

M/S ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED

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

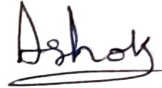
NOTICE

NOTICE is hereby given that the 14th ANNUAL GENERAL MEETING of the members of M/S ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED will be held on 5th December, 2023 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, 2023, the Profit and Loss account for the year ended 31st March, 2023 and the report of the Board of Directors and the Auditors thereon.

By order of the Board of Directors



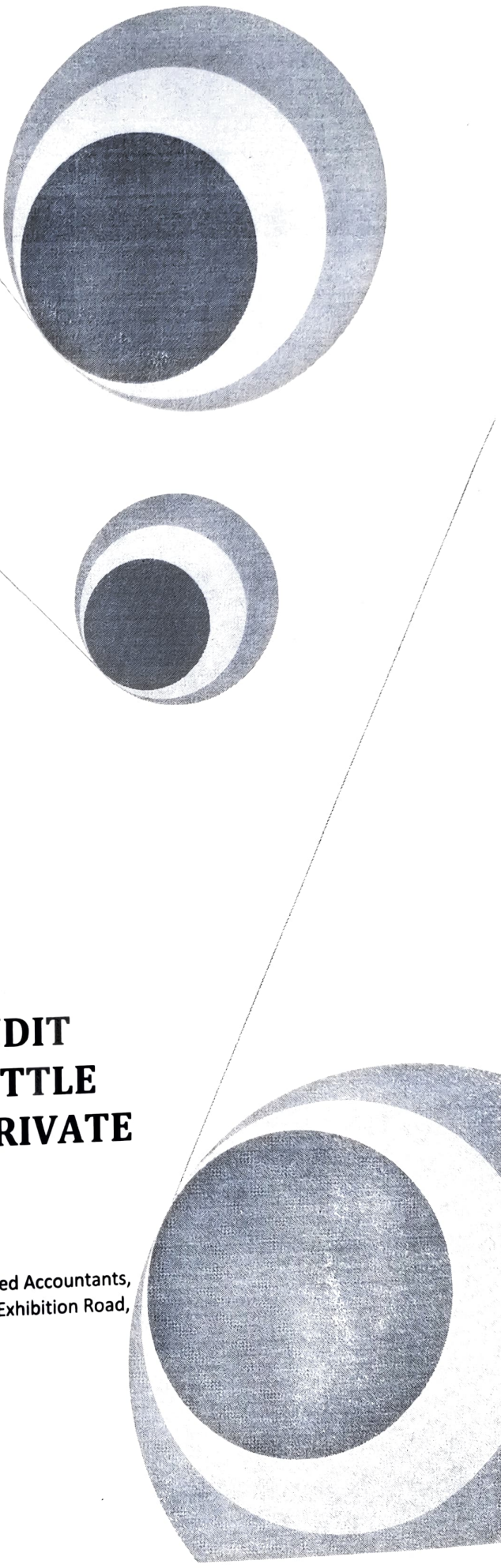
(ASHOK KUMAR MAHANSARIA)
Director

Date : 29th November, 2023

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 POLUTRY FEEDS PRIVATE
LIMITED**

Financial Year – 2022-2023

**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
27/11/2023**

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, 2023.

1. Financial summary or highlights/Performance of the Company

PARTICULARS	2022-2023	2021-2022
PROFIT BEFORE TAX	78,36,066.89	57,16,550.26
Less: Current Tax	21,30,639.00	15,18,145.00
Less: Previous Tax	-5,502.36	0.00
Less: Deferred Tax	-22,864.00	1,25,899.00
PROFIT AFTER TAX	57,33,794.25	40,72,506.26

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.273.57 Crores. The Company expects to have growth during the next year.

4. Change in the nature of business, if any

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

5. 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;

6. 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.

7. Extract of the annual return

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

8. Directors:

A) Changes in Directors and Key Managerial Personnel

There was no change in Directors during the year.

9. Number of meetings of the Board of Directors

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

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

The Company has not provided loan to any person.

11. 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)

12. Risk management policy

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

13. 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.

14. 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


Chairman

Place: Patna

Date: 27.11.2023

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:
Darbhanga 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: 27.11.2023

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, 2023, 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, 2023, 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.

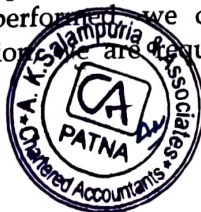
Information other than the financial statements and auditors' report thereon

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, 2023**, taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2023**, 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:



- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;
- d. Based on the Representation by the management of the Company to the best of their knowledge and belief, and our reasonable and appropriate audit procedure in this regard, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, other than as disclosed in the notes to the accounts;
- e. Based on the Representation by the management of the Company to the best of its knowledge and belief, and our reasonable and appropriate audit procedure in this regard, no funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries other than as disclosed in the notes to the accounts; and
- f. The Company has neither declared nor paid any dividend during the year.

As required by the Companies (Auditor's report) Order, 2020 ("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

Place : Patna
Date : 27.11.2023

(CA Annand Dokania)
Partner
M No - 400822
UDIN - 23400822BGWGIK1797



"ANNEXURE -A" TO THE AUDITORS' REPORT

- i.
- (a) A. The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
- B. The Company does not have any intangible assets.
- (b) Property, Plant and Equipment have been physically verified by the management at reasonable intervals during the year and no material discrepancies were identified on such verification.
- (c) According to the information and explanations given to us, there are no immovable properties, and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
- (d) According to the information and explanations given to us, the Company has not revalued its property, plant and Equipment (including Right of Use assets) and its intangible assets. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.
- (e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.
- ii.
- (a) The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage & procedure of such verification is reasonable and appropriate. No material discrepancies were noticed on such verification.
- (b) The Company has been sanctioned working capital limits in excess of Rs.5 crores in aggregate from Banks/financial institutions on the basis of security of current assets. Quarterly returns / statements filed with such Banks/ financial institutions have not been provided to us during the course of Audit.
- iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.
- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.



vii.

- (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities.
- (b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.

viii.

According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

ix.

- (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.
- (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.
- (e) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(e) of the order is not applicable to the Company.
- (f) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(f) of the order is not applicable to the Company.

x.

- (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- (b) 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, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi.

- (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.



- (b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the financial statement for the year, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.
- (c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.
- xiii. 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 sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.
- xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.
- xvi. (a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.
- (b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company.
- (d) The Company does not have any CIC as a part of its group. Hence, the provisions stated in paragraph clause 3 (xvi)(d) of the Order are not applicable to the Company.
- xvii. Based on the overall review of financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.
- xviii. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.



- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.
- xxi. According to the information and explanations given to us, the Company does not have any Subsidiary, Associate or Joint Venture. Accordingly, reporting under clause 3(xxi) of the Order is not applicable.

for **A K SALAMPURIA & ASSOCIATES**

Chartered Accountants
Firm Regn No - 004285C

Annand Dokania

(CA Annand Dokania)

Partner

M No - 400822

Place : Patna
Date : 27.11.2023



"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 2023 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 external 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 2023, 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 : 27.11.2023



Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
529976630271123

Date of e-Filing
27-Nov-2023

Name	: ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED
PAN/TAN	: AAICA0085E
Address	: SHADE NO A/4 , NEW INDUSTRIAL ESTATE, Bela, DARBHANGA, Darbhanga H.O, 05, 846004
Form No.	: Form 3CA-3CD
Form Description	: 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
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 400822

(This is a computer generated Acknowledgement Receipt and needs no signature)



FORM 3CA [See rule 6G(1)(a)]

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 **27-Nov-2023** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
- the audited **balance sheet** as at **31-Mar-2023** ; and
- 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
1	Others	As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.
2	Proper stock records are not maintained by the assessee	Proper Stock Records are not being maintained by the assessee and due to which we are unable to provide quantitative details of Stocks.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Could not be ascertainable.

Accountant Details

UDIN- 23400822BGWGIH7772

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
Date of signing Tax Audit Report	27-Nov-2023
Place	49.37.75.214
Date	27-Nov-2023

This form has been digitally signed by ANNAND DOKANIA having PAN AHJPD2926L from IP Address 49.37.75.214 on 27/11/2023 07:09:00 PM Dsc SI.No and issuer C=N,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

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

6. Previous year Company

7. Assessment year 01-Apr-2022 to 31-Mar-2023
2023-24

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 (%)
No records added		

(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
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
No records added				



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

No

SI. No. Books prescribed

No records added

(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.)

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

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

SI. No. Books examined

1 CASHBOOK, LEDGER, JOURNAL, 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

SI. 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 ?

SI. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(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:

SI. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

SI. 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.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Disclosure as per Financial Statement

14.(a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market 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
		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)
			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
		No records added

(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
		₹ 0

(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.	Details of property	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 ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
		No records added							

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.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115B AC/15B AO for assessment year 2021-22 only)	Adjustment made to the written down value of bringable 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	WDV	Building @ 10%	10	₹2,40,011	₹0	₹0	₹2,40,011	₹0	₹0	₹0	₹0	₹24,001	₹ 2,16,010
2	WDV	Plant and Machinery @ 15%	15	₹31,31,385	₹0	₹0	₹31,31,385	₹44,64,602	₹44,64,602	₹0	₹0	₹11,35,623	₹ 64,60,364
3	WDV	Plant and Machinery @ 40%	40	₹51,356	₹0	₹0	₹51,356	₹1,48,978	₹1,48,978	₹0	₹0	₹65,963	₹ 1,34,371
4	WDV	Furnitures & Fittings @ 10%	10	₹0	₹0	₹0	₹0	₹35,400	₹35,400	₹0	₹0	₹3,540	₹ 31,860

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	₹ 44,160	15-May-2022	₹ 44,160	14-May-2022
2	Provident Fund	₹ 45,160	15-Jun-2022	₹ 45,160	14-Jun-2022
3	Provident Fund	₹ 45,342	15-Jul-2022	₹ 45,342	14-Jul-2022
4	Provident Fund	₹ 44,526	15-Aug-2022	₹ 44,526	11-Aug-2022



5	Provident Fund	₹ 42,748	15-Sep-2022	₹ 42,748	16-Sep-2022
6	Provident Fund	₹ 43,774	15-Oct-2022	₹ 43,774	11-Oct-2022
7	Provident Fund	₹ 42,239	15-Nov-2022	₹ 42,239	13-Nov-2022
8	Provident Fund	₹ 45,486	15-Dec-2022	₹ 45,486	13-Dec-2022
9	Provident Fund	₹ 45,877	15-Jan-2023	₹ 45,877	16-Jan-2023
10	Provident Fund	₹ 45,569	15-Feb-2023	₹ 45,569	14-Feb-2023
11	Provident Fund	₹ 45,762	15-Mar-2023	₹ 45,762	13-Mar-2023
12	Provident Fund	₹ 45,706	15-Apr-2023	₹ 45,706	14-Apr-2023
13	Any fund setup under the provisions of ESI Act, 1948	₹ 1,952	15-May-2022	₹ 1,952	14-May-2022
14	Any fund setup under the provisions of ESI Act, 1948	₹ 2,087	15-Jun-2022	₹ 2,087	14-Jun-2022
15	Any fund setup under the provisions of ESI Act, 1948	₹ 1,951	15-Jul-2022	₹ 1,951	14-Jul-2022
16	Any fund setup under the provisions of ESI Act, 1948	₹ 1,894	15-Aug-2022	₹ 1,894	13-Aug-2022
17	Any fund setup under the provisions of ESI Act, 1948	₹ 1,717	15-Sep-2022	₹ 1,717	15-Sep-2022
18	Any fund setup under the provisions of ESI Act, 1948	₹ 1,666	15-Oct-2022	₹ 1,666	11-Oct-2022
19	Any fund setup under the provisions of ESI Act, 1948	₹ 1,864	15-Nov-2022	₹ 1,864	13-Nov-2022
20	Any fund setup under the provisions of ESI Act, 1948	₹ 1,864	15-Dec-2022	₹ 1,864	14-Dec-2022

please note: Post filing, the complete records will be available for download as a separate file in the download section.
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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
	No records added	

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
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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
No records added												

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

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
No records added													

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
No records added												

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.

