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, 2023, the Statement of Profit and Loss for the year ended 2023 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, 2023 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, 2023, the Statement of Profit and Loss for the year ended 2023 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.

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. ★ Chartered Accountants ★ INDORE

CA Santosh Deshmukh
(Partner)
M.No. 071011

Place: Indore
Date: 29.09.2023
UDIN: 23071011BGWPHA7593

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: 29.09.2023

ECO GOLD NUTRI AND ORGANICS LLP
LLPIN: AAJ-1557
Balance Sheet as at 31 March 2023.

(Amount in Rs.)

Particulars	Note No.	AS AT 31.03.2023	AS AT 31.03.2022
I. CAPITAL AND LIABILITIES			
(1) Partner's Funds			
(a) Partner's Capital	1	34,547,222	26,619,738
(b) Reserves and Surplus		-	-
(2) Non-Current Liabilities			
(a) Long-term borrowings	2	42,873,770	61,384,362
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
(3) Current Liabilities			
(a) Short-term borrowings	3	134,261,715	97,846,419
(b) Trade payables	4	68,707,424	30,413,567
(c) Other current liabilities	5	1,585,464	5,364,333
(d) Short-term provisions	6	355,076	243,823
Total		282,330,671	221,872,242
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
Tangible assets	7	31,110,442	35,383,249
Intangibe assets		-	-
Capital work in progress		-	-
(b) Non-current investments	8	5,496,445	8,301,430
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	9	6,149,345	9,150,000
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	10	39,890,617	104,656,955
(c) Trade receivables	11	164,221,908	18,741,203
(d) Cash and cash equivalents	12	3,425,567	14,325,304
(e) Short-term loans and advances		-	-
(f) Other current assets	13	32,036,347	31,314,101
Total		282,330,671	221,872,242

As per our report of even date attached

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

CA SANTOSH DESHMUKH
Partner
M.No. 071011

Place: Indore
Dated: 29/09/2023

KHANDELWAL KAKANI & CO. INDORE Chartered Accountants

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

ECO GOLD NUTRI AND ORGANICS INDORE

Kawaljeet Singh Bhatia
Designated Partner
DPIN:00401827

Ashwani Chowdhry Digitally signed by Ashwani Chowdhry Date: 2023.09.29 22:40:16 +05'30'

Ashwani Chowdhary
Designated Partner
DPIN: 08138486

ECO GOLD NUTRI AND ORGANICS LLP

LLPIN: AAJ-1557

Statement of Profit & Loss for the year ended 31 March 2023.

(Amount in Rs.)

	Particulars	Note No	AS AT 31.03.2023	AS AT 31.03.2022
I.	Revenue from operations	14	558,533,319	309,989,544
II.	Other Income	15	23,824,211	6,032,618
III.	**Total Revenue (I +II)**		582,357,529	316,022,162
IV.	Expenses:			
	Cost of materials consumed	16	504,541,804	265,746,823
	Employee benefit expense	17	5,460,346	6,661,968
	Financial costs	18	12,353,472	13,239,952
	Depreciation and amortization expense	7	5,171,100	3,808,796
	Directors Remunaration	19	880,000	-
	Selling and Distribution expenses	20	47,484,875	21,000,902
	Administration Expenses	21	2,960,924	3,582,159
	Other expenses	22	2,986,741	1,644,731
	Total Expenses		581,839,262	315,685,331
V.	**Profit before exceptional and extraordinary items and tax (III - IV)**		518,267	336,831
VI.	Exceptional Items		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		518,267	336,831
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII - VIII)**		518,267	336,831
X.	Tax expense:			
	(1) Current tax		265,076	203,823
XI.	**Profit/(Loss) from the perid from continuing operations (IX - X)**		253,191	133,008
XII	**Profit/(Loss) for the period (XI + XIV)**		253,191	133,008

As per our report of even date attached

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

KHANDELWAL KAKANI & CO. INDORE Chartered Accountants

CA SANTOSH DESHMUKH
Partner
M.No. 071011

Place: Indore
Dated: 29/09/2023

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

ECO GOLD NUTRI AND ORGANICS INDORE

Kawaljeet Singh Bhatia
Designated Partner
DPIN:00401827

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Ashwani Chowdhary
Designated Partner
DPIN: 08138486

ECO GOLD NUTRI AND ORGANICS LLP

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023.

