

M/S ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED

Regd. Office : Shade No-A/4, New Industrial Estate, Bela Darbhanga, Bihar, India, 846004

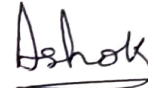
NOTICE

NOTICE is hereby given that the 12th ANNUAL GENERAL MEETING of the members of M/S ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED will be held on 30th November, 2021 at 11.00 am at the registered office of the company to transact the following business:

AS ORDINARY BUSINESS:

- 1). To receive, consider & adopt the audited Balance Sheet as at 31st March, 2021, the Profit and Loss account for the year ended 31st March, 2021 and the report of the Board of Directors and the Auditors thereon.

By order of the Board of Directors



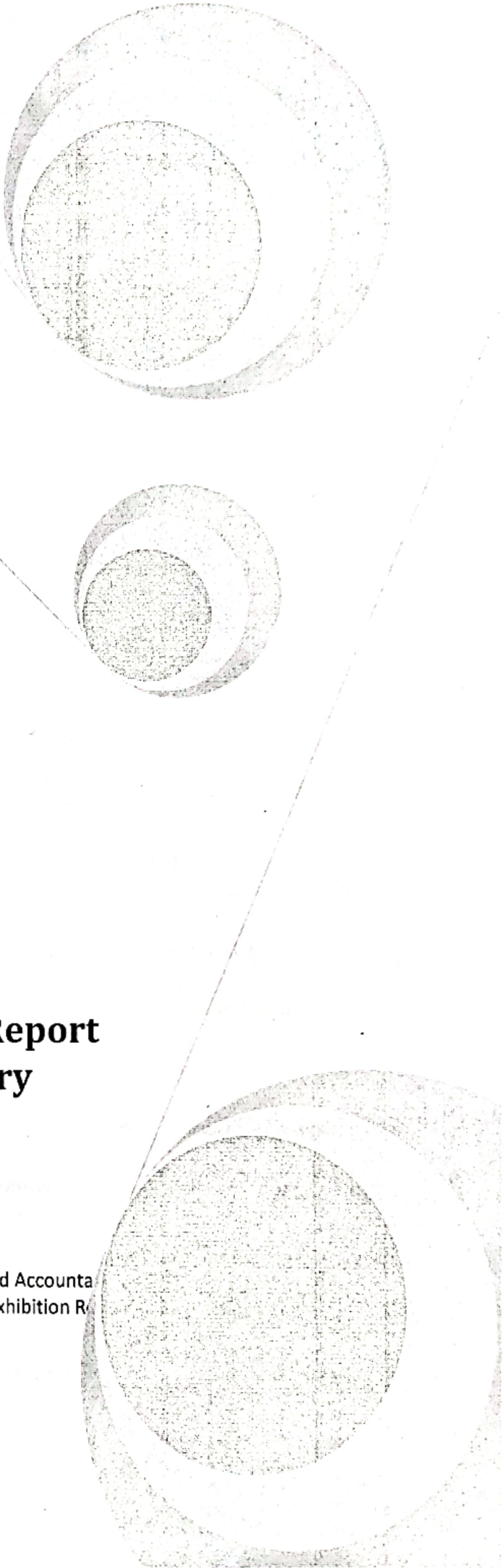
(ASHOK KUMAR MAHANSARIA)
Director

Date : 05th November, 2021

Place : Patna

Notes :

1. A member of the company who is entitled to attend and vote at the said meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member of the company.
2. Instrument(s) appointing proxies, if any, in order to be effective, must be received at the Registered Office of the company not less than forty eight hours before the commencement of the meeting.
3. Members are requested to quote their Folio Numbers in all their correspondence.
4. Members desirous of having any information regarding accounts are requested to address their queries to the Director at the Registered Office of the company, at least seven days before the date of the meeting, so that the requisite information is made available at the meeting.
5. Members are requested to bring their copies of the Annual Report to the meeting.
6. Members / Proxies are requested to bring with them the attendance slip and hand over at the entrance duly signed by them.



Statutory & Tax Audit Report of Ashoka Cattle and Poultry Feeds Private Limited

Financial Year – 2020-2021

**Conducted by – A K Salampuria & Associates, Chartered Accountants
1st Floor, Above Mica Sales, Near Chanakya Cinema, Exhibition Road,
Patna - 800001**

**Signed by – CA Annand Dokania
03/11/2021**

Directors' Report

To,
The Members,
ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31st, 2021.

1. Financial summary or highlights/Performance of the Company

PARTICULARS	2020-2021	2019-2020
PROFIT BEFORE TAX	48,03,040.16	40,46,094.89
Less: Current Tax	13,03,583.00	11,15,263.00
Less: Previous Tax	0.00	0.00
Less: Deferred Tax	-42,407.00	-79,324.00
PROFIT AFTER TAX	35,41,864.16	30,10,155.89

2. Dividend

In view of expansion of Business and Fund requirement the directors of company have not recommended any dividend for the current Period.

3. Brief description of the Company's working during the year/State of Company's affair

During the Year the Company has achieved Turnover of Rs.146.67 Crores. The Company expects to have growth during the next year.

5. Change in the nature of business, if any

No Change in the nature of the business of the Company done during the year.

6. Deposits

The details relating to deposits, covered under Chapter V of the Act,-

- (a) Rs. NIL has been accepted during the year;
- (b) Rs. NIL has remained unpaid or unclaimed as at the end of the year;
- (c) There has not been any default in repayment of deposits or payment of interest thereon during the year;
- (d) All deposits are in compliance with the requirements of Chapter V of the Act;

7. Statutory Auditors

As per the provision of sec.139 of the companies Act, 2013, M/s A K Salampuria & Associates, Firm Regn. No. - 004285C, have been appointed as statutory Auditors of the company for a period of 5 years in the Annual General Meeting of the company held for the FY 2019-2020.

8. Extract of the annual return

The extract of the annual return in Form No. MGT - 9 shall form part of the Board's report

9. Directors:

A) Changes in Directors and Key Managerial Personnel

There was no change in Directors during the year.

10. Number of meetings of the Board of Directors

The Board of Directors duly met 6 times during the year.

11. Particulars of loans, guarantees or investments under section 186

The Company has not provided loan to any person.

12. Particulars of contracts or arrangements with related parties:

All related party transactions that were entered into during the financial year were on an arm's length basis. There were no materially significant related party transactions made by the Company with promoters, Directors, key managerial personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Details of such transactions are given in Form No. AOC -2. (Attached with this Report)

13. Risk management policy

There is no substance in existence to threaten the development of the company.

14. Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, states that –

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

15. Acknowledgements

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors

Ashok
Chairman

Place: Patna

Date: 03.11.2021

ASHOKA CATTLE AND POULTRY FEEDS
PRIVATE LIMITED

Raj Kumar Mahapatra
DIRECTOR

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis - NIL

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts / arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any
- (e) Justification for entering into such contracts or arrangements or transactions
- (f) date(s) of approval by the Board
- (g) Amount paid as advances, if any:
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

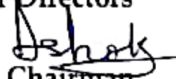
2. Details of material contracts or arrangement or transactions at arm's length basis

(a) Name(s) of the related party and nature of relationship:	(b) Nature of contracts/arrangements/transactions:	(c) Duration of the contracts / arrangements/transactions:	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(e) Date(s) of approval by the Board, if any:	(f) Amount paid as advances, if any:
Darbhangha Flour Pvt Ltd - Associate Company	Purchase of Goods	Perpetual	Normal Business Terms	01.04.2015	Nil
Mahansaria Feeds Pvt Ltd- Associate Company	Sale of Goods	Perpetual	Normal Business Terms	01.04.2015	Nil
Mahansaria Feeds Pvt Ltd- Associate Company	Purchase of Goods	Perpetual	Normal Business Terms	01.04.2015	Nil
Mahansaria Feeds Pvt Ltd- Associate Company	Godown Rent	Perpetual	Normal Business Terms	01.04.2015	Nil

Note: Form shall be signed by the persons who have signed the Board's report.

Thanks & Regards

For and on behalf of the Board of Directors


Chairman

Place: Patna

Date: 03.11.2021

**ASHOKA CATTLE AND POULTRY FEEDS
PRIVATE LIMITED**
Raj Kumar Mahanta
DIRECTOR

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
ASHOKA CATTLE & POULTRY FEEDS PRIVATE LIMITED

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **ASHOKA CATTLE & POULTRY FEEDS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Profit and Loss Statement, the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially



inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the



Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern, basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by Section 143(3) of the Act, 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 Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Profit and Loss Statement, and the Cash Flow Statement 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the directors as on **March 31, 2021**, taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2021**, from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"



- g. With respect to the other matters to be included in Auditor's Report in accordance with the Rule 11 of the Companies (Audit and Auditors) Rule 2014, in our opinion and to the best of our information and according to the explanation given to us:
- The Company does not have any pending litigations which would impact its financial position;
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

As required by the Companies (Auditor's report) Order, 2016 ("the order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the order.

For A K SALAMPURIA & ASSOCIATES

Chartered Accountants

Firm Regn. No. - 004285C

Annand Dokania

(CA Annand Dokania)

Partner

M. No. - 400822

UDIN - 21400822AAAART4924

Place : Patna

Date : 03.11.2021



"ANNEXURE -A" TO THE AUDITORS' REPORT

1.	In respect of the Company's fixed assets:
(a)	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
(b)	The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
(c)	According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.
2.	The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
3.	According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.
4.	In our opinion and according to information and explanation given to us, in respect of loans, investments, guarantees and security, the Company has complied with the provisions of sections 185 and section 186 of the Companies Act, 2013.
5.	In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
6.	The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
7.	In respect of statutory dues:
(a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.
	According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable
(b)	According to the information and explanations given to us and the records of the company examined by us, there are no amounts of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which



have not been deposited on account of any dispute.

8. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
9. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For A K SALAMPURIA & ASSOCIATES

Chartered Accountants
Firm Regn. No. - 004285C

Annand Dokania
(CA Annand Dokania)

Partner
M. No. - 400822

Place : Patna
Date : 03.11.2021



"ANNEXURE -B" TO THE AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **ASHOKA CATTLE & POULTRY FEEDS PRIVATE LIMITED** ("the Company") as of 31 March 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for internal purposes in accordance with generally



accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For A K SALAMPURIA & ASSOCIATES

Chartered Accountants
Firm Regn. No. - 004285C

Annand Dokania
(CA Annand Dokania)

Partner
M. No. - 400822

Place : Patna
Date : 03.11.2021



Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name **ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED**

Address **SHADE NO. A/ 4 , NEW INDUSTRIAL ESTATE, . Darbhanga H.O , Bela , DARBHANGA , 05-Bihar , 91-India , Pincode - 846004**

PAN **AAICA0085E**

Aadhaar Number of the assessee, if available

was conducted by us **A. K. S ALAMPURIA AND ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**, and we annex hereto a copy of our audit report dated **03-Nov-2021** along with a copy each of

- a. the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
- b. the audited balance sheet as at **31-Mar-2021**; and
- c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name **ANNAND DOKANIA** *Annand Dokania*

Membership Number **400822**

FRN (Firm Registration Number) **004285C**

Address **1ST FLOOR, ABOVE MICA SALES, NEAR CHANAKYA CINEMA, EXHIBITION ROAD, Hotel Republic S.O, Phulwari, PATNA, 05-Bihar, 91-India, Pincode - 800001**

Date of signing Tax Audit Report **09-Nov-2021** *UDIN - 22400822A AAAAW8277*

Place **49.37.49.153**

Date **09-Jan-2022**



PART - A

1. Name of the Assessee	ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED	
2. Address of the Assessee	SHADE NO. A/4, NEW INDUSTRIAL ESTATE, Darbhanga H.O, Bela, DARBHANGA, 05-Bihar, 91-India, Pincode - 846004	
3. Permanent Account Number (PAN)	AAICA0085E	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 05-Bihar	10AAICA0085E1ZC
5. Status	Company	
6. Previous year	01-Apr-2020 to 31-Mar-2021	
7. Assessment year	2021-22	

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ? No

Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?



Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
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No records added

10.(a). Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of animal feeds	04014

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl. No.	Books prescribed
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(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASHBOOK, LEDGER, JOURNAL, STOCK REGISTER, SALES REGISTER, EXPENSE VOUCHER, PURCHASE REGISTER ETC.	SHADE NO A/4	NEW INDUSTRIAL ESTATE, BELA	DARBHANGA	846004	91-India	05-Bihar

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASHBOOK, LEDGER, JOURNAL, STOCK REGISTER, SALES REGISTER, EXPENSE VOUCHER, PURCHASE REGISTER ETC.