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	Amount deposited out of "Amount of tax deducted"
No records added														

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

A. Details of payment on which levy 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
No records added												



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.

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 levy deducted	Amount deposited out of "Amount of Levy deducted"
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No records added

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)														₹ 0

Sl. 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
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No records added

viii. Payment to PF /other fund etc. under sub-clause (iv)														₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)														₹ 0

(c). 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
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No records added

(d). 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. If not, 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
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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. If not, 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
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);														₹ 0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);														₹ 0
(g). Particulars of any liability of a contingent nature:														

Sl. No.	Nature of Liability	Amount
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No records added

(h). 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
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No records added



(f). 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 related person, if available	Relation	Nature of Transaction	Payment Made
1	ASHOK KUMAR MAHANSARIA	ALVPM0342B		DIRECTOR	DIRECTORS REMUNERATION	₹15,00,000
2	RAJ KUMAR MAHANSARIA	AIPM7625B		DIRECTOR	DIRECTORS REMUNERATION	₹8,40,000
3	AYUSH KUMAR MAHANSARIA	DWRPM6862C		DIRECTOR'S SON	SALARY	₹1,54,000
4	DIPAK KUMAR MAHANSARIA	BWQPM4264F		DIRECTOR'S BROTHER	BROKERAGE	₹11,28,230

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

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0



b. not paid on or before the aforesaid date.

Sl. 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.

27.a. 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

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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

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

28. 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-a) ? 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
								No records added

29. 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) (vii-b) ? 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
						No records added

A.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



B.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		

30. 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

Sl. 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 / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.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:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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						

B.a. 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

Sl. No.	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.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. 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 269SS 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	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or
No records added									



through a bank account ? accepted by an account payee cheque or an account payee bank draft.

No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS 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 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 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 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 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:-

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 receipt
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No records added

b.(c). 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

Sl. 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

b.(d). 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

Sl. 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

Note: 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 referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. 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:-

Sl. 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 repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the 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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1 Shambhu PATNA AFVPC2230G ₹27,00,000 ₹28,44,686 Yes-RTGS
Prasad
Chaudhary

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
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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
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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 assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	

No records added

b. 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

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

If yes, please furnish the details of the same. ₹ 0

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

If yes, please furnish the details of the same. ₹ 0

e. 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

If yes, please furnish the details of the same. ₹ 0

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

Sl. 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.
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No records added

34.(a). 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

Sl. No.	(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit
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								at less than specified rate out of (7)		of the Central Government out of (8) and (8) (10)
1	PTNA02573E	194C	Payments to contractors	₹3,80,87,717	₹3,80,87,717	₹3,80,87,717	₹6,77,236	₹0	₹0	₹0
2	PTNA02573E	194H	Commission or brokerage	₹14,53,611	₹14,53,611	₹14,53,611	₹72,682	₹0	₹0	₹0
3	PTNA02573E	194J	Fees for professional or technical services	₹19,08,000	₹18,54,000	₹18,54,000	₹1,85,400	₹0	₹0	₹0
4	PTNA02573E	194Q	Payment of certain sum for purchase of goods	₹1,58,95,89,948	₹1,58,95,89,948	₹1,58,95,89,948	₹15,89,588	₹0	₹0	₹0
5	PTNA02573E	194A	Interest other than Interest on securities	₹7,29,872	₹7,29,872	₹7,29,872	₹72,987	₹0	₹0	₹0
6	PTNA02573E	192	Salary	₹53,14,000	₹53,14,000	₹53,14,000	₹4,02,194	₹0	₹0	₹0
7	PTNA02573E	Others	TCS on sales	₹1,15,31,91,549	₹1,15,31,91,549	₹1,15,31,91,549	₹11,53,149	₹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	26Q	31-Jul-2022	31-Jul-2022	Yes	
2	PTNA02573E	26Q	31-Oct-2022	21-Nov-2022	Yes	
3	PTNA02573E	26Q	31-Jan-2023	31-Jan-2023	Yes	
4	PTNA02573E	26Q	31-May-2023	23-May-2023	Yes	
5	PTNA02573E	24Q	31-Jul-2022	31-Jul-2022	Yes	
6	PTNA02573E	24Q	31-Oct-2022	27-Oct-2022	Yes	
7	PTNA02573E	24Q	31-Jan-2023	31-Jan-2023	Yes	
8	PTNA02573E	24Q	31-May-2023	23-May-2023	Yes	
9	PTNA02573E	27EQ	15-Jul-2022	15-Jul-2022	Yes	
10	PTNA02573E	27EQ	15-Oct-2022	15-Oct-2022	Yes	
11	PTNA02573E	27EQ	15-Jan-2023	15-Jan-2023	Yes	
12	PTNA02573E	27EQ	15-May-2023	02-May-2023	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)	
			Amount	Date of payment

No records added

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
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No records added

(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
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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
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No records added

C. By-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
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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:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ? No
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 ? Not Applicable
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. ? Not Applicable



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:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	2735751942			2283216181		
(b)	Gross profit / Turnover	65357673	2735751942	2.39	45432878	2283216181	1.99
(c)	Net profit / Turnover	7836067	2735751942	0.29	5716550	2283216181	0.25
(d)	Stock-in-Trade / Turnover	80047228	2735751942	2.93	68106315	2283216181	2.98
(e)	Material consumed / Finished goods produced	2467186425	2466791367	100.02	2073046649	2237783304	92.64

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.

Sl. 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
No records added						

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

No

b. Please furnish

Sl. No.	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/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.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

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	
No records added						

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	49.37.75.214
Date	27-Nov-2023

Annand Dokania

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			
Plant and Machinery @ 15%								
	1	14-Jun-2022	14-Jun-2022	₹ 35,57,960	₹ 0	₹ 0	₹ 0	₹ 35,57,960
	2	07-May-2022	07-May-2022	₹ 8,56,303	₹ 0	₹ 0	₹ 0	₹ 8,56,303
	3	18-Nov-2022	18-Nov-2022	₹ 15,000	₹ 0	₹ 0	₹ 0	₹ 15,000
	4	21-Feb-2023	21-Feb-2023	₹ 22,203	₹ 0	₹ 0	₹ 0	₹ 22,203
	5	10-Nov-2022	10-Nov-2022	₹ 13,136	₹ 0	₹ 0	₹ 0	₹ 13,136
Plant and Machinery @ 40%								
	1	31-Jul-2022	31-Jul-2022	₹ 32,627	₹ 0	₹ 0	₹ 0	₹ 32,627
	2	31-Mar-2023	31-Mar-2023	₹ 33,475	₹ 0	₹ 0	₹ 0	₹ 33,475
	3	25-Jul-2022	25-Jul-2022	₹ 30,999	₹ 0	₹ 0	₹ 0	₹ 30,999
	4	28-Jul-2022	28-Jul-2022	₹ 14,500	₹ 0	₹ 0	₹ 0	₹ 14,500
	5	31-Mar-2023	31-Mar-2023	₹ 37,377	₹ 0	₹ 0	₹ 0	₹ 37,377



Acknowledgement Number:529976630271123

Furnitures & Fittings @ 10%	1	16-Jul-2022	16-Jul-2022	₹ 35,400	₹ 0	₹ 0	₹ 0	₹ 35,400
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Description of the Block of Assets/Class of Assets	Deductions Details (From Point No.18)			
	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
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 40%				No records added
Furnitures & Fittings @ 10%				No records added

This form has been digitally signed by ANNAND DOKANIA having PAN AHJPD2926L from IP Address 49.37.75.214 on 27/11/2023 07:09:00 PM Dsc SI.No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

Darbhanga-846004

BALANCE SHEET AS ON 31ST MARCH 2023

(Amount in l)

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	31,682,942.22	25,949,147.97
(2) Non-current Liabilities			
(a) Long-term Borrowings	4	6,347,672.00	8,390,787.00
(b) Deferred Tax Liabilities	5	(200,145.00)	(177,281.00)
(3) Current Liabilities			
(a) Short-term Borrowings	6	14,661,587.92	17,336,619.77
(b) Trade Payables	7	176,584,428.17	158,056,708.79
(c) Other Current Liabilities	8	7,429,883.00	4,983,812.00
(d) Short-term Provisions	9	2,130,639.00	1,518,145.00
TOTAL		239,287,007.31	216,707,939.53
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant & Equipment	10	10,008,768.41	6,676,852.41
(i) Tangible assets		2,980,000.00	2,980,000.00
(b) Non-current Investments		995,837.00	935,837.00
(c) Other Non Current Assets	11		
(2) Current Assets			
(a) Current Investments	12	80,047,228.17	68,106,315.63
(b) Inventories	13	135,272,430.60	112,067,632.20
(c) Trade Receivables	14	5,609,680.91	11,477,932.87
(d) Cash and Cash equivalents		-	-
(e) Short-term Loans and Advances	15	4,373,062.22	14,463,369.42
(f) Other Current Assets		(0.00)	(0.00)
TOTAL		239,287,007.31	216,707,939.53

1

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

For & on Behalf of the Board

Ashok

(Ashok Kumar Mahansaria)
Director
DIN-02784039

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

Annand Dokania

Raj Kumar Mahansaria

(Raj Kumar Mahansaria)
Director
DIN-02784048

Place - Patna

Date - 27/11/2023

(CA. Annand Dokania)
Partner
Membership No. 400822



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in l)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Income from Operations	16	2,735,751,942.42	2,283,216,181.30
Other Income		107,968.50	18,307.50
Total Income (I+II)		2,735,859,910.92	2,283,234,488.80
Expenses:			
Cost of Materials Consumed	17	2,467,186,425.18	2,073,046,648.95
Changes in Inventories of Finished Goods	18	(395,057.76)	(1,145,152.39)
Work-in-progress and Stock-in-Trade		-	-
Employees Benefits Expense	19	18,890,764.00	14,620,098.00
Finance Costs	20	4,822,053.76	2,824,774.02
Depreciation and Amortization Expense	10	1,340,439.16	700,256.22
Other Expenses	21	236,179,219.69	187,471,313.74
Total Expenses		2,728,023,844.03	2,277,517,938.54
Profit Before Tax		7,836,066.89	5,716,550.26
Tax Expense: -			
(1) Current Tax		2,130,639.00	1,518,145.00
(2) Previous Year Tax		(5,502.36)	-
(3) Deferred Tax Liability		(22,864.00)	125,899.00
Profit/(Loss) for the Period		2,102,272.64	1,644,044.00
Earning Per Equity Share:			
(1) Basic	22	5,733,794.25	4,072,506.26
(2) Diluted			
Significant Accounting Policies	1		
In terms of our report of even date.			

For & on Behalf of the Board

Ashok

(Ashok Kuntar Mahansaria)
Director
DIN-02784039

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

Annand Dokania

Raj Kumar Mahansaria
(Raj Kumar Mahansaria)

Director
DIN-02784048

Place - Patna

Date - 27/11/2023

(CA. Annand Dokania)
Partner
Membership No. 400822



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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 Property Plant and Equipments.

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 **Property Plant & Equipment and capital work-in-progress.**

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

1.6 **Depreciation and amortization.**

Depreciation on Property Plant and Equipments is provided on the written down value method as prescribed by The Companies Act, 2013. Depreciation for Property Plant and Equipments 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.

