

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.

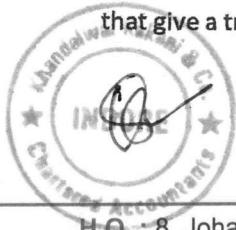
In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the statement of affairs of the LLP as at March 31st, 2024 and Losses 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

H.O. : 8, Johari Palace, First Floor, 51, M. G. Road, INDORE - 452 001 • Phone : 0731-2518269, 2529539
E-mail : kkc@cakhandelwalkakani.com • info@cakkc.in • Visit us at : www.cakkc.in

Auditor's Responsibility

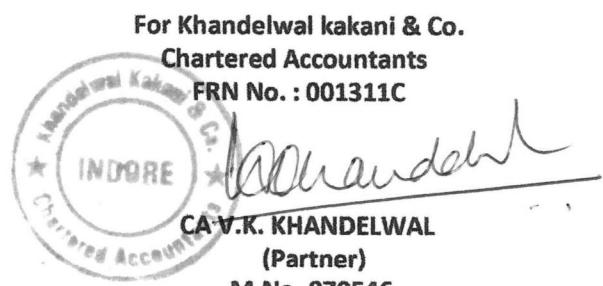
Our responsibility is to express an opinion on this Statement of Accounts based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance 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:24070546BKEEL02063



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
I. CAPITAL AND LIABILITIES			
(1) Partner's Funds			
(a) Partner's Capital	1	(41,522,270)	34,547,222
(b) Reserves and Surplus		-	-
(2) Non-Current Liabilities			
(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		-	-
(3) Current Liabilities			
(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
Total		187,140,261	282,330,671
II. Assets			
(1) Non-current assets			
(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		-	-
(2) Current assets			
(a) Current investments	10	17,985,086	39,890,617
(b) Inventories	11	37,077,884	164,221,908
(c) Trade receivables	12	554,059	3,425,567
(d) Cash and cash equivalents		-	-
(e) Short-term loans and advances	13	82,213,768	32,036,347
(f) Other current assets		-	-
Total		187,140,261	282,330,671
See accompanying notes forming part of the standalone Balance Sheet	24		
As per our report of even date attached			
FOR M/S KHANDELWAL KAKANI & CO. Chartered Accountants FRN No. 001311C		For and on behalf of the board M/s Eco Gold Nutri And Organics LLP	
CA V.K. KHANDELWAL Partner M.No. 070546		Kawaleet Singh Bhatia Designated Partner DPIN:00401827	
Place: Indore Date: 07-11-2024		Ashwani Chowdhry Designated Partner DPIN: 08138486	

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

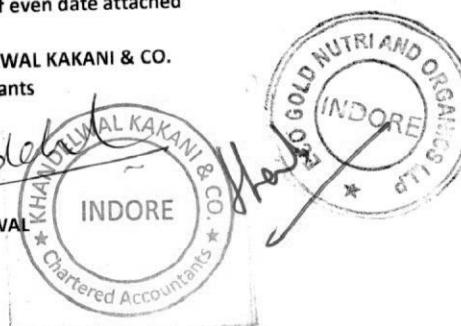
CA V.K. KHANDELWAL

Partner

M.No. 070546

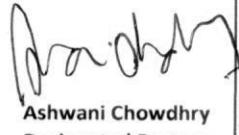
Place: Indore

Date: 07-11-2024



Kawaleet 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.	Total Revenue (I +II)		475,648,856	582,357,529
IV.	<u>Expenses:</u>			
	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	-
	Total Expenses		570,018,348	581,839,262
V.	Profit before exceptional and extraordinary items and tax (III - IV)		(94,369,492)	518,267
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		(94,369,492)	518,267
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		(94,369,492)	518,267
X.	Tax expense:			
	(1) Current tax		-	265,076
XI.	Profit/(Loss) from the period from continuing operations (IX - X)		(94,369,492)	253,191
XII	Profit/(Loss) for the period (XI + XIV)		(94,369,492)	253,191
	See accompanying notes forming part of the standalone Balance Sheet	24		
As per our report of even date attached				
For and on behalf of				
M/S. KHANDELWAL KAKANI & CO.				
Chartered Accountant				
FRN No. 001311C				
				
CA V.K. KHANDELWAL				
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

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
Authorised capital		
1 Paid Up capital	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
Kawaljeet Singh Bhatia		
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
Total	(12,709,112)	10,253,677
Ashwani Chowdhry		
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
Total	(9,135,209)	15,018,143
Ayan Ahuja		
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
Total	(20,427,950)	8,525,403
Total	(42,272,270)	33,797,222



