

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 2024

(Amount in ₹)

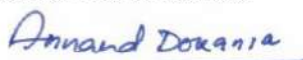
Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	2	632,000.00	632,000.00
(b) Reserves and Surplus	3	54,655,110.78	38,646,905.55
(2) Non-current Liabilities			
(a) Long-term Borrowings	4	298,022.35	679,157.46
(b) Deferred Tax Liabilities			
(3) Current Liabilities			
(a) Short-term Borrowings	5	12,331,142.13	12,886,681.80
(b) Trade Payables	6	49,090,722.80	3,932,307.00
(c) Other Current Liabilities	7	6,005,762.00	5,557,198.22
(d) Short-term Provisions	8	4,980,549.00	883,478.00
TOTAL		127,993,309.06	63,217,728.03
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant & Equipment			
(i) Tangible assets	9	11,215,775.27	9,367,239.52
(b) Non-current Investments		-	-
(c) Deferred Tax Assets	10	378,625.00	329,339.00
(d) Long-term Loans and Advances	11	7,253,623.00	3,476,185.00
(e) Other Non-current Assets		-	-
(2) Current Assets			
(a) Inventories	12	17,490,323.66	31,693,362.51
(b) Trade Receivables	13	52,029,054.98	8,450,726.00
(c) Cash and Cash equivalents	14	15,023,548.32	7,657,490.00
(d) Short-term Loans and Advances	15	19,081,255.00	1,509,047.00
(e) Other Current Assets	16	5,521,103.83	734,339.00
TOTAL		127,993,309.06	63,217,728.03
Significant Accounting Policies	1		
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



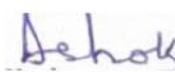
(CA Annand Dokania)

Partner

Membership No. 400822

UDIN: -24400822BKBUQV3741

For & on Behalf of the Board


(Ashok Kumar Mahansaria)

Director

DIN-02784039



(Raj Kumar Mahansaria)

Director

DIN-02784048

Place - Kolkata

Date - 13.08.2024

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 2024**

(Amount in ₹)

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	1,240,525,104.60	819,202,635.91
Other Income	18	29,112.56	12,996,893.35
Total Income (I+II)		1,240,554,217.16	832,199,529.26
Expenses:			
Cost of Materials Consumed	19	1,151,634,910.19	790,405,016.07
Changes in Inventories of Finished Goods	20	5,470,000.38	(5,498,292.63)
Employees Benefits Expense	21	14,543,932.00	9,877,748.00
Finance Costs	22	1,160,676.89	1,011,372.46
Depreciation and Amortization Expense	9	2,175,138.49	2,125,930.85
Other Expenses	23	44,631,699.99	31,392,289.48
Total Expenses		1,219,616,357.94	829,314,064.23
Profit Before Tax		20,937,859.22	2,885,465.03
Tax Expense: -			
(1) Current Tax		4,980,549.00	883,478.00
(2) Previous Year Balance Provision		(1,609.00)	
(3) Deferred Tax		(49,286.00)	(90,194.00)
Profit/(Loss) for the Period		16,008,205.22	2,092,181.03
Earning Per Equity Share:	24		
(1) Basic		253.29	33.10
(2) Diluted		253.29	33.10

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

**(CA Annand Dokania)**

Partner

Membership No. 400822

UDIN:-24400822BKBUQV3741

Place - Kolkata

Date - 13.08.2024

For & on Behalf of the Board

**(Ashok Kumar Mahansaria)**

Director

DIN-02784039

**(Raj Kumar Mahansaria)**

Director

DIN-02784048

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CIN : U15500WB2009PTC140576

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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.

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 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.18,00,000 (Previous Year Rs. 23,40,000.00).

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. 4,94,212.

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) 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.

2.21 SIGNIFICANT AND MATERIAL ORDERS

There are no significant and material orders passed by the regulators, courts, tribunals impacting the going concern status and company's operations in future though a search operation was conducted by the Income Tax Department during 25.09.23 to 28.09.2023 at the premises of the company. Our case has been selected for assessment u/s. 148 for last 10 years and the year under search. The appraisal has been conducted by the Investigation wing and notices for assessments are awaited till date. Cash in hand Rs.70,10,500/- on the day of search have been seized by the income tax department.



