

MAHANSARIA FEEDS PRIVATE LIMITED

CIN-U15490BR2015PTC023821

B-II, Donar Industrial Area, Donar, Darbhanga

Bihar- 846 004

BALANCE SHEET AS ON 31ST MARCH 2025

(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) Share Capital	2	30,00,000.00	30,00,000.00
(b) Reserves and Surplus	3	1,54,33,080.12	1,05,55,657.49
(2) Non-current Liabilities			
(a) Long-term Borrowings	4	1,11,29,250.00	1,74,74,268.06
(b) Deferred Tax Liabilities		(1,56,151.00)	(1,41,417.00)
Other Non Current Liabilities		39,87,247.00	36,88,480.00
(3) Current Liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payables		-	-
(i) Total outstanding dues of Micro and Small Enterprises		-	-
(ii) Total outstanding dues other than Micro and Small Enterprises	5	89,87,382.72	32,46,086.00
(c) Other Current Liabilities	6	27,55,187.95	81,32,586.00
(d) Short-term Provisions	7	-	6,20,379.00
TOTAL		4,51,35,996.79	4,65,76,039.55
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant & Equipments			
(i) Tangible assets	8	1,58,80,237.21	1,35,09,847.22
(b) Non-current Investments		-	-
(c) Long-term Loans and Advances		-	-
(d) Other Non-current Assets	9	6,44,323.00	25,58,436.05
(2) Current Assets			
(a) Inventories	10	1,53,77,296.68	1,33,51,895.99
(b) Trade Receivables	11	24,50,325.98	40,02,627.43
(c) Cash and Cash equivalents	12	57,13,951.81	76,30,523.66
(d) Short-term Loans and Advances	13	48,83,200.00	46,17,251.00
(e) Other Current Assets	14	1,86,662.11	9,05,458.20
TOTAL		4,51,35,996.79	4,65,76,039.55
Significant Accounting Policies	1	-	0.00
In terms of our report of even date.		-	0.00

Place - Patna

Date- - 05.09.2025

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

MAHANSARIA FEEDS PRIVATE LIMITED

B-II, Donar Industrial Area, Donar, Darbhanga

Bihar- 846 004

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in ₹)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Revenue from Operations	15	14,37,38,311.15	12,63,66,837.82
Other Income	16	1,01,116.89	19,02,886.01
Total Revenue		14,38,39,428.04	12,82,69,723.83
Expenses:			
Cost of Materials Consumed	17	11,06,41,983.80	9,78,85,003.10
Changes in Inventories of Finished Goods	18	4,33,949.94	79,86,961.51
Employees Benefits Expense	19	74,88,752.39	65,68,851.00
Finance Cost	20	19,59,899.00	19,82,531.00
Depreciation and Amortization Expense	8	12,84,118.77	8,69,415.13
Other Expenses	21	1,54,18,698.50	86,37,082.93
Total Expenses		13,72,27,402.40	12,39,29,844.67
Profit Before Tax		66,12,025.64	43,39,879.16
Tax Expense: -			
(1) Current Tax		16,78,378.00	6,20,379.00
(2) Previous Year Tax		70,959.00	-
(3) Deferred Tax Liability/(Assets)		(14,734.00)	4,55,687.00
Profit/(Loss) for the Period		48,77,422.64	32,63,813.16
Earning Per Equity Share:	22		
(1) Basic		16.26	10.88
(2) Diluted		16.26	10.88

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

1

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

Annand Dokania

(CA Annand Dokania)

Partner

Membership No. 400822

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 - 05.09.2025



MAHANSARIA FEEDS PRIVATE LIMITED

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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.



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.

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.6,00,000 (Previous Year Rs.6,00,000.00).
- 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 rendered by the employee is recognized during the period when the employee renders 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.

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.30,08,200/- on the day of search have been seized by the income tax department.



