

# **AUDIT REPORT**

FOR THE ACCOUNTING YEAR

**2019 - 2020**

OF

**VARDAAN BIOTECH PVT**  
**LTD**

A 9/14, BASANT BIHAR, SANWER ROAD, UJJAIN,  
MADHYA PRADESH-456010

BY  
AUDITORS :

**ANKUR GOYAL &**  
**COMPANY**

**CHARTERED ACCOUNTANTS**

FIRST FLOOR, "NANDAN", L.M. COMPLEX,, TOWER  
CHOWK, FREEGANJ,, UJJAIN-456010 MADHYA  
PRADESH

## ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of VARDAN BIOTECH PVT LTD for the year ended 31<sup>st</sup> March, 2020.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.  
(b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.  
(c) Total Assets of company includes Immovable property also and the title deeds of immovable properties are held in the name of the company.
2. Physical verification of inventory has been conducted by the management at reasonable intervals but quantitative details of packing material have not been properly dealt with in the books of accounts.
3. The company has granted loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.  
(a) All terms and conditions are as per the benefits of company and are not prejudicial to the company's Interest.  
(b) Schedule of repayment of principal and interest has been stipulated and receipts are regular.  
(c) There is no such amount which is overdue more than 90 Days of above mentioned loan.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits.
6. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
7. (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.  
(b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
9. The company raises any money by way of initial public offer or further public offer (including debt instruments) all compliances have been fulfilled.
10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.



11. Clauses of payment of Managerial remuneration are not applicable on the company.
12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The company has made preferential allotment or private placement of shares or fully or partly convertible debentures during the year all provisions related for preferential allotment of Companies Act 2013 have been complied with.
15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

for ANKUR GOYAL & COMPANY  
Chartered Accountants

  
CA ANKUR GOYAL

FIRST FLOOR, "NANDAN", L.M. COMPLEX,  
TOWER CHOWK, FREEGANJ,,  
UJJAIN-456010 MADHYA PRADESH



Place : Indore

Date : 20/07/2020

UDIN: 20401685AAAAGB9795

**VARDAAN BIOTECH PVT LTD**  
**CIN : U15495MP2007PTC020132**  
**BALANCE SHEET AS AT 31/03/2020**

In ₹

Particulars	Note	31/03/2020	31/03/2019
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	2.1	13300000.00	13300000.00
Reserves and surplus	2.2	8775350.12	5500527.65
Money received against share warrants		-	-
		22075350.12	18800527.65
Share application money pending allotment		-	-
<b>Non-current liabilities</b>			
Long-term borrowings	2.3	43595106.00	-
Deferred tax liabilities (Net)	2.4	558320.00	233122.00
Other Long term liabilities		-	-
Long-term provisions		-	-
		44153426.00	233122.00
<b>Current liabilities</b>			
Short-term borrowings	2.5	45451883.69	10582674.00
Trade payables	2.6	7880708.80	9462726.00
Other current liabilities	2.7	137736320.60	47786912.30
Short-term provisions	2.8	1386018.00	132297.00
		192454931.09	67964609.30
<b>TOTAL</b>		<b>258683707.21</b>	<b>86998258.95</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment		21640384.09	5130738.01
Tangible assets	2.9	41347.20	-
Intangible assets	3.0	-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		21681731.29	5130738.01
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		21681731.29	5130738.01
<b>Current assets</b>			
Current investments		-	-
Inventories	3.1	106750505.84	57648960.00
Trade receivables	3.2	14362759.32	16406252.00
Cash and cash equivalents	3.3	950497.76	419731.94
Short-term loans and advances	3.4	111309215.00	4584060.00
Other current assets	3.5	3628998.00	2808517.00
		237001975.92	81867520.94
<b>TOTAL</b>		<b>258683707.21</b>	<b>86998258.95</b>

In terms of our attached report of even date  
For ANKUR GOYAL & COMPANY  
CHARTERED ACCOUNTANTS  
FRN : 0011407C

*Ankur Goyal*  
CA ANKUR GOYAL

(PARTNER)  
M. NO. : 401685

Place : Indore  
Date : 20/07/2020  
UDIN: 20401685AAAAGB9795

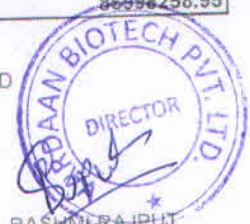


For VARDAAAN BIOTECH PVT LTD



LOKENDRA SINGH  
RAJPUT  
(DIRECTOR)

(DIN : 01801160)



RASHMI RAJPUT

(DIRECTOR)

(DIN : 01806022)

**VARDaan BIOTECH PVT LTD**  
**CIN : U15495MP2007PTC020132**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2020**

		In ₹	
Particulars	Note	31/03/2020	31/03/2019
Revenue from operations	3.6	505605487.10	199983146.81
Other income	3.7	523097.96	44446.00
<b>Total Revenue</b>		<b>506128585.06</b>	<b>200027592.81</b>
<b>Expenses</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	3.8	491271401.55	197678143.26
Changes in inventories of finished goods	3.9	(49101545.84)	(39444422.47)
work-in-progress and Stock-in-Trade			
Employee benefits expense	4.0	8636444.00	6223300.00
Finance costs	4.1	4813945.12	1515119.25
Depreciation and amortization expense	4.2	340158.72	447828.49
Other expenses	4.3	44454717.04	30986014.33
<b>Total expenses</b>		<b>500415120.59</b>	<b>197405982.86</b>
Profit before exceptional, extraordinary and prior period items and tax		5713464.47	2621609.95
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		5713464.47	2621609.95
Extraordinary Items		-	-
Profit before prior period items and tax		5713464.47	2621609.95
Prior Period Items	4.4	-	-
Profit before tax		5713464.47	2621609.95
Tax expense:	4.5		
Current tax		1165000.00	-
Deferred tax		325198.00	(40494.00)
Profit/(loss) for the period from continuing operations		4223266.47	2662103.95
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		4223266.47	2662103.95
Earnings per equity share:	4.6		
Basic		-	-
Diluted		-	-

In terms of our attached report of even date  
For ANKUR GOYAL & COMPANY  
CHARTERED ACCOUNTANTS  
FRN : 0011407C

CA ANKUR GOYAL  
(PARTNER)  
M. NO. : 401685



Place : Indore  
Date : 20/07/2020  
UDIN : 20401685AAAAGB9795

For VARDaan BIOTECH PVT LTD



LOKENDRA SINGH  
RAJPUT  
(DIRECTOR)  
(DIN : 01801160)



RASHMI RAJPUT  
(DIRECTOR)  
(DIN : 01806022)

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2020**

**2.1 Share Capital**

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Authorised</b>		
3000000 (1510000) Equity Shares of ₹ 10/- Par Value	30000000.00	15100000.00
<b>Issued</b>	<b>30000000.00</b>	<b>15100000.00</b>
1330000 (1330000) Equity Shares of ₹ 10/- Par Value	13300000.00	13300000.00
<b>Subscribed</b>	<b>13300000.00</b>	<b>13300000.00</b>
1330000 (1330000) Equity Shares of ₹ 10/- Par Value	13300000.00	13300000.00
<b>Paidup</b>	<b>13300000.00</b>	<b>13300000.00</b>
1330000 (1330000) Equity Shares of ₹ 10/- Par Value Fully Paidup	13300000.00	13300000.00
	<b>13300000.00</b>	<b>13300000.00</b>

**Holding More Than 5%**

Particulars	31/03/2020		31/03/2019	
	Number of Share	% Held	Number of Share	% Held
SHRI. LOKENDRA SINGH RAJPUT	505000	37.97	505000	37.97
SMT. PUSHPA RAJPUT	280000	21.05	280000	21.05
SMT. RASHMI RAJPUT	545000	40.98	545000	40.98

**2.2 Reserve and Surplus**

Particulars	In ₹	
	31/03/2020	31/03/2019
Profit and Loss Opening	5500527.65	2838423.70
Amount Transferred From Statement of P&L	4223266.47	2662103.95
Amount Transferred From Sundries		
Others	(948444.00)	0.00
	<b>(948444.00)</b>	<b>0.00</b>
	<b>8775350.12</b>	<b>5500527.65</b>
	<b>8775350.12</b>	<b>5500527.65</b>

