

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members of  
**DARBHANGA FLOUR PRIVATE LIMITED**

**REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

**Opinion**

We have audited the accompanying financial statements of **DARBHANGA FLOUR 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. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- 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, to the extent applicable.

for **A K SALAMPURIA & ASSOCIATES**  
Chartered Accountants  
Firm Regn No - 004285C

Annand Dokania

Place : Kolkata (Camp)  
Date : 28.08.2023

**CA Annand Dokania**  
Partner  
M No - 400822  
UDIN - 23400822BGWGE9332





## "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 asset.
  - (b) Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were identified on such verification.
  - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) as disclosed in the financial statements are held in the name of 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) According to the information and explanations provided to us, the Company has not been sanctioned working capital limits in excess of Five Crore Rupees, in aggregate, during any point of time of the year. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.
- 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 in all cases during the year.
- (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 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*

Place: Kolkata (Camp)  
Date : 28.08.2023

**CA Annand Dokania**  
*Partner*  
*M No - 400822*  
*UDIN - 23400822BGWGEP9332*



DARBHANGA FLOUR PRIVATE LIMITED

CIN : U15500WB2009PTC140576

E/4, Ram Chandra Pally, Anjali Apartment  
Cabin-1, 1st Floor  
Kolkata-700120

BALANCE SHEET AS ON 31ST MARCH 2023

(Amount in Hundreds)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Capital	2	6320.00	6320.00
(b) Reserves and Surplus	3	386469.02	365547.25
<b>(2) Non-current Liabilities</b>			
(a) Long-term Borrowings	4	135658.39	117374.48
(b) Deferred Tax Liabilities	5	-3293.39	-2391.45
<b>(3) Current Liabilities</b>			
(a) Short-term Borrowings			
(b) Trade Payables	6	39323.07	11171.55
(c) Other Current Liabilities	7	55571.98	38617.68
(d) Short-term Provisions	8	8834.82	6595.04
<b>TOTAL</b>		<b>628883.89</b>	<b>543434.54</b>
<b>II. ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property Plant & Equipment	9		
(i) Tangible assets		93672.40	98323.07
(b) Non-current Investments	10		
(c) Long-term Loans and Advances	11	34761.85	29206.53
(d) Other Non-current Assets			
<b>(2) Current Assets</b>			
(a) Inventories	12	316933.63	321419.31
(b) Trade Receivables	13	84507.26	21924.95
(c) Cash and Cash equivalents	14	76574.90	65749.20
(d) Short-term Loans and Advances	15	15090.47	126.44
(e) Other Current Assets	16	7343.39	6685.04
<b>TOTAL</b>		<b>628883.89</b>	<b>543434.54</b>
	1	(0.00)	(0.00)

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

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



Place - Kolkata  
Date - 28.08.2023

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

For & on Behalf of the Board

*Ashok*  
(Ashok Kumar Mahansaria)  
Director  
DIN-02784039

(Raj Kumar Mahansaria)  
Director  
DIN-02784048

*Raj Kumar Mahansaria*

**DARBHANGA FLOUR PRIVATE LIMITED**  
**CIN : U15500WB2009PTC140576**  
 E/4, Ram Chandra Pally, Anjali Apartment  
 Cabin-1, 1st Floor  
 Kolkata-700120

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023**  
 (Amount in Hundreds)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Income from Operations	17	8192026.36	4959417.15
Other Income	18	129968.93	21742.15
<b>Total Income (I+II)</b>		<b>8321995.29</b>	<b>4981159.30</b>
<b>Expenses:</b>			
Cost of Materials Consumed	19	7877193.61	4562565.18
Changes in Inventories of Finished Goods	20	-54982.93	-41077.39
Employees Benefits Expense	21	98777.48	96756.39
Finance Costs	22	10113.72	6239.15
Depreciation and Amortization Expense	9	21259.31	16589.23
Other Expenses	23	340779.44	315587.61
<b>Total Expenses</b>		<b>8293140.64</b>	<b>4956660.16</b>
Profit Before Tax		28854.65	24499.13
Tax Expense: -			
(1) Current Tax	8834.82	6595.04	
(2) Previous Year Balance Provision		102.99	
(3) Deferred Tax	-901.94	-182.39	
Profit/(Loss) for the Period		<b>20921.77</b>	<b>17983.49</b>
Earning Per Equity Share:	24		
(1) Basic			
(2) Diluted			
Significant Accounting Policies In terms of our report of even date.	1		

