

Reliable Agro Foods

Balance Sheet as at March 31, 2023

Liabilities	Amount(in Rs)	Assets	Amount(in Rs)
Equity(Shareholder's Fund)	15,25,66,238	Non-current assets	15,78,58,176
Share Capital	15,43,13,618	Property, plant and equipment	14,53,72,650
Reserve and Surplus	(17,47,380)	Capital work in progress	1,24,85,526
Current borrowings	-	Non-current financial assets	68,82,536
Borrowings from related party	-	Security Deposit	68,82,536
Current trade payables	1,41,90,618	Current trade receivables	20,013
Trade Payables	1,40,09,370	Related Party	20,013
Related Party	1,81,248	Income Tax Assets	2,31,77,193
Current financial liabilities	27,30,350	Advance Tax	1,40,00,000
Employee Related Obligations	27,30,350	TCS on Purchase Of Goods	36,973
Current liabilities	3,66,31,351	Tds Deducted Ay 2021-22	48,00,000
Advances from Customer	74,16,624	Tds Receivable	43,40,220
Advance from related party	2,72,44,532	Current assets	36,64,727
Statutory dues payable	1,195	Advance to supplier	23,04,794
Provision for gratuity	19,69,000	Balance with govt. authorities	12,46,382
		Receivables from SBI	90,000
		Others	23,550
		Inventories	1,19,44,014
		Cash and cash equivalents	25,71,898
		Cash in Hand	2,18,769
		Balance with bank	23,53,129
Total	20,61,18,556	Total	20,61,18,556

As per our audit report of even date attached

FOR MAPSS AND COMPANY

Chartered Accountants

Firm's Registration Number: 012796C

CA Gyan Chandra Misra

Partner

Membership Number: 078183

Place : Ghaziabad

Date : 29.07.2023

UDIN : 23078183BGVUWG9109



For and on behalf of

RELIABLE AGRO FOODS

HMA Agro Industriars Ltd

Partner

Wajid Ahmed

Partner

Reliable Agro Foods

Statement of Profit and Loss for the year ended March 31, 2023

Particulars	Amount(in Rs)	Particulars	Amount(in Rs)
Purchases	997,500	Revenue from operations	208,347,396
Purchases of machinery and tools	997,500	Export Sales	208,347,396
Employee benefits expenses	138,951,663	Other income	4,234,562.76
Salaries, wages and bonus	138,694,040	Income tax refund	3,422,262.00
Contribution to provident fund	257,623	Write off balance	812,300.76
Depreciation and amortization expense	9,886,519	Net Loss	11,555,547
Depreciation of property, plant and equipment	9,886,519		
Other expenses	74,301,824		
Analysis of water (ETP OUTLET)	14,720		
Wooden Bricketts	60,000		
Security charges	2,584,296		
Cleaning Expenses	2,890,604		
Legal and professional charges	724,918		
Repairs and Maintainance	8,585,085		
Consumable Expense	5,247,010		
Travelling and Conveyance	213,994		
Levy fee (ANTE MORTEM FEE)	13,171,200		
Packing Expense	102,921		
Power and fuel	36,628,941		
Administrative Expense	436,668		
Corporate Social Responsibility	94,500		
Freight Charges	377,234		
Rates and Taxes	764,622		
Bank Charges	9,916		
Testing Charges	98,614		
Printing & Stationery	115,014		
Postage and Courier	14,023		
Interest on TDS	377		
Gratuity	1,969,000		
Miscellaneous expenses	198,166		
Total	224,137,506	Total	224,137,506

As per our audit report of even date attached

FOR MAPSS AND COMPANY

Chartered Accountants

Firm's Registration Number: 012796C

CA Gyan Chandra Misra

Partner

Membership Number: 078183

Place : Ghaziabad

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For and on behalf of

RELIABLE AGRO FOODS

HMA Agro Industriiers Ltd

Partner

Wajid Ahmed

Partner

RELIABLE AGRO FOODS
DEP CHART AS PER INCOME TAX ACT, 1961
AS ON 31.03.2023

S.No.	Block of Assets	Rate of Dep	Openin WDV as on 01.04.2022	Additon upto 30.09.2022	Additon after 30.09.2022	Deletion during the year	WDV as on 31.03.2023	DEP for the Year	Closing WDV as on 31.03.2023
1	Building	10.00%	50,398,189.00	-	-	46,473.00	50,351,716.00	5,035,172.00	45,316,544.00
2	OFFICE FURNITURE	10.00%	199,210.00		15,949.00		215,159.00	20,718.00	194,441.00
3	ELECTRIC FITTING	10.00%	2,413,331.12				2,413,331.12	241,333.00	2,171,998.12
4	BOLERO VEHLICLE	15.00%	1,831,138.00				1,831,138.00	274,671.00	1,556,467.00
5	TATA SUMO	15.00%	48,086.00				48,086.00	7,213.00	40,873.00
6	TRACTOR	15.00%	802,678.00		656,250.00		1,458,928.00	169,620.00	1,289,308.00
7	BIKE	15.00%	67,736.71				67,736.71	10,161.00	57,575.71
8	DIGITAL CAMERA	15.00%	16,744.16				16,744.16	2,512.00	14,232.16
9	MOBI;E & ACCESSORIES	15.00%	19,916.00		94,364.41		114,280.41	10,065.00	104,215.41
10	Plant and Machinery	15.00%	24,348,573.00	1,787,625.00	2,382,274.20	191,186.00	28,327,286.20	4,070,422.00	24,256,864.20
11	COMPUTER	40.00%	80,052.00				80,052.00	32,021.00	48,031.00
12	COMPUTER & ELECT ASSET	40.00%			47,456.78		47,456.78	9,491.00	37,965.78
13	SOFTWARE	40.00%	7,800.00				7,800.00	3,120.00	4,680.00
	TOTAL		80,233,453.99	1,787,625.00	3,196,294.39	407,659.00	84,979,714.38	9,886,519.00	75,093,195.38
14	LAND	0	70,279,454.51	-	-	-	70,279,454.51	-	70,279,454.51
	TOTAL		150,512,908.50	1,787,625.00	3,196,294.39	407,659.00	155,259,168.89	9,886,519.00	145,372,649.89