12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	1. The Assessee has followed accounting policies of going concern, consistency, and Accrual Basis. 2.The Assessee has followed method of Accounting prescribed u/s 145 of income Tax Act,1961 were followed in preparing the books of Accounts. 3. No change in accounting policies during the year.
2	ICDS II-Valuation of Inventories	Inventories are value at cost or net realizable value whichever is low.
3	ICDS III-Construction Contracts	Not Applicable.
4	ICDS IV-Revenue Recognition	Revenue recognised as per concern ICDS
5	ICDS V-Tangible Fixed Assets	Refer to Clause No. 18 of Form 3CD
6	ICDS VII-Governments Grants	Not Applicable.
7	ICDS IX Borrowing Costs	Accounting Policies : Capitalization of borrowing cost shall cease when asset is first to put to use in case of qualifying assets other than Inventory.



14. (a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Marker rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
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No records added

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
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No records added

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
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₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(d). any other item of income;

Sl. No.	Description	Amount
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No records added



(e). Capital receipt, if any.

Sl. No. Description Amount

No records added

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Address		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Line 1	Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Building @ 10%	10	₹ 2,96,310	₹ 0	₹ 0	₹ 2,96,310	₹ 0	₹ 0	₹ 0	₹ 0	₹ 29,631	₹ 2,66,679
2	Plant and Machinery @ 40%	40	₹ 78,250	₹ 0	₹ 0	₹ 78,250	₹ 48,305	₹ 48,305	₹ 0	₹ 0	₹ 40,961	₹ 85,594
3	Plant and Machinery @ 15%	15	₹ 41,33,050	₹ 0	₹ 0	₹ 41,33,050	₹ 1,84,746	₹ 1,84,746	₹ 0	₹ 0	₹ 6,33,813	₹ 36,83,983

19. Amount admissible under section-



Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		No records added	

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
	No records added	

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 30,310	15-May-2020	₹ 30,310	14-May-2020
2	Provident Fund	₹ 30,310	15-Jun-2020	₹ 30,310	15-Jun-2020
3	Provident Fund	₹ 30,310	15-Jul-2020	₹ 30,310	15-Jul-2020
4	Provident Fund	₹ 30,310	15-Aug-2020	₹ 30,310	12-Aug-2020
5	Provident Fund	₹ 30,310	15-Sep-2020	₹ 30,310	13-Sep-2020
6	Provident Fund	₹ 30,310	15-Oct-2020	₹ 30,310	15-Oct-2020
7	Provident Fund	₹ 30,310	15-Nov-2020	₹ 30,310	19-Nov-2020
8	Provident Fund	₹ 30,310	15-Dec-2020	₹ 30,310	12-Dec-2020
9	Provident Fund	₹ 31,630	15-Jan-2021	₹ 31,630	15-Jan-2021
10	Provident Fund	₹ 26,940	15-Feb-2021	₹ 26,940	24-Feb-2021
11	Provident Fund	₹ 26,940	15-Mar-2021	₹ 26,940	21-Mar-2021
12	Provident Fund	₹ 28,860	15-Apr-2021	₹ 28,860	14-Apr-2021
13	Any fund setup under the provisions of ESI Act, 1948	₹ 935	15-May-2020	₹ 935	14-May-2020
14	Any fund setup under the provisions of ESI Act, 1948	₹ 935	15-Jun-2020	₹ 935	15-Jun-2020
15	Any fund setup under the provisions of ESI Act, 1948	₹ 935	15-Jul-2020	₹ 935	15-Jul-2020
16	Any fund setup under the provisions of ESI Act, 1948	₹ 935	15-Aug-2020	₹ 935	12-Aug-2020
17	Any fund setup under the provisions of ESI Act, 1948	₹ 935	15-Sep-2020	₹ 935	13-Sep-2020
18	Any fund setup under the provisions of ESI Act, 1948	₹ 935	15-Oct-2020	₹ 935	15-Oct-2020



19	Any fund setup under the provisions of ESI Act, 1948	₹ 935 15-Nov-2020	₹ 935 26-Nov-2020
20	Any fund setup under the provisions of ESI Act, 1948	₹ 935 15-Dec-2020	₹ 935 12-Dec-2020
21	Any fund setup under the provisions of ESI Act, 1948	₹ 935 15-Jan-2021	₹ 935 07-Jan-2021
22	Any fund setup under the provisions of ESI Act, 1948	₹ 809 15-Feb-2021	₹ 809 18-Feb-2021
23	Any fund setup under the provisions of ESI Act, 1948	₹ 1,057 15-Mar-2021	₹ 1,057 21-Mar-2021
24	Any fund setup under the provisions of ESI Act, 1948	₹ 1,064 15-Apr-2021	₹ 1,064 15-Apr-2021

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
	No records added	



Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.



Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
	₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of Levy deducted	Amount deposited out of "Amount of Levy deducted"
		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0



1ch. Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
	No records added					

1d. Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

1e. Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

1f. Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

1g. Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

1h. Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

1i. Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0



23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the Relation related person, if available	Nature of Transaction	Payment Made
1	ASHOK KUMAR MAHANSARIA	ALVPM0342B		DIRECTOR DIRECTORS REMUNERATION	₹ 12,00,000
2	RAJ KUMAR MAHANSARIA	AIIPM7625B		DIRECTOR DIRECTORS REMUNERATION	₹ 7,50,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0



was incurred in the previous year and was

paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

No.	Section	Nature of liability	Amount ₹ 0

not paid on or before the aforesaid date.

No.	Section	Nature of liability	Amount ₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?

Yes

TO THE EXTENT APPLICABLE

Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

Amount Treatment in Profit & Loss/Accounts

No records added

Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)

No records added

Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii) ?

No

Please furnish the details of the same



Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

19. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib)? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

20. a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

20. a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

20. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No



Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
									₹ 0		₹ 0	₹ 0	

30.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? No

b. Please furnish the following details:

No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?	Whether the excess money has been repatriated within the prescribed time?	The amount of Imputed Interest Income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

No records added

30.b. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? No

b. Please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
			Assessment Year	Amount	Assessment Year	Amount
₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

30.c. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)?

b. Please furnish the following details

L. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 2695S taken or accepted during the previous year :-



Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 2695S taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-



No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

21. Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

22. Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons mentioned in Notification No. S.O. 2065(E) dated 3rd July, 2017

Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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ASHOK KUMAR MAHANSARIA	DARBHANGA	ALVPM0342B	₹ 16,05,460	₹ 16,05,460	Yes-Cheque	Account payee cheque
RAJ KUMAR.MAHANSARIA	DARBHANGA	AIIPM7625B	₹ 2,54,199	₹ 2,54,199	Yes-Cheque	Account payee cheque
SAMPAT MARODIA	DARBHANGA	AJAPM8505B	₹ 7,36,754	₹ 7,36,754	Yes-Cheque	Account payee cheque
SAURABH CHOUDHARY	DARBHANGA	AKDPC2037J	₹ 6,96,528	₹ 6,96,528	Yes-Cheque	Account payee cheque

