KHANDELWAL KAKANI & COMPANY
CHARTERED ACCOUNTANTS

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, 2022, the Statement of Profit and Loss for the year ended 2022 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, 2022 and Surplus 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, 2022, the Statement of Profit and Loss for the year ended 2022 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.

Independent Auditor's Report

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

Opinion

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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, 2022, the Statement of Profit and Loss for the year ended 2022 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.

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KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

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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.

For Khandelwal kakani & Co.
Chartered Accountants
FRN No. : 001311C

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

CA Santosh Deshmukh
(Partner)
M.No. 071011

Place: Indore
Date: 30.09.2022
UDIN: 22071011AYTPAO6062

M/s ECO GOLD NUTRI AND ORGANICS LLP

ACCOUNTING POLICIES

I) **Basis of Preparation**

The Statement of Accounts of the LLP have been prepared under the historical cost convention and in accordance with applicable Generally Accepted Accounting Principles in India, the Accounting Standard issued by The Institute of Chartered Accountant and the relevant provisions of the Limited Liability Partnership Act, 2008.

II) **Recognition of Income and Expenditure**

The LLP follows accrual system of accounting. All income and expenses are accounted for on accrual basis.

III) **Inventories**

Closing Stock is valued on lower of cost or net realizable value determined on FIFO Basis. Cost of Inventories comprises of cost of purchase and other cost incurred in bringing the inventory to the present location.

IV) **Investments**

Long term investments are stated at cost of acquisition or Book Value; book value being arrived at after adjusting provisions for diminution in values of each investment individually, provided such diminution is not temporary.

V) **Use of Estimates**

The Preparation of Financial Statements in conformity with the generally accepted accounting principles require that estimates and assumptions to be made that affect the reported amount of asset and liabilities on the date of the financial statement and the reported amounts of revenue and expenses during the reported period. Difference between the actual amount and estimates are recognized in the period in which the results are known materialized.

For KHANDELWAL KAKANI & Co.
Chartered Accountants
FRN: 001311C

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

CA SANTOSH DESHMUKH
PARTNER
M No. 071011

Place: Indore
Date: 30.09.2022

ECO GOLD NUTRI AND ORGANICS LLP
LLPIN: AAJ-1557
Balance Sheet as at 31 March, 2022

(Amount in Rs.)

Particulars	Note No.	AS AT 31.03.2022	AS AT 31.03.2021
I. CAPITAL AND LIABILITIES			
(1) Partner's Funds			
(a) Partner's Capital	1	26,619,738	10,620,230
(b) Reserves and Surplus			
(2) Non-Current Liabilities			
(a) Long-term borrowings	2	61,384,361	85,878,799
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
(3) Current Liabilities			
(a) Short-term borrowings	3	97,846,419	96,647,900
(b) Trade payables	4	30,413,567	19,808,321
(c) Other current liabilities	5	5,364,333	2,742,588
(d) Short-term provisions	6	243,823	658,592
Total		**221,872,242**	**216,356,430**
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
Tangible assets	7	35,383,249	35,259,177
Intangibe assets			
Capital work in progress			
(b) Non-current investments	8	8,301,430	5,328,799
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		9,150,000	10,677,000
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments			
(b) Inventories	9	104,656,955	62,446,680
(c) Trade receivables	10	18,741,203	20,852,147
(d) Cash and cash equivalents	11	14,325,303	7,464,958
(e) Short-term loans and advances		-	
(f) Other current assets	12	31,314,101	74,327,669
Total		**221,872,242**	**216,356,430**

As per our report of even date attached

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

Khandelwal Kakani & Co. INDORE Chartered Accountants

CA SANTOSH DESHMUKH
Partner
M.No. 071011

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

Gold Nutri and Organics LLP INDORE

Kawaljeet Singh Bhatia
Designated Partner
DPIN: 00401827

Ashwani Chowdhry
Designated Partner
DPIN: 08138486

Place: Indore
Date: 30/09/2022

ECO GOLD NUTRI AND ORGANICS LLP
LLPIN: AAJ-1557
Statement of Profit & Loss for the year ended 31 March, 2022

(Amount in Rs.)

	Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I.	Revenue from operations	13	309,989,544	803,130,985
II.	Other Income	14	6,032,618	39,724,708
III.	Total Revenue (I +II)		**316,022,162**	**842,855,693**
IV.	Expenses:			
	Cost of materials consumed	15	265,746,823	764,501,645
	Employee benefit expense	16	6,661,968	5,313,662
	Financial costs	17	13,239,952	13,855,420
	Depreciation and amortization expense	7	3,808,796	3,435,946
	Directors Remunaration	18	-	2,657,000
	Selling and Distribution expenses	19	20,958,622	46,142,500
	Administration Expenses	20	3,624,439	1,448,017
	Other expenses	21	1,644,731	2,445,053
	Total Expenses		**315,685,331**	**839,799,243**
V.	**Profit before exceptional and extraordinary items and tax (III - IV)**		336,831	3,056,450
VI.	Exceptional Items		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		**336,831**	**3,056,450**
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII - VIII)**		**336,831**	**3,056,450**
X.	Tax expense:			
	(1) Current tax		203,823	603,592
	(2) Deferred tax		-	-
XI.	**Profit/(Loss) from the perid from continuing operations (IX - X)**		**133,008**	**2,452,858**
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontnuing operations		-	-
XIV.	**Profit/(Loss) from Discontinuing operations after tax (XII - XIII)**		-	-
XV.	**Profit/(Loss) for the period (XI + XIV)**		**133,008**	**2,452,858**

As per our report of even date attached

For and on behalf of
M/S. KHANDELWAL KAKANI & CO.
Chartered Accountants
FRN No. 001311C

Khandelwal Kakani & Co. INDORE Chartered Accountants

CA SANTOSH DESHMUKH
Partner
M.No. 071011

Place: Indore
Date: 30/09/2022

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

ECO GOLD NUTRI AND ORGANICS LLP INDORE

Kawaljeet Singh Bhatia
Designated Partner
DPIN: 00401827

Ashwani Chowdhary
Designated Partner
DPIN: 08138486

ECO GOLD NUTRI AND ORGANICS LLP

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

1 Partner's Capital

	As at 31st March, 2022	As at 31st March, 2021
Authorised capital		
1 Paid Up capital	750,000	500,000
I. Kawaljeet Singh Bhatia	250,000	250,000
II.Ashwani Chowdhary	250,000	250,000
III.Dilrajsingh Bhatia	250,000	250,000
	750,000	750,000

Partnes Current Account

Particular	As at 31st March, 2022	As at 31st March, 2021
Kawaljeet Singh Bhatia		
Op Bal:	9,413,918	10,464,574
Add:Amount Introduced	2,508,000	3,904,500
Less: Withdrawals/Transferred	1,097,000	6,266,418
Add: Share of Profit of Current Year	44,345	1,311,262
Total	10,869,263	9,413,918
Ashwani Chowdhry		
Op Bal:	433,923	-
Add:Amount Introduced	15,107,259	-
Less: Withdrawals/Transferred	651,759	-
Add: Share of Profit	44,331	433,923
Total	14,933,754	433,923
Dilrajsingh Bhatia		
Op Bal:	22,389	-
Add:Amount Introduced	-	-
Less: Withdrawals/Transferred	-	-
Add: Share of Profit of Current Year	44,331	22,389
Total	66,720	22,389
Total	25,869,738	9,870,230

2 Long Terms Borrowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
Secured Loan		
Loan From Union Bank of India	6,269,215	8,936,053
UNSECURED LOAN		
A. FROM FRIENDS AND RELETIVES		
Amarjeet Singh Bhatia	171,019	171,019
Amarjeet Singh Bhatia-HUF	627,699	627,699
Gurvinder Bhatia	2,641,635	2,641,635
Harbance Kour Bhatia Family Trust	12,215,320	12,215,320
Jagdeep Kaur Bhatia	85,083	85,083
Chanda Chowdhry	17,459,000	17,000,000
Eco Overseas LLP	5,942,421	28,223,420
Surindar Singh Bhatia	31,956	31,956
Ayaan Ahuja	8,441,014	8,441,014
TOTAL (A)	47,615,147	69,437,146
B. FROM OUTSIDER PARTIES		
Rare Enterprises	5,000,000	5,005,600
Chabra Trading	2,500,000	2,500,000
TOTAL (B)	7,500,000	7,505,600
Total	61,384,361	85,878,799