**2.3 Long Term Borrowings**

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Term Loan</b>		
<b>Banks</b>		
Secured		
Rupee		
Axis Bank WHR Loan	35895106.00	0.00
<b>Loan and Advances From Related Parties</b>		
<b>Unsecured</b>		
<b>Director</b>		
Lokendra Singh Rajput	4000000.00	0.00
Pushpa Rajput	1800000.00	0.00
Rshmi Rajput	1900000.00	0.00
	<b>43595106.00</b>	<b>0.00</b>

**2.4 Deferred Taxes**

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Deferred Tax Assets</b>		
Unabsorbed Depreciation	0.00	40494.00
	<b>0.00</b>	<b>40494.00</b>
<b>Deferred Tax Liabilities</b>		
Depreciation	558320.00	273616.00



558320.00

273616.00

## 2.5 Short Term Borrowings

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Loans repayable on demand</b>		
<b>Banks</b>		
<b>Secured</b>		
P.N.B Bank CC Limit	45451883.69	0.00
YES BANK WHR LOAN A/C	0.00	0.00
S.B.I WHR FIN.A/C (38140602639)	0.00	10582674.00
	<b>45451883.69</b>	<b>10582674.00</b>

## 2.6 Trade Payables

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Creditors Due Small Micro Enterprises</b>		
AAMEYA POLYMERS LLP, DEWAS	1485479.00	402764.00
AYUSH WEREHOUSE	31500.00	31500.00
GOYAL & COMPANY	30000.00	38000.00
IMP. LEKHAN SINGH MEHANDOLE	2985.00	0.00
IMP. SANDEEP KUMAR SHAKYA	3990.00	0.00
Indersingh/ SHankarlal, Lasudiyabazaar	86000.00	0.00
Ishwar Singh/Nagji Singh, Jhokara	77310.00	0.00
PADMASHRI SEED FARM, PASCHIM (W.B.)	281028.00	281028.00
SHIVANI PRINTERS, UJJAIN	33525.00	61500.00
SMT. PUSHPA RAJPUT JI	162000.00	400000.00
SMT. RASHMI RAJPUT JI (VARDAAN W/H)	239500.00	900000.00
AGRI JUNTION, JHURIA	0.00	20321.00
AJAY SHRIWASTAWA	0.00	2457.00
AJAY TRIPATHI	0.00	4677.00
ANUSHKA SEEDS & AGRITECH, ASHOK NAGAR	0.00	1480078.00
ASHOK RAJPUT JI	0.00	18896.00
AYUSHMAN CARDS N GRAPHICS UJJAIN	0.00	443.00
BAJRANG BALI YADAV SALARY	0.00	26656.00
GORAKH PRASAD (SALARY)	0.00	21896.00
GOYAL KRSHI SEWA KENDRA AGAR	0.00	9360.00
HIMANSHU SINGH JADON	0.00	122280.00
HITESH R. GANTAWAR	0.00	31416.00
IMP BAJRANG BALI YADAV JI	0.00	4223.00
IMP HITESH RAMBHAU GHANTAWAR	0.00	3005.00
IMP MANOJ KUMAR THAKUR	0.00	44122.00
IMP. GORAKH PRASAD OFFICE EXP.	0.00	1201.00
IMP. GORAKH PRASAD TRAVELING EXP.	0.00	8765.00
IMP. SANJAY KU. SUMAN	0.00	9077.00
IMP. SANJAY KUMAR MISHRA	0.00	18725.00
IMP. SUDESH JAIN	0.00	36759.00
IMP. SUNIL KUMAR SINGH	0.00	84488.00
INDU SCREEN, UJJAIN	0.00	3200.00
JAMLKAR TRADING CO. TAMSANANDED	0.00	2470.00
KISAN BEEJ BHANDAR, BAGHAULI	0.00	910.00
KISAN BEEJ BHANDAR, MOHANLALGANJ, LUCKNOW	0.00	8522.00
KISAN KRISHI SEVA KENDRA HALDIDALI, NOUTANVA	0.00	10037.00
KISAN MITRA KHAD EVAM PASHU AAHAR KENDRA, GORAKHPUR	0.00	23421.00
LAKHAN JAISWAL	0.00	21512.00
LAXMINARAYAN CHOUHAN	0.00	9112.00
LUV KUSH BEEJ BHANDAR, MUNGER	0.00	13458.00
MAHAK JAIN & ASSOCIATES	0.00	5000.00
MALPANI TRANDING COMPANY, JHALAWAD	0.00	7100.00
MANOJ KUMAR THAKUR	0.00	31892.00
MORYA BEEJ BHADAR, SAHGANJ JOUNPUR	0.00	28261.00
MOULI AGRO AGENCIES, BHUSAWAL	0.00	3000.00
NATIONAL BULK HANDLING CORPORATION PVT. LTD	0.00	73220.00
NATIONAL ROAD LINES, WARANGAL	0.00	39950.00
NEW NAMAN ROAD LINES, ASHOK NAGAR	0.00	55668.00
NITESH SHARMA (SALARY)	0.00	6037.00
PADMINI SEEDS JALNA M.H.	0.00	26500.00
PANKAJ SOLANKI	0.00	13657.00
PITAMVER BAGHEL	0.00	15000.00
POONAM KANHOUA	0.00	13097.00



PREM KUMAR MAHTO SALARY	0.00	16000.00
RAHUL SHARMA (POOJA COMPUTER )	0.00	10000.00
RAJENDRA RAI RAFFOO	0.00	45176.00
RALIN POLYMERS PVT. LTD.	0.00	332276.00
RATI RAM	0.00	7000.00
RUDRAPRATAP SHAHI	0.00	2581.00
SANDEEP SHAKYA	0.00	2937.00
SANJAY KRISHI SEVA KENDRA, REHTI	0.00	2820.00
SANJAY KUMAR SUMAN	0.00	10112.00
SANJAY MISHRA	0.00	13234.00
SHANTILAL DANGAR	0.00	6000.00
SHARMA KRISHI KENDRA , SOYATKALA	0.00	1520.00
SHIVSHRASTI KRISHI KENDRA, HADGAON	0.00	25000.00
SHUBHAM TANWAR	0.00	5175.00
SRIJAN IMAGICRAFT PVT.LTD.	0.00	10000.00
SUDHIR BHAWSAR SALARY	0.00	13657.00
SUNIL KUMAR SINGH	0.00	24980.00
TIWARI KRISHI KENDRA, AGAR	0.00	601.00
TRIVEDI PESTICIDES,UNNAV	0.00	10088.00
VIJAY PRAKASH SHUKLA	0.00	9000.00
<b>Creditors Due others</b>		
ALLANUR/ HAJI ASGAR PATEL ,NALESHRI	178782.00	213820.00
Ajay Traders Ujjain (Construction)	320560.00	0.00
Arabali Munshi Ji Nafeshree	83437.00	0.00
Arihant Industries Ujjain (Processing Supplier)	75723.00	0.00
Deepak Sharma/Satyanarayan Brajrajkhedi	361803.00	0.00
Dharmendra Dhakad Ji	10000.00	0.00
Dilip Transporter (Prem Lal)	22642.00	0.00
Gopal/Jeevan Singh Rupakhedi	63300.00	0.00
Jagdish Sharma/Laxminarayan Ji Rula	481410.00	0.00
Jai Mahakal Inta Nimata & Vikrata	27600.00	0.00
Jai Singh/Hakam Singh, Paslod	54316.00	0.00
Jeevan Singh /Govardhan Rajput , Tulaheda Ghattia	570317.00	0.00
Kuldeep Parmar	3459.00	0.00
Leela Nagar/Jaishankar Nagar, Ujjain	317300.00	0.00
Maa Ambika Seeds and Agritech, Ujjain	61847.00	0.00
Madam Singh/ Prem Singh Nawada	139428.00	0.00
Moksh Industries, Ujjain	830060.00	0.00
Rajat Enterprises Food Agro, Ujjain	186581.80	464193.00
Pappu/Javed Ji, Nafeshree	193226.00	0.00
Rajendra Singh/Gokul Singh, Panvihar	122189.00	0.00
Rajesh/Shivnarayan Sharma, Brajrajkhedi	166037.00	0.00
Rajput Traders, Ujjain	31500.00	0.00
Ramesh/Shankar ji Lasudiyta Bazaar	179619.00	0.00
Rameshwar/Badrilal Akhirkheda	240211.00	0.00
Ram Singh/Dhul Singh Ji Dharakheda	282055.00	0.00
Sapna Vinayak(Santosh Raffoo) (Hammali)	3601.00	0.00
S.B Soft Solutions (Tally)	26684.00	0.00
Shankarlal/Raghunath, Lasudiya Bazar	243681.00	0.00
Travel Ready	6433.00	0.00
Vikram Singh/Sevaram Ji Brajrajkhedi	88974.00	0.00
Vinod Sharma/ Laxminarayan Ji Brajrajkhedi	74616.00	0.00
BHAGWAN SINGH / HAKAMSINGH , JALALKHEDI	0.00	167600.00
ASGAR / IBRAHIM, NALESHREE(BHONJUKHEDI)	0.00	175134.00
BALUSINGH / BAPU SINGH , BRIJRAJ KHEDI	0.00	265828.00
BALESHWAR / TOLARAM, KARNAVAD	0.00	277681.00
KESAR SINGH / TOLARAM, KARNAVAD	0.00	281180.00
FARUKH PATEL AJIJ PATEL, NALESHREE	0.00	422310.00
KARANSINGH BHAIKUSINGH, KUWARIYA	0.00	446668.00
HAJI RAIS/ HAJI IBRAHIM, NALESHRI TARANA	0.00	608701.00
Tolaram/ Bheruji Anjana, Kasba Ujjain	0.00	137680.00
Ratansingh / Ambaram Ji , Brajrajkhedi	0.00	71935.00
Ramchandra / Bherulal Gothada	0.00	5079.00
Rajendra Choudhary	0.00	110000.00
Kalusingh/ Tolaram ,Karnavad	0.00	116517.00
Jaswantsingh/ Hakamsingh, Jalalkhedi		83640.00
Hiralal / Ambaramji , Brarajkhedi		80934.00