1	**Partner's Capital**		
		As at 31st March 2023	**As at 31st March, 2022**
	Authorised capital		
	1 Paid Up capital	750,000	750,000
	I. Kawaljeet Singh Bhatia	250,000	250,000
	II.Ashwani Chowdhary	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 2023**	**As at 31st March, 2022**
	Kawaljeet Singh Bhatia		
	Op Bal:	10,869,263	9,413,918
	Add:Amount Introduced	1,131,713	2,508,000
	Less: Withdrawals/Transferred	1,831,713	1,097,000
	Add: Share of Profit of Current Year	84,414	44,345
	Total	10,253,677	10,869,263
	Ashwani Chowdhry		
	Op Bal:	14,933,754	433,923
	Add:Amount Introduced	5,663,055	15,107,259
	Less: Withdrawals/Transferred	5,663,055	651,759
	Add: Share of Profit	84,389	44,331
	Total	15,018,143	14,933,754
	Ayaan Ahuja		
	Op Bal:	8,441,014	-
	Add:Amount Introduced	74,850	-
	Less: Withdrawals/Transferred	74,850	-
	Add: Share of Profit of Current Year	84,389	-
	Total	8,525,403	-
	Total	33,797,222	25,869,737
	Dilraj Singh Bhatia		
	Op Bal:	-	22,389
	Add: Amount Introduced	-	-
	Less: Withdrawals/Transferred	-	-
	Add: Share of Profit of Current Year	-	44,331
	Total	-	66,720

KHANDELWAL KAKANI & CO. INDORE Chartered Accountants

ECO GOLD NUTRI AND ORGANICS LLP INDORE

2	Long Terms Borrowings		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Secured Loan		
	Loan From Union Bank of India	3,601,058	6,269,215
	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	17,000,000	17,459,000
	Eco Overseas LLP	-	5,942,421
	Surindar Singh Bhatia	31,956	31,956
	Ayaan Ahuja	-	8,441,014
	TOTAL (A)	32,772,712	47,615,147
	B. FROM OUTSIDER PARTIES		
	Rare Enterprises	5,000,000	5,000,000
	Nobal Infotech	1,500,000	
	Chabra Trading	-	2,500,000
	TOTAL (B)	6,500,000	7,500,000
	Total	42,873,770	61,384,362

3	Short Term Borrowings		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	SECURED LOAN		
	Cash credit Limit from Union Bank	20,332,303	19,828,947
	EPC From Union Bank Of India	98,029,152	56,440,952
	Covid Loan from Union Bank of India	15,900,260	21,576,520
	Total	134,261,715	97,846,419

4	Creditors		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	A. FOR GOODS		
	Aniket Enterprises Ujjain	4,473,905	-
	Akshay & Sons Ujjain	2,897,139	-
	Araham Enterprises	127,734	-
	Arihant Enterprises	54,066	-
	Dexterous Product Pvt. Ltd.	868,666	1,529,130
	Green Agrivalution Pvt. Ltd.	4,310,578	3,073,284
	GRS Agritech	5,205,036	-
	Manoram Agrovate LLP	10,009,540	3,997,099
	Brijmohan Das Dhoot & Company	77,334	1,695
	Naturepro Agro Corp	2,598,332	-
	Palwal Brother Ashoknagar	83,593	-
	Pankaj Traders	2,745,157	-