ECO GOLD NUTRI AND ORGANICS LLP INDORE

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3 Short Term Borrowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
SECURED LOAN		
Cash credit Limit from Union Bank	19,828,947	17,801,674
EPC From Union Bank Of India	56,440,952	55,875,222
Covid Loan from Union Bank of India	21,576,520	22,971,004
Total	**97,846,419**	**96,647,900**

4 Creditors

Particulars	As at 31st March, 2022	As at 31st March, 2021
A. FOR GOODS		
Dexterous Product Pvt. Ltd.	1,529,130	3,324,063
Green Agrivalution Pvt. Ltd.	3,073,284	-
Mahakal Traders, Barwani	2,514,821	60,742
Manoram Agrovate LLP	3,997,099	-
Pradeep Kumar Foujmal Jain	2,626,308	-
Shanti Trading Ujjain	3,252,308	-
Shri Kripa Enterprises	9,181,956	-
Rajesh Brothers	90,246	90,246
Satyanarayan Omprakash Bhootra	1,695	1,695
Swastik Trading Company	210,746	-
Vinod Traders Tal	1,073	120,216
Shankar Nutricon	753	753
Arihant Enterprises	-	44,091
B.K.Agrawal Merchant	-	982,486
Cash Traders	-	57,364
Chinmay Traders	-	209,009
Dipali Enterprises	-	173,800
Girdharilal Bhanwarlal Dhar	-	1,448
Indian Agro Commodities	-	125,721
Kanha Traders	-	314,610
Mahesh Commercial	-	127,298
Parmanaddas Brijbhushandas	-	852,089
Mangal Trading Co.	-	109,946
Ompraksh Shrinivas Lathi	-	45,001
Pushkal Brothers	-	64,974
Radhika Trading	-	51,586
Rampratap Shivnarayan	-	58,236
Satish Traders	-	55,425
Shrinathdas Badrilal Taunk	-	3,219
Swastic Trading Co	-	1,770,247
Brijmohan Das Dhoot & Company	-	509,778
Saket Traders	-	539,032
Shyam Trading Company	-	3,437
Shyam Trading Company Chimanganj Mandi	-	233,649
Sitaram Narayan das Goyal	-	566,890
TOTAL (A)	**26,479,419**	**10,497,051**

Khandelwal Kakani & Co. INDORE Chartered Accountants

ECO GOLD NUTRI AND ORGANICS LLP INDORE

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B. FOR EXPENSES		
Akashkumar Jain	17,990	21,060
Balaji Plastics	120,360	-
Advantage Express Logistics	7,198	7,387
Akash Cool Point	65,500	-
Chaganlal Chouhan	15,114	-
Dwarika Transport Company	202,114	-
Jangid Enterprises	682,210	483,004
Intertek	2,912	2,912
ECGC Limited	11,477	11,573
Envirocare Labs Pvt. Ltd	165,938	93,370
Gajanand Trasport	17,572	17,572
Gobind Expeller Company	65,180	65,180
Insta Freight Forwarders	196,764	-
Javed Ali	235,250	235,250
Khandelwal Kakni & Company	47,200	-
Maa Om Exim Private Limited	504,042	382,702
Mahamangal Broker Ujjain	19,624	6,376
MPPKVVCL	201,780	451,393
Novel Exim Pvt. Ltd.	78,745	7,998
Onecert International	197,300	-
Pooja Trade Links	27,550	-
Rakesh Saha & Company	17,550	-
Sar Transport Systems Pvt. Ltd.	6,895	3,029,722
SGS India Pvt Ltd.	290,905	-
Shekhar Central Maintenance	4,159	-
Steel House & Hardware	346,660	-
Sunrise Fibe Solution	51,920	-
Sun Security Syaytem	8,614	-
Shri Hari Industries	82,659	82,659
Swastik Sales Corporation	2,222	3,190
Velji P & Sons	240,744	240,744
Aadrika Associates	-	153
Aviral Beverage	-	800
Chamunda Engineering	-	7,611
Eurofin Analytical Services	-	9,877
Hind Terminals Pvt. Ltd.	-	138,636
J.J.Enterprises	-	6,019
K.K. Shah & Associates	-	22,320
Krishna Bearing	-	518
Novel Exiccon Pvt. Ltd.	-	56,312
Neela Enterprises	-	9,796
New Summi Roadlines	-	47,988
Nexus Engineering	-	46,250
Orient Transport Carrier	-	654,197
Omprakash Agrawal	-	75,349
Pawan Agarwal	-	75,702
Ralin Polymers Pvt. Ltd.	-	471,687
Sara Khan	-	43,000
Shri Kripa Enterprises	-	2,297,849
Siddhi Organics	-	50,500
Star Electricals	-	3,570
Talati Electric Works	-	2,600
Welfare Infotech		4,248
Vidhi Printer	-	25,200
Verm aIndustries	-	118,996
TOTAL (B)	**3,934,148**	**9,311,270**
Total	**30,413,567**	**19,808,321**

