

Advance Agrolife Private Limited

Regd. Office: E-39, RIICO Industrial Area, Ext. Bagru, Jaipur - 303007 (Raj.)
CIN : U24121RJ2002PTC017467, E-mail Id : om.prakash@advanceagrolife.com
Contact : 91-99822-22218 , Website : <https://advanceagrolife.com>

Notice of the Annual General Meeting (AGM)

Notice is hereby given that the 22nd AGM of the members of Advance Agrolife Private Limited will be held on Saturday, 30.09.2024 at 11:30 A.M. at the Registered Office of the Company situated at E-39, RIICO Industrial Area, Ext. Bagru, Jaipur - 303007 (Raj.) to transact the following business:

ORDINARY BUSINESS:

Item No.1- Adoption of the audited financial statements:

To receive, consider and adopt the audited financial statements of the Company for the financial year ended on **31.03.2024**, together with the reports of the Board of Directors ("the Board") and the Auditor's thereon.

Item No.2- Appointment of Statutory Auditors

To consider and if thought fit, to pass with or without modification(s), the following resolution as an ordinary resolution:
Resolved that pursuant to the provisions of Section 139 (1) and 142 (1) and other applicable provisions, if any, of the Companies Act, 2013, read with Rules made thereunder, **M/s S K Patodia and Associates LLP**, Chartered Accountants (**ICAI FRN: 112723W**) be and is hereby appointed as the Statutory Auditor of the Company to hold the office from the conclusion of this AGM until the conclusion of the sixth consecutive AGM, on such terms and conditions and remuneration as may be decided by the Board in consultation with the said auditor.

Further resolved that all the directors of the Company be and are hereby severally authorized for and on behalf of the Company to complete all the required legal compliances related to the same.

SPECIAL BUSINESS

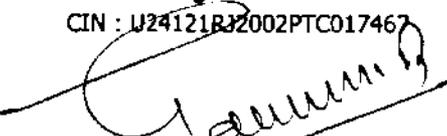
Item No. 3- Change in Designation of Mr. Narendra Choudhary from executive additional Director to non : executive Director of the Company:

To consider and, if thought fit, to pass with or without modification the following resolution as an Ordinary Resolution:
Resolved that pursuant to the provisions of Section 149, 152 read with all other applicable provisions of the Companies Act, 2013 and the Companies Appointment and Qualification of Directors Rules, 2014 and Articles of Association, If any **Mr. Narendra Choudhary** who was earlier appointed as an executive additional director of the Company be and is hereby appointed as the non executive Director of the Company with effect from the date of this AGM.
Further resolved that all the directors of the Company be and are hereby severally authorized for and on behalf of the Company to complete all the required legal compliances related to the same.

By Order of the Board of Directors of:

Advance Agrolife Private Limited

CIN : U24121RJ2002PTC017467


Om Prakash Choudhary

Managing Director

DIN: 01004122

Jaipur, 05.09.2024

NOTE:

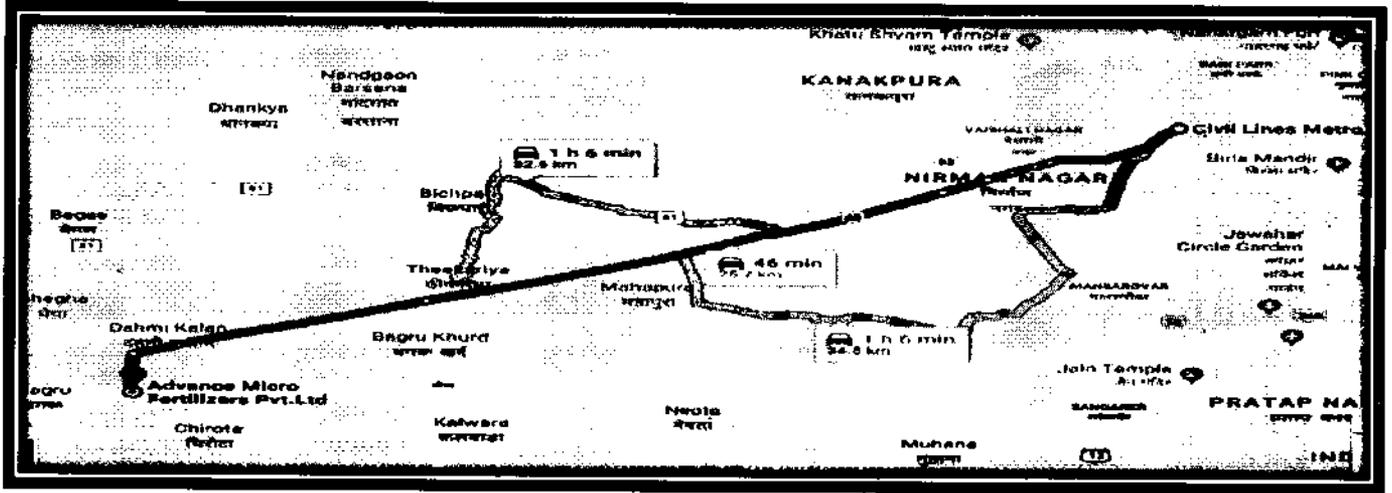
- 1) A member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the Company. The instrument (duly completed and signed) appointing the proxy, in order to be effective, must be deposited at the registered office of the Company, not less than 48 hours before the commencement of the meeting. A proxy form and attendance sheet for AGM are annexed. A person can act as a proxy on behalf of not exceeding fifty members and holding in aggregate not more than ten percent of the total share capital of the Company.
- 2) In pursuance of the requirements of the Secretarial Standards -2 issued by the Institute of the Company Secretaries of India and approved & notified by the Central Government on "General Meetings", the route map for location of the venue of the aforementioned meeting is annexed.
- 3) A copy of Audited Financial Statements for the year ended on **31.03.2024** together with the Board's Report and Auditor's Report thereon are annexed.
- 4) Statement pursuant to the provision of Section 102 of the Act is enclosed herewith.
- 5) Registers under Section 170 of the Companies Act, 2013 shall be available for inspection during Annual General Meeting.
- 6) Other Documents mentioned in the notice will be available for inspection during Annual General Meeting.

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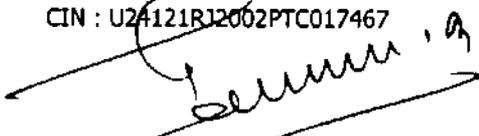
Annexure to Notice

Route map for location of the venue of the annual general meeting



For Advance Agrolife Private Limited

CIN : U24121RJ2002PTC017467


Om Prakash Choudhary

Managing Director

DIN: 01004122

Jaipur, 05.09.2024

Advance Agrolife Private Limited

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CIN : U24121RJ2002PTC017467, E-mail Id : om.prakash@advanceagrolife.com
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Certified True Copy of Resolution passed in the Annual General Meeting of Advance Agrolife Private Limited held on Saturday, 30.09.2024 at 11:30 AM at Registered Office of the Company situated at E-39, RIICO Industrial Area, Ext. Bagru, Jaipur - 303007 (Raj.).

Appointment of statutory auditors:

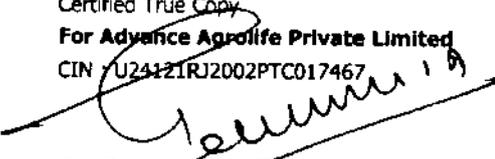
Resolved that pursuant to the provisions of Section 139 (1) and 142 (1) and other applicable provisions, if any, of the Companies Act, 2013, read with Rules made thereunder, M/s S K Patodia and Associates LLP , Chartered Accountants (ICAI FRN: 112723W) be and is hereby appointed as the Statutory Auditor of the Company to hold the office from the conclusion of this AGM until the conclusion of the sixth consecutive AGM, on such terms and conditions and remuneration as may be decided by the Board in consultation with the said auditor.

Further resolved that all the directors of the Company be and are hereby severally authorized for and on behalf of the Company to complete all the required legal compliances related to the same.

Certified True Copy

For Advance Agrolife Private Limited

CIN : U24121RJ2002PTC017467


Om Prakash Choudhary

Managing Director

DIN: 01004122

Advance Agrolife Private Limited

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CIN : U24121RJ2002PTC017467, E-mail Id : om.prakash@advanceagrolife.com

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Certified True Copy of Resolution passed in the Annual General Meeting of Advance Agrolife Private Limited held on Saturday, 30.09.2024 at 11:30 AM at Registered Office of the Company E-39, RIICO Industrial Area, Ext. Bagru, Jaipur - 303007 (Raj.).

Change in Designation of Mr. Narendra Choudhary from executive additional Director to non - executive Director of the Company:

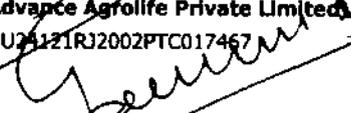
Resolved that pursuant to the provisions of Section 149, 152 read with all other applicable provisions of the Companies Act, 2013 and the Companies Appointment and Qualification of Directors Rules, 2014 and Articles of Association, if any Mr. Narendra Choudhary who was earlier appointed as an executive additional director of the Company be and is hereby appointed as the non executive Director of the Company with effect from the date of this AGM.

Further resolved that all the directors of the Company be and are hereby severally authorized for and on behalf of the Company to complete all the required legal compliances related to the same.

Certified True Copy

For Advance Agrolife Private Limited

CIN : U24121RJ2002PTC017467


Om Prakash Choudhary

Managing Director

DIN: 01004122

Advance Agrolife Private Limited

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Annexure to Notice of Annual General Meeting

Statement pursuant to the provision of Section 102 of the Companies Act, 2013

Appointment of Mr. Narendra Choudhary as a Director of the Company:

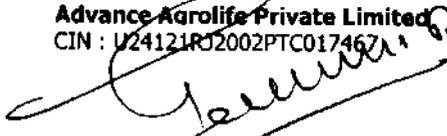
The Board has appointed Mr. Narendra Choudhary (DIN: 10410584) as an Additional Director (Promoter & Executive) of the Company w.e.f 30.11.2023. The term of his appointment completes as on the date of forthcoming AGM. Mr. Narendra Choudhary (DIN: 10410584) is eligible for appointment as director of Company; The Board proposes to regularize his appointment as Director (Promoter & Non - Executive) of the Company.

Brief profile of Mr. Narendra Choudhary (DIN: 10410584) is as under:

Age	34 Years
Qualification	Master Degree
Experience	He possess a good expertise in the business administration and possess leadership skills, therefore board consider that her association with the Company will give immense benefit and it would be prudent to appoint his as a Director.
Terms and Conditions of Appointment	As decided by the board from time to time.
Date of first appointment on the Board	30/11/2023
Shareholding in this Company	10,000 shares
Relationship with Other Directors, Managers and Other Key Managerial Personnel of the Company	NA
Number of Meetings of the Board attended during the year	6 (during the FY 2023-2024)
List of Membership / Chairmanship of Committees of other Board	Member of CSR Committee
Directorship In other Companies.	Nil

Except Mr. Narendra Choudhary none of the Directors, Key Managerial Person and their relatives are in any way interested in the above resolution.

By order of the Board of Directors of
Advance Agrolife Private Limited
CIN : U24121RJ2002PTC017467


Om Prakash Choudhary
Managing Director
DIN: 01004122
Jaipur, 05.09.2024

Advance Agrolife Private Limited

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Board's Report

To the Members

Your directors have pleasure in presenting the 22nd Annual Report of the business and operations of your Company together with the audited financial statements for the year ended on 31st March 2024. The report is as under:

State of Company Affairs

Net profit (after tax) for the year is Rs. 25,15,35,000/- as compared to net profit (after tax) of Rs. 15,28,32,000/- in previous year.

Financial Results/Highlights/Summary

(Amount in Lakh)

Particulars	FY 2023-2024	FY 2022-2023
Gross Receipts and Other Income during the year	45,720.89	39,797.19
Less:- Expenses During the year	42,333.21	37,730.72
Profit/(Loss) before provision for taxation for the year	3,387.68	2,066.47
Add/Less:- Provision for taxation- Current Year	885.73	538.25
Add/Less:- Provision for Deferred Tax	(13.40)	(0.10)
Profit/(Loss) after provision for taxation for the year	2,515.35	1,528.32

Annual Return

The Company has web address i.e. <https://advanceagrolife.com> which is under construction and the management is not maintaining and managing the same on day to day basis due to unavailability of technical person for the same.

Dividend

In order to retain the surplus in business for further expansion and strengthening of financial base of the Company, the Board has decided not to declare any dividend for the year.

Changes in Nature of Business

There is no change in the nature of business.

Changes in Share Capital

There had been no change in the Share Capital during the financial year in comparison to immediately preceding year.

Transfer to Reserves

The Company has not transferred any amount to reserves.