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for	Amount as assessed (give reference to relevant order)	Remarks
---------	-----------------	--------------------------	--	--	--	---	---------



assessment year
2021-22 only)

Amount Order
U/s &
Date

No records added

Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79? No

Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year? No

Please furnish the details of the same. ₹ 0

Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year? No

Please furnish the details of the same. ₹ 0

In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

Please furnish the details of the same. ₹ 0

Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish? Yes

Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected to the credit of the Central Government out of (6) and (8) (10)
		Salary	₹ 1,18,39,020	₹ 42,10,000		₹ 2,37,625	₹ 0	₹ 0	₹ 0



2	PTNA02573E	194J	Fees for professional or technical services	₹ 4,47,000	₹ 4,47,000	₹ 4,47,000	₹ 33,525	₹ 0	₹ 0	₹ 0
3	PTNA02573E	194H	Commission or brokerage	₹ 23,05,575	₹ 23,05,575	₹ 23,05,575	₹ 86,459	₹ 0	₹ 0	₹ 0
4	PTNA02573E	194-I	Rent	₹ 17,40,000	₹ 15,60,000	₹ 15,60,000	₹ 1,17,000	₹ 0	₹ 0	₹ 0
5	PTNA02573E	194C	Payments to contractors	₹ 99,25,721	₹ 99,25,721	₹ 99,25,721	₹ 75,209	₹ 0	₹ 0	₹ 0
6	PTNA02573E	194A	Interest other than interest on securities	₹ 8,40,656	₹ 8,40,656	₹ 8,40,656	₹ 84,065	₹ 0	₹ 0	₹ 0
7	PTNA02573E	Others	Total Sale u/s 6CR	₹ 38,73,66,322	₹ 38,73,66,322	₹ 38,73,66,322	₹ 2,90,558	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PTNA02573E	24Q	31-Mar-2021	08-Jan-2021	Yes	
2	PTNA02573E	24Q	31-Mar-2021	08-Jan-2021	Yes	
3	PTNA02573E	24Q	31-Jan-2021	29-Jan-2021	Yes	
4	PTNA02573E	24Q	15-Jul-2021	11-Jun-2021	Yes	
5	PTNA02573E	26Q	31-Mar-2021	08-Jan-2021	Yes	
6	PTNA02573E	26Q	31-Mar-2021	08-Jan-2021	Yes	
7	PTNA02573E	26Q	31-Jan-2021	29-Jan-2021	Yes	
8	PTNA02573E	26Q	15-Jul-2021	11-Jun-2021	Yes	
9	PTNA02573E	27EQ	31-Jan-2021	20-Jan-2021	Yes	
10	PTNA02573E	27EQ	15-Jul-2021	30-May-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:



Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
		₹ 0	₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-



L. No. Amount received Date of receipt

No records added

37. Whether any cost audit was carried out ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

S. No.	Particulars	Previous Year	%	Preceding previous Year	%
a)	Total turnover of the assessee	1466677184		1280396652	
b)	Gross profit / Turnover	32238939	2.2	33620774	2.63
c)	Net profit / Turnover	4803040	0.33	4046095	0.32
d)	Stock-in-Trade / Turnover	81429510	5.55	30240695	2.36
e)	Material consumed / Finished goods produced	1322451427	92.19	1115924061	89.5

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

L. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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No records added

3. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

Please furnish

Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

1.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

Please furnish the following details:

Date of furnishing of report

Please enter expected date of furnishing the report

4. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Total payment to registered entities	Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			
₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name ANNAND DOKANIA

Membership Number 400822

FRN (Firm Registration Number) 004285C



Address 1ST FLOOR, ABOVE MICA SALES, NEAR CHANAKYA CINEMA, EXHIBITION ROAD, Hotel Republic S.O. Phulwari. PATNA, 05-Bihar, 91-India, Pincode - 800001

Place 49.37.49.153

Date 09-Jan-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Jan-2021	01-Jan-2021	₹ 48,305	₹ 0	₹ 0	₹ 0	₹ 48,305

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	02-Nov-2020	02-Nov-2020	₹ 1,84,746	₹ 0	₹ 0	₹ 0	₹ 1,84,746

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%	No records added			



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			
Plant and Machinery @ 15%	No records added			

This form has been digitally signed by ANNAND DOKANIA having PAN AHJPD2926L from IP Address 49.37.49.153 on 09/01/2022 09:20:57 PM
 c Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED
Shade No-A/4, New Industrial Estate, Bela
Darbhanga-846004

BALANCE SHEET AS ON 31ST MARCH 2021

(Amount in ₹)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	2	650,000.00	650,000.00
(b) Reserves and Surplus	3	21,876,641.71	18,334,775.55
(2) Non-current Liabilities			
(a) Long-term Borrowings	4	7,762,060.00	10,298,410.00
(b) Deferred Tax Liabilities	5	(303,180.00)	(260,773.00)
(3) Current Liabilities			
(a) Short-term Borrowings	6	20,013,128.65	18,079,124.91
(b) Trade Payables	7	137,725,970.72	139,910,372.23
(c) Other Current Liabilities	8	4,016,525.00	4,761,208.00
(d) Short-term Provisions	9	1,303,581.00	1,115,263.00
TOTAL		193,044,727.08	192,888,380.69
II. ASSETS			
(1) Non-current Assets			
(a) Fixed assets	10		
(i) Tangible assets		7,248,464.56	7,817,497.50
(b) Non-current Investments		2,980,000.00	-
(c) Long-term Loans and Advances	11	1,810,837.00	1,575,000.00
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	12	81,429,510.20	30,240,695.23
(c) Trade Receivables	13	83,278,143.35	146,626,658.46
(d) Cash and Cash equivalents	14	14,687,412.13	6,435,503.00
(e) Short-term Loans and Advances		-	-
(f) Other Current Assets	15	1,610,359.84	193,026.50
		(0.00)	(0.00)
TOTAL		193,044,727.08	192,888,380.69

Significant Accounting Policies
In terms of our report of even date.