Hakamsingh / Bherulal , Gothada	0.00	5076.00
Hakamsingh / Ambaram, Eitava	0.00	430588.00
Dilip Kumar Pukhraj	0.00	74344.00
	<b>7880708.80</b>	<b>9462726.00</b>

## 2.7 Other Current Liabilities

Particulars	31/03/2020	31/03/2019
<b>Other payables</b>		
<b>Employee Related</b>		
<b>Accrued Salary Payable</b>		
PROVISION FOR SALARY	656403.00	0.00
OUTSTANDING SALARY	496529.00	0.00
<b>Tax Payable</b>		
<b>Other</b>		
CGST 9%	(630.00)	0.00
SGST 9%	(630.00)	0.00
GST RECEIVABLE	0.00	(1260.00)
<b>Retention Money Payable</b>		
DEALER SHIP DEPOSIT	1285000.00	960000.00
<b>Other Current Liabilities</b>		
ANAND KRISHI KENDRA BADNERA AMRAWATI	3579500.00	2100000.00
ANAND KRISHI SEVA KENDRA, MALEGAON, WASHIM	3866634.00	837330.00
ASHISH KRUSHI SEVA KENDRA, YEODA	500000.00	500000.00
BALAJI FERTILIZER, WARORA	2561200.00	1653500.00
BALAJI KRUSHI SEWA KENDRA, NANDED	1128306.00	2297759.00
DILIP BEEJ BHANDAR, SARAIKELA	85998.00	200000.00
DIWASE KRISHI KENDRA, BHADRAWATI	208789.00	150000.00
JETHMAL BHAWARLAL SARDA , CHANDRAPUR	1081483.00	283114.00
KEDAR KRUSHI SEVA KENDRA, LATUR	857875.00	2087850.00
KISAN KRISHI SEWA KENDRA CHANDRAPUR	252530.00	200000.00
PRAKASH BEEJ BHANDAR, ITKHORI	48300.00	48300.00
PRATHAVI AGRO SERVICES, AHMEDNAGAR	5820.00	150000.00
PUNJAB BEEJ BHANDAR, LUCKNOW	155000.00	110000.00
SNEH SAGAR ENTERPRISES AKOLA	8325000.00	1500000.00
VARUN SEEDS AND FERTILLZER SELU	1400000.00	300000.00
VASUNDHARA FERTILIZER, NANDED	8193447.00	1987562.00
YOGENDRA KRISHI VIKAS KENDRA, BARGHAT SEONI	18610.00	33840.00
VINOD SHARMA BRAJRAJKHEDI	0.00	0.00
VIKRAM SINGH SAWAR MAL JI	0.00	0.00
VIJAY FERTILIZER	200000.00	0.00
VERMA BEEJ BHANDAR	207250.00	0.00
UNNAT KRISHI KENDRA FATUHA	78348.00	0.00
UMRA KRISHI KENDRA DEOLI	840000.00	0.00
SWATI AGRO AGENCIES	163800.00	0.00
SUPERDEAL AGRO SARVICES	11820645.00	0.00
SONAR MAHRAJ KRUSHI KENDRA BARSII	200000.00	0.00
SHRI GIRIRAJ KRISHI AKHLA BALAPUR	300000.00	0.00
SHIVHARE KRISHI KENDRA FAIZABAD	27650.00	0.00
SETKARI KRISHI SEWA KENDRA	400000.00	0.00
SANTOSH KRUSHI SEWA KENDRA	200000.00	0.00
RAMNATH KRUSHI SEWA KENDRA, AUSA	100000.00	0.00
PURSHOTTAM PRASAD AGRAWAL	1511577.00	0.00
PRIYAKANT PANJIYARA HANSDIHA	82212.00	0.00
POOJA KRISHI SEVA KENDRA, GAROTH	425.00	0.00
NITIN SEEDS STORES AJAMGHAR	78043.00	0.00
NITIN MARKETING SERVICES PVT. LTD NAGPUR	4964000.00	0.00
NATHA MAL CHAMPALAL KOCHAR, MALKAPUR	17200000.00	0.00
MORYA BEEJ BHANDAR	20726.00	0.00
MANTRI KRISHI SEWA KENDRA BEED	800000.00	0.00
MALPANI TRADING COMPANY JHALAWAD	7100.00	0.00
MAHALAXMI KRISHI SEWA KENDRA MULTAI	6400.00	0.00
LUV KUSH BEEJ BHANDAR	13458.00	0.00
KUSHWAH KRISHI KENDRA GIRIDIH	17744.00	0.00
KHUSHI VAIBHAV SEEDS & FERTILIZERS PVT. LTD, ARNI	45591298.80	0.00
KRISHI VSTU BHANDAR, OSMANABAD	200000.00	0.00
KRISHAK SEWA KENDRA JHARKHAND	412025.00	0.00
KISAN MITRA KHAD AWAM PASHU AAHAR KENDRA GORAKHPUR	199232.00	0.00
KISAN KRISHI SEWA KENDRA, HALDIDALI, NOUTANVA	1972.00	0.00
KISAN BEEJ BHANDAR MOHANLALGANJ LUCKNOW	35702.00	0.00