Khandelwal Kakani & Co. INDORE

INDORE

5 **Other Current Liabilities**

Particulars	As at 31st March, 2022	As at 31st March, 2021
TDS	406,796	1,647,701
Salary Payable	484,114	385,149
Professional tax Payable	57,983	45,013
Nobal Ecotech	2,500,000	-
Partners Remuneratin Payable	372,900	620,400
TCS on Sale	-	44,325
Advance from customers	1,542,540	-
Total	**5,364,333**	**2,742,588**

6 **Short Term Provisions**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Audit Fee Payable	40,000	55,000
Provision for Income tax	203,823	603,592
Total	**243,823**	**658,592**

8 **Non Current Investments**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Deposits		
FDR with bank for Mandi	121,651	100,000
FDR with chawni Mandi Licence-I	35,000	108,074
FDR with Chawani Mandi Licence-II	4,000	4,000
Krishi Upaj Mandi Indore	117,782	44,709
Factory rent Deposite	843,000	843,000
FDR Krishi Upaj Mandi Samiti Sanwer	250,000	250,000
Security deposite (Electricity)	1,730,317	2,637,967
Office rent Deposite	65,000	-
Maintenace Deposite	5,000	-
Deposite for Gas Sylender (Balaji Air Product)	8,500	8,500
FDR with Union Bank	1,371,180	1,332,549
Veganpro Nutrients Pvt. Ltd.	3,750,000	-
Total	**8,301,430**	**5,328,799**

Long Term Loans And Advance

Particulars	As at 31st March, 2022	As at 31st March, 2021
Veganpro Nutrients Pvt. Ltd.	9,150,000	7,902,000
Shri Kripa Enterprises	-	2,775,000
Total	**9,150,000**	**10,677,000**

9 **Inventories**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Raw material	-	-
Soya Seeds	10,945,394	8,510,897
Soya Meal	59,901,131	20,670,845
Soya Crude Oil	4,971,083	2,844,144
Soya Crude Lecithin	3,728,400	-
Organic Maiz	496	-
Organic Soya Lecithine	1,150,000	-
Corn Floor	1,041,870	-
H.D.P.E Jumbo begs	392,094	209,250
H.D.P.E.Bags	207,742	444,994
Maiz	1,355,776	-
Soya Meal At Port	14,062,152	25,938,619
Rice DDGS	2,682,290	410,123
DORB	197,824	120,329
H.D.P.E. Bags (Yellow)	1,613	10,869
Soya Husk Powder	737,405	949
Cattel Feed	3,281,685	3,285,661
Total	**104,656,955**	**62,446,680**

Khandelwal Kakani & Co. INDORE Chartered Accountants

GOLD NUTRI AND ORGANICS LLP INDORE

GOLD NUTRI AND ORGANICS LLP INDORE

10 Trade Receivables

Particulars	As at 31st March, 2022	As at 31st March, 2021
Kanematsu Corporation	1,216,800	5,327,040
Feed Factors Ltd. The Gallary	5,250,120	5,250,120
Field Farms Marketing Ltd.	1,437,688	1,437,688
Pipe Line foods	-	(218,080)
Shivam Oils and Proteins Industry	-	32,540
Sure Source Commercial LLC	2,251,470	-
Western Grains	8,294,000	-
Vippy Industries	5,316	23,432
Kaj Traders	8,352	8,352
Keshav Oil industries	290,988	382,488
Amrit Refined Pvt. Ltd.	(13,531)	19,075
Satguru Agro Resources	-	10,313
Cargil India Pvt. Ltd.	-	8,579,179
Total	**18,741,203**	**20,852,147**