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CONSOLIDATED "NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025	As at 31st March, 2024
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Note No. - 2

Share Capital

AUTHORISED SHARE CAPITAL
(3,00,000 Equity Shares of ₹ 10 Each)

30,00,000.00 30,00,000.00

ISSUED, SUBSCRIBED & PAID UP CAPITAL
(3,00,000 Equity Shares of ₹ 10 Each)

30,00,000.00 30,00,000.00

30,00,000.00 30,00,000.00

2.1

Name of the Shareholder

Anand Kumar Mahansaria
Ashok Kumar Mahansaria
Raj Kumar Mahansaria

No. of Shares	No. of Shares
1,00,000	1,00,000
1,00,000	1,00,000
1,00,000	1,00,000

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

No. of Shares	No. of Shares
-	-
3,00,000.00	3,00,000.00
3,00,000.00	3,00,000.00

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
Anand Kumar Mahansaria	0.00%	1,00,000.00	33.33%	1,00,000.00	33.33%
Ashok Kumar Mahansaria	0.00%	1,00,000.00	33.33%	1,00,000.00	33.33%
Raj Kumar Mahansaria	0.00%	1,00,000.00	33.33%	1,00,000.00	33.33%
Total	0.00%	3,00,000.00	100.00%	3,00,000.00	100.00%

Note No. - 3

Reserves and Surplus

(b) Securities Premium

Opening Balance
Addition During the Year

-
-

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

Opening Balance
Addition During the Year

1,05,55,657.49
48,77,422.64
1,54,33,080.12

72,91,844.33
32,63,813.16
1,05,55,657.49

Less: -Transfer

-

1,54,33,080.12

1,54,33,080.12

1,05,55,657.49

Note No. - 4

Long - Term Borrowings

Secured

(a) Cash Credit fom HDFC Bank

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

- 71,78,940.06

Unsecured Loan

(a) Sharda Devi Mahansaria
(b) Anand Kumar Mahansaria Huf
(c) Ashok Kumar Mahansaria Huf
(d) Ashok Kumar Mahansaria
(e) Raj Kumar Mahansaria-Huf
(f) Badri Prasad Mahansaria Huf
(g) Ayush Kumar Mahansaria
(h) Richa Kumari Mahansaria
(i) Vaibhav Kumar

27,47,381.00	25,41,518.00
7,97,308.00	7,37,565.00
13,92,460.00	12,88,122.00
17,40,462.00	16,10,048.00
17,91,358.00	16,57,130.00
20,27,428.00	18,75,512.00
-	-
2,53,141.00	2,34,173.00
3,79,712.00	3,51,260.00
1,11,29,250.00	1,74,74,268.06



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 2025

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025	As at 31st March, 2024
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Note No. - 5

Other Non Current Liabilities

(a) Security Deposits

39,87,247.00	36,88,480.00
39,87,247.00	36,88,480.00

Note No. - 6

Trade Payables

89,87,382.72	32,46,086.00
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Trade Payable Aging Schedule:-

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 2024-25				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	89,87,382.72	-	-	-	89,87,382.72
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

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

Note No. - 7

Other Current Liabilities

(a) Other Payables

Audit Fee Payable	2,55,000.00	1,50,000.00	27,55,187.95	81,32,586.00
GST Payable	-	19,847.00		
BIADA Donar Land allotment Installment	13,85,946.18	68,96,670.00		
Ram Karan Transport Company	-	1,61,250.00		
Reimbursement Payable	1,68,295.00	1,68,295.00		
Salary Payable	2,85,142.00	5,31,936.00		
Electricity Bill Payable	2,98,641.00	-		
ESI Payable	2,573.00	2,085.00		
TCS Payable	2,161.46	-		
TDS Payable	1,27,327.31	1,46,803.00		
PF Payable	2,30,102.00	53,700.00		
			27,55,187.95	81,32,586.00

Note No. - 8

Short - Term Provisions

Provision for Income Tax (A.Y.- 2025-2026)	-	-	-	-
Provision for Income Tax (A.Y.- 2024-2025)	-	6,20,379.00	-	6,20,379.00
			-	6,20,379.00
			-	6,20,379.00

Note No. -10

Other Non-current Assets

Security Deposit (Electricity Dept.)	6,44,323.00	25,58,436.05
	6,44,323.00	25,58,436.05

Note No. - 11

Inventories

Raw Material	1,50,54,510.32	1,25,95,159.69
Finished Goods	3,22,786.36	7,56,736.30
	1,53,77,296.68	1,33,51,895.99

Note No. - 12

Trade Receivables

Trade Receivables	24,50,325.98	40,02,627.43
	24,50,325.98	40,02,627.43



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& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025	As at 31st March, 2024
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Trade Receivable Aging Schedule

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 24-25					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	24,50,325.98	-	-	-	-	24,50,325.98
(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. - 13

