



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
M / s. BALAJI SOYA PROTEINS PRIVATE LIMITED
PLOT NO. G 142-147 & E 148-151, AGRO FOODS, PARK, RANPUR, KOTA, Kota
PAN AADCB2331F

was conducted by me SAURABH JAIN in pursuance of the provisions of the Income-tax Act, 1961 Act, and we annex hereto a copy of my audit report dated 18-Sep-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-Mar-2022
(b) the audited Balance Sheet as at 31-Mar-2022; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
2	Valuation of closing stock is not possible.	Valuation has been taken as certified by director.
3	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
4	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
5	Others	We have been informed by the assessee that the information required under clause 44 has not been maintained by the assessee. In absence of any disclosure requirement thereof under the Goods and Service Tax statute. Further the standard software used by assessee is not configure to generate any report in respect of such historical data, in absence of any prevailing statutory requirement regarding the requisite information in clause 44 of tax audit report. In view of above we are unable to verify and report the desired information in this clause. Further the documents necessary to verify the reportable transaction were not made available.

For DCJ & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0015039C)



(SAURABH JAIN)
PARTNER

Membership No: 515297

Place :KOTA
Date : 18/09/2022

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	BALAJI SOYA PROTEINS PRIVATE LIMITED			
02	Address	PLOT NO. G 142-147 & E 148-151, AGRO FOODS, PARK, ,,,, RANPUR ,,,, KOTA, Kota			
03	Permanent Account Number (PAN)	AADCB2331F			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AADCB2331F1Z6	
	Goods and service tax	GUJARAT		24AADCB2331F1ZC	
	Sales Tax/VAT	RAJASTHAN		08932957183	
05	Status	Company			
06	Previous year	from 1-APR-2021 to 31-Mar-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No			

Part B

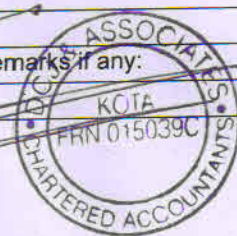
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.				Name	Profit sharing ratio (%)
						NA	
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change				No	
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)				Sub Sector	Code
		Sector				Wholesale of agricultural raw material	09006
		WHOLESALE AND RETAIL TRADE					
	b)	If there is any change in the nature of business or profession, the particulars of such change.				No	
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.				Journal, Ledger, Purchases Register, Sales Register, Cash Book, Bank Book, Stock Register	
		List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)				G-142-147&E-148-151, AGRO FOOD PARK, KOTA, RAJASTHAN, 324005, INDIA	Journal, Ledger, Purchases Register, Sales Register, Cash Book, Bank Book, Stock Register (Computerized)
		List of books of account and nature of relevant documents examined.				Journal, Ledger, Purchases Register, Sales Register, Cash Book, Bank Book, Stock Register	



12	whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	NO																																																																								
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e) capital receipt, if any.		Nil	
Description		Amount	Remarks if any:
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:			
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:
Country	Address Line 1	Address Line 2	Pincode
City or Town or District	Locality or Area	Post Office	State
			Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-		As Per Annexure "A"	
a)	Description of asset/block of assets.		
b)	Rate of depreciation.		
c)	Actual cost or written down value, as the case may be.		
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)		
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession		
cc)	Adjusted written down value		
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-		
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.		
ii)	change in rate of exchange of currency, and		
iii)	Subsidy or grant or reimbursement, by whatever name called.		
e)	Depreciation allowable.		
f)	Written down value at the end of the year.		
19 Amounts admissible under sections			
Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:
20 a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			
Description		Amount	Remarks if any:
b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):			
Name of Fund	Amount	Actual Date	Due Date
			The actual amount paid
21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc			
1	expenditure of capital nature;		Nil
Particulars		Amount in Rs.	Remarks if any:
2	expenditure of personal nature;		Nil
Particulars		Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil



	Particulars	Amount in Rs.	Remarks if any.
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)																
A Details of payment on which tax is not deducted:															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.															Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:															Nil	



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.									Nil							
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)									Nil							
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;									NA							
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:									Yes							
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);									Yes							
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7);									Nil							
f) any sum paid by the assessee as an employer not allowable under section 40A(9);									Nil							
g) particulars of any liability of a contingent nature;									Nil							
Nature of Liability	Amount	Remarks if any:														
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;									Nil							
Particulars	Amount	Remarks if any:														



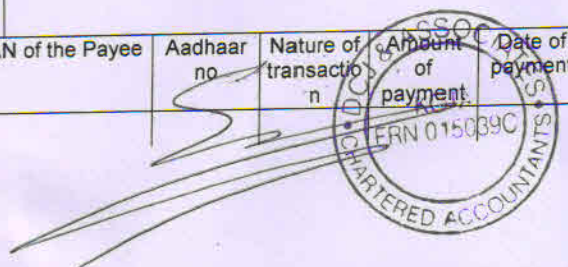
	i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil							
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil							
23		Particulars of payments made to persons specified under section 40A(2)(b).								
		Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no		
		SUN AGRO CORPORATION (ANKUSH GUPTA)	DIRECTOR		35140000	PURCHASE				
		AMIT INDUSTRIES	DIRECTOR RELATIVE		2000000	PURCHASE				
		SHUBHA KHANDELAL	DIRECTOR'S RELATIVE		1000000	SALARY				
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil							
		Section	Description	Amount	Remarks if any:					
25		Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil							
		Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-								
		A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
		a)	paid during the previous year;				Nil			
			Nature of Liability	Amount	Remarks if any:		Section			
		b)	not paid during the previous year;				Nil			
			Nature of Liability	Amount	Remarks if any:		Section			
		B	was incurred in the previous year and was							
		a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				Nil			
			Nature of Liability	Amount	Remarks if any:		Section			
		b)	not paid on or before the aforesaid date.				Nil			
			Nature of Liability	Amount	Remarks if any:		Section			
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.	No							
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No							
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NA							
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:				
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.	No							
		Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	No							



		Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	NO. of Shares issued	Amount of consideration received	Full Market value of the shares	Remarks if any.										
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56					NA											
		Nature of Income			Amount		Remarks if any:											
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56					NA											
		Nature of Income			Amount		Remarks if any:											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]					No												
		Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pinc ode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?					NA											
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:										
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B					NA											
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:									
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)					NA											



Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement			Remarks if any.				
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		SUN AGRO CORPORATION	KOTA		202281	No	202281	Cheque	Account payee cheque
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-					Nil		
		Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
	b a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account					Nil		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
	b b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year					Nil		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
	b c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	



d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment	

c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:					Nil		
Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft

d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	

e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					Nil
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	



Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :									
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks	
						Amount	Order U/S and date		
1	2015-16	Unabsorbed depreciation	339690			339690	143(1) & 29.03.2016	DEPRECIATION	
2	2016-17	Loss from business other than loss from speculative business and specified business	2699442			2699442	143(1) & 03.01.2017	LOSS	
3	2016-17	Unabsorbed depreciation	304571			304571	143(1) & 03.01.2017	DEPRECIATION	
4	2018-19	Loss from business other than loss from speculative business and specified business	3761615			3761615	143(1) & 18.06.2019	LOSS	
5	2018-19	Unabsorbed depreciation	215683			215683	143(1) & 18.06.2019	DEPRECIATION	
6	2019-20	Loss from business other than loss from speculative business and specified business	4807008			4807008	143(1) & 27.11.2019	LOSS	
7	2019-20	Unabsorbed depreciation	190860			190860	143(1) & 27.11.2019	DEPRECIATION	
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						No		
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.						No		
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.						No		
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.						No		
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil		
	Section	Amount			Remarks if any:				
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:				Yes			

DCJ & ASSOCIATES
KOTA
FRN 015039C
CHARTERED ACCOUNTANTS

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
JDHB06709D	194C	Payments to contractors	290390	290390	290390	2904	0	0	0
JDHB06709D	194H	Commission or brokerage	221700	221700	221700	11085	0	0	0
JDHB06709D	194Q	Payment of Certain Sum for Purchase of Goods	214254965	107351571	107351571	107351	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
JDHB06709D	26Q	31-Jan-2022	29-Jan-2022	Yes	
JDHB06709D	26Q	31-May-2022	16-Jun-2022	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:
JDHB06709D	172910	0		INTEREST & LATE FILING FEE

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
Bardana	numbers	0	115700	115700	0	
Coriander	quintal	0	16519.19	16392.80	126.39	
CORIANDER POWDER	quintal	-0	533	533	0	
Paddy	quintal	0	5958.60	5958.60	0	
Wheat	quintal	0	1000	1000	0	

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
NA										
B Finished products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
C By products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			





NA	
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2
	NA
	Amount Received(in Rs) Date of receipt Remarks if any:
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.
	No
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.
	No
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor
	No

