Limited	-	15,932
Envirocare Labs Pvt. Ltd	37,642	591,610
Export Inspection Agency	-	2,980
Fire Net	-	808
Gajanand Trasport	-	17,572
Global Logistic	-	1,259,645
Gobind Expeller Company	-	65,180
Grow Well Feed Product	725,071	725,071
Integreted Service Solution	-	760,761
Intertek	-	2,912
J.J. Enterprises	7,147	-
Khetan Secuirty	2,200	-
Lakhanlal Kantilal	5,392	-
Javed Ali	-	235,250
JNR Advisor Services	-	456,972
Kuneh Nagal Pvt. Ltd.	-	3,521,116
Maa Om Exim Pvt. Ltd.	-	1,588,062
MPPKVCL	1,098,813	984,517
M.P. Turakhia & Associates	21,600	-
New Devshree Stores	7,865	3,855



New Summi Roadlines	392,330	1,808,854
Novel Exim Pvt. Ltd.	12,960	1,080
Omprakash Agrawal	-	4,103
One Cert international Ltd.	57,983	446,473
PCI Pest Controll	21,240	7,788
Pooja Trade Links	-	27,550
Prabhar Engineering	28,025	-
SGS India Pvt. Ltd	-	43,013
Shekhar Central Maintenance	3,601	4,502
Shailendra Dangi	25,139	19,242
Shivshakti Cargo Moovers	-	94,761
Shri Jain Trade Link	936	-
Shri Hari Industries	-	82,659
Pawan Agarwal	-	4,103
Shyamrao Pawar	-	3,300
Star Electrical	2,550	27,650
Steel House & Hardware	-	346,660
Swastik Sales Corporation	20,993	3,863
Velji P & Sons	-	240,744
Verma Industries	42,480	63,720
Vimal Broker	1,350	-
Yes Enterprises	-	3,434
Mahamangal Broker Ujjain	10,366	-
<b>TOTAL (B)</b>	<b>33,458,637</b>	<b>13,926,206</b>
<b>Total</b>	<b>39,564,345</b>	<b>68,707,424</b>
<b>5 Other Current Liabilities</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
TDS	292,007	265,552
Salary Payable	354,260	500,325
Professional tax Payable	81,545	70,119
Nobal Ecotech	-	-
Partners Remuneratin Payable	265,400	265,400
Commision Payable	-	266,000
Pipe Line Foods	-	218,069
Advance from Customer	-	-
<b>Total</b>	<b>993,212</b>	<b>1,585,464</b>
<b>6 Short Term Provisions</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
Audit Fee Payable	100,000	90,000
Provision for Income tax	-	265,076
<b>Total</b>	<b>100,000</b>	<b>355,076</b>





<b>8</b>	<b>Non Current Investments</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	<b>Deposits</b>		
	FDR with bank for Mandi	134,279	127,432
	FDR with chawni Mandi Licence-I	35,000	35,000
	FDR with Chawani Mandi Licence-II	4,000	4,000
	Krishi Upaj Mandi Indore	117,783	117,783
	Factory rent Deposit	843,000	843,000
	FDR Krishi Upaj Mandi Samiti Sanwer	250,000	250,000
	Security deposit (Electricity )	1,777,547	2,402,317
	Office rent Deposit	65,000	65,000
	Maintenance Deposit	5,000	5,000
	Deposit for Gas Sylender (Balaji Air Product)	8,500	8,500
	FDR with Union Bank	1,521,747	1,438,413
	FDR with Yes Bank	215,953	200,000
	<b>Total</b>	<b>4,977,809</b>	<b>5,496,445</b>
<b>9</b>	<b>Long Term Loans And Advance</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	Shri Kripa Enterprises	1,250,000	1,250,000
	Eco Overseas LLP	-	4,899,345
	Veganpro Nutrients Pvt. Ltd.	1,846,314	-
	RTW Logisitcs	4,620,000	-
	Cargil India Pvt.Ltd.	13,951,782	-
	<b>Total</b>	<b>21,668,096</b>	<b>6,149,345</b>
<b>10</b>	<b>Inventories</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	<b>Raw material</b>		
	Soya Seeds	2,284	373,727
	Soya Meal	2,031,211	7,171,511
	Soya Crude Oil	3,316,341	4,367,004
	Soya Meal Purchased	-	5,046,030
	Organic Maiz	-	496
	Corn Floor	-	497,341
	Maiz	-	412,205
	Soya Meal At Port	12,091,167	17,941,685
	Rice DDGS	-	3,693,061
	H.D.P.E. Begs (Yellow)	544,083	387,557
	<b>Total</b>	<b>17,985,086</b>	<b>39,890,617</b>



