DASSANI & ASSOCIATES
(Chartered Accountants)
452001

1-B, Sagar Matha Apartment
18/7, M.G. Road, Indore -

Ph. 0731-4078559,4020801-802

Independent Auditors' Report

To,

THE PARTNERS,

ECO OVERSEAS LLP,

Report on the Financial Statements

We have audited the accompanying financial statements of **ECO OVERSEAS LIMITED LIABILITY PARTNERSHIP**, which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss for the Period ended 31st March 2022, and a summary of significant accounting policies and other explanatory information.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of Statement of Accounts section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 Financial Statements

Management is responsible for preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the LLP and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgements

DASSANI & ASSOCIATES INDORE

and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give 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 accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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 Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009 (as amended) in the manner so required and give a true and fair view in conformity with the accounting

DASSANI & ASSOCIATES
INDORE

principles generally accepted in India;

a) in the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2022 ;

b) in the case of the Statement of Profit and Loss, of the profit for the Period ended on that date;

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 purposes 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, and the 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.

For DASSANI & ASSOCIATES
Chartered Accountants,
F.R.N.: 009096C

DASSANI & ASSOCIATES
INDORE
CHARTERED ACCOUNTANTS

CA. Aayush Mandhanya
Partner
PLACE: INDORE
DATE: 15/09/2022
UDIN: 22435709BAIDSY8172

ECO OVERSEAS LLP

STATENENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2022

LLPIN : AAP-9468

S.NO.	Particular	Schedule	As at 31.03.2022	As at 31.03.2021
--1--	**A. Contribution And Liabilities**			
	PARTNERS FUND			
	Paid up Capital	--01--	1,00,000.00	1,00,000.00
	Reserve and surplus	--02--	-	-
			1,00,000.00	**1,00,000.00**
	Non Current Liabilities			
	Long term Borrowings	--03--	4,50,00,000.00	6,00,00,000.00
	Current Liabilities			
	Trade Payable	--04--	41,736.00	4,293.26
	Other Liabilities	--05--	27,16,649.94	29,56,649.93
			27,58,385.94	**29,60,943.19**
		Total	**4,78,58,385.94**	**6,30,60,943.19**
--2--	**Assets**			
	Current Assets, Loans and Advances			
	Inventory	--06--	-	-
	Cash and Bank Balances	--07--	13,13,537.30	68,125.50
	Loans and Advances	--08--	1,14,16,710.00	3,16,97,710.14
	Trade Receivable	--09--	-	-
	Other Current Assets	--10--	1,39,41,268.28	1,00,97,451.58
	Partner's Current Account	--11--	2,11,86,870.36	2,11,97,655.96
		Total	**4,78,58,385.94**	**6,30,60,943.19**

The accompanying notes are an integral part of the finacial statements.

As per our report of even date attached

For Dassani and Associates
Chartered Accountants
Firm Reg. No.: 009096C

DASSANI & ASSOCIATES INDORE Chartered Accountants

CA. Aayush Mandhanya
Partner
M.No. : 435709

Place: Indore
Dated : 15-09-2022

For and behalf of the Board of ECO OVERSEAS LLP

Eco Overseas L.L.P.

Ashwani Chowdhry
(Designated Partner)

DIN: 08138486

Eco Overseas L.L.P.

Partner

Ayaan Ahuja
(Designated Partner)

DIN: 07783315

ECO OVERSEAS LLP

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH 2022

LLPIN : AAP-9468

Particular	SCHDULE	For the year ended 31.03.2022	For the year ended 31.03.2021
Income			
Sales	--12--	-	5,19,18,948.00
Other Income	--13--	1,50,000.00	33,46,609.44
	TOTAL	**1,50,000.00**	**5,52,65,557.44**
Expenses			
Cost of Material Purchase	--14--	-	4,51,05,932.00
Change In Inventory	--15--	-	14,53,470.00
Payments to Auditor	--16--	20,000.00	20,000.00
Other Expenses	--17--	1,19,214.40	85,54,765.41
	Total	1,39,214.40	5,51,34,167.41
Profit Before Taxes		**10,785.60**	**1,31,390.03**
Provision for Taxation			
Current Tax		-	-
Deferred Tax Expenses/(Income)		-	-
Profit/(Loss) after texases		**10,785.60**	**1,31,390.03**
Profit/(Loss) Transferred to Partners Current Account		**10,785.60**	**1,31,390.03**
Profit/(Loss) Transferred to Reserve & Surplus		-	-

The accompanying notes are an integral part of the finacial statements.