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	
	Particulars	Previous Year % Preceding previous Year %
	Total turnover of the assessee	218639134 611037738
	Gross profit/turnover	5477817 218639134 2.51 8555947 611037738 1.40
	Net profit/turnover	2975160 218639134 1.36 2963586 611037738 0.49
	Stock-in-trade/turnover	1279178 218639134 0.59 0 611037738 0
	Material consumed/finished goods produced	

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	
	Financial year to which demand/refund relates to	Name of other Tax law State Other Type (Demand raised/Refund issued) Date of demand raised/refund issued Amount Remarks
	2012-13	Sales Tax/VAT RAJASTH AN Demand raised 23-Feb-2015 510120 DEMAND
	2012-13	Sales Tax/VAT RAJASTH AN Demand raised 23-Feb-2015 33930 DEMAND

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B		NA			
	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286		NA		
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)		NA		

FOR DCJ & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0015039C)



(SAURABH JAIN)

PARTNER

Membership No: 515297

Place :KOTA
Date : 18/09/2022
UDIN : 22515297ASZKYQ3696

BALAJI SOYA PROTEINS PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year
Building	10%	9,07,372	0	0	9,07,372	0	0	0	0	0	90,737	8,16,635
PLANT AND MACHINERY	15%	1,36,507	0	0	1,36,507	0	0	0	0	0	20,476	1,16,031
Computer	40%	0	0	0	0	0	0	0	0	0	0	0
Furniture and Fitting including electric Fitting	10%	85,055	0	0	85,055	0	0	0	0	0	8,506	76,549
MOTOR CAR	15%	87,541	0	0	87,541	0	0	0	0	0	13,131	74,410
Air Conditioner	10%	22,360	0	0	22,360	0	0	0	0	0	2,236	20,124
Total		12,38,835	0	0	12,38,835	0	0	0	0	0	1,35,086	11,03,749



BALAJI SOYA PROTEINS PRIVATE LIMITED

Plot G-142-147& E148-151, AGRO FOOD PARK, KOTA

Balance Sheet As On 31st March, 2022

Particulars	Note No.	As on 31.03.2022	As on 31.03.2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2.1	430000.00	430000.00
(b) Reserves and Surplus	2.2	-6179297.08	-8690294.20
Sub Total		-5749297.08	-8260294.20
(2) Share application money pending allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term borrowings	2.3	4602281.20	4400000.20
Sub Total		4602281.20	4400000.20
(4) Current Liabilities			
(a) Short Term Loans (From Banks)	2.4	0.00	0.00
(b) Trade Payable	2.5	80760408.91	54008038.62
(c) Other current liabilities	2.6	728797.20	664249.00
(d) Deffered Tax Liability			
Sub Total		81489206.11	54672287.62
Total		80342190.00	50811994.00
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	2.7	1439188.97	1574147.12
Sub Total		1439188.97	1574147.12
(b) Non-current investments	2.8	48950.00	48950.00
(c) Long term loans and advances		0.00	0.00
(d) Other non-current assets	2.9	0.00	0.00
Sub Total		1488138.97	1623097.12
(2) Current assets			
(a) Trade Receivable	2.10	59087481.40	32310344.79
(b) Cash and cash equivalents	2.11	3870040.94	981990.56
(c) Short-term loans and advances	2.12	15867362.45	15867362.45
(d) Deffered Tax Asset		29166.31	29199.46
Sub Total		78854051.10	49188897.26
Total		80342190.00	50811994.00

Notes to the accounts

2.19

The Notes referred to above and the notes to Accounts form an integral part of the Balance sheet

Signed in terms of our report of even date annexed

For DCJ & ASSOCIATES
Chartered Accountants
FRN : 015039C

Saurabh Jain
(Partner)
M.No. 515297



For and on behalf of Board of Directors
BALAJI SOYA PROTEINS PVT. LTD.

Sd/-
Ankush Gupta
Director

Sd/-
Shikha Khandelwal
Director

Place : Kota

Date: 18.09.2022

UDIN- 22515297ASZKYQ3696

BALAJI SOYA PROTEINS PRIVATE LIMITED

Plot G-142-147& E148-151, AGRO FOOD PARK, KOTA

Profit and Loss statement for the year ended 31st March, 2022

Particulars	Note No	2021-2022	2020-2021
Sales	2.13	218277836.86	611037738.50
Other Income	2.14	385333.39	793800.00
Total Revenue		218663170.25	611831538.50
<u>Expenses:</u>			
Purchase	2.15	214254964.76	599396986.81
Change in Stock	2.16	-1279178.00	732273.00
<u>Direct Expenses :-</u>		0.00	0.00
Financial costs	2.17	670720.00	2352819.88
Other expenses	2.18	2041503.37	6385872.16
Total Expenses		215688010.13	608867951.85
Profit before tax		2975160.12	2963586.65
Tax expense:			
(1) Current tax (Income Tax & Wealth Tax)		464130.00	511147.00
(2) Deferred Tax Asset		-33.00	729.00
(3) Tax previous year		0.00	0.00
Profit/(Loss) for the period		2510997.12	2453168.65
Earning per equity share:			
(1) Basic		58.40	57.05
(2) Diluted		58.40	57.05

Notes to the accounts

2.19

The Notes referred to above and the notes to Accounts form an integral part of the Profit and loss statement

Signed in terms of our report of even date annexed

For DCJ & ASSOCIATES
Chartered Accountants
FRN : 015039c



Saurabh Jain
(Partner)

M.No. 515297

Place : Kota

Date: 18.09.2022

UDIN- 22515297ASZKYQ3696

For and on behalf of Board of Directors
BALAJI SOYA PROTEINS PVT. LTD.

Sd/-

Ankush Gupta
Director

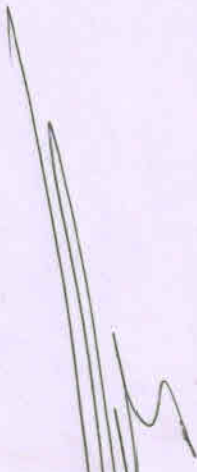

Sd/-

Shikha Khandelwal
Director

BALAJI SOYA PROTEINS PRIVATE LIMITED
Fixed Assets

Note annexed to and forming part of the balance sheet as at 31.03.2022

Particulars	Net Block On 31st Mar 2021	PURCHASE		SALES		TOTAL ASSETS BEFORE DEPRECIATION	RATE OF DEPRECIATION (%)	DEPRECIATION	W.D.V. AS ON 31/3/2022
		Before 30th sept.	After 30th sept.	Before 30th sept.	After 30th sept.				
Leasehold Land Plot	447618.00	0.00	0.00	0.00	0.00	447618.00	0.00	0.00	447618.00
Factory Building	907372.00	0.00	0.00	0.00	0.00	907372.00	10	90737.00	816635.00
Plant & Machinery	136507.00	0.00	0.00	0.00	0.00	136507.00	15	20476.00	116031.00
Car	87541.00	0.00	0.00	0.00	0.00	87541.00	15.00	13131.15	74409.85
Air Conditioner	22359.75	0.00	0.00	0.00	0.00	22359.75	10.00	2236.00	20123.75
Furniture & Fixture	85055.00	0.00	0.00	0.00	0.00	85055.00	10.00	8505.50	76549.50
	1686452.75	0.00	0.00	0.00	0.00	1686452.75		135086.00	1551367.10

BALAJI SOYA PROTEINS PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2022
Note - 2.1

Particulars	<u>AS AT</u> <u>31-03-2022</u> (Rs.)	<u>AS AT</u> <u>31-03-2021</u> (Rs.)
<u>SHARE CAPITAL :</u>		
<u>AUTHORISED</u>		
100000 Equity Share Of Rs.10/- each	1000000.00	1000000.00
<u>ISSUED, SUBSCRIBED AND PAID UP</u>		
43000 Equity Share Of Rs.10/- each	430000.00	430000.00
Total	430000.00	430000.00

Notes:

- (1) The company has only one class of share referred to as equity shares having a par value of Rs. 10/- each holder of equity shares is entitled to one vote per share.
- (2) The company declares and pays dividends in Indian Rupees . The dividend proposed by the Board of Director is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- (3) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(4) The details of Share holders holding more than 5 % equity shares as at 31.03.2022

<u>Share Holder</u>	<u>No. of Share</u>	<u>Ownership Interest %</u>
Ankush Gupta	21499.00	49.99
Sikha khandelwal	21500.00	50.00
Shri Ram Rice Mill	1.00	0.01
Total	43000.00	100.00

(5) The reconciliation of the number of shares outstanding as at March 31, 2022 and March 31, 2021 is set out below:

Particulars	As at	
	31.03.2022	31.03.2021
Number of shares at the beginning	43000.00	43000.00
Number of shares at the end	43000.00	43000.00