11 **Cash and cash equivalents**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Cash in hand	30,919	191,144
Balance with Bank	14,294,385	7,273,814
Total	**14,325,303**	**7,464,958**

12 **Other Current Assets**

Particulars	As at 31st March, 2022	As at 31st March, 2021
TAXES AND DUTIES RECOVERABLE		
GST Receivable	11,371,485	9,668,876
TDS Receivable	240,351	263,932
MEIS Receiveable	1,875,471	22,542,757
Accrued Interest	-	1,558
IGST Receivable on Export	2,739,424	22,575,635
Advance for purchase of property	6,110,000	6,110,000
Custom Duty Receivable	1,477,148	1,477,148
TMA Receivable	7,415,600	10,040,600
Advance Income tax	-	120,370
ADVANCE TO SUPPLIERS		
Agrasar polypack Pvt. Ltd.	1,499	262,500
Maheshwari Enterprises	13,123	13,123
Gayatri Magnet	-	34,358
One cert Asia	-	68,774
Tiwari Engineering	-	400,000
Vimbri Media Pvt. Ltd.	-	100,300
HDFC Life Central Collection	-	341,839
Shri nath Trading Co.	-	1,499
ADVANCE TO STAFF		
Staff Advance	70,000	-
Advance Salary	-	50,000
Roy Brothers	-	104,400
Other Assets		
Veganpro Nutrients Pvt. Ltd.	-	150,000
Total	**31,314,101**	74,327,669

Khandelwal Kakani & Co. INDORE Chartered Accountants

ECO GOLD NUTRI AND ORGANICS LLP INDORE

ECO GOLD NUTRI AND ORGANICS LLP INDORE

13 Revenue from Opertions

Particulars	As at 31st March, 2022	As at 31st March, 2021
Sale of Certified soya meal (Export)	184,035,164	466,451,595
Sale of Certified Maiz (Export)	13,676,052	4,621,780
Sale of Certified soya meal (Domestic)	78,118,358	150,001,330
Sale of crude oil	34,159,970	170,208,080
Sale of Lecithin (Export)	-	11,848,200
Total	309,989,544	803,130,985

14 Other Income

Particulars	As at 31st March, 2022	As at 31st March, 2021
Sale of Mitti	233,449	350,340
Sale of Jute bages	493,897	153,635
Other sale	59,088	4,105,727
Profit on Unrealised Foreign currency	2,797,414	963,904
Income from Rate Difference	(122,012)	144,795
Profit on Doller Hedging	127,801	-
CBEC/ICEGATE	711,352	528,480
Discount	(71)	257,431
Interest on fixed deposit	98,660	101,549
MIES Scheme	1,008,741	22,140,926
TMA Receivable	537,600	10,040,600
Interest on MPEB Security Deposite	86,699	82,753
Sale of Soya Husk	-	18,008
Insurance claim	-	255,540
Unrealised Profit	-	581,020
Total	6,032,618	39,724,708

15 Cost Of Material Consumed

Particulars	As at 31st March, 2022	As at 31st March, 2021
Opening Stock	62,446,680	54,695,207
Add: Purchases & Direct Expenses		
Purchases A/c	296,804,193	748,226,159
Manufacturing Exp	11,152,905	24,026,959
Sub-Total	**370,403,778**	**826,948,325**
Less: Closing Stocks	104,656,955	62,446,680
Total	265,746,823	764,501,645

16 Employee Benefit Expenses

Particulars	As at 31st March, 2022	As at 31st March, 2021
Salary Expenses	6,461,694	4,925,589
Bonus	75,425	94,050
Hospital & Medical Expenses	4,920	108,495
Dipawali Exps	18,385	17,500
Staff walfair	101,544	168,028
Total	6,661,968	5,313,662

17 Finance Cost

Particulars	As at 31st March, 2022	As at 31st March, 2021
Interest on unsecured Loan-out sider	2,959,165	1,775,000
Interest on bank	2,449,062	2,849,929
Interest on CC A/c.	1,316,467	905,568
Interest on PCFC	1,998,522	1,778,070
Interest on Financer for seed	1,099,338	3,395,035
Interest to Drip capital	-	1,820,320
Interest on Unsecured Loan-Family	2,380,000	339,305
Curranc convergen charges	38,747	119,683
Bank Charges	398,424	781,510
Finance Charges	600,227	91,000
Total	13,239,952	13,855,420