Details of Director/Key Managerial Personnel & Changes Therein

S.No.	Name of the Director	Designation	Date of Appointment	Date of Cessation	Remark
1	Om Prakash Choudhary	Managing Director	29/11/2005	N.A.	Director w.e.f. 29.11.2005 and Managing Director w.e.f. 28.02.2023
2	Kedar Choudhary	Director	25/01/2016	N.A.	No Change
3	Deepak Kumar Kadwa	Additional Director	14/11/2022	31/08/2023	Ceased due to resignation
4	Narendra choudhary	Additional Director	30/11/2023	N.A.	Appointment as Additional Director of the Company and the Board proposed his regularization in this AGM

Number of meetings :

A. Of the Board of Directors:

S.No.	Date of Board meetings	Board's strength	No. of Board members present
1	Mon-03-Apr-2023	3	3
2	Tue-11-Apr-2023	3	3
3	Thu-20-Apr-2023	3	3
4	Mon-08-May-2023	3	3
5	Wed-10-May-2023	3	3



6	Wed-17-May-2023	3	3
7	Fri-19-May-2023	3	3
8	Thu-25-May-2023	3	3
9	Tue-13-Jun-2023	3	3
10	Fri-30-Jun-2023	3	3
11	Wed-26-Jul-2023	3	3
12	Fri-04-Aug-2023	3	3
13	Mon-07-Aug-2023	3	3
14	Wed-23-Aug-2023	3	3
15	Thu-31-Aug-2023	3	3
16	Sat-02-Sep-2023	2	2
17	Wed-06-Sep-2023	2	2
18	Fri-08-Sep-2023	2	2
19	Wed-20-Sep-2023	2	2
20	Mon-25-Sep-2023	2	2
21	Wed-18-Oct-2023	2	2
22	Thu-19-Oct-2023	2	2
23	Fri-20-Oct-2023	2	2
24	Thu-26-Oct-2023	2	2
25	Mon-30-Oct-2023	2	2
26	Tue-31-Oct-2023	2	2
27	Thu-30-Nov-2023	2	2
28	Sat-16-Dec-2023	3	3
29	Mon-08-Jan-2024	3	3
30	Tue-09-Jan-2024	3	3
31	Tue-27-Feb-2024	3	3
32	Sat-09-Mar-2024	3	3
33	Mon-11-Mar-2024	3	3

Attendance of Directors

S.No.	Name of the Director	Board Meetings		
		Held	Attended	% of attendance
1	Mr. Om Prakash Choudhary	33	32	96.97
2	Mr. Kedar Choudhary	33	33	100.00
3	Mr. Deepak Kumar Kadwa	15	15	100.00
4	Mr. Narendra Choudhary	6	6	100.00

B. of the Members:

S.No.	Type of meeting	Date of meeting	Total number of members entitled to attend meeting	Number of members attended	% of total shareholding of members attended
1	EGM	30/04/2023	15	10	96.84
1	AGM	30/09/2023	15	10	96.84





C. of the Committees:**Composition of CSR Committee:**

S.No.	Name of the Member	Designation
1	Mr. Om Prakash Choudhary	Chairperson of CSR Committee
2	Mr. Kedar Choudhary	Member
3	Mr. Deepak Kumar Kadwa	Member (upto 31.08.2023)
4	Mr. Narendra Choudhary	Member (w.e.f. 30.11.2023)

Details of CSR Committee meeting:

S.No.	Date of meeting	Members strength	Members present
1	Tue-20-Jun-2023	2	2
2	Fri-29-Sep-2023	2	2
3	Mon-18-Dec-2023	2	2
4	Thu-21-Mar-2024	2	2

Attendance of CSR Committee members:

S.No.	Name of the CSR Committee members	CSR Committee Meetings		
		Held	Attended	% of attendance
1	Mr. Om Prakash Choudhary	4	4	100
2	Mr. Kedar Choudhary	4	4	100
3	Mr. Deepak Kumar Kadwa	2	2	100
4	Mr. Narendra Choudhary	2	2	100

Deposits

During the year, your Company has not accepted any deposits within the meaning of provisions of the Section 73 covered under Chapter V of the Companies Act, 2013 ("the Act").

Details of transactions not considered as deposit under Rule 2(1)(c) of the Companies Acceptance of Deposit Rules, 2014:

Details of loans taken from directors and their relatives are as under:

S.No.	Name	Relationship	Opening Balance	Amount Accepted	Amount Repaid	Closing Balance
1	Mr. Om Prakash Choudhary	Managing Director	-	-	-	-
2	Mr. Kedar Choudhary	Director	-	-	-	-
3	Mr. Narendra Choudhary	Director	-	-	-	-

Disclosure Pursuant To Rule-5 of the Companies (Appointment & Remuneration) of Managerial Person, Rule, 2014 of the Act

Being a non listed Company, disclosure requirement under this rule is not applicable.

Auditors

M/s R.K. Shrimal And Co. , Chartered Accountants, Jaipur are retiring at the ensuing Annual General Meeting and they have confirmed their eligibility and willingness to accept the appointment, if they are appointed. Pursuant to the provisions of Section 139 of the Act and the rules framed thereunder, M/s S K Patodia and Associates LLP, Chartered Accountants is proposed to be appointed as statutory auditors for the period of 5 years from this AGM until the conclusion of the 27th consecutive AGM.

Independent Auditors' Report

The Independent auditors' report is self explanatory and with regard to the emphasis of matter and qualifications/ observations mentioned in Auditor's Report, CARO and Report on Internal Financial Controls there replies are as follows:-

With regard to the expenditure of CSR amount, the amount remained unspent due to unavoidable circumstances and the management ensures that the unspent amount will be spent in the FY 2024-2025.

Comment on Fraud

The auditors' has not reported any fraud under Section 143(12)of the Act.

Cost Auditors

The Central Government has prescribed maintenance of cost records for the business activity in which the Company is engaged therefore pursuant to the provisions of Section 148 of the Act and Rules thereunder, M/s. M Goyal & Co, Cost Accountants, (Registration No.000051) was appointed as Cost Auditors of the Company by the Board at their meeting held on 25.09.2023.

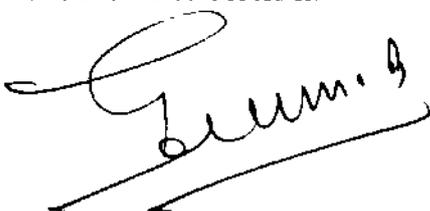
M/s. M Goyal & Co has carried out its audit for the FY 2023-2024 and there is no qualification related to the same.

Secretarial Audit

The provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014 in relation to audit of secretarial and related records are not applicable to the Company.

Internal Control

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets the prevention and detection of fraud and errors, the accuracy and completeness of accounting records, and the timely preparation of reliable financial disclosures.




Material changes and commitments affecting financial position between the end of the FY and date of this report

There have been no material changes and commitments affecting financial position of the Company which have occurred between the end of the financial year and the date of this report.

Details of Subsidiaries, Joint Ventures or Associate Companies

The Company does not have any subsidiaries, joint ventures and associates.

Transactions with related parties

During the year, the Company has entered into transactions with related parties. All these transactions were in ordinary course of business and on arms length basis. Detail of the same is given in Form "AOC-2" forming part of this Board's Report.

Particulars of loans, guarantees and investments

The Company has not given any loans or guarantees and made any investments during the financial year.

Corporate Social Responsibility (CSR)

In pursuance to Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the details in respect of Company's CSR policy and its CSR activity in given in **Annexure I**.

With regard to the expenditure of CSR amount, the amount remained unspent due to unavoidable circumstances and the management ensures that the unspent amount will be spent in the FY 2023-2024.

Business Risk Management

The Board of Directors of the Company identifies, evaluates the business risks and opportunities. The directors of the Company take pro-active steps to minimize adverse impact on the business objectives and enhance the Company's competitive advantage. Presently no material risk has been identified by the directors except of general business risks, for which the Company is leveraging on their expertise and experience.

Directors' Responsibility Statement as required under section 134(3)(c) of the Companies Act, 2013

Pursuant to Section 134(3)(c) of the Companies Act, 2013, the board of directors, to the best of their knowledge and ability, confirm that:

- 1 In the preparation of the annual accounts for the financial year ended **March 31, 2024**, the applicable accounting standards had been followed and there are no material departures;
- 2 The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the **profit** of the Company for the period under review;
- 3 The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- 4 The directors had prepared the accounts on a going concern basis;
- 5 Being a non listed Company, provisions related to internal financial controls is not applicable on the company;
- 6 The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Conservation of energy, technology absorption, foreign exchange earnings and outgo

The information required under Section 134(3) (m) of the Act, read with the Companies (Accounts) Rules, 2014 relating to the conservation of energy

(a) Conservation of energy:

(i)	The steps taken or impact on conservation of energy	The Company is making necessary efforts to reduce the consumption of energy. The office of the Company has been using LED bulbs that consume less electricity as compared to CFL and incandescent bulbs. The Company has increased the usage of low electricity consuming monitors in place of conventional monitors. The Company has started buying the new energy efficient computers that automatically goes into low power 'sleep' mode or off-mode when not in use.
(ii)	The steps taken by the Company for utilizing alternate sources of energy	Nil
(iii)	The capital investment on energy conservation equipment	Nil

(b) Technology absorption:

(i)	The efforts made towards technology absorption	A lot of paper work has been reduced by increased usage of technology.
(ii)	The benefits derived like product improvement, cost reduction, product development or import substitution	Nil
(iii)	Technology Imported during the last three years (a) The details of technology imported (b) The year of import (c) Whether the technology been fully absorbed (d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	The Company has not imported any technology during the last three years.
(iv)	The expenditure incurred on Research and Development	The Company has not incurred any expenditure on research and development.

(C) FOREIGN EXCHANGE EARNING AND OUT GO:

The foreign exchange earnings is **Rs. 2,514.24. (Rs. in Lakhs)**

The Foreign exchange outgo is **Rs. 28.15 (Rs. in Lakhs)**

Significant and Material Orders passed by Regulators or Courts or Tribunals

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future.

Secretarial Standards

The Company has duly complied with all applicable secretarial standards.

Constitution of Internal Complaints Committee and Number of Cases Filed, if any, and their disposal U/S 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressed) Act, 2013

The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 [14 of 2013]. During the year, no such case has been reported.

Cases Pending before Insolvency and Bankruptcy Code, 2016

During the year, neither any application made nor any proceeding were pending against the Company as covered under the Insolvency and Bankruptcy Code, 2016.

One Time Settlement of Loans

During the year, the Company has not made any one time settlement of loan.

Whistle Blower Policy/Vigil Mechanism

The Company has a Whistle Blower Policy to provide vigil mechanism for Directors/ Employees to voice their concerns in a reasonable and effective manner regarding unethical behavior, actual or suspected fraud or violation of the Company's code of conduct. It also provides adequate safeguards against victimization of Directors/ Employees who avail the mechanism and are free to report violations of applicable laws and regulations and the code of conduct. The Company affirms that during FY 2023-2024, no Cases were reported. Further Mr. Om Prakash Choudhary was playing the role of Audit Committee and the Directors/ Employees can access to them on the E-Mail ID of the Company i.e. om.prakash@advanceagrolife.com.

Other Matters

There is no information to be given in respect of Independent Directors u/s 149(6), appointment and remuneration of independent directors u/s 178(1) & (3), formal annual evaluation of Board, pursuant to section 134(3)(d),(e),(p) of the Companies Act, 2013 and all other applicable informations to be reported in directors report are either nil or not applicable on the Company.

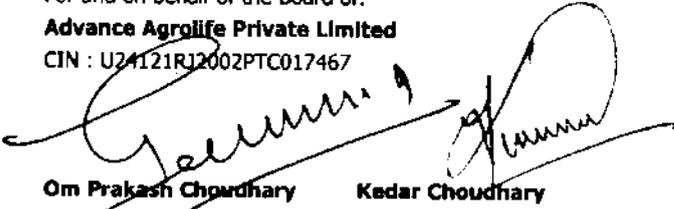
Acknowledgements:

The Board of directors of your Company acknowledges its sincere appreciation for the support extended by various departments of Central and State Government and others. The Board also takes this opportunity to express its deep gratitude for the continuous support received from the Shareholders.

For and on behalf of the Board of:

Advance Agrolife Private Limited

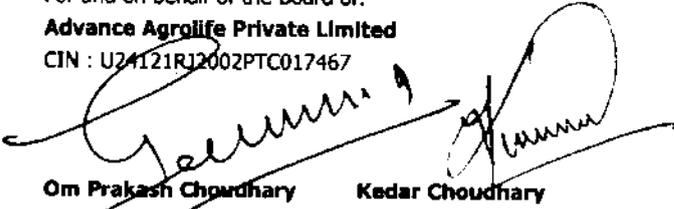
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Om Prakash Choudhary

Managing Director

DIN: 01004122

Jaipur, 05.09.2024


Kedar Choudhary

Director

DIN: 06905752

Advance Agrolife Private Limited

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FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of Section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

- Details of contracts or arrangements or transactions not at arm's length basis:
There were no contracts or arrangements or transactions entered into during the year, which were not at arm's length basis.
- Details of material contracts or arrangements or transactions at arm's length basis:

S.No	Particulars	Details	
a	1	Name (s) of the related party & nature of relationship	Hak Agrichem Private Limited-Common Director
	2	Nature of contracts/arrangements/transaction	Sale and Purchase
	3	Duration of the contracts/arrangements/transaction	Ongoing
	4	Salient terms of the contracts or arrangements or transaction including the value, if any	Sales (Inclusive of GST): Rs. 52,92,00,653.80/- Purchases: Rs. 39,24,97,046.29/-
	5	Date of approval by the Board	Not Applicable
	6	Amount paid as advances, if any	Nil
b	1	Name (s) of the related party & nature of relationship	Geeta Choudhary-Wife of Om Prakash Choudhary
	2	Nature of contracts/arrangements/transaction	Salary
	3	Duration of the contracts/arrangements/transaction	Ongoing
	4	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 11,10,000/-
	5	Date of approval by the Board	Not Applicable
	6	Amount paid as advances, if any	Nil
c	1	Name (s) of the related party & nature of relationship	Manisha Choudhary-Wife of Kedar Choudhary
	2	Nature of contracts/arrangements/transaction	Salary
	3	Duration of the contracts/arrangements/transaction	Ongoing
	4	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 11,10,000/-
	5	Date of approval by the Board	Not Applicable
	6	Amount paid as advances, if any	Nil

For and on behalf of the Board of:

Advance Agrolife Private Limited

CIN : U24121RJ2002PTC017467

Om Prakash Choudhary

Managing Director

DIN: 01004122

Jaipur, 05.09.2024

Kedar Choudhary

Director

DIN: 06905752

Advance Agrolife Private Limited

Regd. Office: E-39, RIICO Industrial Area, Ext. Bagru, Jaipur - 303007 (Raj.)