BALAJI SOYA PROTEINS PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2022

Reserves and Surplus
Particulars

Note - 2.2

	<u>As at</u> <u>31-03-2022</u> (Rs.)	<u>As at</u> <u>31-03-2021</u> (Rs.)
<u>SURPLUS/DEFICIT</u>		
Opening Balance	-8690294.20	-11175010.85
Add. Net Profit after Tax Transferred from Profit	2510997.12	2453168.65
Reverse Provision Income Tax	0.00	31548.00
Surplus - Closing balance	<u>-6179297.08</u>	<u>-8690294.20</u>

LONG TERM BORROWINGS

Note - 2.3

Unsecured Loan

Shri Ram Rice Mill	4400000.20	4400000.20
Sun Agro Corporation	202281.00	0.00
Uttam Agro Sales	0.00	0.00
Amit Industries	0.00	0.00
Total	<u>4602281.20</u>	<u>4400000.20</u>

CURRENT LIABILITIES

Note - 2.4

Short Term Secured Borrowings

Central Bank Stock Loan A/c	0.00	0.00
Total (A)	<u>0.00</u>	<u>0.00</u>

Note - 2.5

Trade Payable

AMIT INDUSTRIES	16848624.50	18848624.50
D D ENTERPRISES	0.00	4057.38
BHARAT JYOTI DAIRY PRODUCTS LIMITED	23617555.02	0.00
MAHAKAAL ENTERPRISES	1364925.11	1364925.11
MANISH TRADING COMPANY SHIVPURI	34595.55	34595.55
RAJ TRADERS	38773.00	38773.00
ABHISHEK ENTERPRISES	8800000.00	8800000.00
JAMNADAS DEVSI BHAI	2000000.00	2000000.00
OSWALTRADING CORPORATION	0.00	42454.00
RAJESH AMRUTH LAL VASANI	5000000.00	5000000.00
HARSHIT ENTERPRISES	1500000.00	0.00
RAMLAL & SONS	1144921.00	1144921.00
Star Agri Warehousing & Collateral	-207706.00	-207706.00
SHREE VINAYAK AGENCY	5250.00	5250.00
SHRI NATH BROKERS	82342.25	233402.25
SHUBHA KHANDELWAL	0.00	500000.00
SUN AGRO CORPORATION	-12512881.17	16198741.83
<u>BRANCH GONDAL, GUJARAT</u>		
AKSHAR INDUSTRIES	1517447.50	0.00
GIRIRAJ AGRI BROKER	81700.00	0.00
GREEN WAVE & COMPANY	53200.00	0.00
H N CONTRADE	19000.00	0.00
RADHE SHYAM	22800.00	0.00
SHYAM BROKER AGENCY	33915.00	0.00
DURGA ENTERPRISES	1712725.00	0.00
HAREKRISHANA AGRO INDUSTRIES	5466442.50	0.00
JALARAM CORPORATION	2253732.50	0.00
K D MEMAKIYA	232046.00	0.00
K K ENTERPRISES	5195797.00	0.00
KANAK PROTEIN	3710178.00	0.00
KHODAL EXPORT	55786.34	0.00
KIRTI INDUSTRIES	1056788.00	0.00
MORPAWALA REALCON PVT LTD	47250.00	0.00
PARSIRAM INDUSTRIES	1759800.00	0.00
PRASHANT TRADING COMPANY	695004.18	0.00
RIDDHI SIDDHI ENTERPRISES	3107148.00	0.00
SADGURU TRADERS	1248681.00	0.00
SARAS PROTEINS	82655.00	0.00
SEENA ENTERPRISES	77631.18	0.00
SHIVAM PROTEIN, JAM KHAMBALIYA	90769.00	0.00
SHREE SIDDHI VINAYAK PROTEINS	1368847.45	0.00
SHREE VELNATH ENTERPRISES	1007500.00	0.00
SHREEJI AGRI COMMODITY	-347375.00	0.00
SHYAM ENTERPRISES	1100505.00	0.00
SOMNATH ENTERPRISES	1394036.00	0.00
TOTAL	<u>80760408.91</u>	<u>54008038.62</u>



		Note - 2.6
Other Current Liabilities		
DCJ & Associates (Audit Fees)	221000.00	191000.00
TOTAL (A)	221000.00	191000.00
Duties and Taxes		
CGST	53652.10	5954.00
TDS Payable	121289.00	31777.00
TCS Payable	0.00	22826.00
SGST	53652.10	5954.00
GST ON REVERSE CHARGES	53678.00	53678.00
Income Tax provision	225526.00	353060.00
TOTAL (B)	507797.20	473249.00
TOTAL (A+B)	728797.20	664249.00

BALAJI SOYA PROTEINS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2022

	As At 31-03-2022	As At 31-03-2021
Investment and Securities		Note - 2.8
Government and other securities	48950.00	48950.00
	48950.00	48950.00

		Note - 2.9
Other Non Current Assets		
Unsecured, Considered good unless otherwise stated		
CGST RECEIVABLES	0.00	0.00
SGST RECEIVABLES	0.00	0.00
TDS RECEIVABLES	0.00	0.00
TCS RECEIVABLES	0.00	0.00
	0.00	0.00

Miscellaneous Expenditure	0.00	0.00
	0.00	0.00

		Note -2.10
Trade Receivable		
(Unsecured considered good except to the extent stated)		
Receivable outstanding for a period exceeding 6 months.		
B.L. AGRO INDUSTRIES	0.00	151060.00
FARMERS FORTUNE INDIA PVT LTD	290829.81	290829.81
MORPAWALA REALCON PVT LTD	1414995.90	20478535.00
SHRI NATH TRADERS	74027.47	74027.47
SHIV RATAN SUNIL KUMAR	0.00	0.00
Star Agri Warehousing & Collateral	53571.74	1002164.30
UTTAM AGRO SALES	14670525.24	9536195.24
KHANDELWAL COMMODITIES	0.00	0.00
Sandeep Atoliya	700000.00	700000.00
Jai Mata Di	77532.97	77532.97
BRANCH GONDAL, GUJARAT		
FAMY STERI PVT LTD	41805998.27	0.00
Sub Total (B)	59087481.40	32310344.79




CASH AND CASH EQUIVALENTS**Note - 2.11**

Cash in Hand	281901.62	877169.24
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Balances with Scheduled Banks

Indusind Bank 4143 C/A	2245804.41	41664.41
Indusind Bank 770102	353.32	353.32
PNB 33555	62803.59	62803.59

Closing Stock

Closing stock of Soyabean	0.00	0.00
Closing stock of Bardana	0.00	0.00
Closing stock of Coriander	1279178.00	0.00
Closing Stock of Dhan	0.00	0.00

3870040.94	981990.56
-------------------	------------------

Note - 2.12**Short Term Loans and Advances**

Amit Khandelwal	15027911.00	15027911.00
Chetan Sharma	50000.00	50000.00
Farmer Harvest India Pvt Ltd.	789451.45	789451.45
15867362.45	15867362.45	

**NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS
ACCOUNT FOR THE YEAR ENDED ON 31st March,2022**

Note - 2.13

Particulars	2021-2022 (Rs.)	2020-2021 (Rs.)
Income from Operation :		
Particulars of Sales of Products		
Bardana	5206500.00	202500.00
Corriander	175803634.95	1757452.82
Dhan	15769901.60	29659249.86
Mustard	0.00	420061225.74
Mustard Oil Cake	0.00	33539343.50
Mustard Oil	0.00	114490022.50
Wheat	1951000.00	11626685.58
Corriander Powder	5126948.32	0.00
Soyabean	14524729.14	0.00
Sales Return	-104877.15	-298741.5
Total	218277836.86	611037738.50

Note - 2.14

Other Income		
Godown Rent Receipts	361297.17	793800.00
Discount	24036.22	0.00
	0.00	0.00
Total	385333.39	793800.00



Note- 2.15

Particulars of Purchase of Products

Coriander	169127755.20	1860105.29
Dhan	16931622.10	32512536.48
Coriander Powder	4811269.59	0.00
Mustard	0.00	406584118.26
Mustard Oil Cake	0.00	32592303.75
Mustard Oil	0.00	114383305.00
Wheat	2151000.00	11507008.22
Soyabean	16960751.44	
Bardana	5553600.00	0.00
Purchase Return	-1281033.57	-42390.19
Total	214254964.76	599396986.81

Note- 2.16

Increase and Decrease in Closing Stock

Opening Stock	0.00	732273.00
Closing Stock	1279178.00	0.00
	-1279178.00	732273.00

Note - 2.17

Financial Costs

Agribazar Transction Charges	0.00	327901.79
Frieght Paid	281000.00	1073560.25
Hammali	389720.00	951069.00
Bank Charges	0.00	288.84
Bank Interest	0.00	0.00
	670720.00	2352819.88