KISAN BEEJ BHANDAR BAGHAULI	85726.00	0.00
KISAN AGRICO GHARWA, JHARKHAND	76400.00	0.00
KHUSHBOO KHAD BEEJ BHANDAR, GIRDIH	100000.00	0.00
KAMALA URVARAK BHANDAR, JHARKHAND	11512.00	0.00
J.K AGRI SEEDS BANSBADA (RAJ)	8220.00	0.00
JAMLIKAR TRADING CO. TAMSA NANDED	2470.00	0.00
JAJU BEEJ COMPANY BALRAMPUR	67425.00	0.00
GANPATI SEEDS CO. PVT LTD, LUCKNOW	1500.00	0.00
GANESH KRUSHI VIKAS KENDRA , PARBHANI	400000.00	0.00
GANESH KRISHI SEWA KENDRA, NILANGA	285000.00	0.00
CHANDRA BEEJ BHANDAR HARNOUT NALANDA	3425.00	0.00
CHANDAK TRADERS RAJURA	1163000.00	0.00
BHARAT BEEJ BHANDAR, KHAMGAON	7280000.00	0.00
BHAGYA LAXMI SEEDS KALWAN NASHIK	166560.00	0.00
BALA JI ENTERPRISES, UNNAV	160195.00	0.00
BAJRANG TRADING COMPANY GANGAPUR	18750.00	0.00
BAGHEL MACHINERY & BEEJ BHANDAR	213360.00	0.00
AMAN SEEDS COMPANY, RAIBARELLY (U.P)	200000.00	0.00
ADARSH AGRO AGENCIES, JALGAON	537515.00	0.00
MODI TRADING COMPANY, TIKAMGAD	2000.00	0.00
PANDILWAR FERTILISERS, LATUR	6545450.00	0.00
PURVANCHAL SEEDS AND PESTICIDES, BAHARAICH	23041.00	0.00
ABHINAV KRUSHI UDYOG , PARATWADA	0.00	300000.00
ATUL TRADING COMPANY KARANJA WASHIM	0.00	1783760.00
BHUSHAN AGRO AGENCIES, NAGPUR	0.00	250000.00
BISEN KRISHI KENDRA, LALBARRA	0.00	100000.00
CHANDAK KRUSHI KENDR WARDHA	0.00	488000.00
DATTA KRISHI MANDIR AMRAVATI	0.00	321000.00
GANESH BEEJ BHANDAR GODDA JHARKHAND	0.00	75751.00
KHANDELWAL KHAD BHANDAR WARA SEONI	0.00	200000.00
KRISHI SAMRUDHI , AMRAWATI	0.00	484662.00
KRUSHI VAIBHAV SEEDS & FERTILIZER PVT. LTD. ARNI	0.00	24372105.00
KUMAR SEEDS CENTER, BHAGALPUR	0.00	300000.00
NEHA ENTERPRISES, LATUR	0.00	100000.00
PATEL KRISHI SEVA KENDRA, BELKONI-NANDED	0.00	146492.30
R.R. HEDA MANORA, WASHIM	0.00	332714.00
RATHI SEEDS COMPANY, WARDHA	0.00	1020000.00
SAI VEER KRISHI VIKAS KENDRA, RAIPUR	0.00	316377.00
SHRI GIRIRAJ TRADERS, JHALRAPATAN	0.00	100000.00
SHRI OM KRUSHI SEVA KENDRA NANDED	0.00	101000.00
SUVED SEEDS MARKETING WARDHA	0.00	200000.00
TAORI KRUSHI KENDRA, KELZARA-WARDHA	0.00	400000.00
VYANKATESH KRUSHI SEWA, WASHIM	0.00	997056.00
	<b>137736320.60</b>	<b>47786912.30</b>

## 2.8 Short Term Provisions

	In ₹	
Particulars	31/03/2020	31/03/2019
<b>Employee Benefits</b>		
<b>Provident Fund Scheme</b>		
EMPLOYEE CONTRIBUTION OF P.F.	33816.00	22408.00
<b>Other Employee Liabilities Related Provision</b>		
EMPLOYEE CONTRIBUTION OF ESIC	1607.00	3819.00
<b>Tax Provision</b>		
<b>Current Tax</b>		
PROVISION FOR TAX	1165000.00	0.00
<b>Others</b>		
ANKUR GOYAL & CO.	20000.00	51090.00
TDS (PROFESSIONAL ) 94 J	3500.00	6780.00
TDS (RENT) 94 I	29000.00	29000.00
TDS (SALARY )	86080.00	19200.00
TDS 94 C - CONTRACTORS (SUB)	3568.00	0.00
ESIC PAYABLE	6943.00	0.00
PF PAYABLE	36504.00	0.00
	<b>1386018.00</b>	<b>132297.00</b>



2.9 Tangible assets

In ₹

Particulars	Gross				Depreciation					Impairment			Net		
	Opening	Addition	Deduction	Closing	Opening	During Period	Deducti on	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Closing	Opening
<b>Building</b>														3646915.13	3715100.13
BUILDING	4315532.13			4315532.13	600432.00	68185.00			668617.00						
<b>Total</b>	<b>4315532.13</b>			<b>4315532.13</b>	<b>600432.00</b>	<b>68185.00</b>			<b>668617.00</b>					<b>3646915.13</b>	<b>3715100.13</b>
<b>Building</b>															
Office Building															
Factory Building															
WAREHOUSE BUILDING		8967513.00		8967513.00		9320.33			9320.33					8958192.67	
<b>Total</b>		<b>8967513.00</b>		<b>8967513.00</b>		<b>9320.33</b>			<b>9320.33</b>					<b>8958192.67</b>	
Other Building															
<b>Plant and Machinery</b>														16227.00	26294.00
OFFICE EQUIPMENT	158405.00			158405.00	132151.00	10027.00			142178.00					16265.00	26539.00
COMPUTER & PERIPHERAL	77539.00			77539.00	49000.00	12274.00			61274.00					22502.00	247367.00
Weigh Filling & Sealing Machine	344000.00			344000.00	86533.00	21778.00			118408.00					23967.38	32824.38
MACHINERY	45131.38			45131.38	12307.00	2857.00			35164.00					92891.00	101753.00
Air compressor	140000.00			140000.00	38247.00	8862.00									
CONVEYER	35000.00			35000.00	11338.00	2216.00			13554.00					21446.00	23662.00
SEEDS COATING MACHINE	573750.00			573750.00	160239.00	36319.00			196557.00					377193.00	413511.00
MACHINERY HITACHI	285250.00			285250.00	93568.00	18058.00			111624.00					173826.00	191682.00
MACHINERY EQUIPMENT	65782.00			65782.00	13924.00	4164.00			18088.00					47594.00	51858.00
SCREEN PURCHASE	104300.00	42420.00		146720.00	27306.00	5475.00			32785.00					113037.00	76992.00
PLANT & MACHINERY WAREHOUSE		7506871.00		7506871.00		42387.00			42387.00					7464474.00	
Plant & Machinery	32500.00	138000.00		170500.00	10529.00	2658.00			13087.00					157410.00	21871.00
<b>Total</b>	<b>1661657.38</b>	<b>7667281.00</b>		<b>9348948.38</b>	<b>645244.00</b>	<b>166979.00</b>			<b>812223.00</b>					<b>8736725.38</b>	<b>1216413.38</b>
Equipments															
Office Equipments															



AIR CONDITIONER	35501.00			35501.00	24717.03	6745.19			31462.22				4038.78	10783.97
MOBILE		119000.00		119000.00		16864.84			16864.84				102135.16	
INVERTOR		27500.00		27500.00		157.04			157.04				27342.96	
Total	35501.00	146500.00		182001.00	24717.03	23767.07			48484.10				133516.90	10783.97
Computer Equipments														
COMPUTER	96250.00	25164.00		121414.00	50248.47	31399.52			81647.99				39766.01	46001.53
Total	96250.00	25164.00		121414.00	50248.47	31399.52			81647.99				39766.01	46001.53
Furniture and Fixtures														
FURNITURE	311904.00	13000.00		324904.00	169465.00	30171.00			199636.00				126268.00	142439.00
Total	311904.00	13000.00		324904.00	169465.00	30171.00			199636.00				126268.00	142439.00
Vehicles														
Motor Vehicles														
Grand Total	8620844.51	16638468.00	0.00	23460312.51	1490106.50	328821.92	0.00	0.00	1819928.42	0.00	0.00	0.00	0.00	2164038.40901
Previous	6549312.51	71532.00	0.00	6620844.51	1042278.01	447828.49	0.00	0.00	1490106.50	0.00	0.00	0.00	0.00	3130738.550703401



3.0 Intangible assets

Particulars	Gross				Amortisation					Impairment				Net	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deducti on	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Closing	Opening
Computer Software															
TALLY SOFTWARE		38940.00		38940.00		7788.00			7788.00						
BB SOFT SOLUTION TALLY		12744.00		12744.00		2548.80			2548.80						
Total		51684.00		51684.00		10336.80			10336.80						
Grand Total	0.00	51684.00	0.00	51684.00	0.00	10336.80	0.00	0.00	10336.80	0.00	0.00	0.00	0.00	41347.20	0.00
Previous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



## 3.1 Inventories

Particulars	In ₹	
	31/03/2020	31/03/2019
Finished Goods STOCK	106750505.84	57648960.00
	106750505.84	57648960.00