PF is applicable to the company and all dues have been deposited well within due date. 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.

c ESI

ESI is applicable to the company and all dues have been deposited well within due date. Both the employee and the Company make monthly contributions to the ESI 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.



2 NOTES on ACCOUNTS

2.1 INVENTORIES

Stock -in-Trade has been taken, valued and certified by the management.

Inventories including Finished Goods and Stores spares & Equipment are valued at cost on FIFO basis. Cost for this purpose includes purchase price and freight. Cost for the purpose of finished goods also includes cost of conversion. The method of valuation of Stock is consistent and in accordance with Accounting Standard - 2

- 2.2 Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value
- 2.3 Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)
- 2.4 Claims against the company not acknowledge as debts Nil.
- 2.5 Previous year's figures have been re-grouped and re-arranged wherever considered necessary.
- 2.6 Remuneration to Directors Rs.23,40,000.00 (Previous Year Rs.19,80,000.00).
- 2.7 Funds Borrowed or Share Premium raised during the Financial Year has been utilized for the purpose they have been raised for.
- 2.8 Transactions as 'not' recorded in the books of accounts but has been surrendered or disclosed as income in the tax assessments are Nil.
- 2.9 Provision of CSR are not applicable to the Company for this Financial Year.
- 2.10 No Crypto Currency or Virtual Currency has been used by the Company during the Financial Year.
- 2.11 Current Maturities against Term Loan could not be derived.
- 2.12 Security Deposit given, if any are shown under the head 'other non-current assets.'
- 2.13 Borrowing Cost attributable to the acquisition and construction of qualifying assets are capitalized. After borrowing costs are recognized as an expense in period in which they are incurred.

2.14 RETIREMENT BENEFITS:

Short Term Employees Benefits:

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services render by the employee is recognized during the period when the employee render the service. This benefit includes salary, wages and short term compensation.

Long Term Employee Benefits:

Defined Contribution Scheme: The benefit includes contribution to ESI (Employee State Insurance Corporation). The contribution is recognized during the period in which the employee renders service.

2.15 TITLE DEEDS OF PROPERTY:

The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company

2.16 DETAILS OF BENAMI PROPERTY HELD:

No proceeding has been initiated or is pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2.17 REGISTRATION OF CHARGES WITH ROC:

Detail about the Registration and Satisfaction of Charge is being taken care by HDFC Bank itself. As per our knowledge and information there are no charges due to be registered or satisfied as on the date of Balance Sheet.

2.18 WILLFUL DEFAULTER:

The company is not declared willful defaulter by any bank or financial institution or other lender

2.19 RELATIONSHIP WITH STRUCK OFF COMPANIES:

The company has no any transaction with the companies struck off u/s 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

2.20 LOANS AND ADVANCES:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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 2023**

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
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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 110 Each)

2,000,000.00

2,000,000.00

ISSUED, SUBSCRIBED & PAID UP CAPITAL
(65000 Equity Shares of 110 Each)

650,000.00

650,000.00

650,000.00

650,000.00

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

Name of the Shareholder

Ashok Kumar Mahansaria
Raj Kumar Mahansaria

No.of Shares

32,500
32,500

No.of Shares

32,500
32,500

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

Particulars

Equity Shares at the beginning of the year

Add: Shares issued on Allotment

Equity Shares at the end of the year

No.of Shares

135,000.00
-

135,000.00

No.of Shares

135,000.00
-

135,000.00

2.3 Shares held by Promoters at the end of the year -

Promoter Name

Ashok Kumar Mahansaria
Raj Kumar Mahansaria

Total

**% Change
during the year**

0.00%
0.00%

No. of Shares

32,500.00
32,500.00

% of total share

50.00%
50.00%

No. of Shares

32,500.00
32,500.00

% of total share

50.00%
50.00%

0.00%	65,000.00	100.00%	65,000.00	100.00%
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2.3 Shares held by Promoters at the end of the year -

Promoter Name

Ashok Kumar Mahansaria
Raj Kumar Mahansaria

Total

**% Change
during the year**

0.00%
0.00%

No. of Shares

32,500
32,500

% of total share

50.00%
50.00%

No. of Shares

32,500
32,500

% of total share

50.00%
50.00%

0.00%	65,000.00	100.00%	65,000.00	100.00%
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Note No. - 3

Reserves and Surplus

(a) Securities Premium

Opening Balance

1,350,000.00

Addition During the Year

-

1,350,000.00

1,350,000.00

(c) Surplus (Balance in Statement of Profit & Loss)

Opening Balance

24,599,147.97

Addition During the Year

5,733,794.25

30,332,942.22

20,526,641.71

4,072,506.26

24,599,147.97

Less : -Transfer

-

30,332,942.22

31,682,942.22

-

25,949,147.97

Note No. - 4

Long - Term Borrowings

Unsecured

(a) Term Loan

6,347,672.00

8,390,787.00

(b) Other Loans and Advances

Vinita Devi Saraf

4,636,913.00

4,289,466.00

Sambhu Prasad Choudhary

352,337.00

2,844,686.00

Asha Choudhary

1,358,422.00

1,256,635.00

6,347,672.00

8,390,787.00



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& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
-------------	-------------	------------------------	------------------------

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Note No. - 5

Deffered Tax Liabilities

(a) Deffered Tax Assets

Total

(200,145.00)

(177,281.00)

(200,145.00)

(177,281.00)

Note No. - 6

Short - Term Borrowings

Secured

(a) HDFC Bank -07622790000050-CC

13,930,916.02

17,219,670.73

14,661,587.92

17,336,619.77

(b) HDFC CREDIT CARD 4639180180318926

51,126.87

-

(c) HDFC CREDIT CARD 4889940700199289

17,001.75

-

(d) HDFC BANK LMV LOAN 129889880

662,543.52

-

(e) HDFC CREDIT CARD 36101105136729

(0.24)

-

(f) HDFC LMV Loan-0285

116,949.04

14,661,587.92

17,336,619.77

14,661,587.92

17,336,619.77

6.1 Working capital loans are secured by hypothecation of present and future stock of raw material, finished goods, books debts, outstanding money, receivables, claims, bills, material in transit, etc.

Note No. - 7

Trade Payables

(a) Sundry Creditors For Goods

176,584,428.17

158,056,708.79

176,584,428.17

158,056,708.79

Trade Payable Aging Schedule:-

Particulars	Outstanding for following periods from due date of payment/ date of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	176,584,428.17	-	-	-	176,584,428.17
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Note: The company has no information as to whether any of its vendor constitute a supplier within the meaning of section 2(n) of the micro small medium enterprises development act, 2006 as no declaration were received under the said act from them.



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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

Particulars	(Amount in l)		
	Figures (l)	As at 31st March, 2023	As at 31st March, 2022

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

Note No. - 8

Other Current Liabilities

(a) Amount Payable To Others				
Brokerage Payable To Ravi K Singhania			3,633,816.00	3,482,959.00
Brokerage Payable To Deepak K Mahansaria	3,577.00	3,577.00		
Brokerage Payable To Ajay Kr Sharma	1,419,129.00	790,899.00		
Professional Charges Payable	732,686.00	479,987.00		
Salary Payable	65,600.00	28,700.00		
Audit Fees Payable	1,343,897.00	402,571.00		
Mahansaria Feeds Pvt. Ltd.	55,000.00	30,000.00		
GC (Farmers)	(18,609.00)	390,300.00		
Kamal Enterprises	32,536.00	-		
Maa Tulsu Enterprises	-	1,026,068.00		
(b) Creditor for Transport	-	330,857.00		
Ram Karan Sharma			2,015,453.00	131,556.00
Katni Bihar Roadways	865,965.00	131,556.00		
Jagdamba Transport	33,616.00	-		
Naman Transport Company	36,102.00	-		
Sri Tirupati Roadlines	150,267.00	-		
Srivastava Transport Company	37,650.00	-		
Pandey Logistics	111,012.00	-		
(c) Amount Payable To Govt	780,841.00	-		
GST Payable			1,780,614.00	1,369,297.00
T.D.S. Payable	287,581.00	-		
T.C.S. Payable	527,986.00	373,685.00		
Electricity Charges Payable	150,431.00	133,560.00		
P.F. Payable	709,619.00	773,688.00		
E.S.I. Payable	95,219.00	80,647.00		
	9,778.00	7,717.00		
			7,429,883.00	4,983,812.00

Note No. - 9

Short - Term Provisions

(b) Others:				
Provision for Income Tax A.Y.2023-2024			2,130,639.00	-
Provision for Income Tax A.Y.2022-2023			-	1,518,145.00
			2,130,639.00	1,518,145.00
			2,130,639.00	1,518,145.00

Note No. - 11

Other Non Current Assets

(a) Security Deposits with Others			995,837.00	935,837.00
Security Deposit Pune Office	60,000.00	-		
Bihar Electricity Board	935,837.00	935,837.00		
			995,837.00	935,837.00

Note No. - 12

Inventories

(a) Raw Materials			69,393,242.04	57,847,387.26
(b) Finished Goods			10,653,986.13	10,258,928.37
			80,047,228.17	68,106,315.63



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Darbhanga - 846 004

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022

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

Note No. - 21

Other Expenses

Manufacturing Expenses:

Electricity Charges		
Freight Paid on Purchase (Including Loading & Unloading)	8,333,504.50	8,882,008.75
Processing Charges (Job Work)	71,296,433.35	53,952,916.58
Growing Charges	5,643,337.50	
Material Finishing Expenses	1,937,956.00	
GST paid on Raw Material Purchase	24,150,140.00	22,411,877.00
Insurance Exp (Stock & Factory)	89,110,248.91	77,414,486.83
Machine Overhead Expenses	500,130.35	226,627.68
	2,631,151.07	2,993,889.69
	203,602,901.68	165,881,806.53

Establishment Expenses:

Payment to Auditors		
i) As Auditor -		
- Statutory Audit		
Advertisement & Publicity	55,000.00	30,000.00
Bank Charges	44,000.00	24,000.00
Brokerage And Commission	383,940.59	539,688.22
Bad Debts	1,453,611.00	1,337,775.00
Computer And Internet Exp.	2,751,432.85	1,623,859.00
Trade Discount	130,439.80	120,902.69
Quality Claim	8,285,759.00	1,988,978.51
Directors' Salary	-	4,673,371.00
Donation	2,340,000.00	1,980,000.00
Laboratory Charge	12,253.00	4,750.00
Fooding Exp.	12,840.00	
Late Fees GST & TDS	717,746.00	558,431.00
GST Demand(Penalty)	1,043,208.00	21,080.00
License Fees	33,026.00	
Office Expenses	38,283.00	6,854.00
Pooja Expenses	414,443.00	308,449.00
Postage & Stamp	249,555.00	178,260.00
Printing & Stationary	63,670.00	52,690.00
Meeting & Conference Exps.	177,534.00	134,340.00
Branch opening Expense	93,364.00	
Professional Tax	141,000.00	
Rent Expense	5,000.00	
Electricity Expense	135,000.00	
Professional Fees	4,890.00	
Repairs and Maintenance	1,908,000.00	492,000.00
Round Off	1,731,399.00	1,139,016.00
Sales Promotion Expenses	(1,072.32)	(21.49)
Renewal of Trademark	785,593.98	401,620.00
Staff Welfare Expenses	-	29,500.00
Telephone Expenses	221,115.00	185,027.00
Travelling & Conveyance Expenses	100,544.04	70,360.00
Vehicle Maintenance	8,405,242.12	5,241,702.28
	839,500.95	446,875.00
	32,576,318.01	21,589,507.21
	236,179,219.69	187,471,313.74

Note No. - 22

Earning Per Shares(EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	5,733,794.25	4,072,506.26
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS	194,685	194,685
(iii) Basic and Diluted Earning per share	29.45	20.92
(iv) Face Value per Equity Share	100.00	100.00



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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	
		As at 31st March, 2023	As at 31st March, 2022
The previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period presentation.			