Cash and Cash Equivalents

(a) Balance with Banks				6,01,976.59	4,23,515.34
HDFC Credit Card-5387	-	-			
HDFC Credit Card-8472	-	(23,647.35)			
HDFC Credit Card-9348	-	-			
HDFC Bank-64375	1,30,746.60	-			
HDFC Bank-89473	4,71,229.99	4,47,162.69			
(b) Cash in hand				51,11,975.22	72,07,008.32
Cash in hand	21,03,775.22	41,98,808.32			
Cash Seized by Income Tax Department	30,08,200.00	30,08,200.00			
				57,13,951.81	76,30,523.66

Note No. - 14

Short Term Loans & Advances

(a) Advance to supplier				48,83,200.00	41,17,251.00
(b) Advance against Salary	-	-		-	-
(c) AKM - Advance against E-payment	-	5,00,000.00		-	5,00,000.00
				48,83,200.00	46,17,251.00

Note No. - 15

Other Current Assets

(a) Balance with Statutory Authorities				1,86,662.11	9,05,458.20
				1,86,662.11	9,05,458.20

Note No. - 16

Income From Operation

(a) Operating Revenue				14,37,38,311.15	12,63,66,837.82
Sale Of Products					
				14,37,38,311.15	12,63,66,837.82

Note No. - 17

Other Income

(a) Other non-operating Income				1,01,116.89	19,02,886.01
Discount Received	-	1,295.48			
Interest Received	1,01,116.89	90,317.00			
Income From Sale of Fixed Assets	-	18,11,273.53			
				1,01,116.89	19,02,886.01



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& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025	As at 31st March, 2024
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Note No. - 18

Cost of Materials Consumed

(a) Raw Material			
Opening Stock of Material		1,25,95,159.69	4,12,58,826.05
Add: Purchase during the year		11,31,01,334.43	6,92,21,336.74
Less: Closing Stock as at 31st March		1,50,54,510.32	1,25,95,159.69
		<u>11,06,41,983.80</u>	<u>9,78,85,003.10</u>

Note No. - 19

Changes in inventories of finished goods

Stocks at the Commencement of the year			
Finished Goods		7,56,736.30	87,43,697.81
Less: Stocks at the Close of the year			
Finished Goods		3,22,786.36	7,56,736.30
(Increase)/Decrease in Inventory		<u>4,33,949.94</u>	<u>79,86,961.51</u>

Note No. - 20

Employees benefits expense

(a) Salaries and Wages		39,47,967.00	40,82,580.00
(b) Bonus		2,62,164.00	56,500.00
(c) Fooding Expenses		7,92,618.39	6,61,278.00
(d) Contribution to ESI		1,13,788.00	87,254.00
(e) Contribution to PF		4,27,347.00	3,41,067.00
(f) HRA		8,17,013.00	7,38,600.00
(g) Other Allowance		5,27,855.00	1,572.00
(h) Directors Remuneration		6,00,000.00	6,00,000.00
		<u>74,88,752.39</u>	<u>65,68,851.00</u>

Note No. - 21

Finance costs

(a) Interest Expense			19,59,899.00	19,82,531.00
Interest on Cash Credit	7,01,356.00	4,72,343.00		
Interest on Unsecured Loan	12,58,543.00	15,10,188.00		
			<u>19,59,899.00</u>	<u>19,82,531.00</u>

Note No. - 22

Other Expenses

Manufacturing Expenses			
Electric Expenses		41,93,870.94	23,19,707.00
Freight Paid		20,86,627.00	15,31,817.00
Stores & Spares		-	1,85,139.68
Machine Overhead		3,160.00	1,59,862.68
		<u>62,83,657.94</u>	<u>41,96,526.36</u>
Establishment Expenses:			
Audit Fee		90,000.00	90,000.00
Bank Charges		68,561.89	23,200.46
Business and Promotion Expenses		1,22,870.00	11,010.00
Discount		11,03,935.11	-
Power and fuel expense		6,37,177.00	7,49,160.76
Gas Cylinder Exps.		32,796.60	-
Insurance Expenses		3,84,097.75	1,83,472.00
Internet Expenses		-	9,188.00
Labour Charge		6,000.00	54,200.00
Late Fees & Interest		14,297.00	22,802.00
License Fees		6,000.00	-
Rates, duties and taxes		-	69,205.00
Rent		1,73,176.00	84,112.00
Fees & subscription		4,07,118.64	2,47,525.42
Office Expenses		1,45,975.00	2,20,551.00
Pooja Expenses		1,17,946.00	57,758.00
Postage & Courier		44,150.00	21,898.00
Travelling & Conveyance		13,35,012.00	13,77,999.00
Professional Tax		2,575.00	-
Printing & Stationary		1,65,697.00	1,60,947.00
Professional & Technical Consultancy Charges		1,74,000.00	-
Repair & Maintenance		27,28,311.95	6,55,886.70