CIN : U24121RJ2002PTC017467, E-mail Id : om.prakash@advanceagrolife.com Contact : 91-99822-22218, Website : <https://advanceagrolife.com>

Annual Report on Corporate Social Responsibility (CSR) activities for FY 2023-24

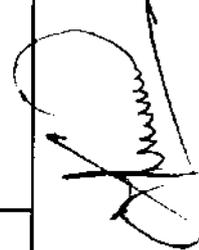
[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

ANNEXURE - I

1) Brief outline on CSR Policy of the Company: Your Company, is committed to ensure the social upliftment of the communities in which it operates through Corporate Social Responsibility (CSR) initiatives. The company has formulated a CSR Policy to deliver internal and external positive socio-environmental impact while ensuring focused contribution towards CSR. Your Company's thrust areas for undertaking the CSR activities includes the areas specified in Schedule VII of the Companies Act, 2013 and changes/enactment therein from time to time.

2) Composition of CSR Committee:

S. No.	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Om Prakash Choudhary	Chairperson of CSR	4	4
2	Mr. Kedar Choudhary	Member	4	4
3	Mr. Deepak Kumar Kadwa	Member (upto 31.08.2023)	2	2
4	Mr. Narendra Choudhary	Member (w.e.f. 30.11.2023)	2	2



3) Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company: <https://advanceagrolife.com>

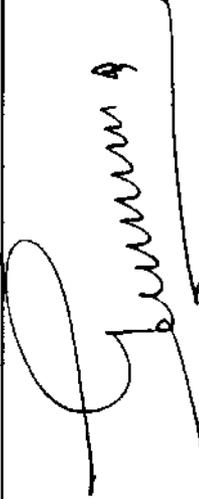
4) Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): **Not Applicable**

5) Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

S. No	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
		Nil	

6) Average net profit of the Company as per Section 135(5): 15,35,37,524

7) (a) Two percent of average net profit of the Company as per Section 135(5):	30,70,750.47
(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years:	-
(c) Amount required to be set off for the financial year, if any:	-
(d) Total CSR obligation for the financial year (7a+7b-7c):	30,70,750.47

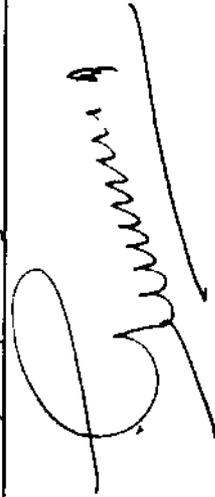
 

8) (a) CSR amount spent or unspent for the financial year:

Total amount spent for the Financial Year (in Rs.)		Amount Unspent (in Rs.)	
Amount	Date of transfer	Amount transferred to Unspent CSR Account as per Section 135(6)	Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)
Nil			

(b) Details of CSR amount spent against ongoing projects for the financial year:

S.No.	Particulars	1	2	3
1	Name of the Project			
2	Item from the list of activities in Schedule VII to the Act			
3	Local area (Yes/No)			
4	Location of the project			
	a) State			
	b) District			
5	Project duration			
6	Amount allocated for the project (in Rs.):			
7	Amount spent in the current financial Year (in Rs.):			
8	Amount transferred to Unspent CSR Account for the project as per Section 135(6)(in Rs.):		N.A.	
9	Mode of Implementation - Direct(Yes/No)			
10	Mode of Implementation - Through Implementing Agency			
	a) Name			
	b) CSR Registration Number			




(c) Details of CSR amount spent against other than ongoing projects for the financial year:

S.No.	Particulars	1	2	3
1	Name of the Project	NA	NA	
2	Item from the list of activities in Schedule VII to the Act	IV- Animal Welfare	IV- Animal Welfare	
3	Local area (Yes/No)	Yes	Yes	
4	Location of the project			
	a) State	Rajasthan	Rajasthan	
	b) District.	Jaipur	Jaipur	
5	Amount spent for the project (in Rs.)	600000	1311000	
6	Mode of Implementation - Direct (Yes/No)	No	Yes	
7	Mode of Implementation - Through Implementing Agency			
	a) Name	Bhura Ram Hanuman Sahai Foundation		
	b) CSR Registration Number	CSR00070278		

(d) Amount spent in Administrative overheads:	-
(e) Amount spent on Impact Assessment, if applicable:	-
(f) Total amount spent for the Financial Year (8b+8c+8d+8e):	19,11,000.00
(g) Excess amount for set off, if any :	

S.No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	30,70,750.47
(ii)	Total amount spent for the Financial Year	19,11,000.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	(11,59,750.47)
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	-

[Handwritten Signature]

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9 (a) Details of Unspent CSR amount for the preceding three financial years:

S.No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any.		Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Date of transfer	
1	2023-2024	-	-	-	-	11,59,750
2	2022-2023	-	-	-	-	23,10,195
3	2021-2022	-	-	-	-	17,66,857
4	2020-2021	-	-	-	-	17,78,717

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

1	2	3	4	5	6	7	8	9
S. N.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting Financial Year (in Rs.)	Cumulative amount spent at the end of reporting Financial Year (in Rs.)	Status of the project - Completed / Ongoing.
Nil								

Sumit

Sumit

10) In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s)	-
(b) Amount of CSR spent for creation or acquisition of capital asset	-
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.	-
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset)	-

11) Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

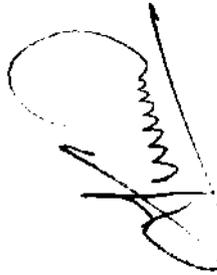
The amount remained unspent due to unavoidable circumstances and the management ensures that the unspent amount will be spent as earliest possible.

For and on behalf of the Board of:

Advance Agrolife Private Limited
CIN : U24121RJ2002PTC017467



Om Prakash Choudhary
Chairman CSR Committee & Managing Director
DIN: 01004122
Jaipur, 05.09.2024



Kedar Choudhary
Director
DIN: 06905752

Advance Agrolife Private Limited

Regd. Office: E-39, RIICO Industrial Area, Ext. Bagru, Jaipur - 303007 (Raj.)
CIN : U24121RJ2002PTC017467, E-mail Id : om.prakash@advanceagrolife.com
Contact : 91-99822-22218 , Website : <https://advanceagrolife.com>

Date: 30.09.2024

To

M/s S K Patodia and Associates LLP
Chartered Accountants

Sub : Letter of Appointment as a statutory Auditor of our Company for the F.Y. 2024-2025 to 2028-2029

Dear Sir,

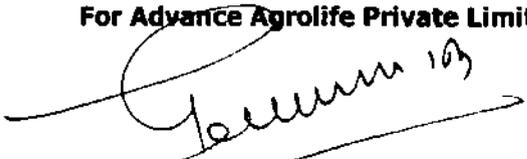
This is intimated to you that as per the decision of Board of Directors and resolution passed in the Annual General Meeting of the Company held on **30th September, 2024** you are hereby appointed as Statutory Auditors of our Company for the Period Commencing from the conclusion of **this Annual General Meeting** till the conclusion of **6th Consecutive Annual General Meeting** to carry on the statutory audit for **F.Y. 2024-2025 to 2028-2029**.

Your fees will be paid as per your Bills for Audit & other Incidental expenses.

Thanking you

Yours faithfully

For Advance Agrolife Private Limited



Om Prakash Choudhary
Managing Director
DIN: 01004122

Independent Auditor's Report

To the Members of **ADVANCE AGROLIFE PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **ADVANCE AGROLIFE PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows 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, 2024, its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	NIL	NA

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 but does not include the financial statements and our auditor's report thereon.



Our opinion on the 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 and cash flows 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, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are 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, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the 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.

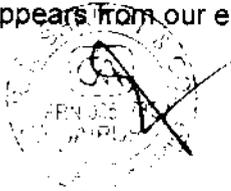
Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

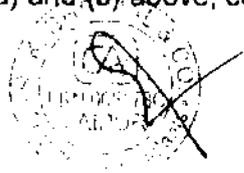
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 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, the Statement of Profit and Loss and the Cash Flow Statement 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 and rules made thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) 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 were no amounts 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, 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(s) or entity(ies), 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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 have been declared or paid during the year by the company.
- vi. Based on our examination which included test checks. the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 01.04.2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the FY ended on 31.03.2024.



For R.K.SHRIMAL AND CO.
Chartered Accountants
FRN: 00051756

RAJESH KUMAR SHRIMAL
(PROPRIETOR)

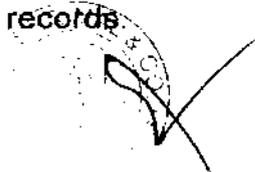
Membership No. 074013

Place:-JAIPUR
Date: 05/09/2024
UDIN:

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (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 does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the 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 and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
 - (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 during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
 - (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings 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) As explained to us & on the basis of the records examined by us, in our opinion, 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.

A handwritten signature in black ink is written over a circular stamp. The stamp contains some illegible text, possibly a date or a reference number, and is partially obscured by the signature.

- (b) 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 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 during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are not in agreement with the books of account of the Company in respect of following:

Amount in lakh

Particulars	Qtr Ended on	As per books	As per statement	Reason of difference
STOCK	JUN-2023	4945.82	4906.44	INVOICES ENTRY DATE CORRECTION
STOCK	SEP-2023	5202.11	4221.09	INVOICES ENTRY DATE CORRECTION
STOCK	DEC-2023	4985.66	4068.88	INVOICES ENTRY DATE CORRECTION
STOCK	MAR-2024	4889.75	4188.98	INVOICES ENTRY DATE CORRECTION
DEBTORS	MAR-2024	11211.35	10652.80	ISSUE OF DEBIT NOTE ETC
CREDITORS OF GOODS	MAR-2024	9038.19	7695.23	ISSUE OF DN BY SUPPLIERS in March & Exp. Creditors included in book figures

- (iii) 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 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 Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and such accounts and records have been so made and maintained;

(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 including Goods and Services Tax, provident fund, employees' 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. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2024 for a period of more than six months from the date they became payable.

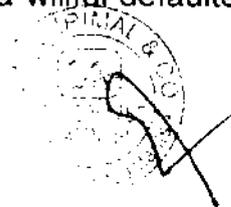
(b) There is statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute. The details of the same is as under:

Name of the Statute	Nature of the Disputed Dues	Amount (Rs. Lacs)	Period to which the amount relates	Forum where Dispute is pending	Remarks, if Any
CGST ACT	Tran 1	2.65	2017-18	GST Appellate Authority	NA

(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 surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (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 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 to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;



- (c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(f) is not applicable.
- (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. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) 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 preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, 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. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;



- (xiv) (a) Based on information and explanations provided to us and our audit procedures, the company has an internal audit system commensurate with the size and nature of its business;
- (b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (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. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,
- (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. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (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. Accordingly, clause 3(xviii) of the Order is not applicable.



(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not 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. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

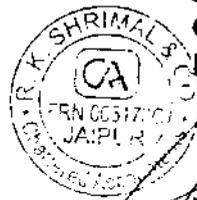
(xx)

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of other than ongoing projects, the company has not transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.

(b) According to the information and explanations given to us, the Company does not have any unspent amounts towards Corporate Social Responsibility in respect of any ongoing project as at the end of the financial year. Accordingly, reporting under clause 3(xx) (b) of the Order is not applicable to the Company.

(xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-JAIPUR
Date: 05/09/2024



For R.K.SHRIMAL AND CO.
Chartered Accountants
FRN: 0005178C

RAJESH KUMAR SHRIMAL
(PROPRIETOR)

Membership No. 074013

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of ADVANCE AGROLIFE PRIVATE LIMITED ("the Company") as at March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

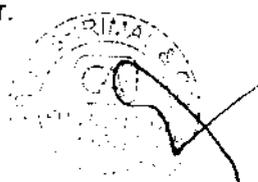
Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place:-JAIPUR
Date: 05/09/2024



For R.K.SHRIMAL AND CO.
Chartered Accountants
FRN: 0005178C

RAJESH KUMAR SHRIMAL
(PROPRIETOR)
Membership No. 074013

Balance Sheet as at 31st March 2024

₹ in lakhs

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	450.00	450.00
Reserves and surplus	2	7,230.20	4,714.85
Money received against share warrants		-	-
		7,680.20	5,164.85
Share application money pending allotment			
		-	-
Non-current liabilities			
Long-term borrowings	3	1,508.27	599.54
Deferred tax liabilities (Net)	4	-	9.30
Other long term liabilities	5	18.16	21.77
Long-term provisions	6	-	-
		1,526.43	630.61
Current liabilities			
Short-term borrowings	7	3,044.38	1,925.03
Trade payables	8	-	-
(A) Micro enterprises and small enterprises		2,305.94	1,556.88
(B) Others		6,732.25	5,811.70
Other current liabilities	9	1,571.81	633.52
Short-term provisions	6	103.96	75.47
		13,758.34	10,002.52
TOTAL		22,964.97	15,797.98
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment		4,015.42	2,262.36
Intangible assets		-	-
Capital work-in-Progress		943.38	14.88
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	4	4.10	-
Long-term loans and advances	11	-	-
Other non-current assets		-	-
		4,962.90	2,277.24
Current assets			
Current investments		-	-
Inventories	12	4,889.75	5,567.13
Trade receivables	13	11,211.35	8,627.54
Cash and cash equivalents	14	46.01	7.52
Short-term loans and advances	11	0.90	1.00
Other current assets	15	1,854.06	1,008.19
		18,002.07	13,520.74
TOTAL		22,964.97	15,797.98

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

24

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For R. K. SHRIMAL AND CO.
 Chartered Accountants
 (FRN: 0006178C)

RAJESH KUMAR SHRIMAL
 PROPRIETOR
 Membership No.: 074013
 Place: JAIPUR
 Date: 05/09/2024



(Signature)
DR PRAKASH CHOUDHARY
 DIRECTOR
 DIN: 01004122

For and on behalf of the Board of Directors

(Signature)
VEDAR CHOUDHARY
 Director
 DIN: 06905752

UDIN-24074013BKBIAH8290

Statement of Profit and loss for the year ended 31st March 2024

₹ in lakhs

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	16	45,534.66	39,706.23
Less: Excise duty		-	-
Net Sales		45,534.66	39,706.23
Other income	17	186.23	90.96
Total income		45,720.89	39,797.19
Expenses			
Cost of material Consumed	18	36,073.68	32,533.39
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses	19	1,623.65	1,158.62
Finance costs	20	343.71	231.67
Depreciation and amortization expenses		334.76	242.33
Other expenses	21	3,957.41	3,564.71
Total expenses		42,333.21	37,730.72
Profit before exceptional, extraordinary and prior period items and tax		3,387.68	2,066.46
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		3,387.68	2,066.46
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		3,387.68	2,066.46
Tax expenses			
Current tax		885.73	538.25
Deferred tax		(13.40)	(0.10)
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		2,515.35	1,528.31
Earning per share-in ₹			
Basic	22		
Before extraordinary Items		55.90	33.96
After extraordinary Adjustment		55.90	33.96
Diluted			
Before extraordinary Items		55.90	33.96
After extraordinary Adjustment		55.90	33.96

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

24

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For R.K. SHRIMAL AND CO.

Chartered Accountants

(FRN: 000517/80)

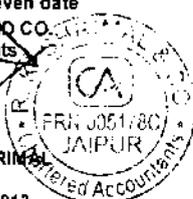
RAJESH KUMAR SHRIMAL

PROPRIETOR

Membership No.: 074013

Place: JAIPUR

Date: 05/09/2024



[Signature]
OM PRAKASH CHOUDHARY
DIRECTOR
DIN: 01004122

For and on behalf of the Board of Directors

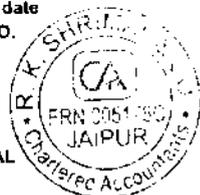
[Signature]
KEDAR CHOUDHARY
Director
DIN: 06905752

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

		₹ In lakhs	
PARTICULARS		31st March 2024	31st March 2023
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	3,387.68	2,066.46
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	334.76	242.33
	Finance Cost	343.71	231.67
	Adjustments for unrealised foreign exchange Losses / (Gains)	(12.90)	(14.05)
	(Profit) / Loss on Sale Of Assets	(1.20)	-
	Interest received	(5.71)	(2.51)
	Operating profits before Working Capital Changes	4,046.34	2,523.91
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(2,588.71)	(3,932.47)
	Increase / (Decrease) in trade payables	1,669.63	3,551.59
	(Increase) / Decrease in inventories	(1,008.36)	(925.90)
	Increase / (Decrease) in other current liabilities	81.11	(319.09)
	(Increase) / Decrease in Short Term Loans & Advances	0.10	(0.50)
	(Increase) / Decrease in other current assets	(832.97)	(305.97)
	Cash generated from Operations	1,367.15	591.58
	Net Cash flow from Operating Activities(A)	1,367.15	591.58
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(3,024.12)	(820.10)
	Proceeds from sales of tangible assets	9.00	-
	Interest Received	5.71	2.51
	Other Inflow / (Outflows) of cash	(3.60)	(0.23)
	Net Cash used in Investing Activities(B)	(3,013.02)	(817.82)
C.	Cash Flow From Financing Activities		
	Finance Cost	(343.71)	(231.67)
	Increase in / (Repayment) of Short term Borrowings	1,119.36	179.24
	Increase in / (Repayment) of Long term borrowings	908.73	259.12
	Net Cash used in Financing Activities(C)	1,684.37	206.69
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	38.50	(19.56)
E.	Cash & Cash Equivalents at Beginning of period	7.53	27.09
F.	Cash & Cash Equivalents at End of period	46.02	7.53
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	38.50	(19.56)
H.	Difference (F-(D+E))	-	-

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For R.K. SHRIMAL AND CO.
Chartered Accountants
(FRN: 0005178C)



RAJESH KUMAR SHRIMAL
PROPRIETOR
Membership No.: 074013
Place: JAIPUR
Date: 05/09/2024

For and on behalf of the Board of Directors

OM PRAKASH CHOUDHARY
DIRECTOR
DIN: 01004122

KEPARK CHOUDHARY
Director
DIN: 06905752

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Notes to Financial statements for the year ended 31st March 2024

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised : 4500000 (31/03/2023:4500000) Equity shares of Rs. 10.00/- par value	450.00	450.00
Issued : 4500000 (31/03/2023:4500000) Equity shares of Rs. 10.00/- par value	450.00	450.00
Subscribed and paid-up : 4500000 (31/03/2023:4500000) Equity shares of Rs. 10.00/- par value	450.00	450.00
Total	450.00	450.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in lakhs

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	45,00,000	450.00	45,00,000	450.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	45,00,000	450.00	45,00,000	450.00

Right, Preferences and Restriction attached to shares

Equity shares

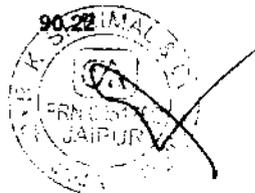
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	OM PRAKASH CHOUDHARY	24,37,638	54.17	24,37,638	54.17
Equity	KEDAR CHOUDHARY	16,22,322	36.05	16,22,322	36.05
	Total :	40,59,960	90.22	40,59,960	90.22

Shareholding pattern of Promoters is as under:

Name of Shareholders	As at 31st March 2024		% Change during the FY 2023-2024	As at 31st March 2023		% Change during the FY 2022-2023
	No. of Shares	% of Holding		No. of Shares	% of Holding	
OM PRAKASH CHOUDHARY	24,37,638	54.17	-	24,37,638	54.17	-
KEDAR CHOUDHARY	16,22,322	36.05	-	16,22,322	36.05	-
Total :	40,59,960	90.22		40,59,960	90.22	



Note No. 2 Reserves and surplus

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	4,714.85	3,186.54
Add: Profit for the year	2,515.35	1,528.31
Less : Deletion during the year	-	-
Closing Balance	7,230.20	4,714.85
Balance carried to balance sheet	7,230.20	4,714.85

Note No. 3 Long-term borrowings

₹ in lakhs

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From banks						
PNB TERM LOAN	-	1.05	1.05	-	24.42	24.42
PNB-TERM LOAN 6688 UNIT 2	-	38.48	38.48	38.48	40.00	78.48
PNB-CAR LOAN 1056	1.44	1.66	3.09	2.69	2.06	4.75
PNB-CAR LOAN 1012	-	-	-	-	7.32	7.32
PNB- CAR LOAN 0065	4.41	0.75	5.16	4.61	1.31	5.92
PNB- CAR LOAN 0092	-	-	-	9.00	2.33	11.32
GECL 0110	62.42	35.67	98.08	107.00	-	107.00
CAR LOAN 0177	0.50	1.01	1.51	1.33	1.20	2.53
CAR LOAN 0186	0.87	1.77	2.65	2.32	2.10	4.42
CAR LOAN 0168	0.51	1.05	1.56	1.37	1.24	2.60
TERM LOAN 0029	618.46	120.00	738.46	396.15	-	396.15
JCB- 0074	17.60	7.65	25.25	-	-	-
CAR LOAN -0283	7.05	5.49	12.53	-	-	-
CAR LOAN -0308	21.85	6.14	27.98	-	-	-
CAR LOAN -0274	6.56	5.49	12.05	-	-	-
TERM LOAN 0047	760.00	40.00	800.00	-	-	-
PNB-20% COVID LOAN 132	6.61	26.60	33.21	33.39	79.80	113.19
PNB-CAR LOAN 6767	-	-	-	-	0.65	0.65
	1,508.27	292.81	1,801.07	596.34	162.41	758.74
Deposits						
Unsecured Deposits	-	-	-	3.20	-	3.20
	-	-	-	3.20	-	3.20
The Above Amount Includes						
Secured Borrowings	621.78	165.02	786.80	442.34	78.97	521.31
Unsecured Borrowings	886.49	127.79	1,014.27	157.20	83.43	240.63
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 7)		(292.81)	(292.81)		(162.41)	(162.41)
Net Amount	1,508.27	0	1,508.27	599.54	0	599.54

PNB TERM LOAN	Interest Rate @ 9% to p.a. The loan is repayable in 78 installment of Rs. 10, 51,021.00/- each along with interest from the date of loan. The loan is secured by LAND & BUILDING 712/1 of the company.
PNB-TERM LOAN 6688 UNIT 2	A. Nature of Facility:- Term Loan of CC Interest Converted After Moratorium Period B. Nature of Security :- Hypothecation of stock of Raw Material, Stock in Progress, Finished Goods, Stores and Spare and book debts and receivables and other Current Assets of the Company C. Terms of Repayment:- Repayable on Demand (as agreed among the borrower and lender) D. Rate of Interest :- MCLR (1 Year) +1.50% with monthly rests. *ROI shall not be lower than the applicable Benchmark MCLR of the bank.
PNB-CAR LOAN 1056	Interest Rate @ 7.55 % to p.a. The loan is repayable in 60 monthly installment of Rs. 17153.00 each along with interest, from the date of loan.

	The loan is secured by hypothecation of CAR of the company.
PNB-CAR LOAN 1012	Interest Rate @ 7.55 % to p.a. The loan is repayable in 36 monthly installment of Rs. 124517.00 each along with interest, from the date of loan. The loan is secured by hypothecation of CAR of the company.
PNB- CAR LOAN 0065	Interest Rate @ 7.75 % to p.a. The loan is repayable in 72 installment of Rs. 10,900.00 each along with interest, from the date of loan. The loan is secured by hypothecation of CAR I-10 of the company.
PNB- CAR LOAN 0092	Interest Rate @ 7.87 % to p.a. The loan is repayable in 36 installment of Rs. 19375.00 each along with interest, from the date of loan. The loan is secured by hypothecation of CAR VERNA of the company.
GECL 0110	Interest Rate @ 1 Year MCLR + .50% to p.a. The loan is repayable in 36 equated monthly installment, from the date of loan.
CAR LOAN 0177	Interest Rate @ 7.75 % to p.a. The loan is repayable in 36 installment of Rs. 9,991.00 each along with interest, from the date of loan. The loan is secured by hypothecation of CAR HYUNDAI S PRESSO of the company.
CAR LOAN 0186	Interest Rate @ 7.75 % to p.a. The loan is repayable in 36 installment of Rs. 17,484.00/- each along with interest, from the date of loan. The loan is secured by hypothecation of CAR SWIFT DEZIRE of the company.
CAR LOAN 0168	Interest Rate @ 7.75 % to p.a. The loan is repayable in 36 installment of Rs. 10,303.00 /- each along with interest, from the date of loan. The loan is secured by hypothecation of CAR HYUNDAI S PRESSO of the company.
TERM LOAN 0029	Interest Rate @ 9% to p.a. The loan is repayable in 78 installment of Rs. 10,25,641.03 /- each along with interest from the date of loan. The loan is secured by LAND & BUILDING 7/13/4 of the company.
JCB- 0074	Interest Rate @ 9.25 % to p.a. The loan is repayable in 36 instalment of Rs. 80588.00 each along with interest, from the date of loan. The loan is secured by hypothecation of JCB MACHINE of the company.
CAR LOAN -0283	Interest Rate @ 8.80 % to p.a. The loan is repayable in 36 instalment of Rs. 53,109.00 each along with interest, from the date of loan. The loan is secured by hypothecation of CAR KIA of the company.
CAR LOAN -0308	Interest Rate @ 8.80 % to p.a. The loan is repayable in 60 instalment of Rs. 72316.00 each along with interest, from the date of loan. The loan is secured by hypothecation of CAR FORTUNER of the company.
CAR LOAN -0274	Interest Rate @ 8.80 % to p.a. The loan is repayable in 36 instalment of Rs. 53,109.00 each along with interest, from the date of loan. The loan is secured by hypothecation of CAR KIA of the company.
TERM LOAN 0047	Interest Rate @ 9% to p.a. The loan is repayable in 78 instalment of Rs. 10,25,641.03 /- each along with interest, from the date of loan. The loan is secured by LAND & BUILDING 7/13/4 of the company.
PNB-20% COVID LOAN 132	A. Nature of Facility:- Term Loan of CC Interest Converted After Moratorium Period B. Nature of Security :- Hypothecation of stock of Raw Material, Stock in Progress, Finished Goods, Stores and Spare and book debts and receivables and other Current Assets of the Company C. Terms of Repayment:- Repayable on Demand (as agreed among the borrower and lender) D. Rate of Interest :- MCLR (1 Year) +1.50% with monthly rests. *ROI shall not be lower than the applicable Benchmark MCLR of the bank.
PNB-CAR LOAN 6767	A. Nature of Facility:- Car Loan 6767 B. Nature of Security:- Hypothecation of Hyundai Venue 1.5 CRDi MT Sx C. Terms of Repayment:- The entire loan shall be repaid in 36 EMI of Rs.30398.00, The first instalment will commence from the next month of disbursement.