INDORE

Rakesh Traders Shajapur	1,715,730	-
RKJ Enterprises	4,812,613	-
Saket Traders	1,534,250	-
Sanjay Oil Industries	1,071,594	-
Mahakal Traders, Barwani	-	2,514,821
Shri Kripa Enterprises	10,026,792	9,181,956
Satyanarayan Omprakash Bhootra	1,695	-
Shanti Overses India Ltd. Unit-2	92,794	-
Sitaram Narayan das Goyal	1,771,852	-
Swastic Trading Co	210,746	210,746
Vinod Traders Tal	1,073	1,073
Pradeep Kumar Foujmal Jain	-	2,626,308
Shanti Trading Ujjain	-	3,252,308
Rajesh Brothers	90,246	90,246
Shankar Nutricon	753	753
TOTAL (A)	54,781,218	26,479,419
B. FOR EXPENSES		
Akashkumar Jain	17,990	17,990
Balaji Plastics	340,182	120,360
Advantage Express Logistics	15,867	7,198
Akhilesh Pandit	5,000	-
Bureau Veritas India Pvt. Ltd.	34,020	-
Chamunda Engineering	13,275	-
Dalal Narayandas Vijayvergiya	4,130	-
Dwarika Transport Company	30,000	202,114
ECGC Limited	15,932	11,477
Envirocare Labs Pvt. Ltd	591,610	165,938
Export Inspection Agency	2,980	-
Fire Net	808	-
Gajanand Trasport	17,572	17,572
Global Logistic	1,259,645	-
Gobind Expeller Company	65,180	65,180
Grow Well Feed Product	725,071	-
Integreted Service Solution	760,761	-
Intertek	2,912	2,912
Javed Ali	235,250	235,250
JNR Advisor Services	456,972	-
Kuneh Nagal Pvt. Ltd.	3,521,116	-
Maa Om Exim Pvt. Ltd.	1,588,062	504,042
MPPKVVCL	984,517	201,780
New Devshree Stores	3,855	-
New Summi Transport	1,808,854	-
Novel Exim Pvt. Ltd.	1,080	78,745
Omprakash Agrawal	4,103	-
One Cert international Ltd.	446,473	197,300
PCI Pest Controll	7,788	-
Pooja Trade Links	27,550	27,550
SGS India Pvt. Ltd	43,013	290,905
Shekhar Central Maintenance	4,502	4,159
Shailendra Dangi	19,242	-
Shivshakti Cargo Moovers	94,761	-
Shri Hari Industries	82,659	82,659
Pawan Agarwal	4,103	-
Shyamrao Pawar	3,300	-

KHANDELWAL KAKANI & CO. INDORE Chartered Accountants

ECO GOLD NUTRILAND ORGANICS LLP INDORE

	Star Electrical	27,650	-
	Steel House & Hardware	346,660	346,660
	Swastik Sales Corporation	3,863	2,222
	Velji P & Sons	240,744	240,744
	Verm aIndustries	63,720	-
	Yes Enterprises	3,434	-
	Akash Cool Point	-	65,500
	Chaganlal Chouhan	-	15,114
	Jangid Enterprises	-	682,210
	Insta Freight Forwarders	-	196,764
	Khandelwal Kakni & Company	-	47,200
	Mahamangal Broker Ujjain	-	19,624
	Rakesh Saha & Company	-	17,550
	Sar Transport Systems Pvt. Ltd.	-	6,895
	Sunrise Fibe Solution	-	51,920
	Sun Security Syaytem	-	8,614
	TOTAL (B)	13,926,206	3,934,148
	Total	**68,707,424**	**30,413,567**

5	**Other Current Liabilities**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	TDS	265,552	406,796
	Salary Payable	500,325	484,114
	Professional tax Payable	70,119	57,983
	Nobal Ecotech	-	2,500,000
	Partners Remuneratin Payable	265,400	372,900
	Commision Payable	266,000	
	Pipe Line Foods	218,069	-
	Advance from Customer	-	1,542,540
	Total	1,585,464	5,364,333

6	**Short Term Provisions**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Audit Fee Payable	90,000	40,000
	Provision for Income tax	265,076	203,823
	Total	355,076	243,823

8	**Non Current Investments**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Deposits		
	FDR with bank for Mandi	127,432	121,651
	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)	2,402,317	1,730,317
	Office rent Deposite	65,000	65,000
	Maintenace Deposite	5,000	5,000
	Deposite for Gas Sylender (Balaji Air Product)	8,500	8,500
	FDR with Union Bank	1,438,413	1,371,180
	FDR with Yas Bank	200,000	-
	Veganpro Nutrients Pvt. Ltd.	-	3,750,000
	Total	5,496,445	8,301,431

KHANDELWAL KAKANI & CO. INDORE Chartered Accountants

GOLD NUTRI AND ORGANICS LLP INDORE

9	Long Term Loans And Advance		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Shri Kripa Enterprises	1,250,000	-
	Eco Overses LLP	4,899,345	-
	Veganpro Nutrients Pvt. Ltd.	-	9,150,000
	Total	6,149,345	9,150,000

10	Inventories		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Raw material	-	-
	Soya Seeds	373,727.42	10,945,394
	Soya Meal	7,171,511	59,901,131
	Soya Crude Oil	4,367,004	4,971,083
	Soya Meal Purchased	5,046,030	-
	Organic Maiz	496	496
	Corn Floor	497,341	1,041,870
	Maiz	412,205	1,355,776
	Soya Meal At Port	17,941,685	14,062,152
	Rice DDGS	3,693,061	2,682,290
	H.D.P.E. Begs (Yellow)	387,557	1,613
	Soya Crude Lecithin	-	3,728,400
	Organic Soya Lecithine	-	1,150,000
	H.D.P.E Jumbo begs	-	392,094
	H.D.P.E.Begs	-	207,742
	DORB	-	197,824
	Soya Husk Powder	-	737,405
	Cattel Feed	-	3,281,685
	Total	39,890,617	104,656,955