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 2025

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025	As at 31st March, 2024
Setting Charges		10,50,032.00	-
Service Charge		4,000.00	2,000.00
Round Off		(38.82)	361.50
Misc Expenses		40,689.44	-
Meeting & Conference Expenses		-	2,584.73
Staff Welfare Expenses		67,471.00	49,191.00
Telephone & Mobile Expenses		27,326.00	11,131.00
FCI EMD Forfeited		-	3,19,376.00
Vehicle Maintenance Expenses		1,85,864.00	16,997.00
		91,35,040.56	44,40,556.57
		1,54,18,698.50	86,37,082.93

Note No. - 23

Earning Per Shares(EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	48,77,422.64	32,63,813.16
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS	3,00,000	3,00,000
(iii) Basic and Diluted Earning per share	16.26	10.88
(iv) Face Value per Equity Share	10	10

Note No. - 24

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

Raj Kumar Mahansaria
Anand Kumar Mahansaria
Ashok Kumar Mahansaria

(iii) Others

Ashoka Cattle & Poultry Feeds Pvt Ltd
Anand Kumar Raj Kumar
Anand Kumar Mahansaria-Huf
Ashok Kumar Mahansaria-Huf
Ayush Kumar Mahansaria
Badri Prasad Mahansaria-Huf
Raj Kumar Mahansaria-Huf
Richa Kumari Mahansaria
Shradha Devi Mahansaria
Vaibhav Kumar Mahansaria

(b) Disclosure of related party transactions:

Nature of transaction

- Interest paid on Unsecured Loan		
Anand Kumar Mahansaria-Huf	66,381.00	55,266.00
Ashok Kumar Mahansaria-Huf	1,15,931.00	96,520.00
Ashok Kumar Mahansaria	1,44,904.00	1,20,642.00
Ayush Kumar Mahansaria	-	28,017.00
Badri Prasad Mahansaria-Huf	1,68,796.00	1,40,533.00
Raj Kumar Mahansaria-Huf	1,49,142.00	1,24,169.00
Richa Kumari Mahansaria	21,076.00	17,546.00
Sharda Devi Mahansaria	2,28,737.00	1,90,437.00
Vaibhav Kumar Mahansaria	31,613.00	26,320.00
- Sale		
Ashoka Cattle & Poultry Feeds Pvt Ltd	5,15,63,986.92	11,30,62,159.43
- Purchase		
Ashoka Cattle & Poultry Feeds Pvt Ltd	3,75,73,260.58	1,54,07,962.00
- Director Remuneration		
Ashok Kumar Mahansaria	6,00,000.00	6,00,000.00
- Loan Repaid		
Ayush Kumar Mahansaria	-	3,00,000.00

(c) Outstanding Balance

Debit Balances



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 2025

(Amount in ₹)

Particulars	Figures (₹)	As at 31st March, 2025	As at 31st March, 2024
Nil			
Credit Balance			
Unsecured Loan			
Anand Kumar Mahansaria-Huf		7,97,308.00	7,37,565.00
Ashok Kumar Mahansaria-Huf		13,92,460.00	12,88,122.00
Ashok Kumar Mahansaria		17,40,462.00	16,10,048.00
Badri Prasad Mahansaria-Huf		20,27,428.00	18,75,512.00
Raj Kumar Mahansaria-Huf		17,91,358.00	16,57,130.00
Richa Kumari Mahansaria		2,53,141.00	2,34,173.00
Sharda Devi Mahansaria		27,47,381.00	25,41,518.00
Vaibhav Kumar Mahansaria		3,79,712.00	3,51,260.00

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



Ashok
(Ashok Kumar Mahansaria)
Director
DIN-02784039

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

Place - Patna

Date - 05.09.2025

MAHANSARIA FEEDS PRIVATE LIMITED
CIN-UT5490BR2015PTC023821
B-II, Donar Industrial Area, Donar, Darbhanga
Bihar- 846 004

Property Plant & Equipments Statement Forming Part of Balance Sheet as on 31st March 2025