1

All Notes form Part of the Accounts
For A. K. Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Annand Dokania
(CA. Annand Dokania)
Partner
Membership No. 400822

Place - Patna

Date - 03/11/2021

For & on Behalf of the Board

Ashok
Director

Raj Kumar Mahendra
Director



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Revenue from Operations			
Other Income	16	1,466,677,184.34	1,280,396,652.14
Total Revenue (I+II)		24,172.50	117,201.00
Expenses:		1,466,701,356.84	1,280,513,853.14
Cost of Materials Consumed	17	1,322,451,427.11	1,115,924,061.45
Changes in Inventories of Finished Goods	18	(7,814,204.56)	44,253,261.95
Work-in-progress and Stock-in-Trade		-	-
Employees Benefits Expense	19	11,136,301.00	12,942,920.00
Finance Costs	20	2,313,711.96	2,875,443.94
Depreciation and Amortization Expense	10	867,507.51	1,047,656.58
Other Expenses	21	132,943,573.66	99,424,414.33
Total Expenses		1,461,898,316.68	1,276,467,758.25
Profit Before Tax		4,803,040.16	4,046,094.89
Tax Expense: -			
(1) Current Tax	1,303,581.00	1,115,263.00	
(2) Previous Year Tax			
(3) Deferred Tax Liability	(42,407.00)	(79,324.00)	1,261,174.00
Profit/(Loss) for the Period		3,541,866.16	3,010,155.89
Earning Per Equity Share:	22		
(1) Basic			
(2) Diluted			
Significant Accounting Policies	1		
In terms of our report of even date.			

For & on Behalf of the Board

Ashok
Director

Raj Kumar Mahapatra
Director

All Notes form Part of the Accounts
For A. K. Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Annand Dokania

(CA. Annand Dokania)
Partner
Membership No. 400822

Place - Patna

Date - 03/11/2021



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

Shade No-A/4, New Industrial Estate, Bela
Darbhanga-846004

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 Significant Accounting Policies

1.1 Basis of preparation of financial statements.

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Use of estimates.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

1.3 Revenue Recognition.

All revenue and expense are accounted for on accrual basis except as otherwise stated. Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers, sales excludes excise and vat. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

1.4 Provisions and Contingent Liabilities.

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.5 Fixed assets and capital work-in-progress.

Fixed assets are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until fixed assets are ready for use. Capital work-in-progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.



1.6 Depreciation and amortization.

Depreciation on fixed assets is provided on the written down value method as prescribed by The Companies Act, 2013. Depreciation for assets purchased/sold during a period is proportionately charged.

1.7 Impairment of assets.

An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

1.8 Retirement benefits to employee.

a Gratuity.

In accordance with the Payment of Gratuity Act, 1972, the Company provides for gratuity, a defined benefit retirement plan ('the Gratuity Plan') covering eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company.

The Company recognizes the net obligation of the gratuity plan in the Balance Sheet as an asset or liability, respectively in accordance with Accounting Standard (AS) 15, 'Employee Benefits'.

b Provident fund.

Eligible employees receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary.

1.9 Income Taxes.

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on " Accounting for taxes on income " . Deferred Tax Assets mainly arising on account of brought forward losses and unabsorbed depreciation is recognised , only if there is a virtual certainty of its realization, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization. At each balance sheet date, carrying amount of deferred asset / liability shall be reviewed and the necessary adjustments to asset or liability shall be made.

1.10 Investment.

Trade investments are the investments made to enhance the Company's business interests. Investments are either classified as current or long-term based on Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value of each investment individually. Long term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED
Shade No - A/4, New Industrial Estate, Bela
Darbhanga - 846 004

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2021	As at 31st March, 2020
-------------	-------------	------------------------	------------------------

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

Note No. - 2

Share Capital

AUTHORISED SHARE CAPITAL (2,00,000 Equity Shares of ₹ 10 Each)	2,000,000.00	2,000,000.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL (65000 Equity Shares of ₹ 10 Each)	650,000.00	650,000.00
	<u>650,000.00</u>	<u>650,000.00</u>

2.1 The Details of Shareholders holding more than 5% shares:

<u>Name of the Shareholder</u>	<u>No. of Shares</u>	<u>No. of Shares</u>
Ashok Kumar Mahansaria	32,500	32,500
Raj Kumar Mahansaria	32,500	32,500

2.2 The Reconciliation of the number of shares outstanding is set out below:

<u>Particulars</u>	<u>No. of Shares</u>	<u>No. of Shares</u>
Equity Shares at the beginning of the year	135,000.00	135,000.00
Add: Shares issued on Allotment	-	-
Equity Shares at the end of the year	<u>135,000.00</u>	<u>135,000.00</u>

Note No. - 3

Reserves and Surplus

(a) Securities Premium Reserve			
Opening Balance	1,350,000.00		1,350,000.00
Addition During the Year	-	1,350,000.00	
(c) Surplus (Balance in Statement of Profit & Loss)			
Opening Balance	16,984,775.55		13,974,619.66
Addition During the Year	3,541,866.16		<u>3,010,155.89</u>
	<u>20,526,641.71</u>		16,984,775.55
Less: - Transfer	-	20,526,641.71	-
		<u>21,876,641.71</u>	<u>18,334,775.55</u>

Note No. - 4

Long - Term Borrowings

Unsecured			
(a) Term Loan			
(b) Other Loans and Advances		7,762,060.00	10,298,410.00
Vinita Devi Saraf	3,968,054.00	3,581,276.00	
Sourav Choudhary	-	696,528.00	
Sambhu Prasad Choudhary	2,631,532.00	2,375,029.00	
Asha Choudhary	1,162,474.00	1,049,164.00	
Ashok Kumar Mahansaria	-	1,605,460.00	
R.K. Mahansaria	-	254,199.00	
Sampat Marodia	-	736,754.00	
		<u>7,762,060.00</u>	<u>10,298,410.00</u>

Note No. - 5

Deffered Tax Liabilities

(a) Deffered Tax Assets		(303,180.00)	(260,773.00)
Total		<u>(303,180.00)</u>	<u>(260,773.00)</u>



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

Shade No -A/4, New Industrial Estate, Bela
Darbhanga - 846 004

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March,	As at 31st March,
		2021	2020

The previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period present

Note No. - 6

Short - Term Borrowings

Secured			20,013,128.65	18,079,124.91
(a) HDFC Bank -07622790000050-CC	19,558,002.54	17,309,487.03		
(b) HDFC Credit Card 5589830500067028	11,146.21	(0.06)		
(c) HDFC LMV Loan	443,979.90	769,637.94		
			<u>20,013,128.65</u>	<u>18,079,124.91</u>
			<u>20,013,128.65</u>	<u>18,079,124.91</u>

6.1 Working capital loans are secured by hypothecation of present and future stock of raw material, stock-in-process, finished