11	Trade Receivables		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Kanematsu Corporation	-	1,216,800
	Avi Agree Business	130	-
	Basu Chiks and Feed Pvt.Ltd	13,237,626	-
	Caprock Land Company LLc	132,223,615	-
	Feed Factors Ltd. The Gallary	-	5,250,120
	Field Farms Marketing Ltd.	-	1,437,688
	Shivam Oils and Proteins Industry	32,540	-
	Sure Source Commercial LLC	2,251,470	2,251,470
	Western Grains	16,169,973	8,294,000
	Vippy Industries	5,313	5,316
	Kaj Traders	8,352	8,352
	Keshav Oil industries	290,988	290,988
	Simran Agrovate	14,141	-
	Amrit Refined Pvt. Ltd.	(16,686)	(13,531)
	Satguru Agro Resources	4,447	-
	Cargil India Pvt. Ltd.	-	-
	Total	164,221,908	18,741,203

KHANDELWAL KAKANI & CO. INDORE Chartered Accountants

ECO GOLD NUTRI AND ORGANICS LLP INDORE

12	**Cash and cash equivalents**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Cash in hand	444,782	30,919
	Balance with Bank	2,980,785	14,294,385
	Total	3,425,567	14,325,304

13	**Other Current Assets**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	TAXES AND DUTIES RECOVERABLE		
	GST Receivable	7,009,565	11,371,485
	TDS Receivable	21,850	240,351
	MIES Receiveable	-	1,875,471
	TCS on Sale	124,753	-
	Accrued Interest	1,558	-
	IGST Receivable on Export	10,831,133	2,739,424
	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
	Advance Income tax	20,626	-
	ADVANCE TO SUPPLIERS		
	Agrasar polypack Pvt. Ltd.	-	1,499
	Maheshwari Enterprises	13,123	13,123
	Fine Engineering And Febrication	3,710	-
	Rajhans Industries	5,968,461	-
	Sunrice Feb Salution	309	-
	TQ cert services Solution	142,650	-
	Shri nath Trading Co.	1,499	-
	ADVANCE TO STAFF		
	Staff Advance	309,962	70,000
	Total	32,036,347	31,314,101

14	**Revenue from Opertions**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Sale of Certified soya meal (Export)	419,927,766	184,035,164
	Sale of Certified Maiz (Export)	-	13,676,052
	Sale of Certified soya meal (Domestic)	77,925,454	78,118,358
	Sale of crude oil	59,518,889	34,159,970
	Sale of Lecithin	1,150,000	-
	Sale of Seed	11,210	-
	Total	558,533,319	309,989,544

KHANDELWAL KAKANI & CO. INDORE Chartered Accountants

ECO GOLD NUTRI AND ORGANICS LLP INDORE

15	**Other Income**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Sale of Mitti and Jute Bags	1,284,506	727,346
	Other sale	17,250	59,088
	Profit on Unrealised Foreign currency	(2,106,617)	2,797,414
	Income from Rate Difference	38,900	(122,012)
	Profit on Doller Hedging	-	127,801
	CBEC/CEGATE	405,903	711,352
	Ocean Freight	27,598,107	-
	Discount	5,814	(71)
	Interest on fixed deposite	142,725	98,660
	MIES Schem	(1,875,471)	1,008,741
	TMA Receivable	(2,302,800)	537,600
	Interest on MPEB Security Deposite	85,275	86,699
	Profit on Sale of Share	75,000	-
	Income Tax Refund	179,510	-
	RODTAP Income	276,109	-
	Total	23,824,211	6,032,618

16	**Cost Of Material Consumed**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Opening Stock	104,656,956	62,446,680
	Add: Purchases & Direct Expenses		
	Purchases A/c	425,057,691	296,804,193
	Manufacturing Exp	14,717,774	11,152,905
	Sub-Total	544,432,420	370,403,778
	Less: Closing Stocks	39,890,617	104,656,955
	Total	504,541,804	265,746,823

17	**Employee Benefit Expenses**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Salary Expenses	5,276,753	6,461,694
	Bonus	94,450	75,425
	Hospital & Medical Expenses	3,680	4,920
	Staff walfair	85,463	119,929
	Total	5,460,346	6,661,968