Place - Kolkata

Date - 28.08.2023



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

For & on Behalf of the Board

*Ashok*  
**(Ashok Kumar Mahansaria)**  
 Director  
 DIN-02784039

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

*Raj Kumar Mahansaria*

**DARBHANGA FLOUR PRIVATE LIMITED**  
CIN : U15500WB2009PTC140576  
E/4, Ram Chandra Pally, Anjali Apartment  
Cabin-1, 1st Floor  
Kolkata-700120

**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 equipment.

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.



**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 equipment are ready for use. Capital work-in-progress comprises of the cost of property plant and equipment that are not yet ready for their intended use at the reporting date.

**1.6 Depreciation and amortization.**

Depreciation on property plant and equipment is provided on the written down value method as prescribed by The Companies Act, 2013. Depreciation for property plant and equipment 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 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.

**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. 23,400.00 (Previous Year Rs. 19,800.00).(In terms of Hundreds)
- 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 determined as on 31.03.2023
- 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:**

There are no charges or satisfaction of charges yet to be registered with ROC

**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.



**DARBHANGA FLOUR PRIVATE LIMITED**  
**CIN : U15500WB2009PTC140576**  
 E/4, Ram Chandra Pally, Anjali Apartment  
 Cabin-I, 1st Floor  
 Kolkata-700120

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

Particulars	Figures (Rs.)	(Amount in Hundreds)	
		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 (63,200 Equity Shares of ₹ 10 Each)	6,320.00	6,320.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL (63,200 Equity Shares of ₹ 10 Each)	6,320.00	6,320.00
	6,320.00	6,320.00

**2.1 The Detail of Shareholders holding more than 5% shares:**

Name of the Shareholder	No. of Shares	No. of Shares
Lilac Dealmark Pvt Ltd.	62,900	62,900.00

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

Particulars	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	63,200.00	63,200.00
Add: Shares issued on Allotment	-	-
Equity Shares at the end of the year	63,200.00	63,200.00

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

Promoter Name	% Change during the year	No. of Shares	% of total share	No. of Shares	% of total share
Lilac Dealmark Pvt Ltd.	0.00%	62,900	99.53%	62,900	99.53%
Ashok Kumar Mahansaria	0.00%	100	0.16%	100	0.16%
Raj Kumar Mahansaria	0.00%	100	0.16%	100	0.16%
Anand Kumar Mahansaria	0.00%	100	0.16%	100	0.16%
Total	0.00%	63,200.00	100.00%	63,200.00	100.00%

**Note No. - 3**

**Reserves and Surplus**

(a) Securities Premium			
Opening Balance	260680.00		260680.00
Addition During the Year	-	260680.00	
(b) Surplus (Balance in Statement of Profit & Loss)			
Opening Balance	104867.25		86883.75
Addition During the Year	20921.77		17983.49
	125789.02		104867.25
Less: -Transfer		125789.02	
		366469.02	365547.25

**Note No. - 4**

**Long - Term Borrowings**

<b>Secured</b>			
(a) Cash Credit from HUFCL Bank (Against Hypothecation of Stock and Personal Guarantee of Directors)	120761.30		102876.89
(b) HUFCL MV LOAN (Against Hypothecation of Motor Car)	5096.36		0.00
(c) PNB Car Loan (Against Hypothecation of Motor Car)	9796.53		14697.59
	135654.19		117574.48

**Note No. - 5**

**Deffered Tax Liabilities**

(a) Deffered Tax Liability		-3293.39		-2391.45
Opening Balance	-2391.45	-2209.06		
Add: Provision during the Year	-901.94	-182.39		
		-3293.39		-2391.45



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

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

(Amount in Hundreds)

**Note No. - 6**  
**Trade Payables**

(a) Sundry Creditors for Goods	39323.07	11171.55
	39323.07	11171.55

**Trade Payable Aging Schedule**

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 2021-22				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	39,323.07	-	-	-	39,323.07
(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(xii) of the micro small medium enterprises development act, 2006 as no declaration was received under the said act from them.

