



JAIN and JAIN LLP

Chartered Accountants

Head Office : 601, Jolly Bhavan No.2, 51, New Marine Lines, Opp Nirmala Niketan College, Mumbai - 400 020
Mobile: +91 98700 01201 / 80827 62708 **Email :** cacisa@jainandjain.com • **Website :** www.jainandjain.com

Auditors' Report

TO ADON AGRO COMMODITIES PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of ADON AGRO COMMODITIES PRIVATE LIMITED (the Company), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Management is responsible for 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 Standards notified under the Companies Act, 1956 (the Act) read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit

Branch Office :

B/G - 1 & 2, Barkha Bldg., Devchand Nagar, Bhayandar (W) - 401 101
1108, Sai Indu Tower, Sai Radha Complex, Near Asian Paints, LBS Marg, Bhandup (W) Mumbai - 400 078
22, Second Floor, Hi Life Mall, PM Road, Santacruz (W) Mumbai - 400 054

procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

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:

(a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022;

(b) In the case of the Statement of Profit and Loss, of the profit of the Company for the year ended on that date; and

(c) In the case of the Cash Flow Statement, of the cash flows of the Company for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2015 (the Order) issued by the Central Government of India in terms of Section 143 of the Act, Accordingly, the same is not applicable to the company.

2. As required by Section 143(3) of the Act, we report that:

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. In our opinion, proper books of account as required by law have been kept by the Company so far as 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 Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement comply with Accounting Standards notified under the Act read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013.

e. On the basis of the written representations received from the directors as on March 31, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164(2) of the Act.

PLACE: MUMBAI
DATE : 10/09/2022

For JAIN AND JAIN LLP
CHARTERED ACCOUNTANTS



JUBIN SHAH
(PARTNER)
M. No. 110807
UDIN: 22110807AWPIMF2879

Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of ADON AGRO COMMODITIES PRIVATE LIMITED.

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 ADON AGRO COMMODITIES PRIVATE LIMITED as of March 31, 2022 in conjunction with our audit of the standalone 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 judgment, 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 authorizations 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, 2021, 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: MUMBAI
DATE : 10/09/2022

For JAIN AND JAIN LLP
CHARTERED ACCOUNTANTS



JUBIN SHAH
(PARTNER)
M. No. 110807
UDIN: 22110807AWPIMF2879

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAWCA4258M		
Name	ADON AGRO COMMODITIES PRIVATE LIMITED		
Address	OFFICE 1503,PLOT NO.2, , SECTOR 19D, , THE AMBIENCE COURT,VASHI, , NAVI MUMBAI , NAVI MUMBAI , 19-Maharashtra , 91-India , 400706		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	779305961041122

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		3,63,290
	Book Profit under MAT, where applicable	2	7,96,581
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,24,266
	Interest and Fee Payable	5	6,063
	Total tax, interest and Fee payable	6	1,30,329
	Taxes Paid	7	1,74,250
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 43,920
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by SUSHIL SINGH in the capacity of Director having PAN BHBPS9442P from IP address 58.146.100.2 on 04-Nov-2022

DSC Sl. No. & Issuer 6944742 & 1402700385CN=(n)Code Solutions CA 2014,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals Limited,C=IN

System Generated

Barcode/QR Code



AAWCA4258M067793059610411223AAE171D51F36C7096333AF54917D77C883BDF6C

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For Adon Agro Commodities Pvt. Ltd.

Sushil Singh
Director

For Adon Agro Commodities Pvt. Ltd.

Adon Singh
Director

JAIN AND JAIN LLP (CHARTERED ACCOUNTANTS)

1108 SALINDU TOWER NEAR ASIAN PAINTS LBS MARGI BHANDUP(W) MUMBAI

Assessee Name	M/S. ADON AGRO COMMODITIES PRIVATE LIMITED		
Assessment Year	2022-2023	A/c.Year Ending	31-03-2022
Address	OFFICE 1503,PLOT NO.2,		
[O]	SECTOR 19D,		
	THE AMBIENCE COURT,VASHI,		
	NAVI MUMBAI		
City	NAVI MUMBAI : 400 706	State	MAHARASHTRA
PAN	AAWCA4258M	Range/Ward	MUMBAI
Status/Gender	PVT.LTD.CO (13) X - N.A.	Residential status	(01) Resident
Due/Extended Date	31-10-2022 / 07-11-2022	Prepare Date	27-09-2022
Date of Incorporation	24-01-2022	Email-ID	aniljain44444@gmail.com
Nature of Business	09006 -ADON AGRO COMMODITIES PRIVATE LIMITED	Wholesale of agricultural raw material	
GSTIN	27AAWCA4258M1ZV		