18	**Finance Cost**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Interest on unsecured Loan-out sider	900,000	2,959,165
	Interest on bank	1,937,208	2,449,062
	Interest on CC A/c.	2,129,781	1,316,467
	Interest on PCFC	2,415,758	1,998,522
	Interest on Financer for seed	998,016	1,099,338
	Interest on Unsecured Loan-Family	2,017,333	2,380,000
	Currency convergen charges	383,203	38,747
	Bank Charges	273,541	398,424
	Bill Discounting Charges	1,298,633	600,227
	Total	12,353,472	13,239,952

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19	**Partners Remuneration**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Ayaan Ahuja	330,000	-
	Kawaljeet singh Bhatia	330,000	-
	Ashwani Chowdhary	220,000	-
	Total	880,000	-

20	**Selling and Distribution**		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	ECGC Charges	1,631,042	127,566
	Terminal Handling charges	-	195,450
	Fumigation Charges	-	85,900
	Bill Surrender Charges	26,100	25,250
	Export charges	-	2,338,871
	Certification Charges	1,221,922	1,049,218
	Demurrage charges	319,503	637,206
	Seal Charges	-	9,350
	CGT MSE	298,540	314,520
	Eft-App. Fee paid as Pure Agent	208	27,851
	Business Promotion exps	616,378	286,158
	Agency Charges	8,310,627	3,206,255
	Sudary Balance W/off	-	262,500
	Compensation on non delivery	-	4,298,040
	Transportation (Without GST)	10,249,838	7,576,764
	Travelling Expenses	434,320	70,927
	NPOP Audit Exps	23,793	120,000
	Ocean Freight	22,539,782	
	I.C.S. Audit Exps	-	303,429
	FSSC Audit	5,000	23,368
	Cost Audit	15,000	-
	Custom Station Expenses	194,500	-
	CFS Charges	2,500	-
	Brokarage Expenses	684,400	42,280
	Loss in Transit	911,421	-
	Total	47,484,875	21,000,903
			-

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21	Administrative Expenses		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Office expenses	23,675	55,461
	Computer Repairs and Maintenance	19,564	18,193
	Exch on FTT purchase	5,115	112,274
	Consultancy Charges	31,100	36,000
	House Keeping	-	9,191
	Interest on Income tax	-	68,792
	Late Payment Charges	16,572	35,013
	Stationery & Printting exps	55,100	95,152
	Office Rent & Maintenance	404,625	297,500
	Conveyance charges	228,694	214,258
	Legal Expenses	1,597,352	2,097,925
	Donation	-	2,100
	Internet Charges	37,300	48,185
	Postage & Courrier	33,638	66,040
	Telephone & Mobile Expenses	27,258	20,955
	Insurance Charges	99,396	214,547
	Vehical Running Exps	226,109	190,455
	Round Off	(23)	118
	Miscellaneous Expenses	13,105	-
	Rembursment of exps	142,344	
	Total	2,960,924	3,582,159

22	Other Expenses		
	Particulars	As at 31st March 2023	As at 31st March, 2022
	Lab Testing charges	2,644,888	1,392,472
	Plant Repairs & Mantenance	291,853	212,259
	Audit Fees	50,000	40,000
	Total	2,986,741	1,644,731

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7 **Fixed Assets (Financials)**

Sr. No.	Name of the Assets	Opening Balance	Addition During the year		Deletion/Subsidy	Total Gross Block	Depriciation		WDV as on 31.03.2023
			Before 6 Month	After 6 Month	Received During the Year		Rate	Amount	
1	**Factory Building**	1,779,889	-	-	-	1,779,889	**10.00%**	177,989	**1,601,900**
2	**Plant And Machinery**	29,087,880	3,500	136,686	-	29,228,066	**15.00%**	4,373,958	**24,854,108**
3	**Computer and periferals**	386,224	32,712	-	-	418,936	**40.00%**	167,574	**251,362**
4	**Furniture and Fixture**	825,313	-	18,556	-	843,869	**10.00%**	83,459	**760,410**
5	**Spare Parts and Tools**	3,228,226	47,660	659,180	-	3,935,066	**10.00%**	360,548	**3,574,518**
6	**Office Equipment**	75,715	-	-	-	75,715	**10.00%**	7,572	**68,144**
	Total	**35,383,248**	**83,872**	**814,422**	-	**36,281,542**		**5,171,100**	**31,110,442**

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