Total

Note - 2.18

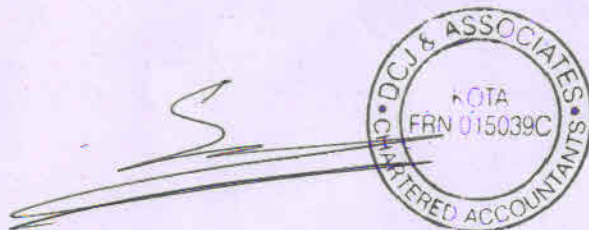
Other Expenses

Audit Fees	30000.00	30000.00
Brokerage	242070.00	385100.00
Bad Debts	0.00	1950837.00
Conveyance Expenses	69265.00	75260.00
Depreciation	134958.15	155095.16
Director Remuneration	0.00	500000.00
Printing & Stationary	55830.00	85895.00
Interest on TDS	449.00	1409.00
Interest on TCS	1174.00	607.00
Interest to Others	0.00	1059586.00
GST Expenses	2627.00	4700.00
Godown Rent A/c	0.00	34719.00
Office Expenses	110244.00	125830.00
Quality Claim	0.00	84222.00
Postage & Courier	22765.00	25835.00
Commodity Tender Expenses	281362.00	0.00
Round Off	743.66	0.00
ROC Filing Fees	0.00	5200.00
Salary	1067000.00	1709500.00
Telephone & Mobile	18760.00	34260.00
Misc Expenses	0.00	107022.00
Insurance	4255.56	5528.00
Weight Shortage	0.00	5267.00
TOTAL	2041503.37	6385872.16

Notes to the Accounts

1. Closing Cash Balance is as Explained by Director
2. Closing Stock is as Explained by Director

Note - 2.19



BALAJI SOYA PROTEINS PRIVATE LIMITED
Fixed Assets

Note annexed to and forming part of the balance sheet as at 31.03.2022

Note 2.7

Particulars	Net Block On 31st Mar 2021	PURCHASE		SALES		TOTAL ASSETS BEFORE DEPRECIATION	RATE OF DEPRECIATION (%)	DEPRECIATION	W.D.V. AS ON 31/3/2022
		Before 30th sept.	After 30th sept.	Before 30th sept.	After 30th sept.				
Leasehold Land Plot	447618.00	0.00	0.00	0.00	0.00	447618.00	0.00	0.00	447618.00
Factory Building	932858.12	0.00	0.00	0.00	0.00	932858.12	9.5	88621.52	844236.60
Plant & Machinery	113365.44	0.00	0.00	0.00	0.00	113365.44	18.1	20519.14	92846.29
Car	30346.68	0.00	0.00	0.00	0.00	30346.68	31.23	9477.27	20869.41
Air Conditioner	17757.38	0.00	0.00	0.00	0.00	17757.38	45.07	8003.25	9754.13
Furniture & Fixture	32201.51	0.00	0.00	0.00	0.00	32201.51	25.89	8336.97	23864.54
	1574147.12	0.00	0.00	0.00	0.00	1574147.12		134958.15	1439188.97




DCJ & Associates

Chartered Accountants

Saurabh Jain
(B.Com., FCA)

42, Patrakar Parisar
Mahaveer Nagar I
Kota (Raj)-324005
(M) +91-99506-86357
Email-id:25.saurabh@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BALAJI SOYA PROTEINS PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **BALAJI SOYA PROTEINS PRIVATE LIMITED** ("the company") which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

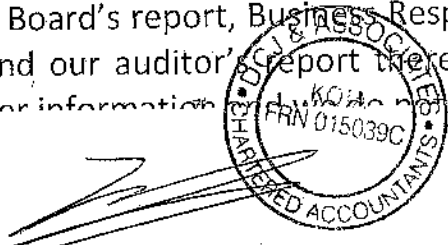
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its Profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Based on the work we have performed; we conclude that there is no material misstatement of this other information.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

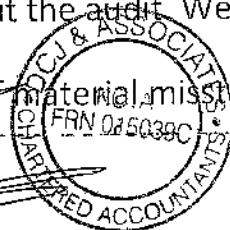
In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks and



The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

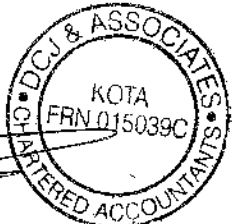
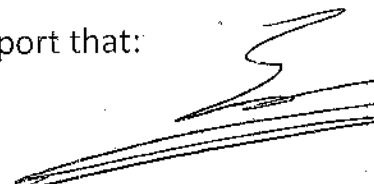
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

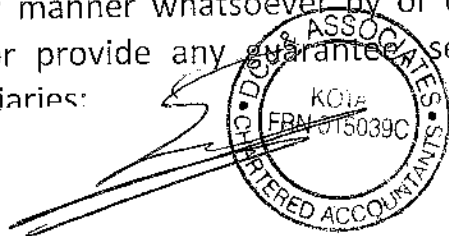
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
2. As required by Section 197(16) of the Act, being a private limited company, the provision of this section is not applicable to the Company.
3. As required by Section 143(3) of the Act, we report that:



- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet and the statement of Profit and Loss dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) This report does not include report relating to internal financial controls over financial reporting of the company and the operating effectiveness of such controls as required u/s 143(3)(i) of the Act pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There was no amount which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee security or the like on behalf of the Ultimate Beneficiaries:



(b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

(v) No dividend has been declared or paid during the year by the company.

For D C J & Associates
Chartered Accountants
Firm Registration Number
015039c

Saurabh Jain
(Partner)
M. No. 515297



UDIN: 22515297BBHNIV2732

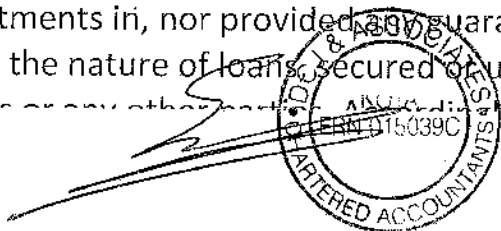
Place: Kota

Date: 18/09/2022

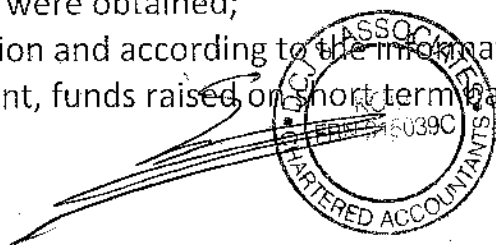
ANNEXURE "A" TO THE AUDITORS' REPORT

Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements of our report of even date.

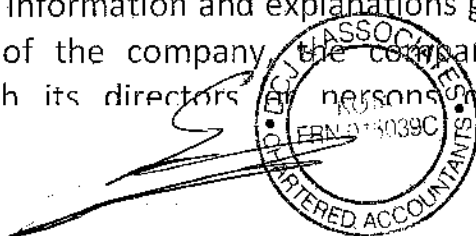
- (i) (a) (A) The Company has maintained proper records showing full particulars, Including quantitative details and situation of Property, Plant and Equipment;
- (B) The Company has no intangible assets as such the clause is not applicable.
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals, no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the company .
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year;
- (e) According to the information and explanations given to us there are no proceeding have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records;
- (b) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.
- (iii) According to information and explanation given to us, during the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnership or any other entity, as mentioned in paragraph 2(iii)(v)(A) and (iii)(v)(B)



- (iv) *In our opinion and according to information and explanation given to us, the company has not granted any loans, made investments, provided guarantees and security to which provisions of section 185 and 186 of the Act are applicable. Accordingly, the clause (iv) of paragraph 3 of the order is not applicable to the company.
- (v) In our opinion and according to information and explanation given to us, the company has not accepted any deposits or amounts which are deemed to be deposits covered under Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the directives issued by the RBI and the provisions and the rules framed thereunder.
- (vi) The Central Govt. has not specified the maintenance of cost records by the Company under Section 148 (1) of the Companies Act, 2013.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is regular in depositing undisputed statutory dues to the appropriate authorities including Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Goods and Service Tax, duty of Customs, duty of Excise, Value Added Tax, Cess and other statutory dues applicable to it. There were no undisputed outstanding statutory dues as on 31st March, 2022 for a period of more than six months from the date they became payable;
- (b) According to information and explanation given to us and the records of the company examined by us, there are no statutory dues referred in sub clause (a) which have not been deposited on account of any dispute with the relevant authorities.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any transactions which are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments, under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender;
- (b) According to the information and explanations given by the management, the company has not declared willful defaulter by any bank or financial institution or other lender;
- (c) In our opinion and according to the information and explanations given by the management, the Company has applied the term loan obtained for the purposes for which they were obtained;
- (d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term



- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- (xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the company, transactions with related parties are in compliance with the provisions of section 188 of the Act. The Provisions of Section 177 of the Act are not applicable to the company. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard AS-18, Related Party Disclosures specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (xiv) In our opinion and based on our examination, the company does not require to have an internal audit system with the size and nature of its business, the provisions of clause 3(xiv) if the order are not applicable to the company.
- (xv) According to the information and explanations given to us and based on our examination of the records of the company the company has not entered into any non-cash transactions with its directors or persons connected with them. Accordingly, the



- (xvi) (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934;
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India;
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year.
- (xix) According to the information and explanations given by the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xx) Based on our examination, the provisions of section 135 are not applicable on the company. Hence, this clause is not applicable to the company.
- (xxi) The company is not required to prepare Consolidated financial statements hence this clause is not applicable to the company.