Note No. - 9

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION		NET BLOCK	
			Original Cost	Addition	Sale/Scrap	Total As on 31.03.2025	up to 31.03.2024	During the Year	Total As on 31.03.2025	As at 31.03.2025	As at 31.03.2024
Tangible Assets											
1	Land	0.00%	1,51,96,956.00	-	-	-	-	-	-	-	-
2	Plant & Machinery	31.23%	29,13,452.00	-	29,13,452.00	-	27,01,517.80	(27,01,517.80)	0.00	(0.00)	-
3	Plant & Machinery	18.10%	2,04,02,617.09	-	2,04,02,617.09	-	61,92,602.13	(61,92,602.13)	-	-	-
4	Building	9.50%	16,33,023.00	-	16,33,023.00	-	3,09,573.60	(3,09,573.60)	-	-	-
5	Computer	0.00%	1,59,525.40	-	1,59,525.40	-	1,09,231.13	(1,09,231.13)	-	-	-
6	Electrical Equipments	18.10%	1,38,500.00	-	1,38,500.00	-	1,01,486.61	(1,01,486.61)	-	-	-
7	Air Conditioner	18.10%	33,000.00	-	33,000.00	-	22,118.37	(22,118.37)	-	-	-
8	Motorcycle	18.10%	2,58,342.85	-	2,58,342.85	-	1,63,977.62	(1,63,977.62)	-	-	-
9	Printer	18.10%	10,593.22	-	10,593.22	-	6,736.23	(6,736.23)	-	-	-
10	Freezer	18.10%	52,600.00	-	52,600.00	-	29,298.00	(29,298.00)	-	-	-
11	Television Set	18.10%	22,000.00	-	22,000.00	-	13,731.36	(13,731.36)	-	-	-
12	Fire Bottle	18.10%	28,800.00	-	28,800.00	-	9,769.47	(9,769.47)	-	-	-
13	Generator Set	18.10%	2,37,288.14	-	2,37,288.14	-	80,650.20	(80,650.20)	-	-	-
	Total		4,10,86,697.70	-	4,10,86,697.70	-	97,40,692.53	(97,40,692.52)	0.00	(0.00)	-
	Current Year Figure		4,10,86,697.70	-	4,10,86,697.70	-	97,40,692.53	-97,40,692.52	0.00	-0.00	-
	Previous Year Figure		4,10,86,697.70	-	4,10,86,697.70	-	97,40,692.53	-97,40,692.52	0.00	0.00	3,13,46,005.17

Property Plant & Equipments Statement Forming Part of Balance Sheet as on 31st March 2025

Note No. - 9

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION		NET BLOCK	
			Original Cost	Addition	Sale/Scrap	Total As on 31.03.2025	up to 31.03.2024	During the Year	Total As on 31.03.2025	As at 31.03.2025	As at 31.03.2024
Tangible Assets											
1	Land	0.00%	87,04,275.00	-	-	87,04,275.00	-	-	87,04,275.00	-	87,04,275.00
2	Plant & Machinery	18.10%	73,72,000.00	23,07,249.96	-	96,79,249.96	44,31,704.22	8,53,112.41	52,84,816.63	43,94,433.33	29,40,295.78
3	Air Conditioner	18.10%	1,44,700.00	-	-	1,44,700.00	89,035.02	10,075.36	99,110.39	45,589.61	55,664.98
4	Generator	18.10%	11,35,593.22	9,23,728.81	-	20,59,322.03	5,90,769.31	2,52,103.54	8,42,872.85	12,116,449.18	5,44,823.91
5	Electrical Equipments	18.10%	2,56,606.69	1,00,000.00	-	3,56,606.69	40,054.50	56,405.78	96,460.28	2,60,146.41	2,16,552.19
6	Fire Equipments	18.10%	10,95,078.26	2,20,140.00	-	11,98,468.26	46,842.90	1,08,921.36	1,55,764.26	10,42,704.00	10,48,235.36
7	Building	9.50%	1,87,08,253.17	36,54,508.77	-	2,23,62,761.94	51,98,405.95	12,84,118.77	64,82,524.73	1,58,80,237.21	1,35,09,847.22
	Total		1,87,08,253.17	36,54,508.77	-	2,23,62,761.94	51,98,405.95	12,84,118.77	64,82,524.73	1,58,80,237.21	1,35,09,847.22
	Current Year Figure		1,87,08,253.17	36,54,508.77	-	2,23,62,761.94	51,98,405.95	12,84,118.77	64,82,524.73	1,58,80,237.21	1,35,09,847.22
	Previous Year Figure		1,73,56,568.22	13,51,684.95	-	1,87,08,253.17	43,28,990.82	8,69,415.13	51,98,405.95	1,35,09,847.22	1,30,27,577.40
	GRAND TOTAL		5,97,94,950.87	36,54,508.77	-	6,34,455,459.64	1,49,39,098.48	-84,56,573.75	64,82,524.73	1,58,80,237.21	1,35,09,847.22
	PREVIOUS YEAR		5,84,43,265.92	13,51,684.95	-	5,97,94,950.87	1,40,69,683.34	-88,71,277.39	51,98,405.96	1,35,09,847.22	4,43,73,582.58