<b>11 Trade Receivables</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
Avi Agree Business	-	130
Basu Chiks and Feed Pvt.Ltd	-	13,237,626
Caprock Land Company LLC	-	132,223,615
Field Farms Marketing Ltd.	16,887,400	-
Heigh Caliber Transloading & Storage INC	19,856,340	-
Shivam Oils and Proteins Industry	-	32,540
Sure Source Commercial LLC	-	2,251,470
Western Grains	-	16,169,973
Vippy Industries	-	5,313
Kaj Traders	-	8,352
Keshav Oil industries	-	290,988
Rama Impex	310,000	-
Simran Agrovate	14,144	14,141
Shreenathji Vegetable Oil Ind. Pvt.Ltd.	10,000	-
Amrit Refined Pvt. Ltd.	-	(16,686)
Satguru Agro Resources	-	4,447
<b>Total</b>	<b>37,077,884</b>	<b>164,221,908</b>
<b>12 Cash and cash equivalents</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
Cash in hand	453,871	444,782
Balance with Bank	100,188	2,980,785
<b>Total</b>	<b>554,059</b>	<b>3,425,567</b>
<b>13 Other Current Assets</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
<b><u>TAXES AND DUTIES RECOVERABLE</u></b>		
<b>ECGC Claim Recoverable</b>	61,448,213	-
GST Receivable	8,840,806	7,009,565
TDS Receivable	462,978	21,850
MIES Receiveable	-	124,753
TCS on Purchase	16,285	-
Accrued Interest	-	1,558
IGST Receivable on Export	3,216,064	10,831,133
Advance for purchase of property	6,110,000	6,110,000
Custom Duty Receivable	1,477,148	1,477,148
Advance Income tax	45,626	20,626
<b><u>ADVANCE TO SUPPLIERS</u></b>		
B.M. Maheshwari	50,000	-
Delight Sustainable Product LLP	22,500	-
Maa Om Exim Pvt.Ltd.	4,000	-
Maheshwari Enterprises	-	13,123
Fine Engineering And Febrication	-	3,710
Rajhans Industries	-	5,968,461
Sunrice Feb Salution	-	309



	TQ cert services Solution	142,650	142,650
	Shri nath Trading Co.	1,499	1,499
	<b>ADVANCE TO STAFF</b>		
	Staff Advance	376,000	309,962
	<b>Total</b>	<b>82,213,768</b>	<b>32,036,347</b>
<b>14</b>	<b>Revenue from Opeartions</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2024</b>
	Sale of Certified soya meal (Export )	87,307,999	419,927,766
	Job Work Income	5,162,866	-
	Sale of Certified soya meal (Domestic)	35,417,125	77,925,454
	Sale of crude oil	328,264,865	59,518,889
	Sale of Lecithin	-	1,150,000
	Sale of Seed	322,001	11,210
	Sales of Damaged Corn flour	97,650	-
	<b>Total</b>	<b>456,572,505</b>	<b>558,533,319</b>
<b>15</b>	<b>Other Income</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	Sale of Mitti and Jute Bags	582,464	1,284,506
	Other sale	9,138	17,250
	Profit on Unrealised Foreign currency	2,135,522	(2,106,617)
	Income from Rate Difference	60,843	38,900
	CBEC/CEGATE	345,918	405,903
	Ocean Freight	13,768,679	27,598,107
	Discount	76	5,814
	Interest on fixed deposite	134,131	142,725
	MIES Schem	-	(1,875,471)
	Miscellaneous Balances W/off	656,994	-
	TMA Receivable	-	(2,302,800)
	Interest on MPEB Security Deposite	130,845	85,275
	Other Interest	93,230	-
	Profit on Sale of Share	-	75,000
	Income Tax Refund	-	179,510
	RODTAP Income	572,078	276,109
	Insurance Claim Received	102,533	-
	Collateral and Continuous Bond Charges	483,900	-
	<b>Total</b>	<b>19,076,351</b>	<b>23,824,211</b>