6.1. The details of amount outstanding to Micro, Small and Medium Enterprises based on available information with the Company is as under:

Particulars		
Principal amount due and remaining unpaid	-	-
Interest due on above and the unpaid interest	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest due and remaining unpaid	-	-
Amount of further interest remaining due and	-	-
	-	-

**Note No. - 7**

**Other Current Liabilities**

(a) Sundry Creditors for Expenses			29574.72	7362.38
Sri Ganesh Ji Maharaaj	0.11	0.11		
Salary Payable	29274.61	7062.27		
Audit Fee Payable	300.00	300.00		
(b) Amount Payable to Govt. & Statutory Authorities			18614.29	20848.70
T.D.S. Payable	1157.21	790.36		
T.C.S. Payable	114.08	80.34		
Electricity Charges Payable	16641.62	19604.62		
ESI Payable	82.30	73.35		
PF Payable	418.77	300.03		
GST Payable	0.11	0.00		
(c) Sundry Creditors for Others			7382.97	10406.60
Singhania Manoj Kumar HUF	20.75	3242.65		
Deepak Kumar Mahansaria	4029.42	3591.00		
Narayan Beja	0.00	332.50		
Ajay Kumar Sharma	3332.60	3240.45		
			55571.98	38617.68

**Note No. - 8**

**Short-Term Provision**

Provision for IT (A.Y.-2023-24)	8834.62	6595.04
Provision for IT (A.Y.-2022-23)	8834.62	6595.04

**Note No. - 10**

**Non-Current Investments**

	0.00	0.00
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CIN : U15500WB2009PTC140576  
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**\*NOTES\* FORMING PART OF THE BALANCE SHEET  
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2023**

(Amount in Hundreds)

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

**Note No. - 11**

**Long - Term Loans and Advances**

(a) Security Deposits with Others			34761.85	29206.53
Security Electricity	34731.85	29206.53		
Security Barcode	30.00			
			<b>34761.85</b>	<b>29206.53</b>

**Note No. - 12**

**Inventories**

(a) Finished Goods		120440.82	65457.89
(b) Raw Materials		196492.81	255961.42
		<b>316933.63</b>	<b>321419.31</b>

**Note No. - 13**

**Trade Receivables**

(a) Trade Receivables less than 6 months			77746.58	21924.95
Krishna Store	10222.50	10856.29		
Waarit Traders Jygham	8431.90	0.00		
Laxmi Traders	0.00	6760.68		
Mere & Company	12968.61	0.00		
Wahhatn Traders	1174.56	0.00		
Bujang Bhandar (Samit)	1774.72	0.00		
Pink Tea House	0.00	2181.50		
Rajasthan Radhey Radhey (Muzap)	1975.83	400.68		
Sanjay Kumar (Bazar Samit)	4119.30	423.95		
Sawariya Stores (Gulowara)	466.10	0.00		
Shivam Kirana (Madhubani)	4051.81	0.00		
Sweeta Devi Jhunjhunwala	0.00	1301.85		
Siddhi Vinayak Sakri	3851.63	0.00		
Shree Shivam Traders	1377.09	0.00		
Shri Enterprises Jaynagar	2548.20	0.00		
Shyam Trading Assam	6095.00	0.00		
Sagan Traders	5499.70	0.00		
Mata Di Company	6949.69	0.00		
Max Rautani Traders	6272.73	0.00		
(b) Trade Receivables 1-2 years			6760.68	
Laxmi Traders	6760.68	0.00		
			<b>84507.26</b>	<b>21924.95</b>

**Trade Receivable Aging Schedule**

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 2022-23				Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	
(i) Undisputed trade receivables- Considered good	77,746.58	-	6,760.68	-	84,507.26
(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.