For D C J & Associates
Chartered Accountants
FRN: 015039c

Saurabh Jain
(Partner)
M. No. 515297
Place: Kota
Date: 18/09/2022



BALAJI SOYA PROTEINS PRIVATE LIMITED
Plot G-142-147& E148-151, AGRO FOOD PARK, KOTA
Balance Sheet as at 31th March, 2022

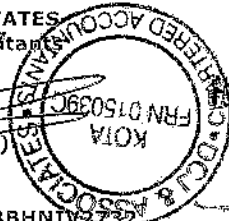
(Rs in '000)

Particulars		Note	As at 31.03.2022	As at 31.03.2021
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a)	Share Capital	2.1	430.00	430.00
(b)	Reserves and Surplus	2.2	-6,179.30	-8,690.29
(c)	Money received under share warrants			
	Sub Total		-5,749.30	-8,260.29
(2) Share application money pending allotment				
(3) Non-Current Liabilities				
(a)	Long Term Borrowings	2.3	4,602.28	4,400.00
(b)	Deferred Tax Liabilities (Net)			
(c)	Other Long Term Liabilities			
(d)	Long Term Provisions			
	Sub Total		4,602.28	4,400.00
(4) Current Liabilities				
(a)	Short-Term Borrowings	2.4	-	-
(b)	Trade Payables	2.5	-	-
	(A) Micro enterprises and Small Enterprises			
	(B) Others		93,828.37	54,215.74
(c)	Other Current Liabilities	2.6	503.27	311.19
(d)	Short-Term Provisions	2.6	225.53	353.06
	Sub Total		94,557.17	54,879.99
	Total		93,410.15	51,019.70
II. Assets				
(1) Non-Current Assets				
(a)	Property, Plant and Equipment and Intangible Assets	2.7		
	(i) Property, Plant and Equipment		1,439.19	1,574.15
	(ii) Intangible Assets		-	-
	(iii) Capital work in Progress		-	-
	(iv) Intangible Assets under development		-	-
	Sub Total		1,439.19	1,574.15
(b)	Non-Current Investments	2.9	48.95	48.95
(c)	Deferred Tax Assets	2.8	29.17	29.20
(d)	Long Term Loans and Advances	2.9	-	-
(e)	Other Non-Current Assets	2.10	-	-
	Sub Total		78.12	78.15
(2) Current assets				
(a)	Current Investments			
(b)	Inventories	2.11	1,279.18	0.00
(c)	Trade Receivables	2.12	59,087.48	32,310.34
(d)	Cash and Bank Balances	2.13	2,590.86	981.99
(e)	Short-Term Loans and Advances	2.14	28,935.32	16,075.07
(f)	Other Current Assets	2.15	-	-
	Sub Total		91,892.85	49,367.40
	Total		93,410.15	51,019.70

Significant Accounting Policies, Notes on Financial Statements as per Note 1 & 2.
As per our Report of even date

For DCJ & ASSOCIATES
Chartered Accountants
FRN : 015039c

(CA Saurabh Jain)
Partner
M.No. 515297
UDIN- 22515297BBHNIV2732



For and on behalf of Board of Directors
BALAJI SOYA PROTEINS PRIVATE LIMITED

For Balaji Soya Proteins Pvt. Ltd.
(Amish Gupta)
Director
DIN : 031244976

For Balaji Soya Proteins Pvt. Ltd.
(Shikha Khandelwal)
Director
DIN : 03124408

Director

Place: Kota
Dated: 18/09/2022

BALAJI SOYA PROTEINS PRIVATE LIMITED

Plot G-142-147& E148-151, AGRO FOOD PARK, KOTA
Statement of Profit and Loss for the year ended 31.03.2022

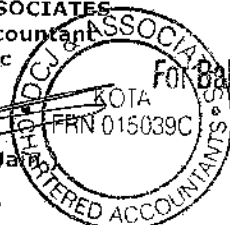
(Rs in '000)

Particulars	Note No	2021-22	2020-21
Revenue from operations	2.16	218,277.84	611,037.74
Other Income	2.17	218,277.84 361.30	611,037.74 793.80
Total Income		218,639.13	611,831.54
<u>Expenses:</u>			
Purchase of Stock-in-Trade	2.18	214,230.93	599,396.99
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.19	-1,279.18	732.27
Employee benefit expense	2.20	1,067.00	1,709.50
Financial costs	2.21	0.00	0.29
Depreciation and amortisation		134.96	155.10
Other expenses	2.22	1,510.27	6,873.81
Total Expenses		215,663.97	608,867.95
Profit before exceptional, extraordinary and prior period items and tax		2,975.16	2,963.59
Exceptional Items		-	-
Profit before extraordinary and prior period items and tax		2,975.16	2,963.59
Extraordinary Items		-	-
Prior Period Item		-	-
Profit before Tax		2,975.16	2,963.59
Tax expense:			
(1) Current tax		464.13	511.15
(2) Deferred tax		-0.03	0.73
(3) Income Tax Earlier Year		0.00	0.00
Profit/(Loss) for the period		2,511.00	2,453.17
Earning per equity share:			
Basic			
Before Extraordinary Items		58.40	57.05
After Extraordinary Adjustment		58.40	57.05
Diluted			
Before Extraordinary Items		58.40	57.05
After Extraordinary Adjustment		58.40	57.05

The accompanying notes are an integral part of the financial statements.
As per our Report of even date

For DCJ & ASSOCIATES
Chartered Accountant
FRN : 015039c

(CA Saurabh Jain)
Partner
M.No. 515297
UDIN- 22515297BBHNIV2732



For and on behalf of Board of Directors
BALAJI SOYA PROTEINS PRIVATE LIMITED

For Balaji Soya Proteins Pvt. Ltd.
(Ankush Gupta)
Director
DIN : 03124376

For Balaji Soya Proteins Pvt. Ltd.
(Shikha Khandelwal)
Director
DIN : 03124408

Place : Kota
Dated: 18/09/2022

BALAJI SOYA PROTEINS PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

	As at 31.03.2022	As at 31.03.2021
(Rs in '000)		
Share Capital :		
Authorized : 100000 Equity Shares of Rs 10/- each	1,000.00	1,000.00
	1,000.00	1,000.00
Issued, Subscribed & Paid up : 43000 Equity shares of Rs, 10/- each, fully paid -up	430.00	430.00 0.00
	430.00	430.00

Notes:

- (1) The company has only one class of share referred to as equity shares having a par value of Rs. 10/- each holder of equity shares is entitled to one vote per share.
- (2) The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Director is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- (3) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.
- (4) The details of Share holders holding more than 5 % equity shares as at 31.03.2022 and 31.03.2021

Share Holder	As At 31.03.2022		As At 31.03.2021		Ownership Interest %
	No. of Share	Ownership Interest %	No. of Share	Ownership Interest %	
Ankush Gupta	21499.00	50.00%	21499.00	50.00%	50.00%
Sikha khandelwal	21500.00	50.00%	21500.00	50.00%	50.00%
Total	42999.00	100.00%	42999.00	100.00%	100.00%

As per records of the company, including its register of shareholders/members.

- (5) **Shareholding of Promoter:**
Shares held by promoters at the end of the Year

Promoter's Name	No. of shares	% of total shares	No. of shares previous year	% of total shares previous year	% Change during the Year
Ankush Gupta	21499.00	50.00%	21499.00	50.00%	0.00%
Sikha khandelwal	21500.00	50.00%	21500.00	50.00%	0.00%
Shri Ram Rice Mill	1.00	0.00%	1.00	0.00%	0.00%

- (6) The reconciliation of the number of shares outstanding as at March 31, 2022 and March 31, 2021 is set out below:

Particulars	As at	
	31.03.2022	31.03.2021
Number of shares at the beginning	43000	43000
Number of shares at the end	43000	43000



For Balaji Soya Proteins Pvt. Ltd.
[Signature]
Director

For Balaji Soya Proteins Pvt. Ltd.
[Signature]
Director

BALAJI SOYA PROTEINS PRIVATE LIMITED

Notes annexed to and forming part of the balance sheet as at 31.03.2022

Reserves and Surplus :

(Rs in '000)

Note - 2.2

Surplus as per statement of Profit and Loss

As per last Balance sheet		-8,690.29	-11,175.01
Less: Income Tax Provision reverse			31.55
Add : Net Profit after Tax Transferred from Statement of Profit and Loss		2,511.00	2,453.17
Surplus - Closing balance		-6,179.30	-8,690.29

Long Term Borrowings

Note - 2.3

Secured Loan

Term Loan

From Banks

From NBFC

	2022		2021	
	Non Current	Current Maturity	Non Current	Current Maturity
From Banks		0.00		
From NBFC		0.00		
		-		-

Unsecured Loan

From Directors

Sun Agro Corporation

From Shareholder & their relatives

Shri Ram Rice Mill

(See Note 1 below)

Sun Agro Corporation		202.28		0.00
From Shareholder & their relatives		4,400.00		4,400.00
		4,602.28	0.00	4,400.00
Total		4,602.28	0.00	4,400.00

1a. No schedule of repayment of unsecured loans of directors & family members as well as intercorporate deposit
 1b. The loan from directors & family members and intercorporate deposit are interest free.