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.No	Name of Related Party	Relationship	Transaction	Nature of Transaction
1	Darbhangha Flour Pvt Ltd	Associate Company	37,878,388.00	Purchase of Goods
2	Mahansaria Feeds Pvt Ltd	Associate Company	125,269,838.47	Purchase of Goods
3	Anand Kumar Raj Kumar	Directors Firm	2,800,000.00	Purchase of Goods
4	Anand Kumar Raj Kumar	Directors Firm	6,063,900.00	Sale of Goods

For & on Behalf of the Board

Ashok

(Ashok Kumar Mahansaria)
Director
DIN-02784039

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

Raj Kumar Mahansaria

(Raj Kumar Mahansaria)
Director
DIN-02784048

Place - Patna

Date - 27/11/2023



Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2023 (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 31.03.2023	up to 31.03.2022	During the Year	Total As on 31.03.2023	As at 31.03.2023	As at 31.03.2022
	Tangible Assets										
1	Buildings	9.47%	752,624.00	-	-	752,624.00	503,275.50	23,613.00	526,888.50	225,735.50	249,348.50
2	Plant & Equipments										
	Weighing Machine	19.23%	36,852.50	-	-	36,852.50	32,525.00	832.00	33,357.00	3,495.50	4,327.50
	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	140,219.00	1,800.00	142,019.00	7,981.00	9,781.00
	Plant & Machinery	18.23%	2,072,765.00	-	-	2,072,765.00	1,840,819.00	42,284.00	1,883,103.00	189,662.00	231,946.00
3	Vehicles										
	(a) Motor Cycle	0.00%	142,500.00	-	-	142,500.00	135,373.49	-	135,373.49	7,126.51	7,126.51
4	Office Equipments										
	Printer	0.00%	19,500.00	-	-	19,500.00	18,952.55	-	18,952.55	547.45	547.45
	Printing Cylinder	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	3,092,933.01	68,529.00	3,161,462.01	452,231.49	520,760.49

Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2023 (Acquired after 01.04.2014)

1	Printing Cylinder	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%	3,903,080.83	3,587,960.35	-	7,491,041.18	2,315,526.94	804,464.72	3,119,991.66	4,371,049.52	1,587,553.89
3	Computer	63.16%	321,978.81	74,476.70	-	396,455.51	287,501.01	42,841.55	330,342.56	66,112.95	34,477.80
4	Car- Honda City 1.5XLMT	31.23%	1,354,725.00	-	-	1,354,725.00	904,137.71	140,718.00	1,044,855.71	309,869.29	450,587.29
5	Land	0.00%	4,045,950.00	-	-	4,045,950.00	-	-	4,045,950.00	4,045,950.00	4,045,950.00
6	Fire Bottle	18.10%	40,000.00	-	-	40,000.00	7,727.07	5,841.00	13,568.07	26,431.93	32,272.93
8	Electric Equipment	18.10%	-	-	-	-	-	-	-	-	-
9	Lorry- Tata Gold SFC	31.23%	-	856,303.12	-	856,303.12	-	240,314.78	240,314.78	615,988.34	-
	Total		9,770,734.64	4,518,740.17	-	14,289,474.81	3,614,642.72	1,234,180.06	4,848,822.78	9,440,652.03	6,156,091.92
	Current Year Grand Total		13,384,428.14	4,518,740.17	-	17,903,168.31	6,707,575.73	1,302,709.06	8,010,284.79	9,892,883.52	6,676,852.41
	Previous Year Grand Total		13,255,794.07	128,644.07	-	13,384,428.14	6,007,319.51	700,256.22	6,707,575.73	6,676,852.41	7,248,464.56



Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2023 (Acquired after 01.04.2014)

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original Cost	Addition	Sale/Scrap/Subsidy	Total As on 31.03.2023	up to 31.03.2022	During the Year	Total As on 31.03.2023	As at 31.03.2023	As at 31.03.2022
1	Computer	63.16%	-	82,876.00	-	82,876.00	-	29,877.40	29,877.40	52,998.60	-
2	Furniture & Fixtures	25.97%	-	35,400.00	-	35,400.00	-	6,498.33	6,498.33	28,901.67	-
3	Weighing Machine	18.10%	-	22,203.40	-	22,203.40	-	429.41	429.41	21,773.99	-
4	Refrigerator	18.10%	-	13,135.59	-	13,135.59	-	924.96	924.96	12,210.63	-
	Total		-	153,614.99	-	153,614.99	-	37,730.10	37,730.10	115,884.89	-
	Current Year Grand Total		-	153,614.99	-	153,614.99	-	37,730.10	37,730.10	115,884.89	-
	Previous Year Grand Total		-	-	-	-	-	-	-	-	-
	Current Year Grand Total		13,384,428.14	4,672,355.16	-	18,056,783.30	6,707,575.73	1,340,439.16	8,048,014.89	10,008,768.41	6,676,852.41
	Previous Year Grand Total		13,255,784.07	128,644.07	-	13,384,428.14	6,007,319.51	700,256.22	6,707,575.73	6,676,852.41	7,248,464.56



Annexure - "A" of Form 3CD

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				Total As on 31.03.2023	On WDV	DEPRECIATION		Total As on 31.03.2023	WDV As On 31.03.2023
			WDV 01.04.2022		Addition				Addition			
			Ist Half	2nd Half	Ist Half	2nd Half			Ist Half	2nd Half		
	Tangible Assets											
1	Buildings	10.00%	240,011.05	-	-	240,011.05	24,001.11	-	-	24,001.11	216,009.95	
2	Plant & Equipments											
	Bat kanta	15.00%	7,210.31	-	-	7,210.31	1,081.55	-	-	1,081.55	6,128.77	
	Electrical Equipment	15.00%	125,424.66	-	-	125,424.66	18,813.70	-	-	18,813.70	106,610.96	
	Generator	15.00%	26,221.32	-	-	26,221.32	3,933.20	-	-	3,933.20	22,288.12	
	Plant & Machinery	15.00%	1,945,004.81	3,557,960.35	15,000.00	5,517,965.16	291,750.72	533,694.05	1,125.00	826,569.77	4,691,395.38	
3	Vehicles											
	(a) Motor Cycle	15.00%	30,178.65	-	-	30,178.65	4,526.80	-	-	4,526.80	25,651.85	
	(b) Maruti Car	15.00%	997,344.99	-	-	997,344.99	149,601.75	-	-	149,601.75	847,743.24	
4	Fire Bottle	15.00%	-	-	-	-	-	-	-	-	-	
5	Air Condotioner	15.00%	-	-	-	-	-	-	-	-	-	
6	Freezer & Chest	15.00%	-	-	-	-	-	-	-	-	-	
7	Lorry- Tata Gold SFC	15.00%	-	856,303.12	-	856,303.12	-	128,445.47	-	128,445.47	727,857.65	
8	Television	15.00%	-	-	-	-	-	-	-	-	-	
9	Office Equipments											
	Printer	40.00%	23.77	-	-	23.77	9.51	-	-	9.51	14.26	
	Printing Cylendar	40.00%	2,454.40	-	-	2,454.40	981.76	-	-	981.76	1,472.64	
	Computer	40.00%	48,878.20	32,627.12	33,474.58	114,979.90	19,551.28	13,050.85	6,694.92	39,297.05	75,682.86	
10	Land	0.00%	3,935,950.00	-	-	3,935,950.00	-	-	-	-	3,935,950.00	
	Current Year's Figures		7,358,702.16	4,446,890.59	48,474.58	11,854,067.33	514,251.37	675,190.37	7,819.92	1,197,261.65	10,656,805.68	



Annexure - "A" of Form 3CD

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION				WDV As On 31.03.2023
			WDV 01.04.2022	Addition		Sale/ p/Sub		Total As on 31.03.2023	Addition		Total As on 31.03.2023	
				Ist Half	2nd Half				Ist Half	2nd Half		
	Tangible Assets											
1	Furniture & Fixtures	10.00%	-	35,400.00	-	35,400.00	-	3,540.00	-	3,540.00	-	31,860.00
2	Plant & Equipments											
	Weighing Machine	15.00%	-	22,203.40	-	22,203.40	-	-	1,665.26	1,665.26	-	20,538.15
	Refrigerator	15.00%	-	13,135.59	-	13,135.59	-	-	985.17	985.17	-	12,150.42
3	Office Equipments											
	Computer	40.00%	-	45,499.00	-	37,377.00	-	18,199.60	7,475.40	25,675.00	-	57,201.00
	Current Year's Figures											
			-	80,899.00	-	72,715.99	-	21,739.60	10,125.82	31,865.42	-	121,749.57
	GRAND TOTAL		7,358,702.16	4,527,789.59	121,190.57	12,007,682.32	514,251.37	696,929.97	17,945.74	1,229,127.07	-	10,778,555.25

DARBHANGA UNIT

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023 - NO DEP ALLOWED - CASH PURCHASED

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION				WDV As On 31.03.2023
			WDV 01.04.2022	Addition		Sale/ p/Sub		Total As on 31.03.2023	Addition		Total As on 31.03.2023	
				Ist Half	2nd Half				Ist Half	2nd Half		
	Tangible Assets											
1	Plant & Machinery	0.00%	319,356.07	15,000.00	-	334,356.07	-	-	-	-	-	334,356.07
2	Computer	0.00%	101,623.73	8,375.00	-	109,998.73	-	-	-	-	-	109,998.73
3	Land	0.00%	110,000.00	-	-	110,000.00	-	-	-	-	-	110,000.00
4	Fire Bottle	0.00%	40,000.00	-	-	40,000.00	-	-	-	-	-	40,000.00
	Current Year's Figures											
			570,979.80	23,375.00	-	594,354.80	-	-	-	-	-	594,354.80



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

Cash Flow Statement

Cash Flows		Year ended 31.03.23
		Amount
		I
I	Cash Flows from Operating Activities	
1	Net Profit Before Tax	7,836,066.89
	Adjustments for :	
2	Depreciation	1,340,439.16
3	Preliminary Expenses w/off	-
4	Deferred Revenue Expenditure	
5	(Profit)/Loss on Sale of Assets	
6	Interest & Finance Charges	
7	Interest on Fixed Deposits	
8	Dividend Income	
9	Operating Profit before Working Capital Changes	9,176,506.05
	Adjustments for :	
10	Increase/(Decrease) in Payables	18,527,719.38
11	Increase/(Decrease) in provision	(1,512,642.64)
12	Increase/(Decrease) in other current Liability	2,446,071.00
	Increase/(Decrease) in other long term liability	
	Decrease/(Increase) in trade receivable	(23,204,798.40)
	Decrease/(Increase) in inventory	(11,940,912.54)
	Decrease/(Increase) in loans and advance	(60,000.00)
	Decrease/(Increase) in other current Assets	10,090,307.20
	Net Cash from Operating Activities	3,522,250.05
II	Cash Flows from Investing Activities	4,672,355.16
14	Purchase of Fixed Assets	-
15	Purchase of Investments	-
16	Increase in Advances & others/Purchase of investments	-
17	Interest Received	
18	Dividends Received	(4,672,355.16)
	Net Cash from Investing Activities	
III	Cash Flows from Financing Activities	-
19	Proceeds from Issue of Share Capital	(2,043,115.00)
20	Proceeds from Long Term Borrowings	-
21	Repayment of Long Term Borrowings	(2,675,031.85)
22	Proceeds from Short Term Borrowings	
23	Repayment of Short Term Borrowings	-
24	Increase in Short Term Provision	
25	Interest Paid	
	Net Cash Used in Financing Activities	(4,718,146.85)
26	Net Increase in Cash & Cash Equivalents	(5,868,251.96)
28	Cash & Cash Equivalents at Beginning of Measurement period	11,477,932.87
29	Cash & Cash Equivalents at End of Measurement period	5,609,680.91
30	Cash Deficit Financing (In the event Total at Sl. No 29 is Negative)	
	Bank Borrowings	
	Inter Corporate Deposits	5,609,680.91



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED
CIN-U15144BR2009PTC014894
 Shade No-A/4, New Industrial Estate, Bela
Darbhanga-846004

"NOTES" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS
AS ON 31ST MARCH 2023

Ratio	As at 31st March, 2023	As at 31st March, 2022	% Change during the year
Current Ratio (in times)	1.12	1.13	-0.99%
Debt-Equity ratio (in times)	0.20	0.32	-37.77%
Debt Service Coverage Ratio (in Times)	-	-	#DIV/0!
Return on equity ratio (In %)	24.24%	21.49%	12.77%
Trade Receivable turnover ratio (in times)	20.22	20.37	-0.73%
Trade Payable turnover ratio (in times)	18.32	13.02	40.69%
Net capital Turnover ratio (in times)	111.68	94.27	18.47%
Net profit ratio (in %)	0.21%	0.18%	17.50%
Return on capital employed (in %)	28.56%	24.29%	17.59%
Return on Investment (in %)	0.00%	0.00%	#DIV/0!