₹ in lakhs

Note No. 4 Deferred Tax

Particulars	As at 31st March 2024	As at 31st March 2023
Deferred tax liability		
DEFERRED TAX LIABILITY	-	9.30



Gross deferred tax liability	-	9.30
Deferred tax assets		
Deferred Tax Assets	4.10	-
Gross deferred tax asset	4.10	-
Net deferred tax assets	4.10	-
Net deferred tax liability	-	9.30

Note No. 5 Other long term liabilities

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Trade payables		
SECURITY FROM CUSTOMERS	18.16	21.77
	18.16	21.77
Total	18.16	21.77

Note No. 6 Provisions

₹ in lakhs

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
PROVISION FOR ELECTRICITY	-	28.55	28.55	-	12.97	12.97
PF PAYABLE	-	4.88	4.88	-	3.52	3.52
ESI PAYABLE	-	0.38	0.38	-	0.37	0.37
CSR EXPENSES PROVISIONS	-	70.16	70.16	-	58.56	58.56
	-	103.96	103.96	-	75.41	75.41
Total	-	103.96	103.96	-	75.41	75.41

Note No. 7 Short-term borrowings

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Loans Repayable on Demands - From banks		
PNB CASH CREDIT	2,751.58	1,762.62
	2,751.58	1,762.62
Current maturities of long-term debt	292.81	162.41
	292.81	162.41
Total	3,044.38	1,925.03

Terms and Conditions

PNB CASH CREDIT	Nature of Security - Hypothecation of stock of Raw Material, Stock in Progress, Finished Goods, Stores and Spare and book debts and receivables and other Current Assets of the Company Terms of Repayment - Repayable on Demand (as agreed among the borrower and lender)
-----------------	---

Note No. 8 Trade payables

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
(A) Micro enterprises and small enterprises	2,305.94	1,556.86
(B) Others		
TRADE PAYABLES FOR EXPENSES	1,255.86	1,229.09
TRADE PAYABLES FOR GOODS	5,476.40	4,582.61
	6,732.26	5,811.70
Total	9,038.20	7,368.56

Trade Payables Ageing Schedule

₹ in lakhs

Payment date defined (Outstanding for following periods from due date of payment)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	1564.34	584.76	156.85	0.00	2305.94	1175.34	315.87	65.64	0.00	1556.86

Others	4104.60	2389.46	167.55	70.65	6732.25	5329.71	374.97	107.02		5811.70
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

**(a) Disclosure as required by Micro, Small and Medium Enterprises
Development Act, 2**

₹ in lakhs

Particular	Current Year	Previous Year
(A)(i) Principal amount remaining unpaid	2305.94	1556.86
(A)(ii) Interest amount remaining unpaid		
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day		
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006		
(D) Interest accrued and remaining unpaid		
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises		

Note No. 9 Other current liabilities

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
TDS PAYABLE	31.35	34.64
ITC PAYABLE INDORE	64.36	15.97
GST PAYABLE HISAR	12.80	9.61
GST ITC PAYABLE AHMEDABAD	8.12	8.12
PROVISION FOR INCOME TAX	885.73	541.50
GST PAYABLE MEERUT	1.92	1.92
GST PAYABLE U2	536.07	1.35
OUTSTANDING INTEREST	23.46	20.42
TCS	8.02	-
	1,571.81	633.52
Total	1,571.81	633.52

Note No. 10 Property, Plant and Equipment and Intangible assets as at 31st March 2024

Assets	Useful Life (in Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
		Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2023	Balance as at 31st March 2024	
A Tangible assets												
Own Assets												
LAND												
LAND		585.49	333.45			918.94					918.94	585.49
Plant and Machinery												
Plant and Machinery	8.00	29.00				29.00			4.45		9.80	14.25
Plant and Machinery	10.00	32.52				32.52			4.48		12.81	17.29
Plant and Machinery	15.00	657.05	1595.09			2252.14			147.91		2025.31	578.13
Plant and Machinery	20.00	1465.63				1465.63			98.76		610.26	709.02
COMPUTER												
COMPUTER	3.00	17.53	7.03			24.56			4.08		6.68	3.72
Office Equipment												
Office Equipment	3.00	5.77	4.25			10.02			1.71		3.85	1.31
Office Equipment	5.00	13.37				13.37			1.16		1.65	2.81
Office Equipment	15.00	00.13				00.13			00.01		00.05	00.07
Office Equipment	20.00	00.79				00.79			00.04		00.26	00.31
VEHICLE												
VEHICLE	8.00	274.34	144.28	14.03		404.60			51.35	6.24	174.40	89.26
VEHICLE	10.00	2.53				2.53			00.16		00.47	00.63
FURNITURE and FIXTURES												
FURNITURE and FIXTURES	10.00	34.61	11.50			46.11			2.91		18.83	10.24
BUILDING												
BUILDING	30.00	292.26				292.26			17.72		232.09	249.81
Total (A)		3,411.04	2,095.62	-	14.03	5,492.62			334.76	6.24	4,015.42	2,262.36
P.Y Total		2,605.81	805.23	-	-	3,411.04			242.33	-	2,262.36	1,699.46



Note No. 11 (i) Loans and advances

₹ in lakhs

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
STAFF ADVANCES	-	0.90	-	1.00
	-	0.90	-	1.00
Total	-	0.90	-	1.00

Note No. 12 Inventories

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	1,333.16	302.19
Raw Material	3,556.59	3,579.20
Total	4,889.75	3,881.39

Note No. 13 Trade receivables

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Secured, Considered good	-	-
Unsecured, Considered Good	11,211.35	8,622.64
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	11,211.35	8,622.64

(Current Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	10,185.59	603.68	221.72	200.36	-	11,211.35
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

(Previous Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	5,376.67	2,410.19	835.78	-	-	8,622.64
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Note No. 14 Cash and cash equivalents

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
STATE BANK OF INDIA	-	5.17
FIXED DEPOSIT (More than 12 months)	0.25	0.25
UCO BANK	-	1.91
PNB CURRENT A/C	40.29	-
Total	40.54	7.33
Cash in hand		
Cash	5.49	0.20
Total	5.49	0.20
Total	46.02	7.53

There are no cash and cash equivalents which are held as earmarked balances or having repatriation restrictions or held as margin/ security.

Note No. 15 Other current assets

₹ in lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
ACCRUED INTEREST ON JVNNL	1.64	1.08
MARK FED EMD	0.75	0.75
VINAYAK ASSOCIATES	11.60	11.60
ADVANCE TAX	150.00	-
SACHDEV ENTERPRISES	0.39	0.39
TENDER EMD	7.32	7.32
Prepaid Ins Exp	3.93	5.80
ELECT. SECURITY	15.63	15.63
BOND UNDER EXPORT BG	2.50	2.50
ANIMAL HUSBANDARY SECURITY	0.27	0.27
TCS	2.13	1.27
TDS RECEIVABLE	33.74	28.69
GST RAIPUR	9.59	9.59
GST UK	9.21	9.21
SECURITY WITH RENT(ALOK PAREEK)	0.70	0.70
FDR	114.90	15.01
VAT PAYBLE	-	0.53
INDOR VAT	-	0.05
GST PAYABLE/Receivable HO	1,274.88	807.30
VAT PAYABLE AHMEDABAD	-	0.09
Security with Sales Tax(NSC)	0.03	0.03
GST UNIT 2	13.92	13.92
GST APPEAL TRAN1	0.27	0.27
Rajfed security	0.50	0.50
REFUNDABLE RIPS2019	77.30	47.10
DRAWBACK RECEIVABLE	3.98	1.69
NEGA MEGHWANSHI UG BALI DEVI	2.00	2.00
OTHER RECEIVABLES	-	2.84
COAL CESS	32.63	10.64
RODTAPE INCENTIVE RECEIVABLE	4.64	-
Tax on Import	5.61	1.43
VIJAY CHOUDHARY	31.00	-
GHYAN CHAND	31.00	-
DEVI LAL JANGID LOAN	4.80	4.80
INCOME TAX REFUNDABLE	0.24	-
FACTORIES and BOILERS RAJASTHAN	1.15	-
ACCURED INTEREST ON FDR	5.83	5.20
Total	1,854.06	1,008.19

Note No. 16 Revenue from operations

₹ in lakhs

Particulars	31st March 2024	31st March 2023
Sale of products		
EXPORT SALES	2,514.24	3,363.40
LOCAL SALES	43,019.55	36,342.83
	45,533.79	39,706.23
Sale of services		
INCOME FROM JOB WORK	0.88	-
	0.88	-
Net revenue from operations	45,534.67	39,706.23

Note No. 17 Other Income

₹ in lakhs

Particulars	31st March 2024	31st March 2023
Interest Income		
INTEREST RECOVERED FROM TRADE RECEIVABLE	-	1.02
INTEREST ON FDR	5.09	1.19
INTEREST ON JVNL SECURITY	0.62	0.30
	5.71	2.51
Other non-operating income		
EXCHANGE DIFFERENCE	12.90	14.05
INCOME FROM SALE OF PPE	1.20	-
INCOME FROM ICEGATE	26.24	63.40
LICENSE DUTY SCRAP SALE	29.96	10.99
Manpower Supply Services	98.01	-
Misc. Income	0.04	-
Insurance Claim	12.18	-
	180.53	88.44
Total	186.24	90.95

Note No. 18 Cost of material Consumed

₹ in lakhs

Particulars	31st March 2024	31st March 2023
Inventory at the beginning		
MATERIAL	3,881.39	2,955.49
	3,881.39	2,955.49
Add:Purchase		
MATERIAL	37,082.04	33,459.29
	37,082.04	33,459.29
Less:-Inventory at the end		
MATERIAL	4,889.75	3,881.39
	4,889.75	3,881.39
Total	36,073.68	32,533.39

Details of material consumed

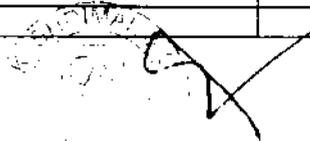
₹ in lakhs

Particulars	31st March 2024	31st March 2023
MATERIAL CONSUMED		
RAW MATERIAL	37,104.65	31,882.97
FINISHED GOODS	(1,030.97)	650.42
	36,073.68	32,533.39
Total	36,073.68	32,533.39

Details of inventory

₹ in lakhs

Particulars	31st March 2024	31st March 2023
MATERIAL CONSUMED		
RAW MATERIAL	3,556.59	3,579.20
FINISHED GOODS	1,333.16	302.19
	4,889.75	3,881.39
Total	4,889.75	3,881.39



Details of purchase

₹ in lakhs

Particulars	31st March 2024	31st March 2023
MATERIAL CONSUMED		
RAW MATERIAL	37,082.04	33,459.29
	37,082.04	33,459.29
Total	37,082.04	33,459.29

Note No. 19 Employee benefit expenses

₹ in lakhs

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
LABOUR AND WAGES	692.99	500.67
REMUNERATION TO DIRECTORS	90.00	72.00
SALARY A/C	725.75	534.56
BONUS AND INCENTIVE TO EMPLOYEES	8.62	9.37
ARREAR TO EMPLOYEE	-	0.45
INCENTIVE OF EMPLOYEE	30.29	10.08
ERP OPERATOR	11.84	-
	1,559.49	1,127.13
Contribution to provident and other fund		
ESIC CONTRIBUTION OF EMPLOYER	3.97	2.24
ADMIN CHARGES OF PF	1.12	0.68
EPF CONTRIBUTION TO EMPLOYER	27.70	16.83
	32.79	19.75
Staff welfare Expenses		
Staff Welfare Exp.	31.38	11.74
	31.38	11.74
Total	1,623.66	1,158.62

Note No. 20 Finance costs

₹ in lakhs

Particulars	31st March 2024	31st March 2023
Interest		
BANK INTEREST	178.79	157.10
INTEREST ON TERM LOAN	120.05	54.63
INTEREST ON SECURITIES	-	0.46
INTEREST ON TDS	0.64	1.14
INTEREST ON SUPPLIERS	-	2.97
INTEREST ON GST	24.87	4.56
	324.35	220.86
Other Borrowing costs		
PROCESSING CHARGES	2.52	4.93
PROCESSING FEES	16.86	5.87
	19.38	10.80
Total	343.73	231.66

Depreciation and amortization expenses

₹ in lakhs

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	334.76	242.33
Total	334.76	242.33