For Balaji Soya Proteins Pvt. Ltd.

[Signature]

Director

For Balaji Soya Proteins Pvt. Ltd.

[Signature]

Director



BALAJI SOYA PROTEINS PRIVATE LIMITED

Notes annexed to and forming part of the balance sheet as at 31.03.2022

(Rs in '000)

Note - 2.4

Short Term Borrowings

Secured

A Working Capital Loan

B Current Maturity of Long Term Borrowings

Total

Notes

Trade Payables

Note - 2.5

(a) Micro, small and Medium enterprises Development Act, 2006

(b) Others

	93,828.37	54,215.74
	93,828.37	54,215.74

Ageing of Trade Payable (current year):

Particulars	(i) MSME	(ii) Others	(iii) Disputed dues- MSME	(iv) Disputed dues- Others
Outstanding for following periods from due date of payment				
Less than 1 yr.		58,508.94		
1-2 yrs.		16,974.99		
2-3 yrs.		1,144.92		
More than 3 yrs.		17,199.52		
Total	0.00	93,828.37	0.00	0.00

Ageing of Trade Payable (previous year):

Particulars	(i) MSME	(ii) Others	(iii) Disputed dues- MSME	(iv) Disputed dues- Others
Outstanding for following periods from due date of payment				
Less than 1 yr.				
1-2 yrs.		35,871.30		
2-3 yrs.		1,144.92		
More than 3 yrs.		3,399.52		
Total	0.00	54,215.74	0.00	0.00

Other Current Liabilities

Note - 2.6

Advance from Customer (Booking and Other)

Other Payables

For Expenses and other Liabilities
Statutory Levies

	221.00	191.00
	282.27	120.19
	503.27	311.19

Short-Term Provisions

Income Tax provision

	225.53	353.06
	225.53	353.06

For Balaji Soya Proteins Pvt. Ltd.

[Signature]
Director

For Balaji Soya Proteins Pvt. Ltd.

[Signature]
Director



BALAJI SOYA PROTEINS PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

Deferred Tax Assets (Net)

(Rs in '000)

Note - 2.8

The company has recognized deferred taxes, which result from timing difference between the book profit and tax profit. The details of which are as under :-

Particulars	Op. balance	Arising during the year	Total
DTA	29.20	-0.03	29.17
	29.20	-0.03	29.17

Non Current Investments

Government and other securities

Note - 2.9

48.95

48.95

Long term loans and advances

Unsecured, Considered good unless otherwise stated

Other Loans and Advances

Income taxes deducted at source/advance

Income tax

Other Non Current Assets

Note - 2.10

Gas Cylinder Security Deposit

Inventories

Note - 2.11

Closing Stock

1,279.18

1,279.18

Trade Receivable

Note - 2.12

Considered Good

59,087.48

32,310.34

59,087.48

32,310.34

ii. Trade receivables (Current year) :

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables- considered good	43,274.57	0.00	14,670.53	700.00	442.39	58,087.48
(ii) Undisputed Trade Receivables- Considered Doubtful						0.00
(iii) Disputed Trade Receivables considered good						0.00
(iv) Disputed Trade Receivables considered doubtful						0.00
Unbilled Dues	0.00					0.00
Total	43,274.57	0.00	14,670.53	700.00	442.39	59,087.48

iii. Trade receivables (previous year) :

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables- considered good	30,014.73	1,153.22		777.53	364.86	32,310.34
(ii) Undisputed Trade Receivables- Considered Doubtful						0.00
(iii) Disputed Trade Receivables considered good						0.00
(iv) Disputed Trade Receivables considered doubtful						0.00
Unbilled Dues						0.00
Total	30,014.73	1,153.22	0.00	777.53	364.86	32,310.34

For Balaji Soya Proteins Pvt. Ltd.

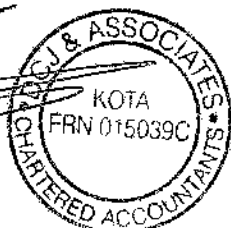
[Signature]

Director

For Balaji Soya Proteins Pvt. Ltd.

[Signature]

Director

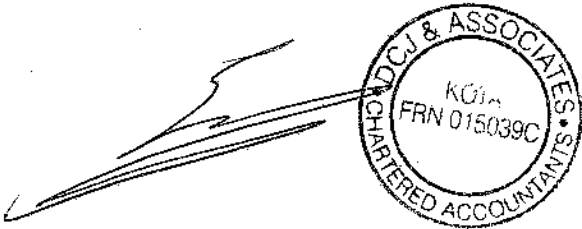


BALAJI SOYA PROTEINS PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

	(Rs in '000)	
Cash and Bank Balance		
Cash and cash equivalents		Note - 2.13
a) Cash in hand		877.17
b) Balance with scheduled bank in current account	281.90	104.82
	2,308.96	981.99
	2,590.86	981.99
Short Term Loans and Advances		Note - 2.14
(Unsecured, Considered good unless otherwise stated)		
Others		
Advance recoverable in cash or kind		16,075.07
Prepaid Expenses	28,935.32	
Advances to Employee		
	28,935.32	16,075.07
Other Current Assets		Note - 2.15
Balance with revenue authorities (GST)		
TCS		

For Balaji Soya Proteins Pvt. Ltd.
[Signature]
Director

For Balaji Soya Proteins Pvt. Ltd.
[Signature]
Director



BALAJI SOYA PROTEINS PRIVATE LIMITED

Notes annexed to and forming part of the statement of profit and loss for year ended as on 31-03-2022

	2021-22	2020-21
Revenue from Operations	(Rs in '000)	
	Note - 2.16	
Sales-Trading		
Bardana	5,206.50	202.50
Corriander	175,803.63	1,757.45
Dhan	15,769.90	29,659.25
Mustard	0.00	420,061.23
Mustard Oil Cake	0.00	33,539.34
Mustard Oil	0.00	114,490.02
Wheat	1,951.00	11,626.69
Corriander Powder	5,126.95	0.00
Soyabean	14,524.73	0.00
Sales Return	-104.88	-298.74
Services	0.00	0.00
	218,277.84	611,037.74
Other Income	Note - 2.17	
Godown/clepts Rent Receipts	361.30	793.80
Discount	0.00	0.00
	361.30	793.80
Purchase of Stock-in-Trade (Trading)	Note - 2.18	
Coriander	169,127.76	1,860.11
Dhan	16,931.62	32,512.54
Coriander Powder	4,811.27	0.00
Mustard	0.00	406,584.12
Mustard Oil Cake	0.00	32,592.30
Mustard Oil	0.00	114,383.31
Wheat	2,151.00	11,507.01
Soyabean	16,960.75	0.00
Bardana	5,553.60	0.00
Purchase Return	-1,281.03	-42.39
Discount	-24.04	
	214,230.93	599,396.99
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	Note - 2.19	
OPENING STOCK		732.27
	-	732.27
CLOSING STOCK		
Sub Total	1,279.18	0.00
	1,279.18	0.00
Increase (Decrease) in stocks :	-1,279.18	732.27
Employee benefit expense	Note - 2.20	
Salaries, Wages and Allowances	1,067.00	1,709.50
Contribution to PF, ESI and Other Welfare Fund		
Staff and Labour Welfare	0.00	
	1,067.00	1,709.50

For Balaji Soya Proteins Pvt. Ltd.

Director



For Balaji Soya Proteins Pvt. Ltd.