Note No. - 7

Trade Payables

(a) Sundry Creditors For Goods			137,725,970.72	139,910,372.23
			<u>137,725,970.72</u>	<u>139,910,372.23</u>

Note No. - 8

Other Current Liabilities

(a) Amount Payable To Others			2,952,894.00	3,965,074.00
Brokerage Payable To Ravi K Singhania	403,577.00	397,670.00		
Brokerage Payable To Deepak K Mahansaria	1,047,946.00	1,610,776.00		
Brokerage Payable To Ajay Kr Sharma	367,593.00	-		
Professional Charges Payable	31,150.00	135,817.00		
Salary Payable	1,072,628.00	1,790,811.00		
Audit Fees Payable	30,000.00	30,000.00		
(b) Amount Payable To Govt			1,063,631.00	796,134.00
T.D.S. Payable	278,744.00	229,997.00		
T.C.S. Payable	54,555.00	-		
Electricity Charges Payable	665,621.00	494,824.00		
P.F. Payable	60,127.00	65,897.00		
E.S.I. Payable	4,584.00	5,416.00		
			<u>4,016,525.00</u>	<u>4,761,208.00</u>

Note No. - 9

Short - Term Provisions

(b) Others:			1,303,581.00	-
Provision for Income Tax A.Y.2021-2022			-	1,115,263.00
Provision for Income Tax A.Y.2020-2021			<u>1,303,581.00</u>	<u>1,115,263.00</u>
			<u>1,303,581.00</u>	<u>1,115,263.00</u>



Fixed Assets Statement Forming Part of Balance Sheet as on 31st March 2021 (Acquired before 01.04.2014)

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original Cost	Addition	Sale/Scrap/Subsidy	Total As on 31.03.2021	up to 31.03.2020	During the Year	Total As on 31.03.2021	As at 31.03.2021	As at 31.03.2020
	Tangible Assets										
1	Buildings	9.47%	752,624.00	-	-	752,624.00	448,380.50	28,812.00	477,192.50	275,431.50	304,243.50
2	Plant & Equipments										
	Weighing Machine	19.23%	36,852.50	-	-	36,852.50	30,220.00	1,275.00	31,495.00	5,357.50	6,632.50
	Electric Equipment	0.00%	292,127.00	-	-	292,127.00	277,520.00	-	277,520.00	14,607.00	14,607.00
	Generator Set	18.40%	150,000.00	-	-	150,000.00	135,310.00	2,703.00	138,013.00	11,987.00	14,690.00
	Plant & Machinery	18.23%	2,072,765.00	-	-	2,072,765.00	1,725,870.00	63,239.00	1,789,109.00	283,656.00	346,895.00
3	Vehicles										
	(a) Motor Cycle	27.57%	142,500.00	-	-	142,500.00	132,661.49	2,712.00	135,373.49	7,126.51	9,838.51
4	Office Equipments										
	Printer	0.00%	19,500.00	-	-	19,500.00	18,952.55	-	18,952.55	547.45	547.45
	Printing Cylendar	0.00%	84,525.00	-	-	84,525.00	83,081.47	-	83,081.47	1,443.53	1,443.53
	Computer	0.00%	62,800.00	-	-	62,800.00	61,167.00	-	61,167.00	1,633.00	1,633.00
	Total		3,613,693.50	-	-	3,613,693.50	2,913,163.01	98,741.00	3,011,904.01	601,789.49	700,530.49

Fixed Assets Statement Forming Part of Balance Sheet as on 31st March 2021 (Acquired after 01.04.2014)

1	Printing Cylendar	0.00%	105,000.00	-	-	105,000.00	99,750.00	-	99,750.00	5,250.00	5,250.00
2	Plant & Machinery	18.10%	3,699,691.00	184,745.76	-	3,884,436.76	1,567,492.67	399,670.05	1,967,162.71	1,917,274.05	2,132,198.33
3	Computer	63.16%	248,250.00	73,728.81	-	321,978.81	157,435.62	70,956.39	228,392.01	93,586.80	90,814.38
4	Car- Honda City 1.5XLMI	31.23%	1,354,725.00	-	-	1,354,725.00	401,970.71	297,545.00	699,515.71	655,209.29	952,754.29
5	Land	0.00%	3,935,950.00	-	-	3,935,950.00	-	-	-	3,935,950.00	3,935,950.00
6	Fire Bottle	18.10%	-	40,000.00	-	40,000.00	-	595.07	595.07	39,404.93	-
	Total		9,343,616.00	298,474.57	-	9,642,090.57	2,226,648.99	768,766.51	2,995,415.50	6,646,675.07	7,116,967.01

Current Year Grand Total			12,957,309.50	298,474.57	-	13,255,784.07	5,139,812.00	867,507.51	6,007,319.51	7,248,464.56	7,817,497.50
Previous Year Grand Total			11,805,822.50	3,013,137.00	1,083,373.00	13,735,586.50	4,870,432.42	1,047,656.58	5,918,089.00	7,817,497.50	6,935,390.08



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

Shade No -A/4, New Industrial Estate,Bela
Darbhanga - 846 004

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March,	As at 31st March,
		2021	2020

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

Note No. - 11

Long - Term Loans and Advances

(a) Advance Income Tax			875,000.00	1,150,000.00
(b) Security Deposits with Others			935,837.00	425,000.00
Bihar Electricity Board	935,837.00	425,000.00		
			<u>1,810,837.00</u>	<u>1,575,000.00</u>

Note No. - 12

Inventories

(a) Raw Materials			72,315,734.22	28,941,123.81
(b) Finished Goods			9,113,775.98	1,299,571.42
			<u>81,429,510.20</u>	<u>30,240,695.23</u>

Note No. - 13

Trade Receivables

(a) Trade Receivables within 6 months			24,983,443.00	146,626,658.46
(b) Trade Receivables exceeding 6 months			58,294,700.35	-
			<u>83,278,143.35</u>	<u>146,626,658.46</u>

Note No. - 14

Cash and Cash Equivalents

(a) Balance with Banks			6,954,509.13	668,887.00
AXIS Bank Ltd	70,000.00	-		
HDFC Bank-07628630000053	3,397,090.13	315,779.72		
PNB - 010800100000030	1,510,651.09	309,768.40		
SBI- 31600331258 Power A/C	1,976,767.91	43,338.88		
(b) Cash on hand			7,732,903.00	5,766,616.00
			<u>14,687,412.13</u>	<u>6,435,503.00</u>