Note No. 21 Other expenses

₹ in lakhs

Particulars	31st March 2024	31st March 2023
ADVERTISMENT	1.13	5.79
BANK CHARGES	10.25	7.00
WATER EXP.	21.37	8.13
BUSINESS PROMOTION EXP.	85.21	77.79
SALES PROMOTION EXP.	0.99	10.85
C and F SERVICE CHARGES	18.58	24.62
CASH DISCOUNT	187.00	169.09
CONSUMABLES AND STORES	86.62	164.37

DIESEL and FUEL	17.37	13.93
Donation	1.74	10.93
Power & Fuel Exp	503.43	369.55
Freight Inward	371.54	497.55
FREIGHT OUTWARD	1,114.73	1,001.58
LABORATORY EXP.	26.74	12.39
RENT- Godown and Office	37.81	23.62
HANDLING CHARGES and TERMINAL EXP	-	0.71
VEHICLE INSURANCE	3.05	3.72
STOCK INSURANCE EXPENSE	22.82	17.33
INTEREST ON INCOME TAX	44.08	34.42
Professional expenses	47.42	78.11
LICENSE FEE and REGISTRATION EXP	15.85	5.85
MEDICAL TREATMENT EXP.	-	3.05
POSTAGE AND COURIER	6.26	3.92
PRINTING AND STATIONERY	24.22	12.48
QUANTITY DISCOUNT	-	41.39
ROC FEES	0.61	0.57
RATE DIFFERENCE	29.28	67.11
REPAIR AND MAINTENANCE-PLANT AND MACHINERY	220.48	185.67
CONATAINER SEAL EXPENSES	0.25	-
REPAIR AND MAINTENANCE-BUILDING	14.45	22.48
ROUND OFF	(0.01)	-
Telephone expenses	3.19	1.94
TENDER FEES	-	0.05
TESTING CHARGES	14.04	28.26
TOURS and TRAVELLING EXP	351.03	214.48
TURNOVER DISCOUNT.	(5.07)	9.05
Auditors Remuneration	4.28	3.19
LOADING UNLOADING CHARGES	86.54	188.39
Membership fees	0.97	0.27
NEWSPAPER EXPENSES	0.02	0.01
LATE FEES (GST,TDS)	0.08	0.22
Bad debts	-	1.94
JOB WORK CHARGES	42.71	78.14
LEAKAGE / DAMAGE / DEMONSTRATION	-	2.77
SHORT MATERIAL	3.16	0.08
CSR EXPENSES PROVISION	30.71	23.10
CLOUD SERVICE CHARGES	9.02	6.69
RIICO REGULATION FEES	0.72	35.62
DFU CHARGES	-	0.24
DEPARTMENTAL LICENCE CHARGES	4.11	3.48
REPAIR AND MAINTENANCE-COMPUTER	3.02	3.89
STUFFING CHARGES	-	0.77
COMMISSION ON SALES	41.51	50.70
EXPORT PROMOTION EXP.	55.30	21.00
OFFICE EXPENSES	11.36	0.25
Pollution Control Board Challan	5.63	2.11
REPAIR & MAINTENANCE OTHERS	9.38	5.24
MISCELLANEOUS EXP	14.16	7.23
PLACEMENT CHARGES	0.49	0.50
DESIGN CHARGES	9.78	1.11
COMPENSATION OF CROP DAMAGE	62.76	-
SECURITY SERVICES CHARGES	13.09	-
VAT/ Sales tax	0.67	-
Fire Cess N.O.C.	7.37	-
LOSS BY FIRE	0.57	-
Financial Debit Note	263.53	-
Total	3,957.41	3,564.71



Current tax

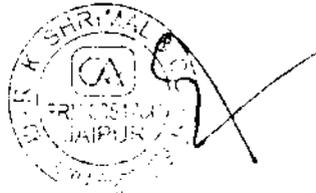
₹ in lakhs

Particulars	31st March 2024	31st March 2023
Current tax pertaining to current year	885.73	538.25
Total	885.73	538.25

Note No. 22 Earning Per Share

₹ in lakhs

Particulars	Before Extraordinary items		After Extraordinary Items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
Basic				
Profit after tax (A)	2,515.35	1,528.31	2,515.35	1,528.31
Weighted average number of shares outstanding (B)	45,00,000	45,00,000	45,00,000	45,00,000
Basic EPS (A / B)	55.90	33.96	55.90	33.96
Diluted				
Profit after tax (A)	2,515.35	1,528.31	2,515.35	1,528.31
Weighted average number of shares outstanding (B)	45,00,000	45,00,000	45,00,000	45,00,000
Diluted EPS (A / B)	55.90	33.96	55.90	33.96
Face value per share	-	10.00	-	10.00



Note number: 23 Additional Regulatory Information

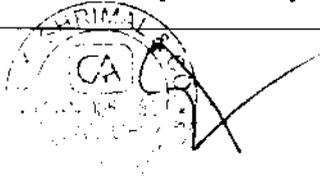
(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assots	Current Liabilities	1.31	1.35	-2.96	NA
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.60	0.49	22.45	NA
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	NA
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.39	0.35	11.43	NA
(e) Inventory turnover ratio	Turnover	Average Inventory	10.38	11.62	-10.67	NA
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	4.59	5.97	-23.12	NA
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	NA
(h) Net capital turnover ratio	Total Sales	Average Working Capital	10.73	11.29	-4.96	NA
(i) Net profit ratio	Net Profit	Net Sales	0.06	0.04	50.00	Increase in profit percentage due to fixed expenses remained same but turnover increased as compared to PY
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.30	0.30	0.00	NA
(k) Return on investment			0.00		0.00	NA

(2) Corporate Social Responsibility (CSR)

₹ in lakhs

Particulars	Current Year	Previous Year
Amount required to be spent	30.71	23.10
Amount of expenditure incurred	19.11	0.00
Shortfall at the end of the year	70.16	58.56
Total of previous years shortfall	58.56	35.46
Reason for shortfall	AMOUNT SHORT SPENT BY THE COMPANY	AMOUNT NOT SPENT BY THE COMPANY
Nature of CSR activities	EDUCATION, ANIMAL WELFARE	N.A.
Details of related party transactions	NIL	NIL
Where a provision is made with respect to a liability incurred by entering into a contractual	N.A.	N.A.



ADVANCE AGROLIFE PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 24

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. 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.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Principles of consolidation

There is no subsidiary to the company hence no requirement to present Consolidated

5. Property, Plant & Equipment (PPE):-

PPE are tangible assets that are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes purchase price, non refundable duties and taxes, cost of replacing the component parts, borrowing cost and other directly attributable cost to bring the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management.

Subsequent expenditure relating to PPE that has already been recognized is added to the carrying amount of that asset when it is probable that future economic benefits associated with the items will flow to the Company and cost of the item can be measured reliably. Repair and maintenance expenses, if any are charged to the Statement of Profit and Loss.



6. Depreciation :-

Depreciation on PPE is calculated using the written down value method to allocate their depreciable amounts over their estimated useful lives as stated in Schedule-II of the Act. The residual values, estimated useful lives and depreciation method of PPE are reviewed and adjusted as appropriate, at each Balance Sheet date. The effects of any revision are recognized as profit or loss when the changes arise.

7. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

8. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

9. Inventories :-

Inventories are valued as under:-

1. Raw materials are valued on FIFO basis at lower of cost and net realizable value. However, these items are considered to be realizable at cost if the finished products, in which they will be used, are expected to be sold at or above cost. Cost includes cost of purchase and other costs in bringing the inventories to their present location and condition.
2. Finished Goods is valued on FIFO basis at lower of cost and net realizable value (NRV) after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase and cost incurred net of recoverable taxes in bringing them to their respective present location and condition. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make sale.

10. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

11. Employee Benefits:-

The management is of the view that the Company is paying the amount due to employees on regular basis and the Company does not have any liability towards long term retirement benefits on account of employees benefit expenses. The amount paid on account of employee benefits are charged as an expense to the Statement of Profit and Loss.

For leave encashment, the Company doesn't have any policy to carry forward the unused leaves and the unused leaves are lapsed after the year end.

Gratuity to employees will be charged to the Statement of Profit & Loss in the year in which the same becomes paid. No provision has been made in respect of the present liability for future payment of such gratuity to employee.



12. Taxes on Income: (AS-22)-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

13. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

14. Cash flow statement (AS-3):

Cash comprises cash on hand, in bank and demand deposits with banks. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents. Such cash equivalents are subject to insignificant risk of changes in value.

Cash flows are reported using indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transaction of non- cash nature and any deferrals

or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Disclosure in Pursuance to Accounting Standard (AS-15) "Employee Benefits" are as per Annexure "B" attached

15. Segment Reporting (AS-17)

An operating segment is a component of an entity that engages in business activities from

Which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources

to be allocated to the segment and assess its performance for which discrete financial information is available



The Company is engaged in manufacturing/ trading and retail of 'Pesticides products' which is the primary business segment based on the nature of products manufactured/ traded and sold. In view of same, the Group has only one reportable segment viz 'Pesticides products' as required by AS 17 on 'Operating Segments'.

The Company sales its product majorly in Two geographies: India (Domestic Sale) and Outside India (Export Sale)

Segment revenue from customers by geographic area based on location of the customer is as follows:

(Figure in Lacs)

Geography	Year ended 31st March, 2024	Year ended 31 st March, 2023
India (Domestic Sale)	43019.55	36342.83
Outside India (Export Sale)	2514.23	3363.40
TOTAL	45533.78	39706.23

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The Medium & Small Scale Industries status of the creditors is mentioned in at the respective places herein before.
2. Salaries includes directors remuneration on account of salary Rs. 90.00 Lacs/- (Previous Year Rs. 72.00 Lacs /-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors: (In Lacs.)

Auditors Remuneration	2023-2024	2022-2023
Audit Fees	1.50	1.25
Tax Audit Fees	0.50	0.25
Company Law Matters	0.25	0.10
GST	0.50	0.40
OTHERS	1.53	1.19
Total	4.28	3.19

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.
7. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
NIL	NIL	NIL

8. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. OM PRAKASH CHOUDHARY DIRECTOR
2. KEDAR CHOUDHARY DIRECTOR

(II) Relative of Key Management Personnel

- 1) GEETA CHOUDHARY WIFE OF DIRECTOR
- 2) MANISHA CHOUDHARY WIFE OF DIRECTOR

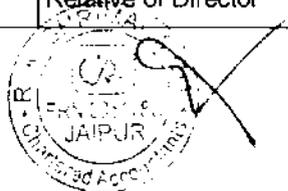
(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

HOK AGRICHEM PRIVATE LIMITED

Disclosures under Accounting Standards

(i) Details of related parties & relation :

Description of relationship	Nature of Relationship	Names of related parties
Entities in which KMP have significant influence	Common Director	HOK AGRICHEM PRIVATE LIMITED
KMP	Director	Om Prakash Choudhary
KMP	Director	Kedar Choudhary
Relatives of KMP	Relative of Director	GEETA CHOUDHARY W/O MR. OM PRAKASH CHOUDHARY
Relatives of KMP	Relative of Director	MANISHA CHOUDHARY W/O MR. KEDAR CHOUDHARY



(ii) Details of related party transactions and balances outstanding:

₹ in lakhs

Particulars	Nature of Relationship	31.03.2024	31.03.2023
Transactions during the year			
Director Remuneration			
Om Prakash Choudhary	Director	45.00	36.00
Kedar Choudhary	Director	45.00	36.00
Sales			
HOK AGRICHEM PRIVATE LIMITED	Common Director	5292.01	0.00
Purchase (Inclusive of GST)			
HOK AGRICHEM PRIVATE LIMITED	Common Director	3.12	0.00
SALARY			
GEETA CHOUDHARY	Relative of Director	11.10	10.80
MANISHA CHOUDHARY	Relative of Director	11.10	8.40

Balances outstanding at the end of the year			
Director Remuneration			
Om Prakash Choudhary	KMP	-	15.58
Kedar Choudhary	KMP	2.80	7.86
PURCHASES/SALES			
HOK AGRICHEM PRIVATE LIMITED	Common Director	3924.97	-
SALARY			
GEETA CHOUDHARY	Relative of Director	5.41	7.44
MANISHA CHOUDHARY	Relative of Director	0.10	5.16

B Defined Benefit Plan

Contribution to Gratuity Fund (Non-Funded Scheme)

Gratuity has been provided at actual (undiscounted) based on the completed year of service of the eligible employees (who have completed five years of service)

9. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10.% of imported & indigenous raw material & consumables
₹ in lakhs

Particulars	2024		2023	
	%	Amount	%	Amount
Imported	0.00	0.00	0.08	24.40
Indigenous	100.00	37082.04	99.92	33434.89

11. Value of Imports(₹ in lakhs)

Raw Material	Nil	24.40
Finished Goods	Nil	Nil

12. Expenditure in Foreign Currency 28.15 21.76

13. Earning in Foreign Exchange (₹ in lakhs)

Export of goods	2514.24	3363.40
-----------------	---------	---------

14. Previous year figures have been regrouped/rearranged wherever necessary.

ANNEXURE "B": Disclosure in Pursuance to Accounting Standard (AS-15)

I "Employee Benefits" are as under: -

The Company has classified the various benefits provided to employees as under: -

A Defined Contribution Plan

Under this plan the company contributes to the Provident Fund and Employee State Insurance Fund.