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

(Amount in Hundreds)

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

**Note No. - 14**

**Cash and Cash Equivalents**

(a) Balance with Banks			63749.20
(b) Cash on hand		76574.90	65749.20
		<u>76574.90</u>	<u>65749.20</u>

**Note No. - 15**

**Short-Term Loans and Advances**

(a) Advance to Suppliers			15090.47	126.44
And trading company (Delhi)	0.00	69.83		
Durga tel mill (Laheriasarai Dabhi)	0.00	43.47		
Maa Durga Galla Bhander	0.00	11.50		
Mahamaya Galla Bhander	0.00	1.61		
Jha Milling Solutions	15000.00	0.00		
Rishi Store	69.40	0.00		
		<u>15090.47</u>		<u>126.44</u>

**Note No. - 16**

**Other Current Assets**

(a) Balance with Income Tax Authorities			7343.39	6685.04
IT Refund (A.Y. - 2019-20)	473.58	473.58		
IT Refund (A.Y. - 2022-23)	36.42	0.00		
TDS (A.Y. - 2023-2024)	1233.99	768.06		
TCS (A.Y. - 2023-2024)	0.00	246.40		
Advance Tax (A.Y. - 2023-2024)	3600.00	0.00		
		<u>7343.39</u>		<u>6685.04</u>

**Note No. - 17**

**Income From Operation**

(a) Sale of Products		8192026.36	4959417.15
		<u>8192026.36</u>	<u>4959417.15</u>

**Note No. - 18**

**Other Income**

(a) Interest Income		129968.93	21742.15
		<u>129968.93</u>	<u>21742.15</u>



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

(Amount in Hundreds)

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

**Note No. - 19**

**Cost of Materials Consumed**

(a) Consumables Stores & Spares			
Opening Stock of Material		0.00	0.00
Add Purchase during the year		1984.19	33511.08
Less Closing Stock as at 31st March		0.00	0.00
		<u>1984.19</u>	<u>33511.08</u>
(b) Raw Material			
Opening Stock of Material		255961.42	241692.19
Add Purchase during the year		7797840.81	4543323.32
Less Closing Stock as at 31st March		196492.81	255961.42
		<u>7857309.42</u>	<u>4529054.10</u>
		<u>7877193.61</u>	<u>4562565.18</u>

19.1 Particulars of Raw Materials consumed

Particulars	Amount	% of Consum.	Amount	% of Consum.
Indigenous				
Raw Material	7857309.42	100.00	4529054.10	100.00
	<u>7857309.42</u>	<u>100.00</u>	<u>4529054.10</u>	<u>100.00</u>

19.2 Value of Stores, Spares and Packing Materials Consumed:

Particulars	Amount	% of Consum.	Amount	% of Consum.
Indigenous				
Consumable Stores & Spares	1984.19	100.00	33511.08	100.00
	<u>1984.19</u>	<u>100.00</u>	<u>33511.08</u>	<u>100.00</u>

**Note No. - 20**

**Changes in inventories of finished goods**

Stocks at the Commencement of the year		65457.89	24380.50
Finished Goods			
Less: Stocks at the Close of the year		120440.82	65457.89
Finished Goods		<u>-54982.93</u>	<u>-41077.39</u>
(Increase)/Decrease in Inventory			

**Note No. - 21**

**Employees benefits expense**

(a) Salaries and Wages	83508.21	83640.00
(b) Labour Ford Expenses	6499.24	5841.72
(c) HRA Expense	2760.00	360.00
(d) Bonus	1809.25	2512.31
(e) Incentive & Conveyance Expense	1074.35	886.40
(f) ESI Expenses	732.41	905.38
(g) PF Expenses	2473.84	2610.58
	<u>98777.45</u>	<u>96756.39</u>

21.1 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	2423.84	2610.58
Employer's Contribution to ESI	732.41	905.38