## 3.2 Trade receivables

Particulars	In ₹	
	31/03/2020	31/03/2019
Trade Receivable		
Secured, considered good		
Within Six Months		
Aditya Enterprises (Goradih)	166000.00	50000.00
Anku Krishi Krishi (Patna )	92571.00	92571.00
Ashirwad Traders, Mujaffarpur	837740.00	194940.00
Chaman Traders Khad Beej Bhandar	18256.00	18256.00
Dattkripa fertilizers (Ioha Goan)	22260.00	22260.00
Hariyali Beej Bhandar	2230.00	12000.00
Ajay Shrivastav	15130.00	2225.00
kanhiya lal Mahawar	78613.00	20089.00
Krishi Samadhan Kendra	15860.00	8456.00
Maa Tara Traders (nath Nagar)	41605.00	41605.00
Mahaveer Agro (bihar sharif)	2520183.00	2570183.00
Pakiza Enterprises	47761.00	272740.00
Prakash Beej Bhandar (Danapur)	78250.00	78250.00
Rajkumar Agrawal	193374.00	99136.00
Rohit Khad Beej Bhandar	63555.00	99720.00
Rohit Khad Beej Bhandar		
Satguru beej bhandar (Gwalior)	42040.00	150800.00
Shanti Enterprises Garwaha	682712.00	104570.00
Shiv Kripa krishi Seva kendra	24000.00	24000.00
Shri balaji krishi kendra	17200.00	17200.00
Shri Durga Beeh Bhandar	69520.00	3520.00
Shri Ganesh khaad Beej Bhandar	23966.00	38626.00
Swastik Traders	14550.00	34550.00
Viraj Agro	39.00	3439.00
virendra singh brajrajkhedi	6000.00	0.00
vinay khad beej bhandar	7000.00	0.00
vikram singh /lakshman ji	28800.00	0.00
vijay beej bhandar nagod satna	49843.00	0.00
vijay beej bhandar chouparan	343600.00	0.00
vidhan agro sales guna	56400.00	0.00
Trivedi Pesticides Unnav	912.00	0.00
T rajendra reddy	25000.00	0.00
swati machinery krishi sheba kendra	367006.00	0.00
Suvedh seeds marketing vardha	415297.00	0.00
Sunil dayaram ji	18000.00	0.00



sharma krishi kendra	480.00	0.00
shanti lala lalchandra krushi kendra	55358.00	0.00
shankar lal okar lal brajkhedi	14400.00	0.00
shankar lal kalusingh ji	12000.00	0.00
shaktiman seed ranchi	18550.00	0.00
S.G group agri science P.v.t	460330.00	0.00
shanjay beej bhandar chhindwara	49880.00	0.00
roshan	102.00	0.00
rawa agro hosangadab	183000.00	0.00
rashi seeds vardha	12451.00	0.00
ratan singh / ambaram ji	9600.00	0.00
ram swaroop mahesh chandra agrawal	68500.00	0.00
ram raja sarkar trading com.	30000.00	0.00
ram das ji /ramchandra ji	4800.00	0.00
ramdas gupta	15000.00	0.00
rakesh sharma	364500.00	0.00
rajesh ram singh brijrajkhedi	21600.00	0.00
rajesh mayaram brijraj khedi	14400.00	0.00
radheshyam / umkartal	13200.00	0.00
praksh seeds jharkhand	311735.00	0.00
patel brothers rewa	103757.00	0.00
nitin agrawal ji guna	22000.00	0.00
nirbhay singh motiram	24000.00	0.00
new kushwah beej bhandar	648810.00	0.00
nathusingh bapusingh brijrajkhedi	24000.00	0.00
naresh dhakar s/o pritam singh	40000.00	0.00
mouli agro bhushawal	60694.00	0.00
morya beej bhandar	11638.00	0.00
mohan lal bheru singh brajrajkhedi	8400.00	0.00
manish ji	9000.00	0.00
madesh balu singh brijrajkhedi	19400.00	0.00
kumar krishi kendra	214100.00	0.00
kumar krishi kendra devghar	247699.00	0.00
krishna enteprises kurvi	18560.00	0.00
kishan agro seeds bihar	32000.00	0.00
karan singh jagannath singh	15600.00	0.00
jeevan singh dayaram singh brijrajkhedi	12000.00	0.00
inder sing badrilal	24000.00	0.00
ilk trend ranchi	104710.00	0.00
hiralal ambaram ji	9600.00	0.00
Hate Singh Jagannath Singh	6000.00	0.00
goyal krishi seva kendra aagar	623360.00	0.00
goyal enterpricsees ambikapur	93000.00	0.00
gorakhpur kisan ghar	14460.00	0.00
G naveen /G chinna narshi	3943.32	0.00
girdhari lal umkartal ji	9500.00	0.00
ganesh beej bhandar jharkhand	40935.00	0.00
gajanan krushi sewa kendra	221500.00	0.00
gajanana krushi sewa kendra timrani	35380.00	0.00
faruk patel aji patel	20100.00	0.00
dubay cement & fertilaijar	60990.00	0.00
dhanya seed p.v.t indore	563640.00	0.00
dhansingh sewaram ji	12000.00	0.00
devendra pamar	7840.00	0.00
chandra singh kachru singh	249628.00	0.00
chetnya krushi sewa kendra	2345.00	0.00
bisen krishi kendra	33480.00	0.00
vikash ent dumka	61635.00	0.00
bhusan agro nagpur	29472.00	0.00
bhavani krishi bhandar	17638.00	0.00
balu singh bapu singh	31200.00	0.00
balaji agro ranchi	109004.00	0.00
babulal rajaram	7200.00	0.00
avinash giri	89200.00	0.00
ashok balu singh	22800.00	0.00
asha seeds jonpur	2640.00	0.00
arif mohammad	6305.00	0.00
anpurnna beej bhandar	34330.00	0.00
agrawal traders gwaiiyar	5160.00	0.00
aadrash agro baran	36719.00	0.00
adarsh krishi sewa kendra itarsi	48480.00	0.00
Kumar Seeds Centre Bhagalpur	15000.00	0.00
Hakam Singh Zhokra	0.00	79518.00
Indian Agro bihar	0.00	45512.00



Kushwaha Beej Bhandar	0.00	71320.00
Kushwaha Fertilizers Center	0.00	17808.00
Narayan Traders	0.00	19735.00
Agrwal Beej Bhandar Satna	0.00	54000.00
Pari trading company	0.00	11810.00
Profiles packeging	0.00	5500.00
Purwanchal seeds & Pesticized	0.00	8839.00
Rk Trading company	0.00	12570.00
Raj krishi kendra	0.00	3060.00
Rishi Traders	0.00	12000.00
Sahu krishi Seva Kendra	0.00	10108.00
Shri Goyal Fertilizers	0.00	4130.00
Vikash Krishi Kendra Gaya	0.00	74316.00
Advocate Mathur Ji	0.00	5000.00
Agro seeds and Biotech (Ashok Nagar)	0.00	7452402.00
Ajant Agro Agencies (Akola)	0.00	27956.00
Anil tanwar	0.00	30804.00
Ankit Fertilizers (Bihar)	0.00	102080.00
Aashish Paregi	0.00	19263.00
Baheti Krishi seva kendra (Mangrupar)	0.00	21450.00
Chandra Beej Bhandar	0.00	6575.00
Duraga Prasad jatav	0.00	325.00
Gupta Beej Bhandar (jhasi)	0.00	194273.00
Hari ram Bheru Lal	0.00	26750.00
Sumitra Bai Bhome	0.00	25000.00
Jai maa Bhawani beej bhandar	0.00	12016.00
Jaju Beej Company	0.00	3725.00
Kavindra Yadav	0.00	583984.00
Khandelwal Sales orgination Ujjain	0.00	300040.00
Kishan Beej Bhandar (kandir ganj)	0.00	20000.00
Krashak Seva Kendra (Jharkhand)	0.00	32002.00
Kushwaha Beej Bhandar Gaya	0.00	33774.00
Maa Buadatti	0.00	29880.00
Malwa Mills	0.00	5319.00
Narayna Das	0.00	6832.00
Nirbhay Singh Ujjain	0.00	107750.00
Shree nath krishi Sadan	0.00	58500.00