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 2025**

Ratio	As at 31st March, 2025	As at 31st March, 2024	% Change during the year
Current Ratio (in times)	2.44	2.54	-4.17%
Debt-Equity ratio (in times)	-	0.53	-100.00%
Debt Service Coverage Ratio (in Times)	-	-	0.00%
Return on equity ratio (In %)	35.87%	32.02%	12.04%
Trade Receivable turnover ratio (in times)	58.66	31.57	85.81%
Trade Payable turnover ratio (in times)	12.31	30.15	-59.17%
Net capital Turnover ratio (in times)	8.52	6.83	24.80%
Net profit ratio (in %)	3.39%	2.58%	31.38%
Return on capital employed (in %)	46.90%	47.13%	-0.49%
Return on Investment (in %)	0.00%	0.00%	0.00%

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




MAHANSARIA FEEDS PRIVATE LIMITED
CIN-U15490BR2015PTC023821

Address : Regd. Office :
B-II, Donar Industrial Area,
Darbhanga
Bihar-846 004

PAN : AAJCM7057K
Assessment Year : 2025-2026
Accounting Year : 2024-2025
Status : Company
DOI : 03.03.2015

COMPUTATION OF TOTAL INCOME

Particulars	Amount (in Rs.)	
A. PROFIT OR GAIN FROM BUSINESS OR PROFESSION		
Net Profit as per Profit & Loss Account	66,12,025.64	
<i>Add</i> : <u>Items to be taken separately</u>		
Expenses Disallowed u/s. 40a(i)(a)	-	
Depreciation as per Companies Act, 2013	12,84,118.77	
Expense Disallowed u/s [36(1)(va)]	20,479.00	
	79,16,623.41	
<i>Less</i> : <u>Items to be taken separately</u>		
Income to be considered under other head	-	
<u>Depreciation as per Income Tax Act, 1961</u>	12,27,447.00	66,89,176.41
<i>(As Per Separate Annexure attached)</i>		
		66,89,176.41
GROSS TOTAL INCOME (A)		66,89,176.41
<i>Less</i> : <u>Deduction u/c VI A</u>		-
		66,89,176.41
TOTAL INCOME		66,89,176.41
<i>Less: B/f Business Loss and Dep Loss set off in Current Year</i>		
		-
TOTAL INCOME		66,89,176.41
<i>Less: Deduction u/s 80JJAA</i>		-
<i>R/off to u/s 288 A</i>		66,89,180.00
		66,89,176.41
TOTAL TAX PAYABLE		14,71,619.60
<i>Add</i> : Surcharge @ 10%		1,47,161.96
<i>Add</i> : Education cess @ 4%		64,751.26
		16,83,533.00
TOTAL TAX PAYABLE		16,83,533.00
<i>Add: Interest U/S</i>		
234A	-	
234B	-	
234C	13,851.00	
234F	-	13,851.00
	13,851.00	
TOTAL TAX & INTEREST PAYABLE		16,97,384.00
<i>Less</i> : Advance Tax	16,25,000.00	
<i>Less</i> : TDS+TCS	1,11,169.91	17,36,169.91
	17,36,169.91	
BALANCE PAYABLE/(REFUNDABLE)		(38,790.00)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAJCM7057K		
Name	MAHANSARIA FEEDS PRIVATE LIMITED		
Address	B-II , DONOR INDUSTRIAL AREA , DARBHANGA , 05-Bihar, 91-INDIA, 846004		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	622558861221125
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	66,89,180
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	16,83,533
	Interest and Fee Payable	5	13,851
	Total tax, interest and Fee payable	6	16,97,384
	Taxes Paid	7	17,36,170
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 38,790	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0
This return has been digitally signed by <u>ASHOK KUMAR MAHANSARIA</u> in the capacity of <u>Director</u> having PAN <u>ALVPM0342B</u> from IP address <u>49.47.130.216</u> on <u>22-Nov-2025 14:25:54</u> at <u>PATNA</u> (Place) DSC SI.No & Issuer <u>4607291</u> & <u>23869244521CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAJCM7057K06622558861221125adf0cf4cac2c034e8e1fba03ee9fb926039c081d		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			