**Note No. - 22**

**Finance costs**

(a) Interest Expense		10113.72	6239.15
Interest Paid on Bank Loan	10113.72	9304.04	
		<u>10113.72</u>	<u>6239.15</u>



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

(Amount in Hundreds)

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

**Note No. - 23**

**Other Expenses**

<b>Manufacturing Expenses:</b>			
Power & Electricity Expenses	19450.55		204819.54
Freight & Unloading	14465.51		3189.16
Factory Insurance	1194.61		1028.68
Goods Finishing Expenses - Labour Charges	4278.53		3036.07
GST Paid on Raw Material Purchase	26856.55		32821.81
	<b>241525.74</b>		<b>244895.26</b>
<b>Establishment Expenses:</b>			
Advertisement and Publicity Exp.	1054.65		584.26
Audit Fee	450.00		300.00
Bank Charges	1623.10		1065.86
Brokerage	13034.50		12118.31
Discount A/c	36501.23		13376.25
Late Fees GST & TDS	28.70		59.35
Lease Rent	0.00		21.24
License Fees	162.50		702.30
Maintenance Charges BADA	0.00		3786.92
Misc Exp.	2670.19		1909.33
News & Periodical	30.25		100.10
Postage & Stamp	192.79		132.74
Puja Expenses	865.00		779.90
Directors Remuneration	23400.00		19800.00
Printing & Stationery	824.06		732.71
Professional Tax	25.00		0.00
GST Assessment Tax	481.72		0.00
Rent	0.00		350.69
Repair & Maintenance (Building)	2299.18		3551.12
Repair & Maintenance (Plant & Machinery)	1879.19		847.08
Repair & Maintenance (Computer)	571.97		574.94
Round Off	-1.29		0.05
Sales & Promotion	1800.86		603.36
Telephone expenses	638.60		517.50
Travelling & Conveyance	3485.42		2816.57
Vehicle Maintenance	6736.12		5568.74
Insurance Exp.	0.00		543.00
	<b>99233.70</b>		<b>70692.34</b>
	<b>340779.44</b>		<b>315587.61</b>

**Note No. - 24**

**Earning Per Shares (EPS)**

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable	20921.77	-21821.31
(ii) Weighted average number of Equity Shares used as denominator for calculation	63,200	63,200
(iii) Basic and Diluted Earning per share	0.33	-0.35
(iv) Face Value per Equity Share	10.00	10.00

**Note No. - 25**

**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:

Sl. No.	Name of Related Party	Relationship	Transaction	Nature of Transaction
1	Ashoka Cattle & Poultry Feeds Pvt	Associate Company	3,78,203.88	Sale of Goods
2	Mahansaria Feeds Pvt Ltd	Associate Company	6,42,827.29	Sale of Goods

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

Place - Kolkata

Date - 28.08.2023

*Pranab Dasgupta*  
(CA Annand Dokania)  
Partner  
Membership No. 400822

For & on Behalf of the Board

*Ashok*  
(Ashok Kumar Mahansaria)  
Director  
DIN-02784039

(Raj Kumar Mahansaria)  
Director  
DIN-02784048



*Raj Kumar Mahansaria*

**DARBHANGA FLOUR PRIVATE LIMITED**  
**CIN : U15500WB2009PTC140576**  
E/4, Ram Chandra Pally, Anjali Apartment  
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**Property Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2023**

**Note No. - 9**

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Original Cost	Addition	Sale/ Scrap	Total As on 31.03.2022	up to 31.03.2021	During the Year	Total As on 31.03.2022	As at 31.03.2022	As at 31.03.2021
	<b>Tangible Assets</b>										
1	Buildings	9.42%	38425.41	-	-	38425.41	22898.24	1462.66	24360.90	14064.51	15527.17
2	Bat Kanta	17.75%	36.92	-	-	36.92	30.96	1.06	32.02	4.90	5.96
3	Electric Equipments	26.21%	1142.19	-	-	1142.19	1064.78	20.29	1085.07	57.12	77.41
4	Electric Kanta	27.05%	139.00	-	-	139.00	129.47	2.58	132.05	6.95	9.53
5	Mobile Phone Set	0.00%	35.31	-	-	35.31	33.55	0.00	33.55	1.77	1.77
6	Plant & Machinery	18.53%	66921.80	-	-	66921.80	55154.94	2180.40	57335.34	9586.46	11766.86
7	Gunni Bag Closer	0.00%	55.90	-	-	55.90	53.11	0.00	53.11	2.79	2.79
8	CC TV Camera	27.94%	420.00	-	-	420.00	390.85	8.14	398.99	21.01	29.15
9	Lab Equipments	28.23%	245.60	-	-	245.60	228.50	4.83	233.32	12.28	17.10
10	FurnitureA/c	25.97%	50.00	-	-	50.00	46.62	0.88	47.50	2.50	3.38
11	Computer	0.00%	670.39	-	-	670.39	658.82	0.00	658.82	11.57	11.57
	<b>Total</b>		<b>108142.52</b>	<b>-</b>	<b>-</b>	<b>108142.52</b>	<b>80689.84</b>	<b>3680.83</b>	<b>84370.67</b>	<b>23771.85</b>	<b>27452.68</b>

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

1	Plant & Machinery	18.10%	89787.30	7495.00	-	97282.30	40834.34	9264.41	50098.76	47183.55	48952.96
2	Motor Car	39.30%	28761.93	0.00	-	28761.93	13007.61	6191.45	19199.06	9562.87	15754.31
3	Bolero PickUp	31.30%	0.00	7199.32	-	7199.32	0.00	1135.95	1135.95	6063.37	0.00
4	Mobile Phone	18.10%	0.00	1859.31	-	1859.31	0.00	156.49	156.49	1702.82	0.00
5	Printing Cylinder	18.10%	0.00	55.00	-	55.00	0.00	4.94	4.94	50.06	0.00
6	Computer	0.00%	425.90	0.00	-	425.90	415.21	0.00	415.21	10.69	10.69
7	Dharamkanta	18.10%	4615.30	0.00	-	4615.30	2179.20	440.93	2620.13	1995.17	2436.10
8	Fire Bottle	18.10%	480.00	0.00	-	480.00	85.70	71.37	157.06	322.94	394.30
9	Land & Building	9.42%	3484.80	0.00	-	3484.80	162.79	312.93	475.72	3009.08	3322.01
	<b>Total</b>		<b>127555.23</b>	<b>16608.63</b>	<b>-</b>	<b>144163.86</b>	<b>56684.84</b>	<b>17578.48</b>	<b>74263.32</b>	<b>69900.54</b>	<b>70870.39</b>
	<b>Current Year Grand Total</b>		<b>235697.75</b>	<b>16608.63</b>	<b>-</b>	<b>252306.38</b>	<b>137374.68</b>	<b>21259.31</b>	<b>158633.99</b>	<b>93672.40</b>	<b>98323.07</b>
	<b>Previous Year's Figures</b>		<b>209914.23</b>	<b>25783.52</b>	<b>-</b>	<b>235697.75</b>	<b>120785.45</b>	<b>16589.23</b>	<b>137374.68</b>	<b>98323.07</b>	<b>89128.78</b>



**DARBHANGA FLOUR PRIVATE LIMITED**  
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**Cabin-1, 1st Floor**  
**Kolkata-700120**

**"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)	4.82	7.38	-34.59%
Debt-Equity ratio (in times)	0.35	0.32	9.24%
Debt Service Coverage Ratio (in Times)	-	-	-
Return on equity ratio (In %)	5.33%	4.84%	10.14%
Trade Receivable turnover ratio (in times)	96.94	226.20	-57.14%
Trade Payable turnover ratio (in times)	198.81	409.69	-51.47%
Net capital Turnover ratio ( in times)	20.65	13.79	49.69%
Net profit ratio (in %)	0.26%	0.36%	-29.57%
Return on capital employed (in %)	10.00%	8.32%	20.26%
Return on Investment (in %)	-	-	-

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