Shri Siddh Guru Khad Beej Bhandar	0.00	4040.00
SLV SEEDS PVT LTD	0.00	291780.00
Sudesh Jain Salary	0.00	3200.00
Sunil singh Bihar	0.00	45520.00
Vaibhav Krishi Kendra	0.00	59040.00
BADRI LAL SHANKAR LAL	0.00	20900.00
<b>Exceeding Six Months</b>		
Ankit Fertilizers (Bihar)	200000.00	441052.00
Chetanya Traders, Lakhboon	15120.00	15121.00
Durgesh Agri Clinic	118614.00	118614.00
Firangi Lal Kushwaha	39490.00	59490.00
Gajanand Agencies ( jalwa bazar)	48230.00	48230.00
Hariyali Krishi kendra Gaya	10839.00	15510.00
Indian Beej Bhandar (Multai)	41000.00	41000.00
Jyoti Krishi Kendra	83371.00	11071.00
Kalpana Trading Compnay	102920.00	102920.00
Kashi Beej Compnay	459727.00	182318.00
Kheti Badi Samasti Pur	6000.00	6000.00
Krishi Vikas Kendra (Jamuhi)	27520.00	87520.00
Krishna Beej Bhandar	27050.00	54550.00
Kumar Beej Bhandar	0.00	11325.00
Maa Ambe Beej Bhandar Seoni	93000.00	64632.00
Mandal Trading Rani Ganj	88580.00	108580.00
New Jai kishan Beej Bhandar (Datiya)	195629.00	245629.00
Panwar Krishi Kendra	36262.00	56262.00
Patel Krishi seoni	460.00	8480.00
Rahul krishi Seva kendra	11580.00	11580.00
Raja krishi kendra	87888.00	207888.00
Sagar Beej Bhandar, Buxar	85028.00	93528.00
Sai baba krishi Seva Kendra	128000.00	128000.00
Shetkar Krishi Sevan kendra	12550.00	12550.00
Shiv Shakti Enterprises	97903.00	268543.00
Shivneri Krushi Seva Kendra	221730.00	18300.00
Shri Beej Bhandar Sivan	39217.00	39217.00
Vikram Singh/Beru Singh	(125060.00)	28800.00
	<b>14362759.32</b>	<b>16406252.00</b>

### 3.3 Cash and cash equivalents

Particulars	In ₹	
	31/03/2020	31/03/2019
Cash in Hand	854597.00	319513.00



Balances With Banks		
Balance With Scheduled Banks		
Current Account		
BOI-910920110000238	73072.50	1975.15
PUNJAB NATIONAL BANK A/C -0459002100045974	22828.26	98035.87
YES BANK 038183800000172	0.00	0.00
SBI A/C - 38061301234	0.00	207.92
	<b>950497.76</b>	<b>419731.94</b>

### 3.4 Short-term loans and advances

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Loans and advances to others</b>		
<b>Unsecured, considered good</b>		
ARCHANA JHA HYD	12000.00	0.00
BALAJI ENGINEERING WORKS, INDORE	250000.00	0.00
B.L ENGINEERING WORKS, UJJAIN	40000.00	0.00
CK JAIN AND ASSOCIATES	25000.00	0.00
FOWLER WESTRUP INDIA PVT. LTD, KARNATAKA	100000.00	0.00
HARYALI AGRO ENTERPRISES, UJJAIN	77401132.00	0.00
IMP LAVISH AGRAWAL	20000.00	0.00
KISAN HYBRID SEEDS, NIZAMABAD	200000.00	0.00
PRABHAKAR AGRO SEEDS, AURANGABAD	125000.00	0.00
RENUKA HYBRID SEEDS, CHIKHLI	27825000.00	0.00
SURYAPUTRA ENGINEERING WORKS	200000.00	0.00
TATWA AGRI BIOTECH	2100000.00	0.00
VADALA KALYANI	100000.00	0.00
<b>Secured, considered good</b>		
AMIT KUMAR BHAGALPUR	7200.00	0.00
ANIL TANWAR	31697.00	0.00
ASHIS JUMLE	11024.00	0.00
ASHISH PAREGI	21978.00	0.00
ASHOK RAJPUR JI	1440.00	0.00
ASHOK RAJPUT	300000.00	0.00
BAJRANG BALI YADAV	62285.00	0.00
DAYANAND SHARMA	7200.00	0.00
DURGAPRASHAD JATAV	769.00	0.00
HAKAMSINGH JHOKRA	79518.00	0.00
HIMANSHU SINGH JADON	373200.00	0.00
HITESH R GANTAWAR	2400.00	0.00
IMP ASHOK RAJPUT JI	534.00	0.00
IMP MAHESH JI BIRADAR	10000.00	0.00
IMP MANOJ KUMAR THAKUR	10000.00	0.00
IMP RAJIV KUMAR VARMA	5000.00	0.00
SHELENDRA KUMAR BIHAR	10000.00	0.00
IMP SHIVAJI RAMESHWAR	10000.00	0.00
JAQNTA TANT AND EVENTS BHOPAL	1000000.00	0.00
KAVENDRA YADAV	595384.00	0.00
KEDAR NATH BHARTI	1201.00	0.00
LAKHAN SINGH MANDOLE	1140.00	0.00
MAHESH K BIRADAR	960.00	0.00
MANOJ KUMAR THAKUR	42400.00	0.00
PREM KUMAR MAHTO	1178.00	0.00
PROFILES PACKAING	5500.00	0.00
RAJEEV KUMAR VARMA	978.00	0.00
RAJNEET SINGH	958.00	0.00
SHANJAY MISHARA	1440.00	0.00
SHALENDRA KUMAR	1224.00	0.00
SHIVA JI RAMESHWAR SOLANKI	1272.00	0.00
SLV SEEDS PVT LTD	291780.00	0.00
TUMULA BHANU MAL	5500.00	0.00
UPENDRA GOSHAWAMI	923.00	0.00
VIDYA SAGAR	10000.00	0.00
COMMERCIAL TAX F.D.R A/C	5000.00	5000.00
ATMARAM / MOTIRAM PIPLIYA	0.00	197000.00
BAPUSINGH / RUGHNATH BALODA	0.00	191000.00
FARUKH / AZIZ PATEL, NALESHRI	0.00	551565.00
HAJI RAES / IBRAHIM, NALESHIR	0.00	568495.00
INDAR SING / RATANSING RUI	0.00	192000.00
JIVAN / GOVARDHAN TULAHEDA	0.00	189000.00
KARANSING / MANGILAL DHANDA BHALLA	0.00	188000.00
LAKHAN / DASHRAT PALKHEDI	0.00	195000.00
LILA BAI/ BHANWAR SING ALOTJAGIR	0.00	195000.00



PRAHLAD / KANWAR JHOKRA	0.00	192000.00
PURALAL / RAMSING LASUDIYABAJAR	0.00	189000.00
PUSHPA KIRAR JI	0.00	10000.00
RAHUL / GYANSING LIMBAPIPLIYA	0.00	192000.00
RAKESH / KACHRU KADCHA	0.00	193000.00
RAMESHWAR / BALU KUKALKHEDA	0.00	193000.00
ROHIT / DHANSING SIKANDARI	0.00	196000.00
SANJU / BADRILAL JHOKRA	0.00	190000.00
SEWARAM / RAMSING JAGOTI	0.00	189000.00
SHANKARLAL / BAHADUR AJAMPURA	0.00	180000.00
TARUN / LAXMINARAYAN KADCHA	0.00	196000.00
VIKRAM / RAMSING DHATRAWDA	0.00	192000.00
	<b>111309215.00</b>	<b>4584060.00</b>

**3.5 Other current assets**

Particulars	In ₹	
	31/03/2020	31/03/2019
CGST CASH LEDGER	3444.00	3444.00
ADVANCE TAX	1100000.00	850000.00
INCOME TAX RECEIVABLE	184240.00	0.00
SGST CASH LEDGER	3444.00	3444.00
TDS RECEIVABLE	74000.00	0.00
MISC. EXP. (WRITTEN OFF)	108320.00	20800.00
UNITED INDIA INSURANCE COMPANY	1958450.00	1930829.00
THE ORIENTAL INSURANCE CO. LTD	197100.00	0.00
	<b>3628998.00</b>	<b>2808517.00</b>