Director

BALAJI SOYA PROTEINS PRIVATE LIMITED

Notes annexed to and forming part of the statement of profit and loss for year ended as on 31-03-2022

(Rs in '000)

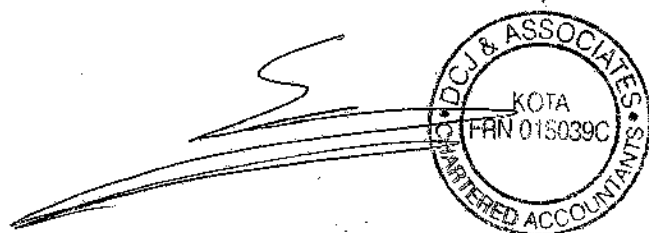
Financial Cost		Note - 2.21
Bank charges		0.29
Interest Paid		288.84
		288.84
Other Expenses		Note - 2.22
Trading & Job / Servicing Expenses		
Consumable		
Freight & Cartage		
Power and Fuel	281.00	1,073.56
Repairs & Maintenance		
Plant and Machinery		
Building		
Insurance		0.00
Sub Total	A 281.00	1,073.56
Establishment Expenses :		
Agribazar Transaction Charges		327.90
Audit Fees	30.00	30.00
Brokerage	242.07	385.10
Bad Debts	0.00	1,950.84
Conveyance Expenses	69.27	75.26
Director Remuneration		500.00
Hammali	389.72	951.07
Interest on TDS	0.45	1.41
Interest on TCS	1.17	0.61
Interest to Others	0.00	1,059.59
GST Expenses	2.63	4.70
Godown Rent	0.00	34.72
Office Expenses	110.24	125.83
Printing and Stationery	55.83	85.90
Quality Claim		84.22
Postage & Courier	22.77	25.84
Tender Expenses	281.36	
Round Off	0.74	
ROC Fee		5.20
Telephone Expenses	18.76	34.26
Insurance	4.26	5.53
Misc. expenses		107.02
Weight Shortage		5.27
Sub Total	B 1,229.27	5,800.25
Total	A+B 1,510.27	6,873.81

For Balaji Soya Proteins Pvt. Ltd.

[Signature]
Director

For Balaji Soya Proteins Pvt. Ltd.

[Signature]
Director



BALAJI SOYA PROTEINS PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

(Rs in '000)

Property, Plant and Equipment

Particulars	as at 01.04.2021	Gross Block		Total 31/03/2022	up to 01.04.2021	Depreciation		Total 31/03/2022	Net Block	
		Addition	Sales / Transfer			during the year	Deduction		as at 31/03/2022	as at 31/03/2021
Tangible Assets										
Leasehold Land Plot	447.62	0.00	0.00	447.62		0.00	0.00	0.00	447.62	447.62
Factory Building	932.86	0.00	0.00	932.86		88.62	0.00	88.62	844.24	932.86
Plant & Machinery	113.37	0.00	0.00	113.37		20.52	0.00	20.52	92.85	113.37
Car	30.35	0.00	0.00	30.35		9.48	0.00	9.48	20.87	30.35
Air Conditioner	17.76	0.00	0.00	17.76		8.00	0.00	8.00	9.75	17.76
Furniture & Fixture	32.20	0.00	0.00	32.20		8.34	0.00	8.34	23.86	32.20
Total Tangible	1,574.15	0.00	0.00	1,574.15	0.00	134.96	0.00	134.96	1,439.19	1,574.15
Intangible Assets										
Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Intangible	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,574.15	0.00	0.00	1,574.15	0.00	134.96	0.00	134.96	1,439.19	1,574.15
Figure for previous year	1,704.40	24.84	0.00	1,729.24	0.00	155.10	0.00	155.10	1,574.15	1,704.40

Notes

- 1 The title deeds of all the immovable properties are held in the name of the company
- 2 The Company has not revalued its Property, Plant and Equipment. Accordingly, the corresponding disclosures are not applicable to the company.
- 3 No proceedings have been initiated or pending against the company under the Benami Transactions (Prohibitions) Act, 1988, the corresponding disclosures are not applicable to the company :-

For Balaji Soya Proteins Pvt. Ltd.
[Signature]
Director

For Balaji Soya Proteins Pvt. Ltd.
[Signature]
Director



Sr. No.	Ratio	Numerator	Denominator	2022		2021		Ratio	% of Variance	
				Numerator	Denominator	Numerator	Denominator			
				(Rs in '000)		(Rs in '000)				
1	Current Ratio (in times)	Total Current Assets	Total Current Liability	91,892.85	94,557.17	49,367.40	54,879.99	0.97	0.90	8.03%
2	Debt Equity Ratio (in times)	Debt consisting of borrowings	Total Equity	4,602.28	-5,749.30	4,400.00	-8,260.29	-0.80	-0.53	50.28%
3	Debt Service Coverage Ratio (in times)	Net Profit after tax + interest + depreciation	principal repayment + total Interest	2,645.96	0.00	2,608.26	0.00			
4	Return on Equity Ratio (in %)	Profit for the year less Preferences dividend (if any)	Average equity	2,511.00	-7,004.80	2,453.17	-9,486.68	-35.85%	-25.86%	38.63%
5	Inventory turnover ratio (in times)	COGS = Opening Inventory + Purchase + Direct Expense - Closing Inventory	Average Inventory = (Opening Inventory + Closing Inventory) / 2	213,341.47	639.59	601,060.33	366.14	333.56	1,641.68	-79.68%
6	Trade Receivable Turnover Ratio (in times)	Revenue from operation	Average trade receivable	218,277.84	45,698.91	611,037.74	32,310.34	4.78	18.91	-74.74%
7	Trade Payable Turnover Ratio (in times)	Cost of Purchase = Opening Inventory + purchases - Closing Inventory	Average trade payable	212,951.75	74,022.06	600,129.26	54,215.74	2.88	11.07	-74.01%
8	Net Capital Turnover Ratio (in times)	Revenue from operations	Working Capital	218,277.84	-2,664.32	611,037.74	-5,512.59	-81.93	-110.84	-26.09%
9	Net Profit Ratio (in %)	Profit for the year	Revenue from Operations	2,511.00	218,277.84	2,453.17	611,037.74	1.15%	0.40%	186.53%
10	Return on Capital Employed (in %)	Profit before tax and interest	CE = Net Worth	2,975.16	-5,749.30	2,963.59	-8,260.29	-51.75%	-35.88%	44.24%
11	Return on Investment	Income Generated from Investment Funds	Average Investment							No income generated from investments



For Balaji Soya Proteins Pvt. Ltd.
[Signature]
 Director

For Balaji Soya Proteins Pvt. Ltd.
[Signature]
 Director

BALAJI SOYA PROTEINS PRIVATE LIMITED
Plot G-142-147& E148-151, AGRO FOOD PARK, KOTA (Raj.)

CIN- U15143RJ2007PTC025031

e-mail id: ankushtambi1@gmail.com

Contact No.: +91-98290-37735

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO FINANCIAL STATEMENTS

(Annexed to and forming part of Balance Sheet as at 31st March, 2022 and Statement of Profit & Loss for the period ended on that date)

1 SIGNIFICANT ACCOUNTING POLICIES:

a) **BASIS OF PREPARATIONS:**

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Companies Act, 2013 and relevant provisions of the Companies Act, 2013 to the extent applicable and other pronouncements of the Institute of Chartered Accountants of India ('ICAI'). Accounting policies are applied consistently with previous years. The Company follows the mercantile system of accounting recognizing income & expenditure on accrual basis. The accounts are prepared on a going concern basis.

b) **USE OF ESTIMATES:**

The preparation of the financial statements is in conformity with Generally Accepted Accounting Principles (GAAP) in India and requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities, as on the date of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Any revision to accounting estimates is recognized prospectively in future periods.

c) **VALUATION OF INVENTORIES:**

Raw materials, finished goods, work-in-progress and other inventories are valued at lower of cost and net realizable value. The Valuation and Quantification of inventories have been accepted as taken, valued and certified by the management.



d) PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION:

- (i) Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date. Company has adopted cost model for all class of items of Property Plant and Equipment.
- (ii) Depreciation on Property, Plant & Equipment (other than land) is charged under Written Down Value Method in accordance with Schedule II of the Companies Act, 2013.
- (iii) Depreciation on Property, Plant and Equipment is provided to the extent of depreciable amount based on useful Life in the manner prescribed in Schedule II of the Companies Act, 2013. Significant component of assets having a life shorter than the main asset, if any, is depreciated over the shorter life.
- (iv) Impairment loss indicates the carrying amount of assets exceeds their recoverable amount. Recoverable amount is higher of the net selling price of the asset or its value in use. Value in use is present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. The company will recognise such losses whenever they arise.

e) REVENUE RECOGNITION:

Revenue is recognized to the extent that it can be reliably measured and it is probable that the economic benefit will flow to the company. Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods are transferred to the customer and it is stated net of Sales Returns and Goods and Service Tax.

f) EARNING PER SHARE:

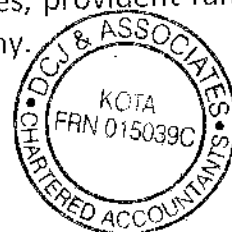
The earnings in ascertaining the company's EPS comprises the net profit after tax and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

g) BORROWING COSTS:

Interest and other costs incurred in connection with the borrowing of funds that are directly attributable to the acquisition, construction or erection of a qualifying asset are capitalized as cost of such asset and the other borrowing costs are recognized as an expense in the year.

h) RETIREMENT BENEFITS :

Provisions of gratuity to employees, provident fund rules and leave encashment are not applicable to the company.



i) INCOME TAXES :

Tax expense comprises of current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rate.

j) TAXATION:

Deferred Tax is recognized on timing difference between the accounting income and the taxable income for the year and quantified using the Tax Rates and laws enacted or substantially enacted on the balance sheet date.

k) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of economic resources and a reliable estimate can be made of the amount of the obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Contingent Assets are neither recognized nor disclosed in the financial statements.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

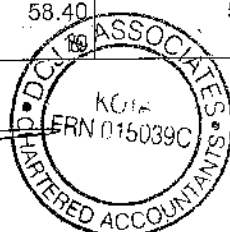
2. NOTES ON ACCOUNTS:

(a) The company has neither imported nor consumed any imported material during the period under review.