2 Long Terms Borrowings			
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Secured Loan			
Loan From Union Bank of India	1,169,047	3,601,058	
UNSECURED LOAN			
A. FROM FRIENDS AND RELATIVES			
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	
TOTAL (A)	70,196,245	32,772,712	
B. FROM OUTSIDER PARTIES			
Rare Enterprises	5,000,000	5,000,000	
Nobal Infotech	-	1,500,000	
TOTAL (B)	5,000,000	6,500,000	
Total	76,365,293	42,873,770	
3 Short Term Borrowings			
Particulars	As at 31st March, 2024	As at 31st March, 2023	
SECURED LOAN			
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	
Total	111,639,682	134,261,715	
4 Creditors			
Particulars	As at 31st March, 2024	As at 31st March, 2023	
A. FOR GOODS			
Aniket Enterprises Ujjain	-	4,473,905	
Akshay & Sons Ujjain	-	2,897,139	
Araham Enterprises	846,640	127,734	
Arihant Enterprises	-	54,066	
Ashok Kumar Vitthal das Gupta	66,130		
Dexterous Product Pvt. Ltd.	-	868,666	
Green Agrivalution Pvt. Ltd.	-	4,310,578	
GRS Agitech	-	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 Oversees 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
TOTAL (A)	6,105,708	54,781,218
B. FOR EXPENSES		
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 Security	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	-
TOTAL (B)	33,458,637	13,926,206
Total	39,564,345	68,707,424

5 Other Current Liabilities

Particulars	As at 31st March, 2024	As at 31st March, 2023
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	-	-
Total	993,212	1,585,464

6 Short Term Provisions

Particulars	As at 31st March, 2024	As at 31st March, 2023
Audit Fee Payable	100,000	90,000
Provision for Income tax	-	265,076
Total	100,000	355,076



8 Non Current Investments		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Deposits		
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 Deposite	843,000	843,000
FDR Krishi Upaj Mandi Samiti Sanwer	250,000	250,000
Security deposite (Electricity)	1,777,547	2,402,317
Office rent Deposite	65,000	65,000
Maintenace Deposite	5,000	5,000
Deposite for Gas Sylinder (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
Total	4,977,809	5,496,445
9 Long Term Loans And Advance		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Shri Kripa Enterprises	1,250,000	1,250,000
Eco Oversees LLP	-	4,899,345
Veganpro Nutrients Pvt. Ltd.	1,846,314	-
RTW Logisitcs	4,620,000	-
Cargil India Pvt.Ltd.	13,951,782	-
Total	21,668,096	6,149,345
10 Inventories		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Raw material		
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
Total	17,985,086	39,890,617



11 Trade Receivables		
Particulars	As at 31st March, 2024	As at 31st March, 2023
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
Total	37,077,884	164,221,908
12 Cash and cash equivalents		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash in hand	453,871	444,782
Balance with Bank	100,188	2,980,785
Total	554,059	3,425,567
13 Other Current Assets		
Particulars	As at 31st March, 2024	As at 31st March, 2023
TAXES AND DUTIES RECOVERABLE		
ECGC Claim Recoverable	61,448,213	-
GST Receivable	8,840,806	7,009,565
TDS Receivable	462,978	21,850
MIES Receivable	-	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
ADVANCE TO SUPPLIERS		
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
<u>ADVANCE TO STAFF</u>		
Staff Advance	376,000	309,962
Total	82,213,768	32,036,347

14 Revenue from Operations

Particulars	As at 31st March, 2024	As at 31st March, 2023
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	-
Total	456,572,505	558,533,319

15 Other Income

Particulars	As at 31st March, 2024	As at 31st March, 2023
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)
Miscellaneour 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	-
Total	19,076,351	23,824,211



16 Cost Of Material Consumed		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Stock	39,890,617	104,656,956
Add: Purchases & Direct Expenses		
Purchases A/c	428,974,288	425,057,691
Manufacturing Exp	16,299,986	14,717,774
Sub-Total	485,164,891	544,432,420
Less: Closing Stocks	17,985,086	39,890,617
Total	467,179,805	504,541,804

17 Employee Benefit Expenses		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Salary Expenses	3,013,782	5,276,753
Bonus	97,900	94,450
Hospital & Medical Expenses	-	3,680
Staff walfair	136,967	85,463
Total	3,248,649	5,460,346

18 Finance Cost		
Particulars	As at 31st March, 2024	As at 31st March, 2023
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
Total	17,667,313	12,353,472

19 Partners Remuneration		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Ayaan Ahuja	-	330,000
Kawaljeet singh Bhatia	-	330,000
Ashwani Chowdhry	-	220,000
Total	-	880,000

20 Selling and Distribution		
Particulars	As at 31st March, 2024	As at 31st March, 2023
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
Brokarage Expenses	702,054	684,400
Loss in Transit	-	911,421
Total	31,826,061	47,484,875

21 Administrative Expenses

Particulars	As at 31st March, 2024	As at 31st March, 2023
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 & Panelty)	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
Total	4,135,035	2,960,924



22 Other Expenses			
Particulars		As at 31st March, 2024	As at 31st March, 2023
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	-
Total		788,236	2,986,741

23 Loss on Export Transaction / Settlement			
Particulars		As at 31st March, 2024	As at 31st March, 2023
Net Loss on Export Transaction / Settlement		41,478,350	-
Total		41,478,350	-



7 Fixed Assets		Opening Balance		Addition During the year		Deletion/Subsidiy		Total Gross Block		Depreciation		WDV as on 31.03.2024
Sr. No.	Name of the Assets	Before 6 Month	After 6 Month	Received During the Year	Received During the Year	-	-	1,601,900	10.00%	160,190	1,441,710	
1	Factory Building	1,601,900	-	-	-	-	-	1,601,900	10.00%	160,190	1,441,710	
2	Plant And Machinery	24,834,108	-	-	-	5,009,099	19,845,099	15.00%	2,976,751	16,868,257		
3	Computer and periferals	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				