As per our report of even date attached

For Dassani and Associates
Chartered Accountants
Firm Reg. No.: 009096C

DASSANI & ASSOCIATES INDORE Chartered Accountants

CA. Aayush Mandhanya
Partner
M.No. : 435709

Place: Indore
Dated : 15-09-2022

For and behalf of the Board
of ECO OVERSEAS LLP

Eco Overseas L.L.P. Eco Overseas L.L.P.

Partner Partner

Ashwani Chowdhry
(Designated Partner)

DIN: 08138486

Ayaan Ahuja
(Designated Partner)

DIN: 07783315

ECO OVERSEAS LLP

NOTES FARMING PART OF FINNACIAL STATEMENTS AS ON 31.03.2022.

LLPIN : AAP9468

Note	PARTICULAR		As at 31.03.2022	As at 31.03.2021
--1--	**Capital Contribution**			
	Ashwani Chowdhry		20,000.00	20,000.00
	Ayaan Ahuja		30,000.00	30,000.00
	Bahadur Singh Chowdhry		20,000.00	20,000.00
	Kawaljeet Singh Bhatia		30,000.00	30,000.00
		Total	1,00,000.00	1,00,000.00
--2--	**Reserve & Surplus**			
	Profit & Loss Account			
	Opening Balance			-
	Add: Current Year Profit/(Loss)		10,785.60	1,31,390.03
	Less: Profit Transferred to Partner's Current Account		-10,785.60	-1,31,390.03
	Closing Balance		-	-
--3--	**NON CURRENT LIABILITIES**			
	Long Term Borrowing			
	Unsecured Loan			
	Chanda Chowdhry		4,50,00,000.00	6,00,00,000.00
		Total	4,50,00,000.00	6,00,00,000.00
--4--	**CURRENT LIABILITIES**			
	Indocert		553.00	553.00
	Novel Exicon Pvt. Ltd		26,433.00	3,740.26
	Dassani & Associates		14,750.00	-
		Total	41,736.00	4,293.26
--5--	**Other Current Liabilities**			
	Salary Payable to Partners		-	90,000.00
	Salary Payble to staff		-	1,50,000.00
	GST Payable		26,72,060.94	26,72,060.93
	Audit Fees Payable		40,000.00	40,000.00
	TDS Payable		4,589.00	4,589.00
		Total	27,16,649.94	29,56,649.93

DASSANI & ASSOCIATES INDORE Chartered Accountants

Eco Overseas L.L.P.

Partner

Eco Overseas L.L.P.

Partner

--6--	**CURRENT ASSETS**			
	Inventory			
	Closing Stock		-	-
		Total	-	-
--7--	**Cash & Bank Balance**			
	Cash in Hand		75,301.00	60,181.00
	Balance with Bank (IDBI Bank)		12,38,236.30	7,943.50
	Fixed Deposit		-	-
		Total	**13,13,537.30**	**68,125.50**
--8--	**Loans and Advances**			
	Long Term Loans and Advances			
	Ayaan Ahuja		29,87,145.00	29,87,145.00
	Eco Gold Nutri and Organics LLP		59,42,420.00	2,82,23,420.14
	Kawaljeet Singh Bhatia		4,87,145.00	4,87,145.00
	Simran Agrovet Pvt. Ltd		20,00,000.00	-
		Total	**1,14,16,710.00**	**3,16,97,710.14**
--9--	**Trade Receivables**			
	Field Forms Marketing Limited		-	-
		Total	-	-
--10--	**Other Current Assets**			
	Advance to Creditors			
	Rakesh Saha & Co.		11,000.00	-
	Envirocare Labs Pvt. Ltd.		-	2,443.20
	Gurpreet Motors & Carriers		-	5,780.00
	Hind Tremi. Private Limited		-	4,040.00
	Maa om Exim Unit-III		-	6,165.00
	Orient Transport Organisation		-	11,446.00
	Shivshakti Cargo Moovers		-	4,588.00
	TQ Cert Services		-	4,500.00
	Fedration of India Org.		-	-
	CGST Receivable		17,10,702.64	17,09,577.69
	SGST Receivable		17,10,702.64	17,09,577.69
	IGST Receivable		-	32,90,472.00
	Subsidy for Freight Receivable (TMA)		-	8,40,000.00
	TDS Receivable		9,550.00	9,550.00
	Eco Green Breeders Pvt. Ltd.		80,00,000.00	-
	ECGC Limited		69,500.00	69,500.00
	MEIS Receivable		24,29,813.00	24,29,813.00
		Total	**1,39,41,268.28**	**1,00,97,451.58**

DASSANI & ASSOCIATES
INDORE
Chartered Accountants

Eco Overseas L.L.P.

Partner

Eco Overseas L.L.P.