Ratio	Numerator	Denominator
Current ratio (in times)	Total current assets	Total current liabilities
Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest and lease payments + Principal repayments
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity
Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables
Trade payables turnover ratio (in times)	Purchases	Average trade payables
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)
Net profit ratio (in %)	Profit for the year	Revenue from operations
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments



ASHOKA CATTLE & POULTRY FEEDS PRIVATE LIMITED
CIN-U15144BR2009PTC014894

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

PAN : AAICA0085E
Assessment Year : 2023-2024
Accounting Year : 2022-2023
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	7,836,066.89
Add : Items to be taken separately	
Expenses Disallowed u/s. 40a(i)(a)	45,279.00
Depreciation as per Companies Act, 1956	1,340,439.16
	9,221,785.05
Less : Items allowable	
Depreciation as per Income Tax Act u/s 32 (1) (As Per Annexure - A enclosed)	1,229,127.07
Net Profit as per Sec.28 to 44D	7,992,657.98
B. INCOME FROM CAPITAL GAIN	
Sale Proceeds	-
Less : Cost of Acquisition	-
STCG	-
GROSS TOTAL INCOME	7,992,657.98
TOTAL INCOME R/o	7,992,650.00
TAX ON INCOME	1,998,163.00
Add : Surcharge @ 7%	-
TAX AFTER SURCHARGE	1,998,163.00
Add : Education cess @ 4%	79,927.00
TOTAL TAX PAYABLE	2,078,090.00
Add:Interest U/S	
234A	1,363.00
234B	18,718.00
234C	27,468.00
234F	5,000.00
	52,549.00
TOTAL TAX & INTEREST PAYABLE	2,130,639.00
Less : Advance Tax	1,700,000.00
Less : TDS	211,565.00
Less : TCS	28,242.66
	1,939,807.66
BALANCE PAYABLE/(REFUNDABLE)	190,831.34

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], 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
2023-24

PAN	AAICA0085E		
Name	ASHOKA CATTLE AND POULTRY FEEDS PRIVATE LIMITED		
Address	SHADE NO A/4NEW INDUSTRIAL ESTATE , DARBHANGA, DARBHANGA , DARBHANGA , 05-Bihar, 91-INDIA, 846004		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	530029401271123

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	79,92,660
	Book Profit under MAT, where applicable	3	78,36,067
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	20,78,092
	Interest and Fee Payable	6	49,514
	Total tax, interest and Fee payable	7	21,27,606
	Taxes Paid	8	21,53,358
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 25,750
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by ASHOK KUMAR MAHANSARIA in the capacity of
Director having PAN ALVPM0342B from IP address 49.37.75.214 on 27-
Nov-2023 19:45:20 at PATNA (Place) DSC SI.No & Issuer 4607291 &
18030735368683CN=SafeScript sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies Limited,C=IN

System Generated
Barcode/QR Code



AAICA0085E065300294012711233aed783e7522ac61bf54a76f3990e0a80524e8ca

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

Darbhanga-846004

DARBHANGA UNIT

BALANCE SHEET AS ON 31ST MARCH 2023

(Amount in l)

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	33,790,717.23	25,949,147.97
(2) Non-current Liabilities			
(a) Long-term Borrowings	4	6,347,672.00	8,390,787.00
(b) Deferred Tax Liabilities	5	(177,281.00)	(177,281.00)
(3) Current Liabilities			
(a) Short-term Borrowings	6	14,661,587.92	17,336,619.77
(b) Trade Payables	7	175,788,108.17	158,056,708.79
(c) Other Current Liabilities	8	7,194,422.00	4,983,812.00
(d) Short-term Provisions	9	-	1,518,145.00
	TOTAL	238,255,226.32	216,707,939.53
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant & Equipment	10	9,892,883.53	6,676,852.41
(i) Tangible assets		2,980,000.00	2,980,000.00
(b) Non-current Investments		935,837.00	935,837.00
(c) Other Non Current Assets	11	-	-
(2) Current Assets			
(a) Current Investments	12	62,072,281.18	68,106,315.63
(b) Inventories	13	130,002,638.60	112,067,632.20
(c) Trade Receivables	14	4,824,059.51	11,477,932.87
(d) Cash and Cash equivalents		-	-
(e) Short-term Loans and Advances	15	27,547,526.50	14,463,369.42
(f) Other Current Assets		(0.00)	(0.00)
	TOTAL	238,255,226.32	216,707,939.53

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

For & on Behalf of the Board

Ashok

(Ashok Kumar Mahansaria)
Director
DIN-02784039

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

Raj Kumar Mahansaria

(Raj Kumar Mahansaria)
Director
DIN-02784048

Place - Patna

Date - 27/11/2023



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

Darbhanga-846004

DARBHANGA UNIT

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in l)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Income from Operations	16	2,570,270,423.07	2,283,216,181.30
Other Income		18,062.50	18,307.50
Total Income (I+II)		2,570,288,485.57	2,283,234,488.80
Expenses:			
Cost of Materials Consumed	17	2,310,624,641.19	2,073,046,648.95
Changes in Inventories of Finished Goods	18	7,759,404.61	(1,145,152.39)
Work-in-progress and Stock-in-Trade		-	-
Employees Benefits Expense	19	17,777,064.00	14,620,098.00
Finance Costs	20	4,822,053.76	2,824,774.02
Depreciation and Amortization Expense	10	1,302,709.05	700,256.22
Other Expenses	21	220,700,400.34	187,471,313.74
Total Expenses		2,562,986,272.95	2,277,517,938.54
Profit Before Tax		7,302,212.62	5,716,550.26
Tax Expense: -			
(1) Current Tax	-	1,518,145.00	-
(2) Previous Year Tax	(5,502.36)	-	-
(3) Deferred Tax Liability	-	125,899.00	(5,502.36)
Profit/(Loss) for the Period		7,307,714.98	4,072,506.26
Earning Per Equity Share:	22		
(1) Basic			
(2) Diluted	1		

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

For & on Behalf of the Board

Ashok

(Ashok Kumar Mahansaria)

Director

DIN-02784039

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

Annand Dokania

Raj Kumar Mahansaria

(Raj Kumar Mahansaria)

Director

DIN-02784048

Place - Patna

Date - 27/11/2023

(CA. Annand Dokania)

Partner

Membership No. 400822



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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 Property Plant and Equipments.

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 Property Plant & Equipment and capital work-in-progress.

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



1.6 Depreciation and amortization.

Depreciation on Property Plant and Equipments is provided on the written down value method as prescribed by The Companies Act, 2013. Depreciation for Property Plant and Equipments 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.

PF is applicable to the company and all dues have been deposited well within due date. 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.

c ESI

ESI is applicable to the company and all dues have been deposited well within due date. Both the employee and the Company make monthly contributions to the ESI 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.



2 NOTES on ACCOUNTS

2.1 INVENTORIES

Stock -in-Trade has been taken, valued and certified by the management.

Inventories including Finished Goods and Stores spares & Equipment are valued at cost on FIFO basis. Cost for this purpose includes purchase price and freight. Cost for the purpose of finished goods also includes cost of conversion. The method of valuation of Stock is consistent and in accordance with Accounting Standard - 2

- 2.2 Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value
- 2.3 Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)
- 2.4 Claims against the company not acknowledge as debts Nil.
- 2.5 Previous year's figures have been re-grouped and re-arranged wherever considered necessary.
- 2.6 Remuneration to Directors Rs.23,40,000.00 (Previous Year Rs.19,80,000.00).
- 2.7 Funds Borrowed or Share Premium raised during the Financial Year has been utilized for the purpose they have been raised for.
- 2.8 Transactions as 'not' recorded in the books of accounts but has been surrendered or disclosed as income in the tax assessments are Nil.
- 2.9 Provision of CSR are not applicable to the Company for this Financial Year.
- 2.10 No Crypto Currency or Virtual Currency has been used by the Company during the Financial Year.
- 2.11 Current Maturities against Term Loan is Rs.Nil
- 2.12 Security Deposit given, if any are shown under the head 'other non-current assets.'
- 2.13 Borrowing Cost attributable to the acquisition and construction of qualifying assets are capitalized. After borrowing costs are recognized as an expense in period in which they are incurred.

2.14 RETIREMENT BENEFITS:

Short Term Employees Benefits:

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services render by the employee is recognized during the period when the employee render the service. This benefit includes salary, wages and short term compensation.

Long Term Employee Benefits:

Defined Contribution Scheme: The benefit includes contribution to ESI (Employee State Insurance Corporation). The contribution is recognized during the period in which the employee renders service.

2.15 TITLE DEEDS OF PROPERTY:

The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company

2.16 DETAILS OF BENAMI PROPERTY HELD:

No proceeding has been initiated or is pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2.17 REGISTRATION OF CHARGES WITH ROC:

Detail about the Registration and Satisfaction of Charge is being taken care by HDFC Bank itself. As per our knowledge and information there are no charges due to be registered or satisfied as on the date of Balance Sheet.