(All amounts in Rupees)

COMPUTATION OF TOTAL INCOME**INCOME FROM BUSINESS OR PROFESSION**

Net Profit as per Profit and Loss A/c.	7,96,581	
Add: Disallowable/Addition :		
Depreciation	2,43,080	
	-----	2,43,080

		10,39,661

Gross Total Business Income		10,39,661
Less : Business Deductions :		
Current Depreciation U/s.32(1) [As per Working]	6,76,375	
	-----	6,76,375

TOTAL INCOME FROM BUSINESS OR PROFESSION		3,63,286

GROSS TOTAL INCOME		3,63,286

Total Income		3,63,286
Rounded Off u/s.288A		3,63,290
		=====

COMPUTATION OF TAX PAYABLE

Gross Tax on Rs.363290 (Normal)	90,822
Add: Health & Education Cess	3,633

	94,455

MAT Tax Calculation (u/s.115 JB)

	7,96,581

Book Profit	7,96,581

Tax on Above Income	1,19,487
Add :	
Health & Education Cess	4,779

	4,779

For Adon Agro Commodities Pvt. Ltd.



Director

For Adon Agro Commodities Pvt. Ltd.



Director

JAIN AND JAIN LLP (CHARTERED ACCOUNTANTS)

1108, SAI INDU TOWER NEAR ASIAN PAINTS LBS MARG BHANDUP(W) MUMBAI

Assessee Name	M/S. ADON AGRO COMMODITIES PRIVATE LIMITED	A/c. Year Ending	31-03-2022
Assessment Year	2022-2023		

1,24,266

Gross Tax Payable

(94455 or 124266 whichever is higher)

1,24,266

Less :

Tax Collected at Source

69,365

69,365

(Certificate Attached)

Total Prepaid Taxes

69,365

Tax Payable

54,901

Interest u/s.234B

3,294

Interest u/s.234C

Deferment of First Installment

246

Deferment of Second Installment

741

Deferment of Third Installment

1,233

Deferment of Forth Installment

549

2,769

6,063

Balance Payable

60,964

Less : Self Assessment Tax Paid :

Scroll: 08960 / BSR: 6390340 / Date: 29-09-2022

1,04,885

ICICI BANK POWAI

1,04,885

Net Refundable

(43,921)

Rounded Off

(43,920)

Bank Account Details :

Sr. No.	IFSC	Bank Name	A/c. No.	Is Primary A/c.?
1	IDFB0040158	IDCF FIRST BANK	10084812488	Yes

Working of depreciation :

Sr. No.	Block of Assets (Name) Allow. Depr. (%)	W.D.V.	Add: Upto 30/09	Add: After 30/09	Less: Sold /Deletions	Balance	Dep. Disal	Eligible Depr.	Prop. aggr. Depreciation	Next Year W.D.V.	Gain/Loss
1	CAR 15.00 (%)	Nil	Nil	9018332	Nil	9018332	Nil	676375	Nil	8341957	Nil
		Nil	Nil	9018332	Nil	9018332	Nil	676375	Nil	8341957	Nil

Details of Turnover as per GSTR-3B

Sr.No	GSTIN	Application Reference Number (ARN)	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	27AAWCA4258M1ZV	AB2702221530000	17-03-2022	February, 2022	0	0
2	27AAWCA4258M1ZV	AC2703225705605	25-04-2022	March, 2022	17370350	17370350
Grand Total :					17370350	17370350

Schedule-TCS (Details of TCS on Income as per Form No.27D issued by Collector(s))

Sr. No.	TDS/TCS No. of the collector	Name of the collector	Gross Amount	Total Tax Collected	Amount claimed during the year
1	MUMPI8402G	PRAHALADKA RAJESH SUSHILK UMAR	1365219	1365	1365
2	PNED03139D	MERCEDES BENZ INDIA PRIVATE LIMITED	6799999	68000	68000
Grand Total :			8165218	69365	69365

For Adon Agro Commodities Pvt. Ltd.



Director

For Adon Agro Commodities Pvt. Ltd.