Note No. - 15

Other Current Assets

(a) Others			1,610,359.84	193,026.50
Advantage olis Pvt Ltd	5,134.00	-		
Coronation Finvest Pvt Ltd	482,276.00	-		
Mahansaria Feeds Pvt Ltd	39,905.00	-		
Tirupati Staech And Chemicals Ltd	239,842.00	-		
Virendra Chaudhary HUF	27,276.00	-		
Badri Pd Mahansaria	5,186.00	-		
Prashant Automobiles Pvt Ltd	26,056.00	-		
Sai Enterprises	135,000.00	-		
Ahmedabad Calcutta Road Lines	53,750.00	-		
Late Fee In Cash Box	480.00	-		
Murari Pd Singh	110,000.00	110,000.00		
Income Tax Refud due (2019-20)	70,207.50	-		
Income Tax Refud due (2018-19)	10,286.00	47,556.00		
TCS	402,543.34	-		
TCS Receivable	-	14,074.00		
T.D.S. Receivable	2,418.00	21,396.50		
			<u>1,610,359.84</u>	<u>193,026.50</u>



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

Shade No -A/4, New Industrial Estate, Bela
Darbhanga - 846 004

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2021	As at 31st March, 2020
-------------	-------------	------------------------	------------------------

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

Note No. - 16

Revenue From Operation

(a) Sale of Products

1,466,677,184.34	1,280,396,652.14
1,466,677,184.34	1,280,396,652.14

Other Income

Discount Received
STCG on Sale of Land
Interest Received

-	70,896.00	24,172.50	117,201.00
-	18,350.00		
24,172.50	27,955.00		
		24,172.50	117,201.00

Note No. - 17

Cost of materials consumed

(a) Raw Material

Opening Stock of Material
Add: Purchase during the year
Less: Closing Stock as at 31st March

28,941,123.81	32,744,048.64
1,365,826,037.52	1,112,121,136.62
72,315,734.22	28,941,123.81
1,322,451,427.11	1,115,924,061.45
1,322,451,427.11	1,115,924,061.45

Note No. - 18

Changes in inventories of finished goods

Stocks at the Commencement of the year
Finished Goods
Less: Stocks at the Close of the year
Finished Goods
(Increase)/Decrease in Inventory

1,299,571.42	45,552,833.37
9,113,775.98	1,299,571.42
(7,814,204.56)	44,253,261.95

Note No. - 19

Employees Benefits Expense

(a) Salaries and Wages
(b) Contribution to Provident Fund
(c) Contribution to E.S.I.
(d) Incentive Paid To Staff
(e) HRA
(f) Bonus

9,889,020.00	12,018,383.00
386,604.00	382,415.00
66,585.00	59,118.00
168,000.00	171,000.00
462,640.00	168,000.00
163,452.00	144,004.00
11,136,301.00	12,942,920.00

19 As per Accounting Standard 15 "Employee Benefits", the disclosures as defined in the Accounting Standard are given

Contribution towards Employees Benefit

Contribution towards Employee's Benefits, recognised as expenses for the year is as under:

Employer's Contribution to Provident Fund	386,604.00	189,118.00
Employer's Contribution to ESI	66,585.00	82,050.00

Note No. - 20

Finance costs

(a) Interest Expenses
Interest on Unsecured Loan
Interest on Bank Loan
Finance Charges on Debit Card

840,656.00	1,115,352.00
1,473,055.96	1,755,300.94
-	4,791.00

2,313,711.96	2,875,443.94
2,313,711.96	2,875,443.94



"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	Figures ()	(Amount in ₹)	
		As at 31st March, 2021	As at 31st March, 2020

The previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period present

Note No. - 21

Other Expenses

Manufacturing Expenses:			
Electricity Charges		12,077,817.50	9,942,191.50
Freight Paid on Purchase (Including Loading & Unloading)		47,689,977.32	31,601,683.04
Material Finishing Expenses		8,215,845.00	7,751,362.00
GST paid on Raw Material Purchase		48,941,369.01	33,394,350.13
Insurance Exp (Stock & Factory)		166,354.43	171,755.00
Machine Overhead Expenses		2,709,659.85	3,737,213.00
		119,801,023.11	86,598,554.67
Establishment Expenses:			
Payment to Auditors			
1) As Auditor -			
- Statutory Audit		30,000.00	30,000.00
Advertisement & Publicity		26,000.00	76,800.00
Bank Charges		243,940.84	524,634.36
Brokerage And Commission		2,305,575.00	1,416,900.00
Computer And Internet Exp.		91,015.00	88,048.47
Directors' Salary		1,950,000.00	1,500,000.00
Donation		64,350.00	-
Donation To CM Fund		25,000.00	-
Insurance Exps		33,369.00	-
Newspaper & Periodicals		10,621.00	6,920.00
Fooding, Exp.		471,905.00	451,687.00
Late Fees GST & TDS		15,102.00	1,720.00
Lease Rent		-	3,885.00
License Fees		12,944.00	13,200.00
Godown Rent		1,740,000.00	1,560,000.00
Office Expenses		231,343.00	189,026.00
Pooja Expenses		157,900.00	161,650.00
Postage & Stamp		43,785.00	57,496.00
Printing & Stationary		106,761.00	124,658.28
Professional Fees		447,000.00	510,000.00
Repairs and Maintenance		438,329.00	419,758.00
Round Off		(532.17)	(313.24)
Sales Promotion Expenses		344,850.00	376,755.00
Service Tax Paid		-	22,273.00
Staff Welfare Expenses		115,847.00	124,665.00
Telephone Expenses		66,609.00	96,903.00
Travelling & Conveyance Expenses		3,993,007.88	4,867,664.79
Vehicle Maintenance		177,829.00	201,529.00
		13,142,550.55	12,825,859.66
		132,943,573.66	99,424,414.33

Note No. - 22

Earning Per Shares(EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equit	3,541,866.16	3,010,155.89
(ii) Weighted average number of Equity Shares used as denominator for calculating EI	194,685	194,685
(iii) Basic and Diluted Earning, per share	18.19	15.46
(iv) Face Value per Equity Share	100.00	100.00

Note No. - 23

Related party Disclosures

As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:

(a) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr.N	Name of Related Party	Relationship	Transaction	Nature of Transaction
1	Darbhanga Flour Pvt Ltd	Associate Company	39,421,514.00	Purchase of Goods
2	Mahansaria Feeds Pvt Ltd	Associate Company	80,313.00	Purchase of Goods
3	Mahansaria Feeds Pvt Ltd	Associate Company	382,211.00	Sale of Goods
4	Mahansaria Feeds Pvt Ltd	Associate Company	3,890,000.00	Electricity Expenses Reimbursed by us
5	Mahansaria Feeds Pvt Ltd	Associate Company	-	Goods Finishing Expenses paid
6	Mahansaria Feeds Pvt Ltd	Associate Company	1,560,000.00	Godown Rent Paid by us