DARBHANGA FLOUR PRIVATE LIMITED
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Cabin-1, 1st Floor
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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2024		As at 31st March, 2023

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)	632,000.00	632,000.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL (63200 Equity Shares of ` 10 Each)	632,000.00	632,000.00
	632,000.00	632,000.00

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	62,900.00	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	26,068,000.00	26,068,000.00
Addition During the Year	-	-
(b) Surplus (Balance in Statement of Profit & Loss)	26,068,000.00	-
Opening Balance	12,578,905.55	10,486,724.51
Addition During the Year	16,008,205.22	2,092,181.03
	28,587,110.78	12,578,905.55
Less : -Transfer	-	-
	28,587,110.78	38,646,905.55

Note No. - 4

Long - Term Borrowings

Term Loan		
(a) HDFC LMV LOAN (Against Hypothecation of Motor Car)	334,514.35	509,856.46
(b) PNB Car Loan (Against Hypothecation of Motor Car)	457,720.00	979,853.00
Term Loan from Bank	792,234.35	1,489,709.46
Less: Current Maturities disclosed under "Short Term Borrowing" Refer Note No-5	494,212.00	810,552.00
	298,022.35	679,157.46
	298,022.35	679,157.46

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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2024		
				As at 31st March, 2023

Note No. - 5

Short-Term Borrowing

Secured

(a) Cash Credit from HDFC Bank <i>(Against Hypothecation of Stock and Personal Guarantee of Directors)</i>	11,83,6930.13		12,07,61,29.80
(b) Current Maturities of long-term borrowing	49,42,12.00		81,05,52.00
	12,33,11,42.13		12,88,66,81.80

Note No. - 4

Trade Payables

(a) Sundry Creditors For Goods	49,09,07,22.80		3,93,23,07.00
	49,09,07,22.80		3,93,23,07.00

Trade Payable Aging Schedule

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 2023-24				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	1,278,192.00	-	-	-	1,278,192.00
(ii) Others	47,782,519.80	30,011.00	-	-	47,812,530.80
(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.

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 payable in succeeding	-		-
	-		-

Note No. - 7

Other Current Liabilities

(a) Sundry Creditors for Expenses		5,41,44,10.00	5,37,95,12.22
Sri Ganesh Ji Maharaj	11.00	11.00	
Brokerage Payable	1,41,3,744.00	738,297.00	
Salary Payable	1,56,3,257.00	2,92,7,461.22	
Audit Fee Payable	30,000.00	30,000.00	
Electricity Charges Payable	2,40,7,398.00	1,68,4,182.00	
(b) Amount Payable to Govt. & Statutory Authorities		28,47,45.00	1,77,24,70.00
T.D.S. Payable	87,602.00	115,721.00	
T.C.S. Payable	28,707.00	11,408.00	
ESI Payable	25,979.00	8,230.00	
PF Payable	1,42,457.00	41,877.00	
GST Payable	-	11.00	
(c) Sundry Creditors for Others		30,66,07.00	-
Brindavan Udyog (India)	1,30,855.00	-	
Mahabir Bhandar	3,489.00	-	
Jana Poultry Farm	20,999.00	-	
Kari Sah	46,770.00	-	
Pankaj Kiran	3,286.00	-	

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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2024		
				As at 31st March, 2023
Mohan Kirana	5,256.00	-		
Granary wholesale	20,000.00	-		
ITC Limited	3,247.00	-		
Sundry Advance - Unadjusted	72,705.00	-		
			6,005,762.00	5,557,198.22

Note No. - 8

Short-Term Provision

Provision for IT (A.Y-2023-24)	-	883,478.00
Provision for IT (A.Y-2024-25)	4,980,549.00	-
	4,980,549.00	883,478.00

Note No. - 10

Deffered Tax Asset

(a) Deffered Tax Asset		378,625.00	329,339.00
Opening Balance	329,339.00	239,145.00	
Add: Provision during the Year	49,286.00	90,194.00	
		378,625.00	329,339.00

Note No. - 11

Long - Term Loans and Advances

(a) Security Deposits with NAFED	2,800,000.00	-	7,253,623.00	3,476,185.00
Security Electricity	4,150,623.00	3,473,185.00		
Security Deposits with Kendriya Bhandar	300,000.00	-		
Security Barcode	3,000.00	3,000.00		
			7,253,623.00	3,476,185.00

Note No. - 12

Inventories

(a) Finished Goods		6,574,081.46	12,044,081.84
(b) Raw Materials		10,916,242.20	19,649,280.67
		17,490,323.66	31,693,362.51

Note No. - 13

Trade Receivables

(a) Trade Receivables	52,029,054.98	8,450,726.00	52,029,054.98	7,774,658.00
	-			676,068.00
			52,029,054.98	8,450,726.00

Trade Receivable Aging Schedule

Particulars		Outstanding for following periods from due date of payment/ date of transaction for FY 2023-24				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	49,470,193.98	2,179,938.00	378,923.00	-	-	52,029,054.98
(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		-	-
(b) Cash in hand - Seized by ITD during Search		7,010,500.00	
(b) Cash in hand		8,013,048.32	7,657,490.00
		15,023,548.32	7,657,490.00

Note No. - 15

Short - Term Loans and Advances

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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2024		
				As at 31st March, 2023
(a) Advance to Suppliers	7,644.00	-	19,081,255.00	1,509,047.00
AFSS Fire extinguisher systems	9,093.00	-		
Bhushancorp Private Limited	56,670.00	-		
Chanchala Traders	2,000.00	-		
Advance salary	613,545.00	-		
Kendriya Bhandar	9,486,000.00	-		
NAFED	8,906,303.00	-		
Jha Milling Solutions	-	1,500,000.00		
Rishi Store	-	6,940.00		
Aryatech Platforms Pvt. Ltd.	-	2,107.00		
			19,081,255.00	1,509,047.00

Note No. - 16

Other Current Assets

(a) Balance with Income Tax Authorities			5,521,103.83	734,339.00
IT Refund (A.Y. - 2019-20)	47,358.00	47,358.00		
IT Refund (A.Y. - 2022-23)	-	3,642.00		
TDS (A.Y. - 2024-2025)	106,954.00	-		
TCS (A.Y. - 2024-2025)	79.01	123,339.00		
Advance Tax (A.Y. - 2023-2024)	-	560,000.00		
Advance Tax (A.Y. - 2024-2025)	5,350,000.00	-		
GST Receivables	16,712.82	-		
			5,521,103.83	734,339.00

Note No. - 17

Income From Operation

(a) Sale of Products			1,240,525,104.60	819,202,635.91
			1,240,525,104.60	819,202,635.91

Note No. - 18

Other Income

(a) Interest Income:			-	12,996,893.35
Rebate & Discount Received	-	12,996,893.35		
(b) Profit on sale of fixed asset	29,112.56	-	29,112.56	-
			29,112.56	12,996,893.35

Note No. - 19

Cost of Materials Consumed

(a) Consumables Stores & Spares				
Opening Stock of Material		-		-
Add:Purchase during the year			4,808,041.43	1,988,419.24
Less: Closing Stock as at 31st March			-	-
			4,808,041.43	1,988,419.24
(b) Raw Material				
Opening Stock of Material			19,649,280.67	25,596,141.63
Add:Purchase during the year			1,138,093,830.29	782,469,735.87
Less: Closing Stock as at 31st March			10,916,242.20	19,649,280.67
			1,146,826,868.76	788,416,596.83
			1,151,634,910.19	790,405,016.07

19.1 Particulars of Raw Materials consumed

Particulars	Amount	% of Consum.	Amount	% of Consum.
Indigenous				
Raw Material	1,146,826,868.76	100.00	788,416,596.83	100.00
	1,146,826,868.76	100.00	788,416,596.83	100.00

19.2 Value of Stores, Spares and Packing Materials Consumed:

Particulars	Amount	% of Consum.	Amount	% of Consum.
Indigenous				
Consumable Stores & Spares	4,808,041.43	100.00	1,988,419.24	100.00
	4,808,041.43	100.00	1,988,419.24	100.00

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

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2024	As at 31st March, 2023
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Note No. - 20

Changes in inventories of finished goods

Stocks at the Commencement of the year			
Finished Goods		12,044,081.84	6,545,789.21
Less: Stocks at the Close of the year			
Finished Goods		6,574,081.46	12,044,081.84
(Increase)/Decrease in Inventory		5,470,000.38	(5,498,292.63)

Note No. - 21

Employees benefits expense

(a) Salaries and Wages		10,403,636.00	8,350,821.00
(b) Labour Food Expenses		1,392,363.00	646,924.00
(c) HRA Expense		1,092,919.00	276,000.00
(d) Bonus		809,250.00	180,923.00
(e) Incentive & Conveyance Expense		-	107,455.00
(f) ESI Expenses		205,949.00	73,241.00
(g) PF Expenses		639,815.00	242,384.00
(h) Other Allowances		-	-
		14,543,932.00	9,877,748.00

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		639,815.00	-
Employer's Contribution to ESI		205,949.00	-

Note No. - 22

Finance costs

(a) Interest Expense		1,160,676.89	1,011,372.46
Interest Paid on Bank Loan	1,160,676.89	1,011,372.46	
		1,160,676.89	1,011,372.46

Note No. - 23

Other Expenses

Manufacturing Expenses:

Power & Electricity Expenses		25,926,719.00	19,453,054.50
Freight & Unloading		3,874,744.00	1,446,550.79
Factory Insurance		104,611.25	139,461.00
Goods Finishing Expenses - Labour Charges		725,691.00	427,853.00
		30,631,765.25	21,466,919.29

Establishment Expenses:

Advertisement and Publicity Exp.		275,163.00	105,465.00
Audit Fee		30,000.00	45,000.00
Bank Charges		53,037.59	162,309.62
Brokerage		2,341,620.00	1,303,450.00
Discount A/c		3,734,119.08	3,650,121.40
Late Fees GST & TDS		78,682.00	2,870.00
License Fees		108,453.00	16,250.00
Misc Exp.		749,128.00	267,019.29
News & Periodical		3,478.00	3,023.00
Postage & Stamp		48,740.00	19,279.00
Puja Expenses		36,899.00	86,500.00
Directors Remuneration		1,800,000.00	2,340,000.00
Auction fees		11,694.88	-

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**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024**

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2024	As at 31st March, 2023
Office expense		103,628.46	-
Packing Charges		7,011.00	-
Professional fees		43,449.00	-
Printing & Stationary		198,295.00	82,406.00
Professional Tax		-	2,500.00
Duties and taxes		32,925.00	48,172.00
Bad debts		1,909,241.00	-
Repair & Maintenance		87,061.00	525,034.00
Round Off		3,733.15	(129.14)
Sales & Promotion		371,716.00	180,086.00
Telephone expenses		62,788.00	63,860.00
Travelling & Conveyance		93,751.00	348,542.00
Vehicle Maintenance		909,324.33	673,612.02
Insurance Exps.		62,238.25	-
		13,999,934.74	9,925,370.19
		44,631,699.99	31,392,289.48

Note No. - 24

Earning Per Shares (EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity sharehc	16,008,205.22	2,092,181.03
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS	63,200	63,200
(iii) Basic and Diluted Earning per share	253.29	33.10
(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

(i) Holding Company

Nil

(ii) Key Managerial Personnel

Ashok Kumar Mahansaria
Raj Kumar Mahansaria
Anand Kumar Mahansaria

(iii) Others

Ashoka Cattle & Poultry Feeds Pvt Ltd
Mahansaria Feeds Pvt Ltd
Mahansaria Industries
Anand Kumar Raj Kumar
Ayush Kumar Mahansaria
Dipak Kumar Mahansaria
R K Mahansaria

(b) Disclosure of related party transactions:

Nature of transaction

- Sale	
Ashoka Cattle & Poultry Feeds Pvt Ltd	73,036,566.00
Mahansaria Industries	655,070.00
Anand Kumar Raj Kumar	4,733,790.00
- Purchase	
Ashoka Cattle & Poultry Feeds Pvt Ltd	5,298,874.50
Anand Kumar Raj Kumar	4,329,329.00
- Director Remuneration	
Ashok Kumar Mahansaria	1,800,000.00
- Salary	
Ayush Kumar Mahansaria	612,000.00
- Brokerage paid	
Dipak Kumar Mahansaria	536,655.00
- Loan Repaid	

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E/4, Ram Chandra Pally, Anjali Apartment
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"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2024

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March,	
		2024	2023
R K Mahansaria		431,500.00	
(c) Outstanding Balance			
Debit Balances			
Nil			
Credit Balance			
Nil			

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
UDIN: -24400822BKBUQV3741

For & on Behalf of the Board

Ashok

(Ashok Kumar Mahansaria)

Director
DIN-02784039



Raj Kumar Mahansaria

(Raj Kumar Mahansaria)

Director
DIN-02784048

Place - Kolkata

Date - 13.08.2024