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18 Partners Remuneration

Particulars	As at 31st March, 2022	As at 31st March, 2021
Ayaan Sir	-	1,160,000
Kawaljeet singh Bhatia	-	1,142,000
Ashwani Chowdhary	-	355,000
Total	-	**2,657,000**

19 **Selling and Distribution**

Particulars	As at 31st March, 2022	As at 31st March, 2021
ECGC Charges	127,566	-
Terminal Handling charges	195,450	1,435,315
Fumigation Charges	85,900	-
Bill Surrender Charges	25,250	
Export charges	2,338,871	14,200,023
Freight Paid	1,283,632	2,329,467
Certification Charges	1,049,218	1,261,955
Demurrage charges	637,206	1,290,172
Seal Charges	9,350	65,060
CGT MSE	314,520	298,540
Eft-App. Fee paid as Pure Agent	27,851	13,172
Business Promotion exps	286,158	23,156
Agency Charges	3,206,255	3,169,172
Sudary Balance W/off	262,500	-
Compensation on non delivery	4,298,040	-
Transportation (Without GST)	6,293,132	18,675,418
Travelling Expenses	70,927	15,042
NPOP Audit Exps	120,000	59,469
I.C.S. Audit Exps	303,429	9,270
FSSC Audit	23,368	29,569
Export Incentive	-	3,037,500
Custom Station Expenses	-	29,875
Export charges Without GST	-	53,415
Packing & Forwarding charges	-	14,350
Indocert Audit Exps	-	31,490
EU Audit	-	30,510
Profit/Loss on NCDX	-	58,446
Management Fee for NCDX	-	12,114
Total	**20,958,622**	**46,142,500**

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20 Administrative Expenses

Particulars	As at 31st March, 2022	As at 31st March, 2021
Office expenses	55,461	51,738
Computer Repairs and Maintenance	18,193	58,233
Exch on FTT purchase	112,274	25,729
Consultancy Charges	36,000	158,850
Brokarage Expenses	42,280	-
House Keeping	9,191	16,000
Interest on Income tax	68,792	-
Late Payment Charges	35,013	2,100
Stationary & Printing exps	95,152	109,083
Office Rent & Maintenance	297,500	92,500
Conveyance charges	214,258	186,274
Legal Expenses	2,097,925	307,816
Donation	2,100	1,000
Internat Charges	48,185	43,140
Postage & Courrier	66,040	93,123
Telephone & Mobile Expenses	20,955	17,256
Insurance Charges	214,547	173,605
Vehical Running Exps	190,455	87,707
Round Off	118	2,910
Miscellaneous Expenses	-	2,593
Stamp Duty	-	18,360
Total	**3,624,439**	**1,448,017**

21 Other Expenses

Particulars	As at 31st March, 2022	As at 31st March, 2021
Lab Testing charges	1,392,472	1,555,872
Plant Repairs & Mantenance	212,259	849,181
Audit Fees	40,000	40,000
Total	**1,644,731**	**2,445,053**

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7 Fixed Assets (Financials)

Sr. No.	Name of the Assets	Opening Balance	Addition During the year		Deletion/Subsidy Received During the Year	Total Gross Block	Depriciation		WDV as on 31.03.2022
			Before 6 Month	After 6 Month			Rate	Amount	
1	Factory Building	1,743,257	212,769	20,490	-	1,976,516	10.00%	196,627	1,779,889
2	Plant And Machinery	31,182,697	1,097,365	37,710	-	32,317,772	10.00%	3,229,892	29,087,880
3	Computer and periferals	132,231	32,668	250,331	-	415,230	10.00%	29,006	386,224
4	Furniture and Fixture	112,196	26,200	737,639	-	876,035	10.00%	50,722	825,313
5	Spare Parts and Tools	2,004,668	355,704	1,161,993	-	3,522,364	10.00%	294,137	3,228,227
6	Office Equipment	84,128	-	-	-	84,128	10.00%	8,413	75,715
	Total	35,259,177	1,724,706	2,208,163	-	39,192,045		3,808,796	35,383,249

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