Director

JAIN AND JAIN LLP (CHARTERED ACCOUNTANTS)

1108 SAI INDU TOWER NEAR ASIAN PAINTS LBS MARG BHANDUP(W) MUMBAI

Assessee Name	M/S. ADON AGRO COMMODITIES PRIVATE LIMITED	A/c. Year Ending	31-03-2022
Assessment Year	2022-2023		

Calculation of MAT Credit

Assessment Year	MAT Credit			MAT Credit Utilised during the current assessment year	Balance MAT Credit Carried Forward
	Gross	Set-off in earlier assessment years	Balance brought forward to the current assessment year		
(A)	(B1)	(B2)	(B3)=(B1)-(B2)	(C)	(D)=(B3)-(C)
2022-2023	29811	0	0	0	29811
	29811	0	0	0	29811

CALCULATION SHEET :**Calculation of Tax (Normal Rate):**

Slab Amount			Tax Rate	Amount	Tax
From	To	Total			
1	1	1	0%	1	0
2	Upto	Upto	25.00%	363289	90822
				363290	90822

Calculation of Interest (234C):

Payable			Advance Tax	Shortfall	Interest Months		Months	Rate	Interest
From Date	To Date	Amount			From Date	To Date			
01-04-2021	15-06-2021	8235	0	8200	16-06-2021	15-09-2021	3	1.00%	246
01-04-2021	15-09-2021	24705	0	24700	16-09-2021	15-12-2021	3	1.00%	741
01-04-2021	15-12-2021	41176	0	41100	16-12-2021	15-03-2022	3	1.00%	1233
01-04-2021	15-03-2022	54901	0	54900	16-03-2022	31-03-2022	1	1.00%	549
									2769

Calculation of Interest (234B):

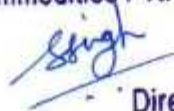
Month	Shortfall	Interest	Total Interest	S.A. Tax Paid	Adjust Interest	Balance Principal	C/F	
							Shortfall	Interest
234C	0	0	2769	0	0	0	0	2769
Apr	54900	549	3318	0	0	0	54900	3318
May	54900	549	3867	0	0	0	54900	3867
Jun	54900	549	4416	0	0	0	54900	4416
Jul	54900	549	4965	0	0	0	54900	4965
Aug	54900	549	5514	0	0	0	54900	5514
Sep	54900	549	6063	104885	6063	54900	0	0
		3294						

For ADON AGRO COMMODITIES PRIVATE LIMITED

(DIRECTOR)

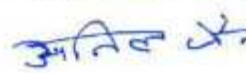
Due Date was October 31, 2022. Extended Due Date is November 7, 2022. Vide Order[F.No.225/49/2021/TTA-II]. Dated 11/01/2022

For Adon Agro Commodities Pvt. Ltd.



Director

For Adon Agro Commodities Pvt. Ltd.



Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Balance Sheet as at 31 March, 2022

Ref No. GI 3 GN 6.10 GI 4 GN 6.14	Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
	A EQUITY AND LIABILITIES			
	1 Shareholders' funds			
	(a) Share capital	3	10,00,000.00	-
	(b) Reserves and surplus	4	6,91,695.99	-
	(c) Money received against share warrants	29.1		-
			16,91,695.99	-
	2 Share application money pending allotment	29.2		-
	3 Non-current liabilities			
	(a) Long-term borrowings	5	96,10,000.00	-
	(b) Deferred tax liabilities (net)	30.10	-	-
	(c) Other long-term liabilities	6		-
	(d) Long-term provisions	7		-
			96,10,000.00	-
	4 Current liabilities			
	(a) Short-term borrowings	8	-	-
	(b) Trade payables	9	1,45,68,273.90	-
	(c) Other current liabilities	10	-	-
	(d) Short-term provisions	11	1,32,244.24	-
			1,47,00,518.14	-
	TOTAL		2,60,02,214.13	-
	B ASSETS			
	1 Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	12.A	87,75,252.13	-
	(ii) Intangible assets	12.B		-
	(iii) Capital work-in-progress			-
	(iv) Intangible assets under development			-
	(v) Fixed assets held for sale	29.9		-
			87,75,252.13	-
	(b) Non-current investments	13	-	-
	(c) Deferred tax assets (net)	30.10	-	-
	(d) Long-term loans and advances	14		-
	(e) Other non-current assets	15		-
			-	-
	2 Current assets			
	(a) Current investments	16	-	-
	(b) Inventories	17	-	-
	(c) Trade receivables	18	78,39,946.00	-
	(d) Cash and cash equivalents	19	79,90,355.00	-
	(e) Short-term loans and advances	20	13,96,661.00	-
	(f) Other current assets	21	-	-
			1,72,26,962.00	-
	TOTAL		2,60,02,214.13	-
	See accompanying notes forming part of the financial statements			
GN 6.17				
GN 6.17				
In terms of our report attached. For JAIN AND JAIN LLP Chartered Accountants Firm Reg. No. 103809W/W100630 MUMBAI JUBIN SHAH Partner M.No. 110867 Place: Mumbai Date: 10/09/2022 UDIN : 22110807AWPIMF2879 For and on behalf of the Board of Directors ADON AGRO COMMODITIES PRIVATE LIMITED Director Anil Jain Din: 07392707 Place: Mumbai Date: 10/09/2022 Director Sushil Sanjay Singh Din: 09478684				