<b>16</b>	<b>Cost Of Material Consumed</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	Opening Stock	39,890,617	104,656,956
	<b>Add: Purchases &amp; Direct Expenses</b>		
	Purchases A/c	428,974,288	425,057,691
	Manufacturing Exp	16,299,986	14,717,774
	Sub-Total	<b>485,164,891</b>	<b>544,432,420</b>
	<b>Less: Closing Stocks</b>	17,985,086	39,890,617
	<b>Total</b>	<b>467,179,805</b>	<b>504,541,804</b>
<b>17</b>	<b>Employee Benefit Expenses</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	Salary Expenses	3,013,782	5,276,753
	Bonus	97,900	94,450
	Hospital & Medical Expenses	-	3,680
	Staff walfair	<b>136,967</b>	85,463
	<b>Total</b>	<b>3,248,649</b>	<b>5,460,346</b>
<b>18</b>	<b>Finance Cost</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	Interest on unsecured Loan-out sider	900,000	900,000
	Interest on bank	1,546,696	1,937,208
	Interest on CC A/c.	6,073,919	2,129,781
	Interest on PCFC	7,707,876	2,415,758
	Interest on Financer for seed	-	998,016
	Interest on Unsecured Loan-Family	-	2,017,333
	Currency convergen charges	11,919	383,203
	Bank Charges	312,658	273,541
	Bill Discounting Charges	1,114,245	1,298,633
	<b>Total</b>	<b>17,667,313</b>	<b>12,353,472</b>
<b>19</b>	<b>Partners Remuneration</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	Ayaan Ahuja	-	330,000
	Kawaljeet singh Bhatia	-	330,000
	Ashwani Chowdhry	-	220,000
	<b>Total</b>	<b>-</b>	<b>880,000</b>
<b>20</b>	<b>Selling and Distribution</b>		
	<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
	ECGC Charges	942,152	1,631,042
	Bill Surrender Charges	32,900	26,100
	Eu Audit Exp.	32,150	-
	Expeses At port	50,407	-
	Certification Charges	-	1,221,922



Demurrage charges	-	319,503
Seal Charges	-	-
CGT MSE	-	298,540
Eft-App. Fee paid as Pure Agent	-	208
Business Promotion exps	403,782	616,378
Agency Charges	3,379,045	8,310,627
Bad Debts	16,169,978	-
Transportation (Without GST)	2,263,087	10,249,838
Travelling Expenses	302,620	434,320
NPOP Audit Exps	104,469	23,793
Ocean Freight	7,043,578	22,539,782
I.C.S. Audit Exps	326,200	-
Indocert Audit Exp.	42,940	-
FSSC Audit	30,569	5,000
Cost Audit	-	15,000
Custom Station Expenses	-	194,500
CFS Charges	130	2,500
Brokerage Expenses	702,054	684,400
Loss in Transit	-	911,421
<b>Total</b>	<b>31,826,061</b>	<b>47,484,875</b>
<b>21 Administrative Expenses</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
Office expenses	24,934	23,675
Computer Repairs and Maintenance	34,610	19,564
Exch on FTT purchase	100,479	5,115
Consultancy Charges	-	31,100
Interest on Income tax	23,335	-
GST Challan ( Interest & Panalty)	43,250	-
Late Payment Charges	-	16,572
Stationery & Printting exps	90,978	55,100
Office Rent & Maintenance	423,156	404,625
Conveyance charges	235,430	228,694
Legal Expenses	2,847,322	1,597,352
Internet Charges	36,000	37,300
Postage & Courier	790	33,638
Telephone & Mobile Expenses	25,085	27,258
Insurance Charges	136,305	99,396
Vehical Running Exps	4,900	226,109
Round Off	0.26	(23)
Miscellaneous Expenses	-	13,105
Rembursment of exps	108,461	142,344
<b>Total</b>	<b>4,135,035</b>	<b>2,960,924</b>





<b>22 Other Expenses</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
Lab Testing charges	608,950	2,644,888
Plant Repairs & Maintenance	67,155	291,853
Audit Fees	50,000	50,000
Income Tax (22-23)	62,131	-
<b>Total</b>	<b>788,236</b>	<b>2,986,741</b>
<b>23 Loss on Export Transaction / Settlement</b>		
<b>Particulars</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2023</b>
Net Loss on Export Transaction / Settlement	41,478,350	-
<b>Total</b>	<b>41,478,350</b>	<b>-</b>



7 Fixed Assets										
Sr. No.	Name of the Assets	Opening Balance	Addition During the year		Deletion/Subsidy	Total Gross Block	Depreciation		WDV as on 31.03.2024	
			Before 6 Month	After 6 Month	Received During the Year		Rate	Amount		
1	Factory Building	1,601,900	-	-	-	1,601,900	10.00%	160,190		1,441,710
2	Plant And Machinery	24,854,108	-	-	5,009,099	19,845,009	15.00%	2,976,751		16,868,257
3	Computer and peripherals	251,362	-	-	-	251,362	40.00%	100,545		150,817
4	Furniture and Fixture	760,410	-	-	-	760,410	10.00%	76,041		684,369
5	Spare Parts and Tools	3,574,518	84,998	172,116	-	3,831,632	10.00%	374,557		3,457,075
6	Office Equipment	68,144	-	-	-	68,144	10.00%	6,814		61,329
	Total	31,110,442	84,998	172,116	5,009,099	26,358,457		3,694,899		22,663,558