2.18 WILLFUL DEFAULTER:

The company is not declared willful defaulter by any bank or financial institution or other lender

2.19 RELATIONSHIP WITH STRUCK OFF COMPANIES:

The company has no any transaction with the companies struck off u/s 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

2.20 LOANS AND ADVANCES:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.



ASHOKA CATTLE AND POLTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

Shade No.-A/4, New Industrial Estate, Bela

Darbhanga - 846004

DARBHANGA UNIT

"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2023	As at 31st March, 2022

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
(65,000 Equity Shares of ₹10 Each)

650,000.00 650,000.00

650,000.00 650,000.00

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

Name of the Shareholder

Ashok Kumar Mahansaria
Raj Kumar Mahansaria

No. of Shares

32,500

32,500

No. of Shares

32,500

32,500

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

Particulars

Equity Shares at the beginning of the year
Add: Shares issued on Allotment
Equity Shares at the end of the year

No. of Shares

135,000.00

-

135,000.00

No. of Shares

135,000.00

-

135,000.00

2.3 Shares held by Promoters at the end of the year -

Promoter Name

Ashok Kumar Mahansaria

Raj Kumar Mahansaria

Total

% Change during the year

0.00%

0.00%

0.00%

No. of Shares

32,500.00

32,500.00

65,000.00

% of total share

50.00%

50.00%

100.00%

No. of Shares

32,500.00

32,500.00

65,000.00

% of total share

50.00%

50.00%

100.00%

2.3 Shares held by Promoters at the end of the year -

Promoter Name

Ashok Kumar Mahansaria

Raj Kumar Mahansaria

Total

% Change during the year

0.00%

0.00%

0.00%

No. of Shares

32,500

32,500

65,000.00

% of total share

50.00%

50.00%

100.00%

No. of Shares

32,500

32,500

65,000.00

% of total share

50.00%

50.00%

100.00%

Note No. - 3

Reserves and Surplus

(a) Securities Premium

Opening Balance

1,350,000.00

Addition During the Year

1,350,000.00

1,350,000.00

(c) Surplus (Balance in Statement of Profit & Loss)

Opening Balance

24,599,147.97

Transferred from Tune Branch

533,854.28

Addition During the Year

7,307,714.38

32,440,717.23

20,526,641.71

4,072,506.26

24,599,147.97

Less: - Transfer

32,440,717.23

33,790,717.23

25,949,147.97

Note No. - 4

Long - Term Borrowings

Unsecured

(a) Other Loans and Advances

Vinita Devi Saraf

Sanjhu Prasad Choudhary

Asha Choudhary

4,636,913.00

352,337.00

1,338,422.00

4,289,466.00

2,844,686.00

1,256,635.00

6,347,672.00

8,390,787.00

6,347,672.00

8,390,787.00

Note No. - 5

Deferred Tax Liabilities

(a) Deferred Tax Assets

Total

(177,281.00)

(177,281.00)

(177,281.00)

(177,281.00)



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in l)

Particulars	Figures (l)	(Amount in l)	
		As at 31st March, 2023	As at 31st March, 2022

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

Note No. - 6

Short - Term Borrowings

Secured				
(a) HDFC Bank -0762279000050-CC	13,930,916.02	17,219,670.73	14,661,587.92	17,336,619.77
(b) HDFC CREDIT CARD 4639180180318926	51,126.87	-	-	-
(c) HDFC CREDIT CARD 4889940700199289	17,001.75	-	-	-
(d) HDFC BANK LMV LOAN 129889880	662,543.52	-	-	-
(e) HDFC CREDIT CARD 36101105136729	(0.24)	-	-	-
(f) HDFC LMV Loan-0285	-	116,949.04	-	-
			14,661,587.92	17,336,619.77
			14,661,587.92	17,336,619.77

6.1 Working capital loans are secured by hypothecation of present and future stock of raw material, finished goods, books debts, outstanding money, receivables, claims, bills, material in transit, etc.

Note No. - 7

Trade Payables

(a) Sundry Creditors For Goods	175,788,108.17	158,056,708.79
	175,788,108.17	158,056,708.79

Trade Payable Aging Schedule:-

Particulars	transaction for FY 2021-22				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	175,788,108.17	-	-	-	175,788,108.17
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Note: The company has no information as to whether any of its vendor constitute a supplier within the meaning of section 2(n) of the micro small medium enterprises development act, 2006 as no declaration were received under the said act from them.

Note No. - 8

Other Current Liabilities

(a) Amount Payable To Others			3,410,027.00	3,482,959.00
Brokerage Payable To Ravi K Singhania	3,577.00	3,577.00	-	-
Brokerage Payable To Deepak K Mahansaria	1,419,129.00	790,899.00	-	-
Brokerage Payable To Ajay Kr Sharma	732,686.00	479,987.00	-	-
Professional Charges Payable	64,400.00	28,700.00	-	-
Salary Payable	1,168,844.00	402,571.00	-	-
Audit Fees Payable	40,000.00	30,000.00	-	-
Mahansaria Feeds Pvt. Ltd.	(18,609.00)	390,300.00	-	-
Kamal Enterprises	-	1,026,068.00	-	-
Maa Tulsii Enterprises	-	330,857.00	-	-
(b) Creditor for Transport	865,965.00	131,556.00	2,015,453.00	131,556.00
Ram Karan Sharma	33,616.00	-	-	-
Katni Bihar Roadways	36,102.00	-	-	-
Jagdamba Transport	150,267.00	-	-	-
Naman Transport Company	37,650.00	-	-	-
Sri Tirupati Roadlines	111,012.00	-	-	-
Srivastava Transport Company	780,841.00	-	-	-
Pandey Logistics	-	-	1,768,942.00	1,369,297.00
(c) Amount Payable To Govt	275,909.00	-	-	-
CST Payable	527,986.00	373,685.00	-	-
T.D.S. Payable	150,431.00	133,560.00	-	-
T.C.S. Payable	709,619.00	773,688.00	-	-
Electricity Charges Payable	95,219.00	80,647.00	-	-
P.F. Payable	9,778.00	7,717.00	-	-
E.S.I. Payable	-	-	-	-
			7,194,422.00	4,983,812.00



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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in

Particulars	Figures (l)	(Amount in)	
		As at 31st March, 2023	As at 31st March, 2022

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

Note No. - 9

Short - Term Provisions

(b) Others:			
Provision for Income Tax A.Y.2023-2024		-	1,518,145.00
Provision for Income Tax A.Y.2022-2023		-	1,518,145.00
		-	1,518,145.00

Note No. - 11

Other Non Current Assets

(a) Security Deposits with Others		935,837.00	935,837.00
Bihar Electricity Board	935,837.00	935,837.00	
		935,837.00	935,837.00

Note No. - 12

Inventories

(a) Raw Materials		59,572,757.42	57,847,387.00
(b) Finished Goods		2,499,523.76	10,258,928.00
		62,072,281.18	68,106,315.00

Note No. - 13

Trade Receivables

(a) Trade Receivables		130,002,638.60	112,067,632.00
		130,002,638.60	112,067,632.00

Trade Receivable Aging Schedule

Particulars	22					Total
	Less than 6 months	6 months -1 year	1-2 years	2- 3 years	More than 3 Years	
(i) Undisputed trade receivables- Considered good	130,002,638.60	-	-	-	-	130,002,638.60
(ii) Undisputed trade receivables- Considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables- Considered good	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered doubtful	-	-	-	-	-	-

Note: The trade receivable includes an amount of Rs. NIL (Previous Year: NIL) due from companies in which directors are interested.

Note No. - 14

Cash and Cash Equivalents

(a) Balance with Banks		102,565.11	860,827.87
SBI- 31600331258 Power A/C			4,721,494.40
(b) Cash on hand			4,824,059.51
			11,477,932.00



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
-------------	-------------	------------------------	------------------------

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

Note No. - 15

Other Current Assets

(a) Others

Ashoka Cattle & Poultry Feeds Pvt Ltd - Pune	23,175,146.28	-	27,547,526.50	14,463,369.42
Salary paid in advance to AK Mahansaria	2,480,184.06	-	-	-
Salary paid in advance to RK Mahansaria	367,975.00	-	-	-
Coronation Finvest Pvt Ltd	-	16,867.00	-	-
Adak Engineering Works	-	356,000.00	-	-
Bansal Extraction & Export Pvt. Ltd.	-	843.56	-	-
Chakiat Shipping Service Pvt. Ltd.	-	10,000.00	-	-
C I Choihodang Corporation	-	8,787,049.72	-	-
Dhamka Soya Pvt. Ltd.	-	25,865.00	-	-
Gulshan Polyoils Ltd.	-	800.00	-	-
Mohogney Agrotech Pvt. Ltd.	-	195,005.00	-	-
Orient Overseas Container Line Ltd.	-	5,000.00	-	-
Pheasant Bio	-	438,400.00	-	-
Shiv Vegpro (P) Ltd.	-	2,614.00	-	-
H L Agro Product Pvt. Ltd.	-	2,500.00	-	-
Shankar Prasad Sahu	-	5,422.00	-	-
Rahul Kumar	-	301,000.00	-	-
Living Food India Pvt. Ltd.	-	3,204.00	-	-
Anand Kumar Raj Kumar	-	2,500.00	-	-
Bajaj Allianz General Insurance Co. Ltd.	-	9,631.00	-	-
Bansidhar Agrawal	-	1,000.00	-	-
Income Tax Refud Due (2021-22)	3,920.00	-	-	-
Income Tax Refud due (2019-20)	70,207.50	70,207.50	-	-
Income Tax Refud due (2018-19)	10,286.00	10,286.00	-	-
T.C.S. Receivable F.Y-2021-22	-	327,598.89	-	-
TCS Receivable F.Y-2022-23	28,242.66	-	-	-
GST Receivable	-	768,104.00	-	-
GST (Under Protest)	-	2,019,508.00	-	-
Advance Income Tax F.Y-2022-23	1,200,000.00	-	-	-
Advance Income Tax F.Y-2021-22	-	1,000,000.00	-	-
T.D.S. Receivable F.Y-2021-22	-	103,963.75	-	-
T.D.S. Receivable F.Y-2022-23	211,565.00	-	-	-
			27,547,526.50	14,463,369.42

Note No. - 16

Income From Operation

(a) Sale of Products

2,570,270,423.07	*****
2,570,270,423.07	*****

Other Income

Interest Received	18,062.50	18,307.50
	18,062.50	18,307.50

Note No. - 17

Cost of materials consumed

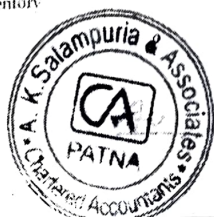
(a) Raw Material

Opening Stock of Material	57,847,387.26	72,315,734.22
Add: Purchase during the year	2,312,350,011.35	*****
Less: Closing Stock as at 31st March	59,572,757.42	57,847,387.26
	2,310,624,641.19	*****
	2,310,624,641.19	*****

Note No. - 18

Changes in inventories of finished goods

Stocks at the Commencement of the year	10,258,928.37	9,113,775.98
Finished Goods	-	-
Less: Stocks at the Close of the year	2,499,523.76	10,258,928.37
Finished Goods	-	-
(Increase)/Decrease in Inventory	7,759,404.61	(1,145,152.39)



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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022

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

Note No. - 19

Employees Benefits Expense

(a) Salaries and Wages			13,684,740.00
(B) Contribution to Provident Fund		16,076,792.00	489,136.00
(c) Contribution to E.S.I.		580,972.00	70,882.00
(d) Incentive Paid To Staff		95,129.00	128,000.00
(e) HRA		145,755.00	69,760.00
(f) Bonus		679,000.00	177,580.00
		199,416.00	
		17,777,064.00	14,620,098.00

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

Contribution towards Employees Benefit

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

Employer's Contribution to Provident Fund	580,972.00	489,136.00
Employer's Contribution to ESI	95,129.00	70,882.00

Note No. - 20

Finance costs

(a) Interest Expenses		4,822,053.76	2,824,774.02
Interest on Unsecured Loan	872,111.00	698,586.00	
Interest on GST Payment	1,248.00		
Interest on Bank Loan	3,948,694.76	2,126,188.02	
		4,822,053.76	2,824,774.02

Note No. - 21

Other Expenses

Manufacturing Expenses:

Electricity Charges		8,333,504.50	8,882,008.75
Freight Paid on Purchase (including Loading & Unloading)		68,985,077.35	53,952,916.58
Material Finishing Expenses		24,150,140.00	22,411,877.00
GST paid on Raw Material Purchase		85,382,275.36	77,414,486.83
Insurance Exp (Stock & Factory)		500,130.35	226,627.68
Machine Overhead Expenses		2,631,151.07	2,993,889.69
		189,982,278.63	165,881,806.53

Establishment Expenses:

