

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	2,56,000.00	
Reserves and surplus	2	1,566.00	
Money received against share warrants			
		<b>2,57,566.00</b>	
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	3		
<b>Current liabilities</b>			
Short-term borrowings	4	5,11,833.00	
Trade payables	5		
(A) Micro enterprises and small enterprises			
(B) Others		50,000.00	
Other current liabilities			
Short-term provisions	3	25,551.00	
		<b>5,87,384.00</b>	
<b>TOTAL</b>		<b>8,44,950.00</b>	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	6		
Property, Plant and Equipment			
Intangible assets			
Capital work-in-Progress		20,000.00	
Intangible assets under development		88,000.00	
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
		<b>1,08,000.00</b>	
<b>Current assets</b>			
Current investments			
Inventories	7	5,93,540.00	
Trade receivables			
Cash and cash equivalents	8	1,43,410.00	
Short-term loans and advances			
Other current assets			
		<b>7,36,950.00</b>	
<b>TOTAL</b>		<b>8,44,950.00</b>	

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

As per our report of even date

For ANITA CHOUDHARI & COMPANY  
Chartered Accountant  
(FRN: 151914W)

*A. C. Choudhary*

ANITA CHOUDHARI  
PROPRIETOR  
Membership No.: 102992  
Place: ICHHAWAR  
Date: 30/11/2023  
UDIN : 23102992BGVEEZ8092



For and on behalf of the Board of Directors  
FOR-MALWA BHOOMI ORGANIC  
FARMER PRODUCER CO.LTD.

*Jitendra Verma* संजुलर्मा  
AUTHORISED SIGNATORY

JITENDRA VERMA  
Director  
DIN: 09587745

SANJU VERMA  
Director  
DIN: 09587746

Statement of Profit and loss for the year ended 31st March 2023

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
<b>Revenue</b>			
Revenue from operations	9	5,50,550.00	
Less: Excise duty			
<b>Net Sales</b>		<b>5,50,550.00</b>	
Other income	10	2.00	
<b>Total Income</b>		<b>5,50,552.00</b>	
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade		6,90,000.00	
Changes in inventories	11	(5,93,540.00)	
Employee benefit expenses	12	1,44,000.00	
Finance costs			
Depreciation and amortization expenses	13		
Other expenses	14	3,07,975.00	
<b>Total expenses</b>		<b>5,48,435.00</b>	
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>2,117.00</b>	
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>2,117.00</b>	
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>2,117.00</b>	
<b>Tax expenses</b>			
Current tax	15	551.00	
Deferred tax			
Excess/short provision relating earlier year tax			
<b>Profit(Loss) for the period</b>		<b>1,566.00</b>	
<b>Earning per share</b>			
<b>Basic</b>			
Before extraordinary Items			
After extraordinary Adjustment			
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			

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

As per our report of even date

For ANITA CHOUDHARI & COMPANY  
 Chartered Accountant  
 (FRN: 151914W)

*A. C. Choudhary*

ANITA CHOUDHARI  
 PROPRIETOR  
 Membership No.: 102992  
 Place: THANE  
 Date: 30/11/2023  
 UDIN : 23102992BGVEEZ8092



For and on behalf of the Board of Directors

FOR-MALWA BHOOMI ORGANIC  
 FARMER PRODUCER CO.LTD.

JITENDRA VERMA  
 Director  
 DIN: 09587745

*Jee*  
 स.स.व.स.  
 AUTHORIZED SIGNATORY

SANJU VERMA  
 Director  
 DIN: 09587746

**Notes to Financial statements for the year ended 31st March 2023**

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Authorised :</b>		
150000 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	15,00,000.00	
<b>Issued :</b>		
25600 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	2,56,000.00	
<b>Subscribed and paid-up :</b>		
25600 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	2,56,000.00	
<b>Total</b>	<b>2,56,000.00</b>	

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
<b>At the beginning of the period</b>				
Issued during the Period	25,600	2,56,000.00		
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>25,600</b>	<b>2,56,000.00</b>		

**Right, Preferences and Restriction attached to shares**

**Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Details of shareholders holding more than 5% shares in the company**

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 0.00 ]	JITENDRA VERMA	10,000	39.06		0.00
Equity [NV: 0.00 ]	SANJU VERMA	10,000	39.06		0.00
Equity [NV: 0.00 ]	HEMRAJ SINGH	2,500	9.77		0.00
Equity [NV: 0.00 ]	GOKAL BAI	2,500	9.77		0.00
	<b>Total :</b>	<b>25,000</b>	<b>97.66</b>		<b>0.00</b>

A. C. Chudhari  


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**Details of shares held by Promoters**

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
Jitendra Verma	Equity [NV: 0.00 ]	0	0	10000	39.06						
Sanju Verma	Equity [NV: 0.00 ]	0	0	10000	39.06						
Hemraj Singh	Equity [NV: 0.00 ]	0	0	2500	9.77						
Gokal Bai	Equity [NV: 0.00 ]	0	0	2500	9.77						
Bhupendra Kumar	Equity [NV: 0.00 ]	0	0	100	0.39						
Radheshyam Verma	Equity [NV: 0.00 ]	0	0	100	0.39						
Rahul Rajput	Equity [NV: 0.00 ]	0	0	100	0.39						
Rahul Kumar Verma	Equity [NV: 0.00 ]	0	0	100	0.39						
Raj Kumar Verma	Equity [NV: 0.00 ]	0	0	100	0.39						
Hemant Das	Equity [NV: 0.00 ]	0	0	100	0.39						
<b>Total</b>				<b>25600</b>							