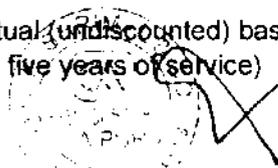
The company has recognized the following amounts in Profit and loss account.

Particulars	₹ in lakhs	₹ in lakhs
	March 31, 2024	March 31, 2023
Employer's Contribution to PF	27.70	16.83
Employer's Contribution to ESI	3.97	2.24

B Defined Benefit Plan

Contribution to Gratuity Fund (Non-Funded Scheme)

Gratuity has been provided at actual (undiscounted) based on the completed year of service of the eligible employees (who have completed five years of service)



	March 31, 2024	March 31, 2023
i Changes in obligation		
Actual value of gratuity at the beginning of the year	-	-
Current Service Cost	-	-
Benefit Paid	-	-
Actual Value of gratuity at the end of the year	-	-
Amount Recognized in the Balance Sheet		
ii Sheet		
Present value of obligation at the beginning of the year	-	-
Fair Value of Plan Assets at year end (refer Note below)	-	-
Liability recognized in the Balance Sheet as at the year end	-	-
Interest on Fund with LIC accrued at the rate of 7% in absence of confirmation from LIC		
Expenses recognized in Statement of Profit and Loss		
iii and Loss		
Current Service Cost	-	-
Return on Plan Assets	-	-
Total Expense recognized in Statement of Profit and Loss	-	-
Leave Encashment (Non-Funded Scheme)		
Leave encashment has been provided at actual (un-discounted) based on the leave outstanding to the credit of employees as at the Balance Sheet Date.		
	March 31, 2024	March 31, 2023
Amount recognized in Balance Sheet		
Actual Value of Leave Encashment at the beginning of the year	-	-
Leave Encashment Provided during the year	-	-
Actual Paid during the year	-	-

ADVANCE AGROLIFE PRIVATE LIMITED
E-39 RIICO INDUSTRIAL, AREA, BAGRU EXTN. BAGRU, BAGRU,
JAIPUR-303007
CIN : U24121RJ2002PTC017467

(F.Y. 2023-2024)

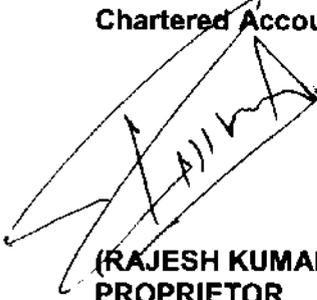
Actual Value of Leave encashment as at the end
of the year

Signature to notes 1 to 24

In terms of Our Separate Audit Report of Even Date Attached.

For R.K.SHRIMAL AND CO.
Chartered Accountants

For ADVANCE AGROLIFE PRIVATE
LIMITED



(RAJESH KUMAR SHRIMAL)
PROPRIETOR
Membership No. 074013
Registration No. 0005178C



OM PRAKASH
CHOUHARY

Director

DIN : 01004122



KEDAR
CHOUHARY

Director

DIN : 06905752

Place:- JAIPUR

Date: - 05/09/2024

UDIN:

FORM 3CA (Section 269SS/269T)

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

Name: ADVANCE AGROLIFE PRIVATE LIMITED
 Address: E-39 RIICO INDUSTRIAL AREA, BAGRU EXTN, BAGRU, BAGRU, 27-Rajasthan, 91-India, Pincode - 303007
 PAN: AAJCA4733D
 Aadhaar Number of the assessee, if available:

was conducted by me **RAJESH KUMAR SHRIMAL** in pursuance of the provisions of the **Companies Act, 2013**, and We annex hereto a copy of my audit report dated **05-Sep-2024** along with a copy each of

- a. the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**
- b. the audited balance sheet as at **31-Mar-2024**; 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

Sl. No.	Qualification Type	Observations/Qualifications
1	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.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSME Act, 2006 to the various suppliers/parties is not completely available with the assessee, hence information as required vide Clause 22 of Chapter V of MSME Act, 2006 is not been given.
3	Others	Debtors & Creditors etc balances are subject to third party confirmation.
4	Others	The assessee has has only spent Rs. 19,11,000.00 on the CSR expenses during the year. The provision of CSR expenses has been made during the year and earlier year(s) as per the requirement of the Companies Act, 2013
5	Others	The Bifurcation of the expenses related GST composition entities are not separately made available to us. Hence amount mentioned in point 44 is left blank for composition entities and total amount is taken under registered entities column.

Accountant Details

Name: RAJESH KUMAR SHRIMAL
 Membership Number: 074615
 FRN/Firm Registration Number: 00051780
 Address: S-4 SECOND FLOOR, UPPER, H-21A BHAWANT SANGH MARG, C-SCHEME, 27-Rajasthan, 91-India, Pincode - 302001
 Date of signing Tax Audit Report: 30-Sep-2024
 Place: JAIPUR
 Date: 30-Sep-2024



(Handwritten Signature)
 RAJESH KUMAR SHRIMAL

Acknowledgement Number:554184040300924

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).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of other chemical products	04043

(b) If there is any change in the nature of business or profession, the particulars of such change ?

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11 (a) Whether books of accounts are prescribed under section 44AA. If yes, list of books so prescribed ?

Sl. No.	Books prescribed
1	Bank Book
2	Cash Book
3	Journal
4	Ledger
5	Purchases Register
6	Sales Register
7	Stock Register

(b). 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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank Book (Computerized)	E-39 RIICO INDUSTRIAL AREA, BAGRU EXTN BAGRU		JAIPUR	303007	91-india	27-Rajasthan
2	Cash Book (Computerized)	E-39 RIICO INDUSTRIAL AREA, BAGRU EXTN BAGRU		JAIPUR	303007	91-india	27-Rajasthan
3	Journal (Computerized)	E-39 RIICO INDUSTRIAL AREA, BAGRU EXTN BAGRU		JAIPUR	303007	91-India	27-Rajasthan
4	Ledger (Computerized)	E-39 RIICO INDUSTRIAL AREA, BAGRU EXTN BAGRU		JAIPUR	303007	91-India	27-Rajasthan
5	Purchases Register (Computerized)	E-39 RIICO INDUSTRIAL AREA, BAGRU EXTN BAGRU		JAIPUR	303007	91-India	27-Rajasthan
6	Sales Register (Computerized)	E-39 RIICO INDUSTRIAL AREA - BAGRU EXTN BAGRU		JAIPUR	303007	91-India	27-Rajasthan

Acknowledgement Number:554184040300924

7 Stock Register E-39 RIICO JAIPUR 303007 91-India 27-Rajasthan
 (Computerized) INDUSTRIAL
 AREA
 BARPO
 EXTN
 BARPO

(c) List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Bank Book
	Cash Book
3	Journal
4	Ledger
5	Purchases Register
6	Sales Register
7	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

Sl. No.	Section	Amount
	No records added	

13(a) Method of valuation employed in the previous year Mercantile system

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year? No

(c) If answer to (b) above is in the affirmative, give details of such change and the effect thereof on the profit or loss?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)? No

(e) If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f) Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS III - Derivative Contracts	NA
4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
6	ICDS VII - Government Grants	NA
7	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required

Acknowledgement Number:554184040300924

9	ICDS VI - Changes in Foreign Exchange Rates	As per accounting policies & notes to financial statements
10	ICDS VIII - Securities	NA

14. (a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market Price

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being:

(a). The items falling within the scope of section 28:

Sl. No.	Description	Amount	
		No records added	

(b). The proforma credits, drawbacks, refunds of duty or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, whether such credits, drawbacks or refunds are admitted as due by the authorities concerned.

Sl. No.	Description	Amount	
		No records added	

(c). Escalation claims accepted during the previous year:

Sl. No.	Description	Amount	
		No records added	

(d). any other item of income:

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any:

Sl. No.	Description	Amount	
		No records added	

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:

Sl. No.	Details of property		Address of Property				Country	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code							
									No records added		

Acknowledgement Number:554184040300924

(1) Particulars of Depreciable Assets 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:-

Sl. No.	Method of Depreciation	Description of the block of Assets/Class of Assets	Rate or Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115B AD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only as applicable)	Adjustment made to the written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	WDP	Trucking Machine 3 nos	30	₹ 11,06,07.88	0	0	₹ 11,06,07.88	₹ 11,06,37,858	₹ 17,43,42,891	₹ 9,11,000	0	₹ 3,49,03,959	₹ 11,91,00,911
2	WDP	Trucking Machine 1 no	30	₹ 1,11,111	0	0	₹ 1,11,111	₹ 1,11,111	₹ 1,11,111	0	0	₹ 1,11,111	₹ 1,11,111
3	WDP	Trucking Machine 2 nos	30	₹ 3,00,000	0	0	₹ 3,00,000	₹ 3,00,000	₹ 3,00,000	0	0	₹ 3,00,000	₹ 3,00,000
4	WDP	Trucking Machine 1 no	30	₹ 2,00,00,000	0	0	₹ 2,00,00,000	₹ 0	₹ 0	0	0	₹ 0	₹ 2,00,00,000

(2) Amount added to Profit and Loss Account

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
---------	---------	---	--

No records added

(3) The Amount paid to or for employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(vi)]

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(4) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 1,64,700	15-May-2023	₹ 1,64,700	14-May-2023
2	Provident Fund	₹ 1,83,720	15-Jun-2023	₹ 1,83,720	16-Jun-2023
3	Provident Fund	₹ 1,94,640	15-Jul-2023	₹ 1,94,640	14-Jul-2023
4	Provident Fund	₹ 1,89,120	15-Aug-2023	₹ 1,89,120	15-Aug-2023
5	Provident Fund	₹ 2,49,427	15-Sep-2023	₹ 2,49,427	19-Sep-2023
6	Provident Fund	₹ 2,47,895	15-Oct-2023	₹ 2,47,895	15-Oct-2023
7	Provident Fund	₹ 2,45,338	15-Nov-2023	₹ 2,45,338	15-Nov-2023
8	Provident Fund	₹ 2,42,297	15-Dec-2023	₹ 2,42,297	15-Dec-2023
9	Provident Fund	₹ 2,45,971	15-Jan-2024	₹ 2,45,971	18-Jan-2024
10	Provident Fund	₹ 2,39,868	15-Feb-2024	₹ 2,39,868	15-Feb-2024
11	Provident Fund	₹ 2,38,304	15-Mar-2024	₹ 2,38,304	15-Mar-2024
12	Provident Fund	₹ 2,34,830	15-Apr-2024	₹ 2,34,830	16-Apr-2024
13	Any fund setup under the provisions of ESI Act, 1948	₹ 6,892	15-May-2023	₹ 6,892	14-May-2023
14	Any fund set up under the provisions of ESI Act, 1948	₹ 7,426	15-Jun-2023	₹ 7,426	05-Jun-2023
15	Any fund set up under the provisions of ESI Act, 1948	₹ 8,125	15-Jul-2023	₹ 8,125	17-Jul-2023
16	Any fund set up under the provisions of ESI Act, 1948	₹ 7,228	15-Aug-2023	₹ 7,228	15-Aug-2023

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	Act. 1948				
17	Any fund setup under the provisions of ES: Act. 1948	₹ 7,795	15-Sep-2023	₹ 7,795	19-Sep-2023
18	Any fund setup under the provisions of ES: Act. 1948	₹ 7,792	15-Oct-2023	₹ 7,792	15-Oct-2023
19	Any fund setup under the provisions of ES: Act. 1948	₹ 7,716	15-Nov-2023	₹ 7,716	15-Nov-2023
20	Any fund setup under the provisions of ES: Act. 1948	₹ 8,544	15-Dec-2023	₹ 8,544	16-Dec-2023

please note. Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Form3cdEmpPISuperann.csv

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.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount

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No records added

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

as payment referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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No records added

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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No records added

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
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No records added

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iii)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (ib)

₹ 0

vii. Salary payable outside India to a non resident without TDS etc. under sub-clause (ii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for provisions under sub-clause (v)

₹ 0

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(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:

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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No records added

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7):

₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9):

₹0

(g). Particulars of any liability of a contingent nature:

Sl. No.	Nature of Liability	Amount
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No records added

(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.

Sl. No.	Particulars	Amount
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No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii):

₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

₹96,16,396

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	OM PRAKASH CHOUDHARY			DIRECTOR	SALARY TO DIRECTOR	₹45,00,000
2	KEDAR CHOUDHARY			DIRECTOR	SALARY TO DIRECTOR	₹15,90,000
3	GEETA CHOUDHARY			WIFE OF DIRECTOR	SALARY	₹11,10,000
4	MANISHA CHOUDHARY			WIFE OF DIRECTOR	SALARY	₹11,10,000
5	HOK AGRICHEM PRIVATE LIMITED			KMP have significant influence	PURCHASE	₹2,64,585
6	HOK AGRICHEM PRIVATE LIMITED			KMP have significant influence	DISCOUNT GIVEN	₹2,63,53,375

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24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

26. In respect of liability 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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was not met in the previous year and was

a. paid on or before the aforesaid date furnishing the return of income of the previous year under section 139(1).

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 31,35,188
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF	₹ 4,87,718
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI	₹ 38,370
4	Sec 43B(a)- tax,duty,cess,fee etc	TCS	₹ 8,01,512

b. not paid on or before the aforesaid date

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc is passed through the profit and loss account.

No

27. a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Available	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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)(vii) ? No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
No records added								

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) (viii) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A. 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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B. a. 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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A. a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

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No records added

B.a. 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 ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
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No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
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No records added

Note. Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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 entered into on one or more occasions 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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

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 a single transaction or in respect of transactions entered into on one or more occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

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b. (c). Particulars of each payment made 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 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.