Payment to Auditors			
i) As Auditor -		40,000.00	30,000.00
- Statutory Audit		44,000.00	24,000.00
Advertisement & Publicity		383,940.59	539,688.22
Bank Charges		1,453,611.00	1,337,775.00
Brokerage And Commission		2,751,432.85	1,623,859.00
Bad Debts		130,439.80	120,902.69
Computer And Internet Exp.		7,929,375.00	1,988,978.51
Trade Discount			4,673,371.00
Quality Claim		2,340,000.00	1,980,000.00
Directors' Salary		12,253.00	4,750.00
Donation		12,840.00	
Laboratory Charge		638,447.00	558,431.00
Fooding Exp.		1,031,373.00	21,080.00
Late Fees GST & TDS		33,026.00	
GST Demand(Penalty)		38,283.00	6,854.00
License Fees		332,250.00	308,449.00
Office Expenses		238,785.00	178,260.00
Pooja Expenses		63,670.00	52,690.00
Postage & Stamp		154,134.00	134,340.00
Printing & Stationary		93,364.00	
Meeting & Conference Exps.		2,500.00	
Professional Tax		1,854,000.00	492,000.00
Professional fees		1,705,065.00	1,139,016.00
Repairs and Maintenance		(1,062.58)	(21.49)
Round Off		505,200.98	401,620.00
Sales Promotion Expenses			29,500.00
Renewal of Trademark		202,571.00	185,027.00
Staff Welfare Expenses		99,340.00	70,360.00
Telephone Expenses		7,868,282.12	5,241,702.28
Travelling & Conveyance Expenses		761,000.95	446,875.00
Vehicle Maintenance			
		30,718,121.71	21,589,507.21
		220,700,400.34	187,471,313.74



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"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023

(Amount in

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
-------------	-------------	------------------------	------------------------

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

Note No. - 22

Earning Per Shares(EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	7,307,714.98	4,072,506.1
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS	194,685	194,685
(iii) Basic and Diluted Earning per share	37.54	20.9
(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.No	Name of Related Party	Relationship	Transaction	Nature of Transaction
1	Darbhanga Flour Pvt Ltd	Associate Company	37,878,388.00	Purchase of Goods
2	Mahansaria Feeds Pvt Ltd	Associate Company	125,269,838.47	Purchase of Goods
3	Anand Kumar Raj Kumar	Directors Firm	2,800,000.00	Purchase of Goods
4	Anand Kumar Raj Kumar	Directors Firm	6,063,900.00	Sale of Goods

For & on Behalf of the Board

Ashok Kumar Mahansaria

(Ashok Kumar Mahansaria)
Director
DIN-02784039

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

Raj Kumar Mahansaria
(Raj Kumar Mahansaria)
Director
DIN-02784048

Place - Patna

Date - 27/11/2023



Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2023 (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 31.03.2023	up to 31.03.2022	During the Year	Total As on 31.03.2023	As at 31.03.2023	As at 31.03.2022
	Tangible Assets										
1	Buildings	9.47%	752,624.00	-	-	752,624.00	503,275.50	23,613.00	526,888.50	225,735.50	249,348.50
2	Plant & Equipments										
	Weighing Machine	19.23%	36,852.50	-	-	36,852.50	32,525.00	832.00	33,357.00	3,495.50	4,327.50
	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	140,219.00	1,800.00	142,019.00	7,981.00	9,781.00
	Plant & Machinery	18.23%	2,072,765.00	-	-	2,072,765.00	1,840,819.00	42,284.00	1,883,103.00	189,662.00	231,946.00
3	Vehicles										
	(a) Motor Cycle	0.00%	142,500.00	-	-	142,500.00	135,373.49	-	135,373.49	7,126.51	7,126.51
4	Office Equipments										
	Printer	0.00%	19,500.00	-	-	19,500.00	18,952.55	-	18,952.55	547.45	547.45
	Printing Cylander	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	3,092,933.01	68,529.00	3,161,462.01	452,231.49	520,760.49

Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2023 (Acquired after 01.04.2014)

1	Printing Cylander	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%	3,903,080.83	3,587,960.35	-	7,491,041.18	2,315,526.94	804,464.72	3,119,991.66	4,371,049.52	1,587,353.89
3	Computer	63.16%	321,978.81	74,476.70	-	396,455.51	287,501.01	42,841.55	330,342.56	66,112.95	34,477.80
4	Car- Honda City 1.5XLMT	31.23%	1,354,725.00	-	-	1,354,725.00	904,137.71	140,718.00	1,044,855.71	309,869.29	450,587.29
5	Land	0.00%	4,045,950.00	-	-	4,045,950.00	-	-	-	4,045,950.00	4,045,950.00
6	Fire Bottle	18.10%	40,000.00	-	-	40,000.00	7,727.07	5,841.00	13,568.07	26,431.93	32,272.93
7	Lorry- Tata Gold SFC	31.23%	-	856,303.12	-	856,303.12	-	240,314.78	240,314.78	615,988.34	-
	Total		9,770,734.64	4,518,740.17	-	14,289,474.81	3,614,642.72	1,234,180.05	4,848,822.78	9,440,652.03	6,156,091.92

Current Year Grand Total	13,384,428.14	4,518,740.17	-	17,903,168.31	6,707,575.73	1,302,709.05	8,010,284.79	9,892,883.53	6,676,852.41
Previous Year Grand Total	13,255,784.07	128,644.07	-	13,384,428.14	6,007,319.51	700,256.22	6,707,575.73	6,676,852.41	7,248,464.56



ASHOKA CATTLE AND POLTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

Annexure - "A" of Form 3CD

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION			WDV As On 31.03.2023			
			WDV 01.04.2022	Addition		Sale/p/Sub		Total As on 31.03.2023	Addition			Total As on 31.03.2023		
				1st Half	2nd Half				1st Half	2nd Half				
Tangible Assets														
1	Buildings	10.00%	240,011.05	-	-	-	240,011.05	-	-	-	24,001.11	-	-	216,009.95
2	Plant & Equipments	15.00%	7,210.31	-	-	-	7,210.31	-	-	-	1,081.55	-	-	6,128.77
	Bat kanta	15.00%	125,424.66	-	-	-	125,424.66	-	-	-	18,813.70	-	-	106,610.96
	Electrical Equipment	15.00%	26,221.32	-	-	-	26,221.32	-	-	-	3,933.20	-	-	22,288.12
	Generator	15.00%	1,945,004.81	3,557,960.35	15,000.00	-	5,517,965.16	-	-	-	533,694.05	-	-	4,691,395.38
3	Vehicles	15.00%	30,178.65	-	-	-	30,178.65	-	-	-	4,526.80	-	-	25,651.85
	(a) Motor Cycle	15.00%	997,344.99	-	-	-	997,344.99	-	-	-	149,601.75	-	-	847,743.24
4	Office Equipments	40.00%	23.77	-	-	-	23.77	-	-	-	9.51	-	-	14.26
	Printer	40.00%	2,454.40	-	-	-	2,454.40	-	-	-	981.76	-	-	1,472.64
	Printing Cylinder	40.00%	48,878.20	32,627.12	33,474.58	-	114,979.90	-	-	-	13,050.85	-	-	75,682.86
	Computer	0.00%	3,935,950.00	-	-	-	3,935,950.00	-	-	-	-	-	-	3,935,950.00
5	Land	15.00%	-	856,303.12	-	-	856,303.12	-	-	-	128,445.47	-	-	727,857.65
6	Lorry- Tata Gold SFC	15.00%	7,358,702.16	4,446,890.59	48,474.58	-	11,854,067.33	-	-	-	7,819.92	-	-	10,656,805.68
Current Year's Figures														

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023 - NO DEP ALLOWED - CASH PURCHASED

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION			WDV As On 31.03.2023			
			WDV 01.04.2022	Addition		Sale/p/Sub		Total As on 31.03.2023	Addition			Total As on 31.03.2023		
				1st Half	2nd Half				1st Half	2nd Half				
Tangible Assets														
1	Plant & Machinery	0.00%	319,356.07	15,000.00	-	-	334,356.07	-	-	-	-	-	-	334,356.07
2	Computer	0.00%	101,623.73	8,375.00	-	-	109,998.73	-	-	-	-	-	-	109,998.73
3	Land	0.00%	110,000.00	-	-	-	110,000.00	-	-	-	-	-	-	110,000.00
4	Fire Bottle	0.00%	40,000.00	-	-	-	40,000.00	-	-	-	-	-	-	40,000.00
Current Year's Figures			570,979.80	23,375.00	-	-	594,354.80	-	-	-	-	-	-	594,354.80



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED
CIN-U15144BR2009PTC014894
 Regd. Office - Shade No-A/4, New Industrial Estate, Bela
PUNE UNIT

BALANCE SHEET AS ON 31ST MARCH 2023

(Amount in l)

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) Head Office A/c.		23,175,146.28	-
(2) Non-current Liabilities			
(a) Long-term Borrowings	1	-	-
(b) Deferred Tax Liabilities	2	-	-
(3) Current Liabilities			
(a) Short-term Borrowings	3	-	-
(b) Trade Payables	4	796,320.00	-
(c) Other Current Liabilities	5	235,461.00	-
(d) Short-term Provisions		-	-
	TOTAL	24,206,927.28	-
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant & Equipment	6		
(i) Tangible assets		115,884.89	-
(b) Non-current Investments		-	-
(c) Other Non Current Assets	7	60,000.00	-
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	8	17,974,946.99	-
(c) Trade Receivables	9	5,269,792.00	-
(d) Cash and Cash equivalents	10	785,621.40	-
(e) Short-term Loans and Advances		-	-
(f) Other Current Assets	11	682.00	-
	TOTAL	24,206,927.28	-
	12		

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

For & on Behalf of the Board

Ashok

(Ashok Kumar Mahansaria)
 Director
 DIN-02784039

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

Raj Kumar Mahansaria

(Raj Kumar Mahansaria)
 Director
 DIN-02784048

Place - Patna

Date - 27/11/2023



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED
CIN-U15144BR2009PTC014894

Regd. Office - Shade No-A/4, New Industrial Estate, Bela
PUNE

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in l)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Income from Operations	12	165,481,519.35	-
Other Income		89,906.00	-
Total Income (I+II)		165,571,425.35	-
Expenses:			
Cost of Materials Consumed	13	156,561,783.99	-
Changes in Inventories of Finished Goods	14	(8,154,462.37)	-
Work-in-progress and Stock-in-Trade		-	-
Employees Benefits Expense	15	1,113,700.00	-
Finance Costs	16	-	-
Depreciation and Amortization Expense	6	37,730.10	-
Other Expenses	17	15,478,819.35	-
Total Expenses		165,037,571.07	-
Profit Before Tax		533,854.28	-
Tax Expense: -			
(1) Current Tax	-	-	-
(2) Previous Year Tax	-	-	-
(3) Deferred Tax Liability	-	-	-
Profit/(Loss) for the Period		533,854.28	-
Earning Per Equity Share:	18		
(1) Basic			
(2) Diluted			
Significant Accounting Policies	12		
In terms of our report of even date.			

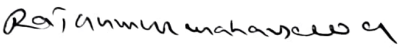
For & on Behalf of the Board


(Ashok Kumar Mahansaria)
Director
DIN-02784039

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


(Raj Kumar Mahansaria)
Director
DIN-02784048

Place - Patna

Date - 27/11/2023



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

Regd. Office - Shade No-A/4, New Industrial Estate, Bela
PUNE UNIT

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 Property Plant and Equipments.

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 a 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 Property Plant & Equipment and capital work-in-progress.

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



1.6 Depreciation and amortization.

Depreciation on Property Plant and Equipments is provided on the written down value method as prescribed by The Companies Act, 2013. Depreciation for Property Plant and Equipments 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.

PF is applicable to the company and all dues have been deposited well within due date. 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.

c ESI

ESI is applicable to the company and all dues have been deposited well within due date. Both the employee and the Company make monthly contributions to the ESI 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.



2 NOTES on ACCOUNTS

2.1 INVENTORIES

Stock -in-Trade has been taken, valued and certified by the management.