**Note No. 2 Reserves and surplus**

₹ in rupees

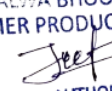
Particulars	As at 31st March 2023	As at 31st March 2022
<b>Surplus</b>		
Opening Balance		
Add: Profit for the year	1,566.00	
Less : Deletion during the year		
<b>Closing Balance</b>	<b>1,566.00</b>	
<b>Balance carried to balance sheet</b>	<b>1,566.00</b>	

**Note No. 3 Provisions**

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
<b>Other provisions</b>						
Audit Fees Payable		5,000.00	5,000.00			
Current tax provision		551.00	551.00			
Professional Fees Payable		20,000.00	20,000.00			
		<b>25,551.00</b>	<b>25,551.00</b>			
<b>Total</b>		<b>25,551.00</b>	<b>25,551.00</b>			

*A. C. Choudhary*  


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**Note No. 4 Short-term borrowings**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Loans Repayable on Demands - From Others</b>		
Samunnati Financial Intermediation & Services Private Limited unsecured	4,66,833.00	
	<b>4,66,833.00</b>	
<b>Other Loans and advances</b>		
Other Advance unsecured	45,000.00	
	<b>45,000.00</b>	
<b>Total</b>	<b>5,11,833.00</b>	

**Note No. 5 Trade payables**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>(B) Others</b>		
Siyaram Fertilizer	50,000.00	
	<b>50,000.00</b>	
<b>Total</b>	<b>50,000.00</b>	



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Note No. 6 Property, Plant and Equipment and Intangible assets as at 31st March 2023

₹ in rupees

	Assets	Useful Life (In Years)	Gross Block						Accumulated Depreciation/ Amortisation				Net Block		
			Balance as at 1st April 2022	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
<b>A</b>	<b>Capital work in progress</b>														
	Furniture and Fittings	10.00		20,000.00				20,000.00						20,000.00	
	<b>Sub Total</b>			<b>20,000.00</b>				<b>20,000.00</b>						<b>20,000.00</b>	
	<b>Total (A)</b>			<b>20,000.00</b>				<b>20,000.00</b>						<b>20,000.00</b>	
<b>B</b>	<b>Intangible assets under Development</b>														
	Website Development			88,000.00				88,000.00						88,000.00	
	<b>Total (B)</b>			<b>88,000.00</b>				<b>88,000.00</b>						<b>88,000.00</b>	
	<b>Current Year Total (A + B)</b>			<b>1,08,000.00</b>				<b>1,08,000.00</b>						<b>1,08,000.00</b>	
	<b>Previous Year Total</b>														

General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



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**Note No. 7 Inventories**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	5,93,540.00	
<b>Total</b>	<b>5,93,540.00</b>	

**Note No. 8 Cash and cash equivalents**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Balance with banks</b>		
Bank Balance	5,530.00	
<b>Total</b>	<b>5,530.00</b>	
<b>Cash in hand</b>		
Cash in hand	1,37,880.00	
<b>Total</b>	<b>1,37,880.00</b>	
<b>Total</b>	<b>1,43,410.00</b>	

**Note No. 9 Revenue from operations**

₹ in rupees

Particulars	31st March 2023	31st March 2022
<b>Sale of products</b>		
Sale of Fertilizer	5,50,550.00	
	<b>5,50,550.00</b>	
<b>Net revenue from operations</b>	<b>5,50,550.00</b>	

**Note No. 10 Other income**

₹ in rupees

Particulars	31st March 2023	31st March 2022
<b>Other non-operating income</b>		
Other receipts	2.00	
	<b>2.00</b>	
<b>Total</b>	<b>2.00</b>	

**Note No. 11 Changes in inventories**

₹ in rupees

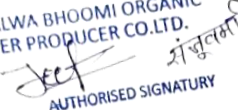
Particulars	31st March 2023	31st March 2022
<b>Inventory at the end of the year</b>		
Finished Goods	5,93,540.00	
	<b>5,93,540.00</b>	
<b>Inventory at the beginning of the year</b>		
<b>(Increase)/decrease in inventories</b>		
Finished Goods	(5,93,540.00)	
	<b>(5,93,540.00)</b>	

**Note No. 12 Employee benefit expenses**

₹ in rupees

Particulars	31st March 2023	31st March 2022
<b>Salaries and Wages</b>		
Salary and wages	1,44,000.00	
	<b>1,44,000.00</b>	
<b>Total</b>	<b>1,44,000.00</b>	

A. C. Choudhary  


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**Note No. 14 Other expenses**

₹ in rupees


Particulars	31st March 2023	31st March 2022
Accounting Charges	10,000.00	
Advertising expenses	25,000.00	
Audit fees	5,000.00	
Bank charges	1,680.00	
Professional expenses	20,000.00	
Legal consultancy fees	51,625.00	
Office Expenses	25,680.00	
Rent	90,000.00	
Marketing Exp.	20,000.00	
Telephone expenses	6,240.00	
Preliminary expenses written off	25,000.00	
Stationery and Printing	12,110.00	
Travelling Expenses	15,640.00	
<b>Total</b>	<b>3,07,975.00</b>	

**Note No. 15 Current tax**

₹ in rupees

Particulars	31st March 2023	31st March 2022
Current tax pertaining to current year	551.00	
<b>Total</b>	<b>551.00</b>	

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