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b. (d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
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1	MEENU CHOUDHARY	JAIPUR			₹3,20,292	₹3,20,292	No	
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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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance in the following manner in the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding 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 ? Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No
If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

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If yes, please furnish the details of the same. ₹ 0

e. In case of a company, please state that whether the con party is deemed to be carrying on a speculation business as referred in explanation to Section 73. No

If yes, please furnish the details of the same. ₹ 0

33. Section-wise details of deductions claimed as admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	JPRA04182D	194C	Payments to contractors	₹23,17,09,117	₹23,13,97,771	₹23,13,97,771	₹1,98,366	₹0	₹0	₹0
2	JPRA04182D	194H	Commission or brokerage	₹96,81,176	₹87,91,346	₹87,91,346	₹4,39,568	₹0	₹0	₹0
3	JPRA04182D	194-I	Rent	₹37,81,229	₹36,63,732	₹36,63,732	₹3,66,372	₹0	₹0	₹0
4	JPRA04182D	192	Salary	₹8,97,87,735	₹2,82,79,675	₹2,82,79,675	₹46,53,666	₹0	₹0	₹0
5	JPRA04182D	194J	Fees for professional or technical services	₹72,66,659	₹43,04,557	₹43,04,557	₹86,091	₹0	₹0	₹0
6	JPRA04182D	194J	Fees for professional or technical services	₹86,61,665	₹86,75,267	₹86,75,267	₹8,67,528	₹0	₹0	₹0
7	JPRA04182D	194K	Gifts and donations in the form of shares, stocks, debentures, alcoholic liquor, forest produce, scrap, etc	₹4,95,33,78,506	₹80,15,37,431	₹80,15,37,431	₹8,01,512	₹0	₹0	₹0
8	JPRA04182D	134Q	Payment of Certain Sum for Purchase of Goods	₹3,70,82,04,020	₹3,18,24,99,618	₹3,18,24,99,618	₹31,82,493	₹0	₹0	₹0

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected? Yes

Please furnish the details:

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	JPRA04182D	24Q	31-Jul-2023	11-Aug-2023	Yes	
2	JPRA04182D	24Q	31-Oct-2023	01-Nov-2023	Yes	
3	JPRA04182D	24Q	31-Jan-	12-Feb-2024	Yes	

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			2024		
4	JPRA04182D	24Q	31-May-2024	03-Jun-2024	Yes
5	JPRA04182D	26Q	30-Sep-2023	02-Oct-2023	Yes
6	JPRA04182D	26Q	31-Oct-2023	12-Dec-2023	Yes
7	JPRA04182D	26Q	31-Jan-2024	11-Feb-2024	Yes
8	JPRA04182D	26Q	31-May-2024	31-May-2024	Yes
9	JPRA04182D	27EQ	15-May-2024	02-Jul-2024	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Please furnish

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	JPRA04182D	₹ 22,472	₹ 22,472	03-Jun-2024
2	JPRA04182D	₹ 2,588	₹ 2,588	09-Sep-2023
3	JPRA04182D	₹ 38,601	₹ 38,601	25-Sep-2023
4	JPRA04182D	₹ 597	₹ 597	07-Feb-2024
5	JPRA04182D	₹ 550	₹ 550	29-Apr-2024
6	JPRA04182D	₹ 49,813	₹ 49,813	07-May-2024
7	JPRA04182D	₹ 64,121	₹ 64,121	29-Jun-2024
8	JPRA04182D	₹ 2,450	₹ 2,450	22-Sep-2024

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	ACETA INDOXA MANCO BUPRO SC	kilograms	0	16,78,475	15,99,780	0	78,695	0	0	0
2	ALUMINIUM BOTTEL	numbers	8,46,194	0	8,46,194	0	0	0	0	0
3	CARBENDAZIM AMF	kilograms	0	2,32,622	2,08,898	0	23,724	0	0	0
4	CARTAP CARBO DICHLOR	kilograms	0	2,83,396	2,76,321	0	7,075	0	0	0
5	CHLORO TECH	kilograms	0	2,81,253	2,55,668	0	25,585	0	0	0
6	CORRUGATED BOX	numbers	7,08,692	40,87,936	43,42,812	0	4,53,816	0	0	0
7	CYPER IMIDA LAMBDA TEC	kilograms	0	1,75,614	1,70,756	0	4,858	0	0	0
8	DIFENOCNAZOLE,EMAMET, FENOXAPROP	kilograms	0	1,20,464	1,15,856	0	4,608	0	0	0
9	EMLSIFIER	kilograms	43,652	39,13,114	38,08,066	0	1,48,700	0	0	0

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10	EMPTY BOTTLE POUCH	numbers	61,95,449	3,86,34,510	3,98,73,682	0	49,56,277	0	0	0
11	FENVEKATE TECH	kilograms	0	18,805	17,865	0	940	0	0	0
12	FIPRONIL ISOPROTHIOLANE	kilograms	0	1,24,176	1,13,536	0	10,640	0	0	0
13	HDPE BAG	numbers	5,23,717	22,65,562	23,10,528	0	4,78,751	0	0	0
14	HDPE BOTTLE	numbers	0	77,69,120	74,57,982	0	3,11,138	0	0	0
15	HEXACONAZOLE PROPRONALTEBU	litre	0	2,39,165	2,36,587	0	2,578	0	0	0
16	LABEL	numbers	80,80,210	2,46,83,438	2,58,10,901	0	49,52,747	0	0	0
17	LDVPSU TEBUCONAZOLE	kilograms	2,98,160	1,39,86,058	2,40,70,803	0	2,07,415	0	0	0
18	MEG OTHERS	kilograms	22,17,410	0	22,17,410	0	0	0	0	0
19	PACKING MATERIAL	numbers	8,700	0	8,700	0	0	0	0	0
20	PARAQUAT PENDIMETH PROFENO TRIZO PROPI PRTIL THIOLEBO	kilograms	2,58,488	3,71,160	6,13,978	0	15,670	0	0	0

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B. Finished products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	24-D AMINHALT	kilograms	9,886	0	15,09,947	15,09,974	9,858	0
2	ADMETHECHLORIDON	kilograms	3,16,194	0	13,95,166	18,69,478	72,884	0
3	CARBONATE	kilograms	0	0	32,57,470	31,43,004	1,14,466	0
4	CLOROPYRIFOS + CYPER	litre	31,120	0	2,34,850	2,65,190	780	0
5	CYPERMETHRIN 10 EC	litre	0	0	1,27,955	1,14,955	13,000	0
6	EMAMECTION BENZOATE 8 SG	kilograms	0	0	3,49,236	3,40,014	9,222	0
7	ETHION 50 EC	litre	0	0	3,200	3,200	0	0
8	FINISHED GOODS ALL BRANCHES	kilograms	14,86,547	0	1,67,887	16,54,434	0	0
9	FIPRO40 HANDA40 V/G	kilograms	0	0	1,74,320	1,68,770	5,550	0
10	FUNGICIDES Fenvevate EC	litre	0	0	96,865	96,865	0	0
11	GLYPHOSATE 41 SL	litre	3,830	0	5,87,701	5,84,519	7,012	0
12	HEXACONAZOLE F	litre	0	0	76,648	75,958	690	0
13	IMEJATHAPAN 10 SL	litre	610	0	23,444	24,054	0	0
14	INSECTICIDE BATTLE G	kilograms	0	0	21,15,013	19,98,279	1,16,734	0
15	INSECTICIDE PRO 20, LAMBDAA,9 INMDAL7 8	litre	0	0	4,16,534	4,12,894	3,640	0
16	INSECTICIDE FIPRONIL40-CYPER4	litre	0	0	37,76,270	36,48,415	1,27,855	0
17	INSECTICIDES ACEPHATE 15 SP	kilograms	0	0	75,170	73,960	1,210	0
18	INSECTICIDES BIFENTHRIN	litre	0	0	74,064	72,564	1,500	0
19	INSECTICIDES Bupro + ACEPHATE	kilograms	0	0	71,640	70,430	1,210	0
20	INSECTICIDES CARTAP	kilograms	0	0	30,925	30,875	50	0

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C. By products

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Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No
 Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ? 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. As per audit report on disqualification or disagreement on any matter/item/value/quantity reported by auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	4553466067			3970622954		
(b)	Gross profit / Turnover	908944044	4553466067	19.96	567217309	3970622954	16.80
(c)	Net profit / Turnover	338767609	4553466067	7.44	206640371	3970622954	5.20
(d)	Stock-in-Trade / Turnover	488974761	4553466067	10.74	388138649	3970622954	9.78
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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No records added

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
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No records added

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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 No

b. Please furnish the following details

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter explicit date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
1	₹ 124,11,192	₹ 98,50,638	₹ 0	₹ 7,20,65,716	₹ 29,93,86,354	₹ 4,23,15,588

Accountant Details

Accountant Details

Name: RAJESH KUMAR SHRIMAL

Membership Number: 074013

FRN/Firm Registration Number: 0005178C

Address: S-4, SECOND FLOOR, 'KUBER', H-21A, BHAGAT SINGH MARG, C-SCHEME, 27-Rajasthan, 91-India, Pincode - 302001

Place: JAIPUR

Date: 20-Sep-2024



(Handwritten Signature)

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery 15%	1	31-Mar-2024	31-Mar-2024	₹ 1,05,000	₹ 0	₹ 0	₹ 0	₹ 1,05,000
	2	10-Nov-2023	10-Nov-2023	₹ 67,627	₹ 0	₹ 0	₹ 0	₹ 67,627
	3	28-Oct-2023	26-Oct-2023	₹ 67,627	₹ 0	₹ 0	₹ 0	₹ 67,627
	4	10-Aug-2023	10-Aug-2023	₹ 49,19,855	₹ 0	₹ 0	₹ 0	₹ 49,19,855
	5	24-May-2023	24-May-2023	₹ 19,20,656	₹ 0	₹ 0	₹ 0	₹ 19,20,656
	6	10-May-2023	10-May-2023	₹ 18,97,080	₹ 0	₹ 0	₹ 0	₹ 18,97,080
	7	10-Jul-2023	10-Jul-2023	₹ 12,18,233	₹ 0	₹ 0	₹ 0	₹ 12,18,233
	8	30-Nov-2023	30-Nov-2023	₹ 99,239	₹ 0	₹ 0	₹ 0	₹ 99,239

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9	19-Jun-2023	19-Jun-2023	₹ 85,347	₹ 0	₹ 0	₹ 0	₹ 85,347
10	31-Jan-2024	31-Jan-2024	₹ 13,54,40,428	₹ 0	₹ 0	₹ 77,30,023	₹ 14,31,70,451
11	31-Mar-2024	31-Mar-2024	₹ 1,63,39,010	₹ 0	₹ 0	₹ 0	₹ 1,63,39,010
12	30-Mar-2024	30-Mar-2024	₹ 29,12,896	₹ 0	₹ 0	₹ 0	₹ 29,12,896
13	18-Aug-2023	18-Aug-2023	₹ 15,59,860	₹ 0	₹ 0	₹ 0	₹ 15,59,860

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Furnitures & Fittings @ 10%	1	04-Mar-2024	04-Mar-2024	₹ 11,09,757	₹ 0	₹ 0	₹ 0	₹ 11,09,757
	2	22-Apr-2023	22-Apr-2023	₹ 40,400	₹ 0	₹ 0	₹ 0	₹ 40,400

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Plant and Machinery @ 40%	1	31-Mar-2024	31-Mar-2024	₹ 83,728	₹ 0	₹ 0	₹ 0	₹ 83,728
	2	01-Feb-2024	01-Feb-2024	₹ 1,30,000	₹ 0	₹ 0	₹ 0	₹ 1,30,000
	3	23-Nov-2023	23-Nov-2023	₹ 1,13,326	₹ 0	₹ 0	₹ 0	₹ 1,13,326
	4	25-Oct-2023	25-Oct-2023	₹ 39,068	₹ 0	₹ 0	₹ 0	₹ 39,068
	5	07-Aug-2023	07-Aug-2023	₹ 1,01,695	₹ 0	₹ 0	₹ 0	₹ 1,01,695
	6	19-Jun-2023	19-Jun-2023	₹ 22,585	₹ 0	₹ 0	₹ 0	₹ 22,585
	7	31-Mar-2024	31-Mar-2024	₹ 5,000	₹ 0	₹ 0	₹ 0	₹ 5,000
	8	19-Jun-2023	19-Jun-2023	₹ 41,000	₹ 0	₹ 0	₹ 0	₹ 41,000
	9	07-Oct-2023	07-Oct-2023	₹ 60,000	₹ 0	₹ 0	₹ 0	₹ 60,000
	10	30-May-2023	30-May-2023	₹ 1,06,949	₹ 0	₹ 0	₹ 0	₹ 1,06,949

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Building @ 10% No records added

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	30-Sep-2023	₹ 9,00,000	
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days

Acknowledgement Number:554184040300924

Plant and Machinery @ 40 %

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
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Building @ 10 %

No records added

This form has been digitally signed by RAJESH KUMAR SHRIMAL having PAN AEVPS4656P from IP Address 106.219.68.136 on 30/09/2024 09:00:17 PM Dsc SI.No and issuer .C=IN.O=Care4Sign Safetec Limited.OU=Certifying Authority