Partner

ECO OVERSES LLP

SCHEDULE FORMING PART OF THE MANUFACTURING TRADING PROFIT AND LOSS ACCOUNT FOR THE YEAR 2021-22

LLPIN : AAP-9468

Note	PARTICULAR		For the year ended on 31.03.2022	For the year ended on 31.03.2021
--12--	**Revenue From Operation**			
	Sale Proceedings		-	4,94,67,402.00
	Other Income			
	Ocean Freight		-	24,36,561.00
	Insurance Expenses Outword		-	14,985.00
		Total	-	**5,19,18,948.00**
--13--	**Misc. Income**			
	Provision revert back for salary to staff		1,50,000.00	-
	Forex Hadge Income		-	4,10,961.55
	Incentive on Export		-	24,16,188.00
	Interest on Fixed Deposite		-	741.00
	Profit And Loss on Unrealised Exchange		-	-
	Duty Drawo back		-	98,715.00
	Subsidy On Freight		-	4,20,000.00
	Round Off		-	3.89
		Total	**1,50,000.00**	**33,46,609.44**
--14--	**Cost Of Material Purchased**			
	Purchase		-	4,51,05,932.00
		Total	-	**4,51,05,932.00**
--15--	**Changes in Inventory**			
	Openning Inventory		-	14,53,470.00
	Closing Inventory		-	-
	Change in Inventory	**Total**	-	**14,53,470.00**
--16--	**Payment to Auditor**		20,000.00	20,000.00
		Total	**20,000.00**	**20,000.00**
--17--	**Other Expenses**			
	Legal And Professional Charges		79,868.00	57,427.00
	Bank Charges		648.40	1,20,125.32
	Sundry Balances W/off		38,698.00	-
	Printing And Stationery Exps		-	2,275.00
	Labour Charges		-	1,20,000.00
	Interest Expenses		-	4,205.00
	Laboratory expenses		-	1,40,180.00
	Freight And Cartage (Local)		-	17,35,403.00
	Currency Exchange Loss		-	7,63,602.66
	Forex Hadge Expenses		-	11,64,322.54
	CFS Charges		-	3,03,000.00
	CHA Charges		-	6,34,550.00
	GST Late Payment		-	33,050.00
	Insurance Charges		-	1,35,000.00
	Office And Miscellaneous Expenses		-	15,000.00
	Salary to Partner		-	90,000.00
	Shipping Account (Freight)		-	32,36,624.89
		Total	**1,19,214.40**	**85,54,765.41**

DASSANI & ASSOCIATES INDORE Chartered Accountants

Eco Overseas L.L.P.

Eco Overseas L.L.P.

NOTE-11

Partners Current A/c. as on 31/03/2022

Name of the Partner	Profit share ratio	Balance as on 01/04/2021	Profit/(Loss) Transferred from P&L	Withdrawaels during the year	Balance as on 31/03/2022
Ashwani Chowdhry	20%	4398530.99	2157.12	0.00	4396373.87
Ayaan Ahuja	30%	6327796.99	3235.68	0.00	6324561.31
Bahadur Singh Chowdhry	20%	4153530.99	2157.12	0.00	4151373.87
Kawaljeet Singh Bhatia	30%	6317796.99	3235.68	0.00	6314561.31
Total	**100%**	**21197655.96**	**10785.60**	**0.00**	**21186870.36**

DASSANI & ASSOCIATES * Chartered Accountants * INDORE

Eco Overseas L.L.P.

Partner

Eco Overseas L.L.P.

Partner

GOODS AND SERVICES TAX
PAYMENT RECEIPT

CPIN: 22092300015486 Deposit Date : 09/09/2022 Deposit Time : 12:32:57 e-Scroll : NA

Payment Particulars

CIN: SBIN22092300015486 Name of Bank: STATE BANK OF INDIA BRN: IK0BWLXMH8

Details of Taxpayer

GSTIN: 23BSSPM0339K1ZG E-mail Id: dXXXXXXXX@XXXXXXXXXXXXom Mobile No.: 9XXXXX5681

Name: AMIT KUMAR MAHAJAN Address : XXXXXXXXXX Madhya Pradesh,451111

Reason For Challan

Reason: Any other payment

Details of Deposit (All Amount in Rs.)

Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	30900	-	-	-	-	30900
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	30900	0	0	0	0	30900
Madhya Pradesh	SGST(0006)	30900	-	-	-	-	30900
Total Amount							61800
Total Amount (in words)		Rupees Sixty-One Thousand Eight hundred Only					

Mode of Payment: Internet Banking - STATE BANK OF INDIA

Notes:
1. Status of the transaction can be tracked under 'Track Payment Status' at GST website
2. Payment status will be set as 'Paid' for this transaction.
3. This is a system generated receipt.