In terms of our attached report of even date  
For ANKUR GOYAL & COMPANY  
CHARTERED ACCOUNTANTS  
FRN : 0011407C

CA ANKUR GOYAL

(PARTNER)  
M. NO. : 401685

Place : Indore

Date : 20/07/2020

UDIN: 20401685AAAAGB9795



For VARDHAAN BIOTECH PVT LTD



LOKENDRA SINGH  
RAJPUT  
(DIRECTOR)

(DIN : 01801160)



RASHMI RAJPUT  
(DIRECTOR)

(DIN : 01806022)

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2020**

**3.6 Revenue from operations**

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Sale of Products</b>		
<b>Traded Goods</b>		
BAJRA SALE RETURN		0.00
BAJRA SEED SALE A/C	13650.00	
CERTIFIED CORINDER SALES	782925.50	1164615.50
MAIZE SALES A/C	2100000.00	0.00
MAIZE SALES RETURN A/C	1348000.00	0.00
MAIZE U/S	(96525.00)	0.00
MUSTARD SALE U/S	29861.00	100854.00
MUSTARD SEEDS SALE	424914.00	76880.85
MUSTARD SEEDS SALES RETURN	3261548.00	0.00
PADDY SALE A/C	(579292.00)	0.00
PADDY SEEDS U/S	9190085.00	0.00
PEA SEEDS SALES RETURN	372012.50	167961.25
PEA SEEDS SALE	(445720.00)	0.00
SOYBEAN SEEDS SALE A/C	2090049.00	0.00
SOYBEAN U/S SALE	156411532.51	69562409.42
VEGETABLE SALES RETURN	3322479.02	2104993.42
VEGETABLE SEEDS SALES A/C	(329226.67)	0.00
WHEAT SALE U/S	1953067.91	25124.69
WHEAT SEEDS SALES A/C	47822651.48	12837441.18
WHEAT SEEDS SALES RETURN	284313714.85	96148029.00
BAJRA SALE A/C	(6380240.00)	0.00
MAIZE SEEDS SALES A/C	0.00	0.00
MUSTARD SEEDS SALE A/C	0.00	738782.50
PADDY SALES RETURN A/C	0.00	1833202.00
PADDY SEEDS SALE A/C	0.00	0.00
PEA SEEDS SALE A/C	0.00	13614138.00
SOYBEAN SEEDS SALE RETURN	0.00	1603775.00
SSG SALES RETURN	0.00	0.00
SSG SALES A/C	0.00	0.00
VEGETABLE SALES A/C	0.00	4940.00
	0.00	0.00
	<b>505605487.10</b>	<b>199983146.81</b>

**3.7 Other income**

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Interest</b>		
DISCOUNT REC.		44446.00
KANTA WEIGHT DIFF	243014.96	0.00
SHORTAGE & DUST EXP	269606.00	0.00
	10477.00	0.00
	<b>523097.96</b>	<b>44446.00</b>

**3.8 Purchases of Stock-in-Trade**

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Finished Goods</b>		
VEGETABLE PURCHASE A/C	288000.00	1840045.70
SOYABEAN PURCHASE A/C	231676206.56	76296645.30
PEA PURCHASE A/C	582750.00	1960515.00
MUSTARD PURCHASE A/C	2764400.00	569035.00
WHEAT PURCHASE A/C	313226883.36	105175978.26
CORIENDER SEEDS PURCHASE	700000.00	2900000.00
PACKAGING MATERIAL PURCHASE	11526338.00	0.00
PADDY SEED PURCHASE	4343441.24	0.00
SOYBEAN SEED PURCHASE RETURN	(73936617.61)	0.00
THIRUM PURCHASE	100000.00	0.00
VEGETABLE PURCHASE RETURN	0.00	0.00
S.S.G PURCHASE	0.00	0.00
PADDY PURCHASE A/C	0.00	0.00
MUSTARD PURCHASE RETURN	0.00	7792309.50
MAIZE PURCHASE A/C	0.00	0.00
BAJARA PURCHASE A/C	0.00	436200.00
SHORTAGE STOCK IN PURCHASE	0.00	721912.50
		(14498.00)



491271401.55

197678143.26

## 3.9 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In ₹

Particulars	31/03/2020	31/03/2019
<b>Opening</b>		
Finished Goods	57648960.00	18204537.53
	<b>57648960.00</b>	<b>18204537.53</b>
<b>Closing</b>		
Finished Goods	106750505.84	57648960.00
	<b>106750505.84</b>	<b>57648960.00</b>
<b>Increase/Decrease</b>		
Finished Goods	(49101545.84)	(39444422.47)
	<b>(49101545.84)</b>	<b>(39444422.47)</b>

## Details of Changes in Inventory

Particulars	31/03/2020	31/03/2019
Stock in Trade		
<b>Finished Goods</b>		
SEEDS	(49101545.84)	(39444422.47)
	<b>(49101545.84)</b>	<b>(39444422.47)</b>

## 4.0 Employee benefits expense

In ₹

Particulars	31/03/2020	31/03/2019
<b>Salary, Wages &amp; Bonus</b>		
SALARY EXP.	8070194.00	6113940.00
INCENTIVE TO EMPLOYEE	566250.00	109360.00
	<b>8636444.00</b>	<b>6223300.00</b>

## 4.1 Finance costs

In ₹

Particulars	31/03/2020	31/03/2019
<b>Interest Expenses</b>		
Interest Expenses		
BANK INTEREST PAID	4561572.00	1459474.25
<b>Bank Charges</b>		
BANK CHARGES	228833.12	55845.00
<b>Other Interest Charges</b>		
INTEREST EXP (OTHER)	23540.00	0.00
	<b>4813945.12</b>	<b>1515119.25</b>

## 4.2 Depreciation and amortisation expense

In ₹

Particulars	31/03/2020	31/03/2019
<b>Depreciation &amp; Amortisation</b>		
Depreciation Tangible Assets	329821.92	447828.49
Amortisation Intangible Assets	10336.80	0.00
	<b>340158.72</b>	<b>447828.49</b>

## 4.3 Other expenses

In ₹

Particulars	31/03/2020	31/03/2019
<b>Manufacturing Service Costs Expenses</b>		
<b>Other Manufacturing Costs</b>		
BOOKING INCENTIVE @ 90%	1212459.00	0.00
CD @5%	3752225.00	0.00
DISTRIBUTERS MARGIN 3%	2016624.00	0.00
GOLD SCHEME 92%	1173536.00	0.00
PACKING AND MOSITURE LOSS	18.00	0.00
PACKAGING MATERIAL EXP.	0.00	2779421.66
PACKEGING MATERIAL PURCHASE	0.00	1156476.00
PACKAGING MATERIAL PURCHASE @ 18%	0.00	1203432.46