All Notes form Part of the Accounts
For A. K. Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants
Anand Dokania
(CA. Anand Dokania)
Partner
Membership No. 400822

For & on Behalf of the Board

Ashok
Director

Rajeshwar Mahapatra
Director

Place - Patna

Date - 03/11/2021



Annexure - "A" of Form 3CD

Fixed Assets Statement As Per Income Tax Act as on 31st March 2021

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION		WDV As On 31.03.2021	
			WDV 01.04.2020	Addition		Total As on 31.03.2021		Addition			Total As on 31.03.2021
				1st Half	2nd Half			1st Half	2nd Half		
	Tangible Assets										
1	Buildings	10.00%	296,309.94	-	-	296,309.94	-	-	29,630.99	266,678.95	
2	Plant & Equipments										
	Bat kania	15.00%	9,979.67	-	-	9,979.67	-	-	1,496.95	8,482.72	
	Electrical Equipment	15.00%	173,598.14	-	-	173,598.14	-	-	26,039.72	147,558.42	
	Generator	15.00%	36,292.48	-	-	36,292.48	-	-	5,443.87	30,848.61	
	Plant & Machinery	15.00%	2,491,001.32	-	184,745.76	2,675,747.08	-	-	13,855.93	2,288,240.95	
3	Vehicles										
	(a) Motor Cycle	15.00%	41,769.76	-	-	41,769.76	-	-	6,265.46	35,504.29	
	(b) Maruti Car	15.00%	1,380,408.29	-	-	1,380,408.29	-	-	207,061.24	1,173,347.05	
4	Office Equipments										
	Printer	40.00%	66.02	-	-	66.02	-	-	26.41	39.61	
	Printing Cylinder	40.00%	6,817.79	-	-	6,817.79	-	-	2,727.12	4,090.67	
	Computer	40.00%	71,366.02	-	48,305.08	119,671.10	-	-	9,661.02	81,463.67	
	Current Year's Figures		4,507,609.43	-	233,050.84	4,740,660.27	-	-	23,516.95	4,036,254.95	

Fixed Assets Statement As Per Income Tax Act as on 31st March 2021 - NO DEP ALLOWED - CASH PURCHASED

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION		WDV As On 31.03.2021	
			WDV 01.04.2020	Addition		Total As on 31.03.2021		Addition			Total As on 31.03.2021
				1st Half	2nd Half			1st Half	2nd Half		
	Tangible Assets										
	Plant & Machinery	0.00%	300,712.00	-	-	300,712.00	-	-	-	300,712.00	
	Computer	0.00%	76,200.00	-	25,423.73	101,623.73	-	-	-	101,623.73	
	Fire Bottle	0.00%	-	-	40,000.00	40,000.00	-	-	-	40,000.00	
	Current Year's Figures		376,912.00	-	65,423.73	442,335.73	-	-	-	442,335.73	
	GRAND TOTAL		4,884,521.43	-	298,474.57	5,182,996.00	-	-	23,516.95	704,405.32	4,478,590.68

Note
NO Dep has been provided on Computer Purchased in Cash Amounting to Rs.
NO Dep has been provided on Fire Bottle Purchased in Cash Amounting to Rs.

25,423.73
40,000.00



ASHOKA CATTLE & POULTRY FEEDS PRIVATE LIMITED

Address : Shade No. - A/4
New Industrial Estate, Bela
Darbhanga - 846004

PAN : AAICA0085E
Assessment Year : 2021-2022
Accounting Year : 2020-2021
Range : Darbhanga
DOI : 08.10.2009
Status : Company

COMPUTATION OF TOTAL INCOME

Particulars	Amount (in Rs.)
A. PROFIT OR GAIN FROM BUSINESS OR PROFESSION	
Net Profit before tax as per Profit & Loss Account	4,803,040.16
<i>Add : Items to be taken separately</i>	
Expenses Disallowed u/s. 40a(i)(a)	30,100.00
Depreciation as per Companies Act, 1956	867,507.51
	<u>5,700,647.67</u>
<i>Less : Items allowable</i>	
Profit on Sale of Assets	-
Depreciation as per Income Tax Act u/s 32 (1) (As Per Annexure - A enclosed)	704,405.32
	<u>-</u>
Net Profit as per Sec.28 to 44D	4,996,242.35
B. INCOME FROM CAPITAL GAIN	
Sale Proceeds	-
<i>Less : Cost of Acquisition</i>	-
STCG	<u>-</u>
GROSS TOTAL INCOME	<u>4,996,242.35</u>
TOTAL INCOME R/o	4,996,250.00
TAX ON BUSINESS INCOME	1,249,062.50
<i>Add : Education cess @ 4%</i>	49,963.00
TOTAL TAX PAYABLE	<u>1,299,025.50</u>
<i>Add : Interest U/S</i>	
234B	-
234C	4,555.00
	<u>4,555.00</u>
TOTAL TAX & INTEREST PAYABLE	<u>1,303,580.50</u>
<i>Less : Advance Tax</i>	875,000.00
<i>Less : Self Assessment</i>	23,620.00
<i>Less : TDS</i>	2,418.00
<i>Less : TCS</i>	402,543.34
	<u>1,303,581.34</u>
BALANCE PAYABLE/(REFUNDABLE)	<u>(0.84)</u>

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

(Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified)
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAICA0085E		
Name	ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED		
Address	0, SHADE NO A/4, NEW INDUSTRIAL ESTATE, BELA, DARBHANGA, 05-Bihar, 91-India, 846004		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	956738700210122

Current Year business loss, if any	1	0
Total Income		49,96,240
Book Profit under MAT, where applicable	2	35,41,864
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	12,99,022
Interest and Fee Payable	5	4,555
Total tax, interest and Fee payable	6	13,03,577
Taxes Paid	7	13,03,580
(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by **ASHOK KUMAR MAHANSARIYA** in the capacity of **Managing Director** having PAN **ALVPM0342B** from IP address **10.1.254.19** on **21-01-2022 14:45:54**
 DSC Sl. No. & Issuer **4607291 & 16544044788182CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN**

System Generated
Barcode/QR Code



AAICA0085E06956738700210122BA313CD2F6A6FD373F786127986DF6ECE59010B0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU