

MAHANSARIA FEEDS PRIVATE LIMITED

CIN-U15490BR2015PTC023821

B-II, Donar Industrial Area, Donar, Darbhanga

Bihar- 846 004

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

(Amount in terms hundred)

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	30000.00	30000.00
(b) Reserves and Surplus	3	72920.00	48930.00
(2) Non-current Liabilities			
(a) Long-term Borrowings	4	273170.00	239550.00
(b) Deferred Tax Liabilities		-5970.00	-4210.00
(3) Current Liabilities			
(a) Short-term Borrowings		00.00	00.00
(b) Trade Payables	5	680750.00	731130.00
(c) Other Current Liabilities	6	127870.00	134380.00
(d) Short-term Provisions	7	10470.00	8280.00
TOTAL		1189200.00	1188050.00
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant & Equipments			
(i) Tangible assets	8	443740.00	428020.00
(b) Non-current Investments		00.00	00.00
(c) Long-term Loans and Advances		00.00	00.00
(d) Other Non-current Assets	9	25580.00	25580.00
(2) Current Assets			
(a) Inventories	10	500030.00	580990.00
(b) Trade Receivables	11	78910.00	29360.00
(c) Cash and Cash equivalents	12	119880.00	81030.00
(d) Short-term Loans and Advances	13	9890.00	32580.00
(e) Other Current Assets	14	11170.00	10500.00
TOTAL		1189200.00	1188050.00
Significant Accounting Policies	1		
In terms of our report of even date.		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

Annand Dokania

(CA Annand Dokania)
Partner
Membership No. 400822



For & on Behalf of the Board

Ashok
(Ashok Kumar Mahansaria)
Director
DIN-02784039

Anand Kumar Mahansaria
(Anand Kumar Mahansaria)
Director
DIN-03631545

Place - Patna

Date : 27/11/2023

MAHANSARIA FEEDS PRIVATE LIMITED
B-II, Donar Industrial Area, Donar, Darbhanga
Bihar- 846 004

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023
(Amount in terms hundred)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Revenue from Operations	15	8688990.00	6063820.00
Other Income	16	6530.00	1070.00
Total Revenue		8695520.00	6064890.00
Expenses:			
Cost of Materials Consumed	17	7727310.00	5278990.00
Changes in Inventories of Finished Goods	18	-50830.00	-19900.00
Employees Benefits Expense	19	200700.00	170520.00
Finance Cost	20	21650.00	17870.00
Depreciation and Amortization Expense	8	41280.00	35450.00
Other Expenses	21	722710.00	556550.00
Total Expenses		8662820.00	6039470.00
Profit Before Tax		32700.00	25420.00
Tax Expense: -			
(1) Current Tax	10470.00	8280.00	
(2) Previous Year Tax	00.00	-30.00	
(3) Deferred Tax Liability/(Assets)	-1760.00	-1540.00	
Profit/(Loss) for the Period		8720.00	6700.00
Earning Per Equity Share:	22	23980.00	18720.00
(1) Basic			
(2) Diluted			
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

Annand Dokania

(CA Annand Dokania)
Partner
Membership No. 400822



Place - Patna

Date : 27/11/2023

For & on Behalf of the Board

Ashok
(Ashok Kumar Mahansaria)
Director
DIN-02784039

Annand K. Mahansaria
(Anand Kumar Mahansaria)
Director
DIN-03631545

MAHANSARIA FEEDS PRIVATE LIMITED
CIN-U15490BR2015PTC023821

B-II, Denar Industrial Area, Denar, Darbhanga
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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, 2014, 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 & 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. 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 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.



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1.6 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.

1.7 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.

1.8 Property Plant and Equipment

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.

1.9 Depreciation and amortization.

Depreciation on Property Plant and Equipment is provided on the written down value method as per the method prescribed by The Companies Act, 2013. Depreciation for property plant and equipment purchased/sold during a period is proportionately charged.



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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:

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, KMP's 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.



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MAHANSARIA FEEDS PRIVATE LIMITED
CIN-U15490BR2015PTC023821
B-IL Dener Industrial Area, Dener, Darbhanga
Bihar-846 001

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

(Amount in terms hundred)

Particulars	Figures (₹)	As at 31st March, 2023	As at 31st March, 2022
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Note No. - 2

Share Capital

AUTHORISED SHARE CAPITAL
(3,00,000 Equity Shares of 110 Each)

30000.00 30000.00

ISSUED, SUBSCRIBED & PAID UP CAPITAL
(3,00,000 Equity Shares of 110 Each)

30000.00 30000.00

30000.00 30000.00

2.1

Name of the Shareholder

Anand Kumar Mahansaria
Ashok Kumar Mahansaria
Raj Kumar Mahansaria

	<u>No. of Shares</u>	<u>No. of Shares</u>
	100,000	100,000
	100,000	100,000
	100,000	100,000

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

	<u>No. of Shares</u>	<u>No. of Shares</u>
	-	-
	300,000.00	300,000.00
	<u>300,000.00</u>	<u>300,000.00</u>

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
Anand Kumar Mahansaria	0.00%	100,000.00	33.33%	100,000.00	33.33%
Ashok Kumar Mahansaria	0.00%	100,000.00	33.33%	100,000.00	33.33%
Raj Kumar Mahansaria	0.00%	100,000.00	33.33%	100,000.00	33.33%
Total	0.00%	300,000.00	100.00%	300,000.00	100.00%

Note No. - 3

Reserves and Surplus

(b) Securities Premium

Opening Balance 00.00
Addition During the Year 00.00

00.00

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

Opening Balance 48930.00
Addition During the Year 23980.00

30210.00

13720.00

Less: Transfer 00.00

72920.00

72920.00

48930.00

Note No. - 4

Long - Term Borrowings

Secured

(a) Cash Credit from HDFC Bank

70300.00

51890.00

(against hypothecation of All Current Assets and Personal Guarantee of Directors)

Unsecured Loan

(a) Sharda Devi Mahansaria

23510.00

21750.00

(b) Atam Prakash Saraf

63180.00

38450.00

(c) Neelvi Devi Saraf

9030.00

9190.00

(d) Vinita Devi Saraf

31790.00

29410.00

(e) Anand Kumar Mahansaria Huf

6820.00

6310.00

(f) Ashok Kumar Mahansaria Huf

11920.00

11020.00

(g) Ashok Kumar Mahansaria

14890.00

13780.00

(h) Raj Kumar Mahansaria

15330.00

14180.00

(i) Badri Prasad Mahansaria Huf

17350.00

16050.00

(j) Ayush Kumar Mahansaria

2720.00

2520.00

(k) Richa Kumari Mahansaria

2170.00

2000.00

(l) Vaibhav Kumar

3250.00

3010.00

273170.00

239550.00

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



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

(Amount in terms hundred)

Particulars	Figures (₹)	As at 31st March, 2023	As at 31st March, 2022
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Note No. - 5

Trade Payables

Houghly Hatcheries Pvt Ltd	00.00	1960.00
Chayan Mitra Transport	910.00	2025.00
J U B Agro Food pvt Ltd- Gonda(U.P)	710.00	00.00
KPR Cropscience Pvt Ltd	13500.00	00.00
Lucky Agro Food- Jabalpur	12200.00	8740.00
Innovista Feeding Solutions Pvt Ltd	9990.00	00.00
Shree Ji & Co-Kolkata	12230.00	00.00
Yashika Proteins Pvt Ltd-Noida	10210.00	00.00
Poddar Business Pvt Ltd -Kolkata	106120.00	3680.00
Pheasant Bio	00.00	338680.00
Auro Sundram International Pvt Ltd	00.00	28640.00
Sai Enterprises	00.00	12280.00
S M Enterprises	81270.00	00.00
Neelam Devi-Forbesganj	20970.00	00.00
Sanjay Kumar Agarwal	49520.00	00.00
Sumit Kumar-Forbesganj	17200.00	00.00
Zakariya Agro Pvt Ltd-Araria	12050.00	14770.00
Gorakhpur Resource Pvt. Ltd.	00.00	22590.00
Gujrat Ambuja Exports Ltd	22720.00	75840.00
Jeco Agrovet Pvt. Ltd.	124070.00	690.00
Jeco Vyasaar Pvt. Ltd.	00.00	36000.00
Mash International Pvt. Ltd.	00.00	2170.00
PP Trading -WB	00.00	10.00
Raiba Trading Company	00.00	2360.00
R K Feed Equipment	00.00	00.00
Bansidhar Agarwal	00.00	00.00
Jai balaji Darshan Polypax	750.00	10560.00
Mahabir Enterprises	162760.00	121860.00
Mahaba Frozen Food	14650.00	36380.00
Raj Marketing	00.00	390.00
Ram Krishna Enterprises	00.00	8250.00
Shree Ram Bio Energy	00.00	3260.00
	680750.00	731130.00

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) MEME	00.00	00.00	00.00	00.00	00.00
(ii) Others	679850.00	910.00	00.00	00.00	680750.00
(iii) Disputed dues- MEME	00.00	00.00	00.00	00.00	00.00
(iv) Disputed dues- Others	00.00	00.00	00.00	00.00	00.00

Note: The company has no information as to whether any of its vendor constitute a supplier within the meaning of section 2(1)(c) of the micro small medium enterprises development act, 2006 or no declaration were received under the said act from them.

Note No. - 6

Other Current Liabilities

(a) Other Payables			127870.00	134380.00
A. K. Mahansaria	3500.00	00.00		
R. K. Mahansaria	-2440.00	00.00		
Bharat Carrying Corporation-Jabalpur	2020.00			
Dhirendra Road Lines- Katni	2160.00			
Manoj Kumar Jain(Modif Road Lines)	690.00			
Shri Jay Hanuman Road Lines	1550.00	00.00		
Audit Fee Payable	900.00	900.00		
GST Payable	820.00	00.00		
BIADA Donar Land allotment Installment	82790.00	96600.00		
Ram Karan Transport Company TPT	00.00	1850.00		
Ravi Kumar Singhania (Bhooket)	950.00	5170.00		
Salary Payable	12790.00	10720.00		
Electricity Bill Payable	16890.00	14530.00		
ESI Payable	150.00	140.00		
TCS Payable	350.00	240.00		
TDS Payable	3780.00	3330.00		
PF Payable	990.00	850.00		
			127870.00	134380.00



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

(Amount in terms hundred)

Particulars	Figures (l)	As at 31st March, 2023	As at 31st March, 2022
Short - Term Provisions			
Provision for Income Tax (A.Y. - 2022-2023)	00.00	8280.00	8280.00
Provision for Income Tax (A.Y. - 2023-2024)	10470.00	00.00	00.00
		10470.00	8280.00
		10470.00	8280.00



Ashok

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

Particulars	(Amount in terms hundred)		
	Figures (₹)	As at 31st March, 2023	As at 31st March, 2022
Note No. - 14			
Other Current Assets			
CST INPUT			
IT Refund (A.Y. - 2022-23)		00.00	00.00
Advance Tax (A.Y. - 2022-23)		80.00	00.00
Advance Tax (A.Y. - 2022-23)		4000.00	00.00
TCS (A.Y. - 2022-23)		00.00	3600.00
TCS (A.Y. - 2023-24)		90.00	350.00
TDS (A.Y. - 2023-24)		30.00	00.00
TDS (A.Y. - 2022-23)		4920.00	00.00
TCS (A.Y. - 2021-22)		00.00	4410.00
IT Refund (A.Y. - 2019-20)		00.00	00.00
IT Refund (A.Y. - 2016-17)		1450.00	1450.00
TCS Excess Payment		600.00	600.00
		90.00	90.00
		<u>11170.00</u>	<u>10500.00</u>
Note No. - 15			
Income From Operation			
(a) Operating Revenue			
Sale Of Products	8688990.00	6063820.00	8688990.00
			6063820.00
			<u>8688990.00</u>
			<u>6063820.00</u>
Note No. - 16			
Other Income			
(a) Other non-operating Income			
Discount Received			650.00
Interest Received	5730.00	420.00	1070.00
Income From Sale of Fixed Assets	800.00	650.00	
	00.00	00.00	
			<u>650.00</u>
			<u>1070.00</u>
Note No. - 17			
Cost of Materials Consumed			
(a) Raw Material			
Opening Stock of Material			
Add: Purchase during the year			544390.00
Less: Closing Stock as at 31st March			7595510.00
			412590.00
			<u>544390.00</u>
			<u>5278990.00</u>
Note No. - 18			
Changes in inventories of finished goods			
Stocks at the Commencement of the year			
Finished Goods			
Less: Stocks at the Close of the year			36610.00
Finished Goods			16710.00
(Increase)/Decrease in Inventory			<u>87440.00</u>
			<u>-50830.00</u>
			<u>-19900.00</u>
Note No. - 19			
Employees benefits expense			
(a) Salaries and Wages			
(b) Bonus			162610.00
(c) Fooding Expenses			4050.00
(d) Contribution to ESI			18150.00
(e) Contribution to PF			1640.00
(f) HRA			6570.00
(g) Other Allowance			6260.00
			1450.00
			00.00
			<u>200700.00</u>
			<u>170520.00</u>



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

Particulars	(Amount in terms hundred)		
	Figures (₹)	As at 31st March, 2023	As at 31st March, 2022
Note No. - 20			
Finance costs			
(a) Interest Expense			
Interest on Cash Credit	476,009.00	439,168.00	21650.00
Interest on Unsecured Loan	1,689,005.00	1,347,726.00	17870.00
		<u>21650.00</u>	<u>17870.00</u>



Ashok

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

(Amount in terms hundred)

Particulars	Figures (₹)	As at 31st March, 2023	As at 31st March, 2022
Note No. - 21			
Other Expenses			
Manufacturing Expenses			
Electric Expenses		182340.00	180450.00
Freight Paid		176940.00	78230.00
Goods Finishing & Labour Expenses (Batch Cutting)		4020.00	3130.00
GST paid on Purchase		154890.00	127190.00
Repairs & Maintenance Exp		2020.00	1850.00
Chicks Hatchery Exp		8000.00	18210.00
Stores & Spares		8630.00	6950.00
Machine Overhead		58620.00	37650.00
		<u>595450.00</u>	<u>453260.00</u>
Establishment Expenses:			
Audit Fee		300.00	900.00
Bank Charges		230.00	2010.00
Brokerage		6240.00	5440.00
Bad Debt		1110.00	00.00
Business and Promotion Expenses		2500.00	00.00
Directors Remuneration		23400.00	19800.00
Donation		00.00	470.00
Discount (including Trade Discount)		00.00	3840.00
Generator Expenses		6610.00	2890.00
Insurance Expenses (Factory, Stock & Property)		3460.00	4890.00
Internet Expenses		410.00	00.00
Labour Charge		100.00	00.00
Late Fees GST		30.00	10.00
Late Fees TDS		00.00	80.00
Labour Charge		00.00	120.00
License Fee		1620.00	00.00
Office Expenses		4150.00	3350.00
Pooja Expenses		2580.00	2120.00
Postage & Courier		360.00	220.00
Travelling & Conveyance		47840.00	41420.00
Printing & Stationary		1680.00	1560.00
Professional & Technical Consultancy Charges		8900.00	7210.00
Repair & Maintenance		4090.00	2550.00
Service Charge		100.00	60.00
Round Off		-20.00	00.00
Misc Expenses		2510.00	00.00
Maintenance Charge BAIDA		00.00	20.00
Meeting & Conference Expenses		740.00	00.00
Staff Welfare Expenses		1380.00	370.00
Telephone & Mobile Expenses		730.00	860.00
VAT Reassessment Tax Deposit		00.00	00.00
Vehicle Maintenance Expenses		6220.00	3110.00
		<u>127260.00</u>	<u>103290.00</u>
		<u>722710.00</u>	<u>556550.00</u>



Ashok

MAHANSARIA FEEDS PRIVATE LIMITED
CIN-U15490BR2015PTC023821
 B-II, Donar Industrial Area, Donar, Darbhanga
 Bihar-846 004

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

(Amount in terms hundred)

Particulars	Figures (₹)	As at 31st March, 2023	As at 31st March, 2022
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Note No. - 22

Earning Per Shares(EP'S)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	2,071,045.07	1,258,790.21
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS	300,000	300,000
(iii) Basic and Diluted Earning per share		-
(iv) Face Value per Equity Share	10	10

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	Ashoka Cattle & Poultry Feeds Pvt Ltd	Associate Company	-	Purchase of Goods
2	Ashoka Cattle & Poultry Feeds Pvt Ltd	Associate Company	-	Electricity Expenses Recd
3	Ashoka Cattle & Poultry Feeds Pvt Ltd	Associate Company	59,033,940.47	Sale of Goods
4	Ashoka Cattle & Poultry Feeds Pvt Ltd	Associate Company	-	Godown Rent Recd
5	Anand Kumar Raj Kumar	Directors Firm	6,387,750.00	Purchase of Goods
6	Darbhanga Flour Pvt. Ltd.	Associate Company	63,482,779.00	Purchase of Goods

For & on Behalf of the Board

Ashok
 (Ashok Kumar Mahansaria)
 Director
 DIN-02784039

Anand K. Mahansaria
 (Anand Kumar Mahansaria)
 Director
 DIN-03631545

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

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



Place - Patna

Date : 27/11/2023

MAHANSARIA FEEDS PRIVATE LIMITED
 CIN: L11549RR2015PTC023821
 B-II, Domar Industrial Area, Domar, Darbhanga
 Bihar- 846 004

Property Plant & Equipments Statement Forming Part of Balance Sheet as on 31st March 2023

Note No. - 8

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION		NET BLOCK			
			Original Cost	Addition	Sale/Scrap	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	Land	0.00%	151920.00	00.00	00.00	151920.00	00.00	00.00	151920.00	151920.00	151920.00
2	Plant & Machinery	31.25%	29130.00	00.00	00.00	29130.00	26052.00	960.00	27021.00	2120.00	3080.00
3	Plant & Machinery	18.10%	154160.00	49870.00	00.00	204030.00	35651.00	28290.00	61951.00	142100.00	120520.00
4	Building	9.50%	12100.00	4246.00	00.00	16346.00	1780.00	370.00	3100.00	13200.00	10510.00
5	Computer	0.00%	730.00	882.00	00.00	1612.00	1600.00	80.00	1010.00	1080.00	450.00
6	Electrical Equipments	18.10%	1390.00	00.00	00.00	1390.00	330.00	20.00	220.00	110.00	130.00
7	Air Conditioner	18.10%	330.00	00.00	00.00	330.00	200.00	210.00	1640.00	940.00	1150.00
8	Motorcycle	18.10%	2580.00	00.00	00.00	2580.00	1430.00	70.00	70.00	40.00	50.00
9	Printer	18.10%	110.00	00.00	00.00	110.00	60.00	10.00	280.00	230.00	280.00
10	Freezer	18.10%	530.00	00.00	00.00	530.00	240.00	30.00	280.00	80.00	100.00
11	Television Set	18.10%	230.00	00.00	00.00	230.00	120.00	20.00	140.00	80.00	250.00
12	Fire Bottle	18.10%	280.00	00.00	00.00	280.00	60.00	40.00	100.00	190.00	190.00
13	Generator Set	18.10%	2370.00	00.00	00.00	2370.00	350.00	310.00	810.00	1570.00	1970.00
	Total		355920.00	54950.00	00.00	410870.00	65609.00	31720.00	97410.00	313460.00	290230.00
	Current Year Figure		385920.00	54950.00	00.00	410870.00	65609.00	31720.00	97410.00	313460.00	290230.00
	Previous Year Figure		189610.00	166300.00	00.00	355920.00	41700.00	23990.00	65690.00	289230.00	147910.00

BANKURA UNIT

Property Plant & Equipments Statement Forming Part of Balance Sheet as on 31st March 2023

Note No. - 8

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION		NET BLOCK			
			Original Cost	Addition	Sale/Scrap	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	Land	0.00%	85000.00	2040.00	00.00	87040.00	00.00	00.00	87040.00	87040.00	85000.00
2	Plant & Machinery	18.10%	73220.00	00.00	00.00	73220.00	29880.00	7880.00	37820.00	35900.00	43840.00
3	Air Conditioner	18.10%	1450.00	00.00	00.00	1450.00	620.00	150.00	770.00	680.00	830.00
4	Generator	18.10%	11360.00	00.00	00.00	11360.00	3230.00	1470.00	4700.00	6630.00	8120.00
	Total		171520.00	2040.00	00.00	173560.00	33740.00	9580.00	43280.00	130280.00	137790.00
	Current Year Figure		171520.00	2040.00	00.00	173560.00	33740.00	9580.00	43280.00	130280.00	137790.00
	Previous Year Figure		163170.00	6360.00	00.00	171520.00	22280.00	11460.00	33740.00	137790.00	142890.00
	GRAND TOTAL		527440.00	56990.00	00.00	584430.00	99420.00	41280.00	140700.00	443740.00	428020.00
	PREVIOUS YEAR		354780.00	172660.00	00.00	527440.00	63980.00	35450.00	99420.00	428020.00	290800.00



Devi

MAHANSARIA FEEDS PRIVATE LIMITED
 CIN-U15490BR2015PTC023821
 B-II, Donar Industrial Area, Donar, Darbhanga
 Bihar- 846 004

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)	0.88	0.84	4.56%
Debt-Equity ratio (in times)	0.68	0.66	3.91%
Debt Service Coverage Ratio (in Times)	-	-	#DIV/0!
Return on equity ratio (In %)	31.77%	32.21%	-1.35%
Trade Receivable turnover ratio (in times)	110.11	206.57	-46.70%
Trade Payable turnover ratio (in times)	11.35	7.22	57.21%
Net capital Turnover ratio (in times)	(87.58)	(40.47)	116.40%
Net profit ratio (in %)	0.28%	0.31%	-10.58%
Return on capital employed (in %)	56.06%	57.94%	-3.24%
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 +	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 cost	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments



Ashok