(b) The calculation of Earnings Per Share is as detailed below →

₹ in thousands

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2022	31st March 2021	31st March 2022	31st March 2021
Basic				
Profit after tax (A)	2510.99	2453.17	2510.99	2453.17
Weighted average number of shares outstanding (B)	43,000	43,000	43,000	43,000
Basic EPS (A / B)	58.40	57.05	58.40	57.05
Diluted				
Profit after tax (A)	2510.99	2453.17	2510.99	2453.17
Weighted average number of shares outstanding (B)	43,000	43,000	43,000	43,000
Diluted EPS (A / B)	58.40	57.05	58.40	57.05
Face value per share		10	10	10



(c) REMUNERATION TO THE AUDITORS	(in'000)	
	<u>31.03.2022</u>	<u>31.03.2021</u>
Towards Audit Fee	30.00	30.00

(d) Rs.NIL (in'000) amount is paid to Directors towards Remuneration in current period (Previous Year→ Rs. 500 (in'000)).

(e) Deferred Tax Asset/Liability (in'000)

As per The Companies Act, 2013	
Net Block as per books on 31.3.2022	1,439.19
Bal as per The Income Tax Act, 1961 (Return of Income)	1,551.37
Excess Depreciation claimed as per Companies Act in Earlier years	112.18
Deferred Tax Asset balance (As on 31.3.2022) @ 26%	29.17
Less: Balance of DTA As on 31.3.2021	29.19
Deferred Tax Asset created during the year	.03

(f) The Goods and Service Tax (GST) reconciliation & liability towards Reverse Charge Mechanism (RCM) has not been done till date of signing of Financials. The company will adjust the differences, if any, in the ensuing GST returns for remedial actions. The management has not provided for GST on advances received from customers before implementation of GST.

(g) Disclosure of transactions in respect of related parties pursuant to Accounting Standard-18 are given below.

I. List of related parties where controls exists and related parties with whom transactions have taken place and relationship.

- a. Ankush Gupta – Director
- b. Shri Ram Rice Mill - Related Party
- c. Amit Industries – Director relative's firm
- d. Bharat Jyoti Dairy Products Limited- Director's Firm
- e. Shubha Khandelwal – Director spouse



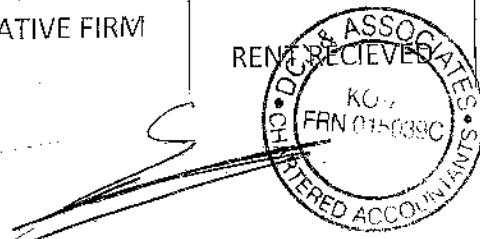
- f. Star Agri warehousing and collateral management limited- Director relative's firm
- g. Morpawala Realcon Pvt Ltd- Directors's Firm
- h. Uttam Agro Sales- Director relative's firm

II. Key Management personnel

- i. Ankush Gupta – Director
- ii. Shikha Khandelwal - Director

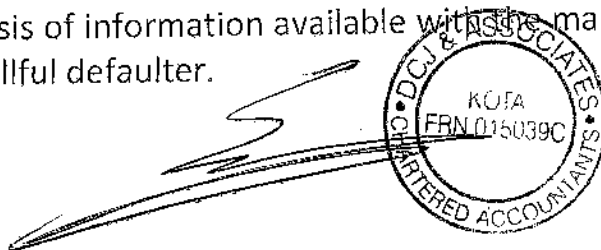
III.(A) Transaction during the year with related parties or Key managerial personnel (in '000)

NAMES	RELATION	NATURE OF TRANSACTION	VOLUME OF TRANSACTION	
			YEAR 2021-2022	YEAR 2020-2021
ANKUSH GUPTA	DIRECTOR	REMMUNERATION	0	500.00
		SALES	69328.69	1974.45
		PURCHASE	0	7254.06
		LOAN TAKEN	202.28	94030.00
		LOAN REPAYMENT	0	100330.55
SHRI RAM RICE MILL	RELATED PARTY	LOAN REPAYMENT	0	1400.00
AMIT INDUSTRIES	DIRECTOR RELATIVE'S FIRM	SALES	0	8644.40
		PURCHASE	0	18848.39
BHARAT JYOTI DAIRY PRODUCTS LIMITED	DIRECTOR'S FIRM	PURCHASE	23640.07	0
SHUBHA KHANDLWAL	DIRECTOR'S SPOUSE	SALARY	500.00	500.00
STAR AGRIWAREHOUSING AND COLLATERAL MANAGEMENT	DIRECTOR'S RELATIVE FIRM	RENT PAID	0	4.85
		RENT RECEIVED	426.33	793.80

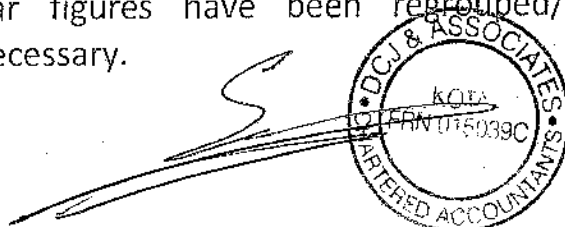


MORPAWALA REALCON PRIVATE LIMITED	DIRECTORS'S FIRM	SALES	0	20478.53
		PURCHASE	19129.87	0
UTTAM AGRO SALES	DIRECTOR RELATIVE'S FIRM	PURCHASE	0	25167.99
		SALES	1884.33	9536.19

- (h) In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least to the amount at which they are stated.
- (i) There are no events or contingencies which have occurred after the Balance Sheet date.
- (j) The Company is regularly making payments within Forty-Five days to the suppliers of goods or services to Micro and Small Enterprises as per provisions of MSMED Act, 2006. The classification have been accepted as certified by management.
- (k) There are no prior period expenses or income debited / credited in Profit & Loss Account except adjustment of tax (if any).
- (l) The debit and credit balances of the parties are subject to confirmation.
- (m) The Company has not granted loans and advances in the nature of loan to promoters, directors, Key Management Personnel and the related parties (as defined under the Act), accordingly the disclosure of information related to this point is not applicable.
- (n) The Company does not have any intangible assets (as covered under AS-26).
- (o) In opinion of the management, neither the Company hold any Benami property nor have any proceedings been initiated or pending against the Company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.
- (p) On the basis of information available with the management, the Company is not a willful defaulter.



- (q) During the year, the Company has not surrendered or disclosed any undisclosed income in the tax assessment under the applicable provisions of the Income Tax Act, 1961.
- (r) The other additional disclosures and information (not specifically disclosed) as required by Schedule III are either NIL or not applicable.
- (s) The title deeds of the immovable properties are held in the name of the Company.
- (t) In opinion of the management, the Company has not undertaken any transactions with companies struck off under Section 248 of the Act or Section 560 of Companies Act, 1956.
- (u) The Company had created charge with the Registrar of Companies for the loan taken by the company.
- (v) The company has no borrowed funds from any Bank.
- (w) During the year, the company has not traded or invested in crypto currency or virtual currency.
- (x) (a) The Company has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Company has not received any fund from person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (y) Previous year figures have been regrouped/re-arranged wherever considered necessary.



SIGNATURE TO NOTE NO. '1' TO '2' FORM AN INTEGRAL PART OF THE ACCOUNTS.

For D C J & Associates
Chartered Accountants
Firm Registration Number
015039c

Saurabh Jain
(Partner)
M. No. 515297

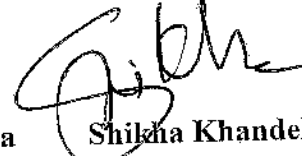


For and on behalf of the board
Balaji Soya Proteins Private Limited

For Balaji Soya Proteins Pvt. Ltd.


Director
Ankush Gupta
(Director)
03124376

For Balaji Soya Proteins Pvt. Ltd.


Director
Shikha Khandelwal
(Director)
03124408

UDIN: 22515297BBHNIV2732
Place: Kota
Date: 18/09/2022