PACKAGING MATERIAL EXPENCES	0.00	223741.00
<b>Administrative and General Expenses</b>		
<b>Telephone Postage</b>		
POSTAGE & COURIER EXP.	14155.00	4898.00
TELEPHONE EXP.	90759.36	80900.00
COURIER CHARGES	0.00	7386.00
<b>Printing Stationery</b>		
PRINTING EXP	916930.50	53615.00
<b>Rent Rates And taxes</b>		
OFFICE RENT	1224500.00	1574000.00
WAREHOUSE RENT A/C	2423408.00	1973000.00
GODOWN RENT (C & F)	0.00	43715.00
GODOWN RENT (SHUBHAM LOGI.)	0.00	18439.00
<b>Auditors Remuneration</b>		
Audit Fees	26500.00	10200.00
Internal Audit Fees	35000.00	0.00
Legal & Professional Fee	328298.16	0.00
Licence Fees	393225.00	0.00
AUDIT FEES 2018-19	0.00	10200.00
<b>Repairs Maintenance Expenses</b>		
Repair and Maintainance Exp.	410700.00	0.00
PLANT & MACHINERY MAINT. EXP.	0.00	198636.00
<b>Electricity Expenses</b>		
ELECTRICITY EXP.	217510.00	68656.20
<b>Legal and Professional Charges</b>		
LEGAL & PROFESSIONAL	0.00	155880.00
PROFESSIONAL CHARGES	0.00	225020.00
LEGAL FEES	0.00	19112.00
<b>Insurance Expenses</b>		
INSURANCE EXP.	506085.00	169496.00
<b>Vehicle Running Expenses</b>		
VEHICLE & MAINTANANCE EXP.	0.00	86762.00
<b>Selling Distribution Expenses</b>		
<b>Advertising Promotional Expenses</b>		
ADVERTISMENT EXP.	25000.00	139800.00
<b>Transportation Distribution Expenses</b>		
TRANSPORT EXP.	10645574.05	6055528.00
HAMMALI EXP.	3156126.71	775596.00
DAALA (HAMMALI)	116086.00	3220.00
HAMMALI (BARDAAN RAFFOO)	110014.00	208646.00
<b>Other Expenses</b>		
CAUTION & SAFTY(OFFICE EXP.)	76824.00	258637.22
COMPUTER EXP.	67379.00	111446.00
DISCOUNT PAID	660956.22	3407653.25
M.P. STATE SEED CERTIFIED	2583897.00	1332805.00
OFFICE EXPENSES:	592782.09	550324.04
RATE DIFFERANCE	557476.80	1825789.00
ROUND OFF A/C	85.49	18.92
INTEREST ON INCOME TAX	11766.00	49490.00
EMPLOYER CONTRIBUTION OF ESIC	56597.00	109347.00
ROC EXP. WRITTEN OFF	27080.00	37840.00
SEEDS PROCESSING EXP.	3600083.00	2261278.00
DEBIT CREDIT EXPENSES WRITTEN OFF	20800.00	0.00
STAMP CHARGES	372500.00	0.00
REIMBURSEMENT EXPENSES	5811845.66	0.00
BONUS TO FARMER	59451.00	0.00
COMMISSION AND BROKERAGE EXP	514430.00	0.00
COMPENSATION PAID	80000.00	158400.00
DONATION	12000.00	0.00
EMPLOYER CONTRIBUTION OF PF	321271.00	0.00
RESEARCH AND DEVELOPMENT	232759.00	0.00
SEED LICENCE FEES	0.00	367500.00
THE SOYABEAN PROCESSORSASSOCIAION OF INDIA	0.00	124525.00
APPEALS FEES	0.00	72500.00
CAPITAL INFUSION FEES	0.00	37500.00
CGST LATE FEES	0.00	5320.00
COMMISSION EXP.	0.00	58140.00
ISO(INDIAN STANDARD ORGANISATION)	0.00	15000.00
KANTA WEIGHT DIFF.	0.00	1488.00
LOSS BY DISPOSAL	0.00	32334.78
PF CHARGES	0.00	9096.00
PROCESSING FEE LOAN A/C	0.00	241200.00
SGST LATE FEES	0.00	5320.00



SHIFTING CHARGES	0.00	121000.00
STATIONERY & PRINTING	0.00	106755.00
TOUR EXPENSE	0.00	16266.00
CONVEYANCE EXP.	0.00	1455916.20
MARKETING EXP.	0.00	1067348.60
	<b>44454717.04</b>	<b>30986014.33</b>

#### 4.4 Prior Period items

Particulars	In ₹	
	31/03/2020	31/03/2019
	0.00	0.00

#### 4.5 Tax expense

Particulars	In ₹	
	31/03/2020	31/03/2019
<b>Current tax</b>		
Income Tax	1165000.00	0.00
<b>Deferred tax</b>		
DEFERRED ASSETS	325198.00	(40494.00)
	<b>1490198.00</b>	<b>(40494.00)</b>

#### 4.6 Earnings per equity share

Particulars	In ₹	
	31/03/2020	31/03/2019

In terms of our attached report of even date  
For ANKUR GOYAL & COMPANY  
CHARTERED ACCOUNTANTS  
FRN : 0011407C

CA ANKUR GOYAL

(PARTNER)  
M. NO. : 401685

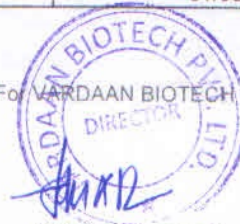
Place : Indore

Date : 20/07/2020

UDIN: 20401685AAAAGB9795

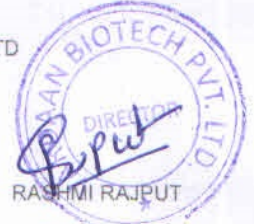


For VARDaan BIOTECH PVT LTD



LOKENDRA SINGH  
RAJPUT  
(DIRECTOR)

(DIN : 01801160)



RASHMI RAJPUT  
(DIRECTOR)

(DIN : 01806022)

**[PART IV]**  
**BALANCE-SHEET ABSTRACT AND COMPANY'S GENERAL BUSINESS PROFILE**  
(or in the case the first return at any time since the incorporation of the company)

**I. Registration Details**

Registration No.	<b>U15495MP200</b>	State Code
	<b>7PTC020132</b>	
Balance Sheet date	<b>31/03/2020</b>	

**II. Capital raised during the year (amount Rs. thousands)**

Public Issue	<b>Nil</b>	Rights Issue	<b>Nil</b>
Bonus Issue	<b>Nil</b>	Private Placement	<b>Nil</b>

**III. Position of mobilisation and deployment of funds (amount in Rs. Thousands)**

Total liabilities	<b>2,58,683.71</b>	Total assets	<b>2,58,683.71</b>
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**Equity and Liabilities**

Paid-up-capital	<b>13,300.00</b>	Reserves and surplus	<b>8,775.35</b>
Money against share warrant	<b>Nil</b>	Share application money pending allotment	<b>Nil</b>
Non - Current Liabilities	<b>43,595.11</b>	Current Liabilities	<b>1,92,454.93</b>
Defer Tax Liability	<b>558.32</b>		

**Assets**

Net fixed assets	<b>21,681.73</b>	Investments	<b>Nil</b>
Net current assets	<b>1,25,692.76</b>	Loans and advances	<b>1,11,309.22</b>
Other non current assets	<b>Nil</b>		

**IV. Performance of company (amount in Rs. Thousands)**

Turnover	<b>5,05,605.49</b>	Other Income	<b>523.10</b>
Total expenditure	<b>5,00,415.12</b>	Profit/loss before tax	<b>5,713.46</b>
Profit/loss after tax	<b>4,223.27</b>	Earning per share in Rs.	<b>Nil</b>
Dividend rate %	<b>Nil</b>		

**V. Generic names of three principal products/services of company (as per monetary terms)**

Item Code No. (ITC Code)  
Product description

Item Code No. (ITC Code)  
Product description

Item Code No. (ITC Code)  
Product description





## Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are valued at cost inclusive of inward freight, duties, taxes and expenses up to putting the assets in use, less accumulated depreciation . The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price or NRV whichever is lower.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern



assumption.

9. Current Investment and Long term Investment are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

10. Provision for current tax is made as per the provisions of the income tax act,1961.

11. 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 resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

12. In the opinion of the Board, Current Assets, Loans and advances are stated at the value at which they can be realized in the ordinary course of business. Provision for all known liabilities have been made. No personal expenses have been charged to Revenue Account.



13. Transaction with/balance of related parties as on 31.03.2020
- Rashmi Rajput: Director: Warehouse Rent of Rs, 19,80,000/-
  - Pushpa Rajput: Director: Office Rent of Rs. 10,80,000/-
  - Lokendra Singh Rajput: Director Remuneration of Rs. 18,00,000/-
  - Rashmi Rajput: Director Remuneration of Rs. 2,40,000/-
  - Pushpa Rajput: Director Remuneration of Rs. 2,40,000/-

for VARDAN BIOTECH PVT LTD



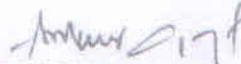
LOKENDRA SINGH RAJPUT  
DIRECTOR  
(DIN : 01801160)

Place : Indore

Date : 20/07/2020

UDIN: 20401685AAAAGB9795

for ANKUR GOYAL & COMPANY  
Chartered Accountants

  
CA ANKUR GOYAL  
FIRST FLOOR, "NANDAN", L.M.  
COMPLEX,, TOWER CHOWK,  
FREEGANJ,, UJJAIN-456010 MADHYA  
PRADESH