Inventories including Finished Goods and Stores spares & Equipment are valued at cost on FIFO basis. Cost for this purpose includes purchase price and freight. Cost for the purpose of finished goods also includes cost of conversion. The method of valuation of Stock is consistent and in accordance with Accounting Standard - 2

- 2.2 Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value
- 2.3 Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)
- 2.4 Claims against the company not acknowledge as debts Nil.
- 2.5 Previous year's figures have been re-grouped and re-arranged wherever considered necessary.
- 2.6 Remuneration to Directors Rs.19,80,000.00 (Previous Year Rs.19,50,000.00).
- 2.7 Funds Borrowed or Share Premium raised during the Financial Year has been utilized for the purpose they have been raised for.
- 2.8 Transactions as 'not' recorded in the books of accounts but has been surrendered or disclosed as income in the tax assessments are Nil.
- 2.9 Provision of CSR are not applicable to the Company for this Financial Year.
- 2.10 No Crypto Currency or Virtual Currency has been used by the Company during the Financial Year.
- 2.11 Current Maturities against Term Loan is Rs.1,16,949.04
- 2.12 Security Deposit given, if any are shown under the head 'other non-current assets.'
- 2.13 Borrowing Cost attributable to the acquisition and construction of qualifying assets are capitalized. After borrowing costs are recognized as an expense in period in which they are incurred.

2.14 RETIREMENT BENEFITS:

Short Term Employees Benefits:

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services render by the employee is recognized during the period when the employee render the service. This benefit includes salary, wages and short term compensation.

Long Term Employee Benefits:

Defined Contribution Scheme: The benefit includes contribution to ESI (Employee State Insurance Corporation). The contribution is recognized during the period in which the employee renders service.

2.15 TITLE DEEDS OF PROPERTY:

The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company

2.16 DETAILS OF BENAMI PROPERTY HELD:

No proceeding has been initiated or is pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2.17 REGISTRATION OF CHARGES WITH ROC:

Detail about the Registration and Satisfaction of Charge is being taken care by HDFC Bank itself. As per our knowledge and information there are no charges due to be registered or satisfied as on the date of Balance Sheet.

2.18 WILLFUL DEFAULTER:

The company is not declared willful defaulter by any bank or financial institution or other lender

2.19 RELATIONSHIP WITH STRUCK OFF COMPANIES:

The company has no any transaction with the companies struck off u/s 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

2.20 LOANS AND ADVANCES:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

PUNE

"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
-------------	-------------	------------------------	------------------------

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

Note No. - 1

Long - Term Borrowings

Unsecured

(a) Term Loan

-	-
---	---

Note No. - 2

Deffered Tax Liabilities

(a) Deffered Tax Assets

Total

-	-
---	---

Note No. - 3

Short - Term Borrowings

Secured

-	-
---	---

61 Working capital loans are secured by hypothecation of present and future stock of raw material, finished goods, books debts, outstanding money, receivables, claims, bills, material in transit, etc.

Note No. - 4

Trade Payables

(a) Sundry Creditors For Goods

796,320.00

796,320.00

Trade Payable Aging Schedule:-

Particulars	Outstanding for following periods from due date of payment/ date of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	796,320.00	-	-	-	796,320.00
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Note: The company has no information as to whether any of its vendor constitute a supplier within the meaning of section 2(m) of the micro small medium enterprises development act, 2006 as no declaration were received under the said act from them.

Note No. - 5

Other Current Liabilities

(a) Amount Payable To Others
Professional Charges Payable
Salary Payable
Audit Fee Payable
GC (Farmers)
(c) Amount Payable To Govt
GST Payable

1,200.00

175,053.00

15,000.00

32,536.00

11,672.00

11,672.00

223,789.00

11,672.00

235,461.00

Note No. - 7

Other Non Current Assets

(a) Security Deposits
Security Deposit Pune Office

60,000.00

60,000.00

60,000.00



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

Shade No-A/4, New Industrial Estate-Beta

PATNA

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022

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

Note No. - 8

Inventories

- (a) Raw Materials
- (b) Finished Goods

9,820,484.62
8,154,462.37
17,974,946.99

Note No. - 9

Trade Receivables

- (a) Trade Receivables

5,269,792.00
5,269,792.00

Trade Receivable Aging Schedule

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY -2021-					Total
	Less than 6 months	6 months -1 year	1-2 years	2- 3 years	More than 3 Years	
(i) Undisputed trade receivables- Considered good	5,269,792.00	-	-	-	-	5,269,792.00
(ii) Undisputed trade receivables- Considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables- Considered good	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered doubtful	-	-	-	-	-	-

Note: The trade receivable includes an amount of Rs. NIL (Previous Year: NIL) due from companies in which directors are interested.

Note No. - 10

Cash and Cash Equivalents

- (a) Balance with Banks
- (b) Cash on hand

785,621.40
785,621.40

Note No. - 11

Other Current Assets

- (a) Others
- Shiv Edibles Ltd.

682.00

682.00

682.00

Note No. - 12

Income From Operation

- (a) Sale of Products

165,481,519.35
165,481,519.35

Other Income

- Discount Received

89,906.00

89,906.00
89,906.00

Note No. - 13

Cost of materials consumed

- (a) Raw Material
- Opening Stock of Material
- Add: Purchase during the year
- Less: Closing Stock as at 31st March

166,382,268.61
9,820,484.62
156,561,783.99
156,561,783.99

Note No. - 14

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

8,154,462.37
(8,154,462.37)



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

PUNE

"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023

(Amount in l)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
-------------	-------------	------------------------	------------------------

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

Note No. - 15

Employees Benefits Expense

(a) Salaries and Wages			-
(b) Contribution to Provident Fund		1,113,700.00	-
(c) Contribution to E.S.I.		-	-
(d) Incentive Paid To Staff		-	-
(e) HRA		-	-
(f) Bonus		-	-
		1,113,700.00	-

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

Contribution towards Employees Benefit

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

Employer's Contribution to Provident Fund	-	-
Employer's Contribution to ESI	-	-

Note No. - 16

Finance costs

(a) Interest Expenses	-	-
	-	-

Note No. - 17

Other Expenses

Manufacturing Expenses:

Electricity Charges	-	-
Freight Paid on Purchase (Including Loading & Unloading)	2,311,356.00	-
Growing Charges	1,937,956.00	-
GST paid on Raw Material Purchase	3,727,973.55	-
Processing Charges (Job Work)	5,643,337.50	-
Machine Overhead Expenses	-	-
	13,620,623.05	-

Establishment Expenses:

Payment to Auditors		
i) As Auditor -		
- Statutory Audit	15,000.00	-
Trade Discount	356,384.00	-
Fooding Exp.	79,299.00	-
Late Fees GST & TDS	11,835.00	-
Office Expenses	82,193.00	-
Pooja Expenses	10,770.00	-
Printing & Stationary	23,400.00	-
Branch opening Expense	141,000.00	-
Professional Tax	2,500.00	-
Professional Fees	54,000.00	-
Repairs and Maintenance	26,334.00	-
Round Off	(9.74)	-
Sales Promotion Expenses	280,393.00	-
Electricity Expense	4,890.00	-
Rent Expense	135,000.00	-
Staff Welfare Expenses	18,544.00	-
Telephone Expenses	1,204.04	-
Travelling & Conveyance Expenses	536,960.00	-
Vehicle Maintenance	78,500.00	-
	1,858,196.30	-
	15,478,819.35	-



ASHOKA CATTLE AND POLUTRY FEEDS PRIVATE LIMITED

CIN-U15144BR2009PTC014894

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

PUNE

"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023

(Amount in

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
-------------	-------------	------------------------	------------------------

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

Note No. - 18

Earning Per Shares(EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	533,854.28		
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS		#DIV/0!	#DIV/0!
(iii) Basic and Diluted Earning per share		100.00	100.00
(iv) Face Value per Equity Share:			

Note No. - 19

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.No	Name of Related Party	Relationship	Transaction	Nature of Transaction
1	Darbhangha Flour Pvt Ltd	Associate Company	-	
2	Mahansaria Feeds Pvt Ltd	Associate Company	-	
3	Anand Kumar Raj Kumar	Directors Firm	-	
4	Anand Kumar Raj Kumar	Directors Firm	-	

For & on Behalf of the Board

Ashok

(Ashok Kumar Mahansaria)

Director

DIN-02784039

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

Raj Kumar Mahansaria

(Raj Kumar Mahansaria)

Director

DIN-02784048

Place - Patna

Date - 27/11/2023



ASHOKA CATTLE AND POLTRY FEEDS PRIVATE LIMITED

CIN-UT15144BR2009PTC014894

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

PUNE UNIT

Note-6

Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2023 (Acquired after 01.04.2014)

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Original Cost	Addition	Sale/Scrap/Subsidy	Total As on 31.03.2023	up to 31.03.2022	During the Year	Total As on 31.03.2023	As at 31.03.2023	As at 31.03.2022
	Tangible Assets										
1	Computer	63.16%	-	82,876.00	-	82,876.00	-	29,877.40	29,877.40	52,998.60	-
2	Furniture & Fixtures	25.97%	-	35,400.00	-	35,400.00	-	6,498.33	6,498.33	28,901.67	-
3	Weighing Machine	18.10%	-	22,203.40	-	22,203.40	-	429.41	429.41	21,773.99	-
4	Refrigerator	18.10%	-	13,135.59	-	13,135.59	-	924.96	924.96	12,210.63	-
	Total		-	153,614.99	-	153,614.99	-	37,730.10	37,730.10	115,884.89	-
	Current Year Grand Total		-	153,614.99	-	153,614.99	-	37,730.10	37,730.10	115,884.89	-
	Previous Year Grand Total		-	-	-	-	-	-	-	-	-



Annexure - "A" of Form 3CD

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION				WDV As On 31.03.2023	
			WDV 01.04.2022	Addition		Sale/Scrap/Subsidy		Total As on 31.03.2023	Addition		Total As on 31.03.2023		
				1st Half	2nd Half				1st Half	2nd Half			
	Tangible Assets												
1	Furniture & Fixtures	10.00%	-	35,400.00	-	35,400.00	-	3,540.00	-	3,540.00	-	31,860.00	
2	Plant & Equipments	15.00%	-	22,203.40	-	22,203.40	-	-	1,665.26	1,665.26	-	20,538.15	
	Weighing Machine Refrigerator	15.00%	-	13,135.59	-	13,135.59	-	-	985.17	985.17	-	12,150.42	
3	Office Equipments	40.00%	-	45,499.00	-	45,499.00	-	18,199.60	7,475.40	25,675.00	-	57,201.00	
	Computer												
	Current Year's Figures		-	80,899.00	-	153,614.99	-	21,739.60	10,125.82	31,865.42	-	121,749.57	

Fixed Assets Statement As Per Income Tax Act as on 31st March 2023 - NO DEP ALLOWED - CASH PURCHASED

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				On WDV	DEPRECIATION				WDV As On 31.03.2023
			WDV 01.04.2022	Addition		Sale/Scrap/Subsidy		Total As on 31.03.2023	Addition		Total As on 31.03.2023	
				1st Half	2nd Half				1st Half	2nd Half		
	Tangible Assets											
1	Plant & Machinery	0.00%	-	-	-	-	-	-	-	-	-	-
2	Computer	0.00%	-	-	-	-	-	-	-	-	-	-
3	Land	0.00%	-	-	-	-	-	-	-	-	-	-
4	Fire Bottle	0.00%	-	-	-	-	-	-	-	-	-	-
	Current Year's Figures		-	72,715.99	-	153,614.99	-	21,739.60	10,125.82	31,865.42	-	121,749.57
	GRAND TOTAL		-	80,899.00	-	153,614.99	-	21,739.60	10,125.82	31,865.42	-	121,749.57