①		(Statement of Profit and Loss without stating EBITDA)		
ADDON AGRO COMMODITIES PRIVATE LIMITED Statement of Profit and Loss for the year ended 31 March, 2022				
Ref No.	Particulars	Note No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
GI 3 GN 5.10 GI 4 GN 5.14				
AS 9.10	A CONTINUING OPERATIONS			
	1 Revenue from operations (gross)	22		
	Less: Excise duty	22	1,93,92,925.00	-
	Revenue from operations (net)			
	2 Other income	23	-	-
	3 Total revenue (1+2)		1,93,92,925.00	-
	4 Expenses			
	(a) Cost of materials consumed	24.a	1,31,30,604.90	-
	(b) Purchases of stock-in-trade	24.b	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	24.c	-	-
	(d) Employee benefits expense	25	90,000.00	-
	(e) Finance costs	26	-	-
	(f) Depreciation and amortisation expense	12.C	2,43,079.87	-
	(g) Other expenses	27	51,32,659.24	-
GN 9.8.1	Total expenses		1,85,96,344.01	-
	5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		7,96,580.99	-
	6 Exceptional items	28.a	-	-
	7 Profit / (Loss) before extraordinary items and tax (5 + 6)		7,96,580.99	-
	8 Extraordinary items	28.b	-	-
	9 Profit / (Loss) before tax (7 + 8)		7,96,580.99	-
	10 Tax expense:			
	(a) Current tax expense for current year		1,04,885.00	-
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
GN 9.8.2	(d) Net current tax expense		1,04,885.00	-
(e) Deferred tax		-	-	-
GN 9.9.2 AS 24.32(a) GN 9.9.3 AS 24.32(b) GN 9.10 AS 24.32(a) AS 24.23(a)	11 Profit / (Loss) from continuing operations (9 + 10)		6,91,695.99	-
	B DISCONTINUING OPERATIONS			
	12.i Profit / (Loss) from discontinuing operations (before tax)	30.11	-	-
	12.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations	30.11	-	-
	12.iii Add / (Less): Tax expense of discontinuing operations	30.11	-	-
	(a) on ordinary activities attributable to the discontinuing operations		-	-
	(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
	13 Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)	30.11	-	-
	C TOTAL OPERATIONS			
	14 Profit / (Loss) for the year (11 ± 13)		6,91,695.99	-
In terms of our report attached, For JAIN AND JAIN LLP Chartered Accountants Firm Reg. No. 1038890/W/100630 JUBIN SHAH Partner M.No. 110887 Place: Mumbai Date: 10/09/2022 UDIN : 22110807AWPIMF2879 For and on behalf of the Board of Directors ADDON AGRO COMMODITIES PRIVATE LIMITED Anil Jain Director Din: 07392707 Place: Mumbai Date: 10/09/2022 Sushil Sanjay Singh Director Din: 09478684				

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.1.1 Note 3 Share capital @

Ref. No.	Particulars	As at 31 March, 2022		As at 31 March, 2021	
		Number of shares	Amt In Rs	Number of shares	Amt In Rs
BS 6.A.a GN 8.1.1.5 GN 8.1.1.6 GN 8.1.1.8	(a) Authorised				
BS 6.A.c	Equity shares of ₹ 10 each with voting rights	1,00,000	10,00,000.00	-	-
BS 6.A.c	Equity shares of ₹ ____ each with differential voting rights	-	-	-	-
BS 6.A.c	Compulsorily convertible preference shares of ₹ ____ each	-	-	-	-
BS 6.A.c	Optionally convertible preference shares of ₹ ____ each	-	-	-	-
BS 6.A.c	Redeemable preference shares of ₹ ____ each	-	-	-	-
BS 6.A.b GN 8.1.1.5 GN 8.1.1.7 GN 8.1.1.8	(b) Issued #				
BS 6.A.c	Equity shares of ₹ 10 each with voting rights	1,00,000	10,00,000.00	-	-
BS 6.A.c	Equity shares of ₹ ____ each with differential voting rights	-	-	-	-
BS 6.A.c	Compulsorily convertible preference shares of ₹ ____ each	-	-	-	-
BS 6.A.c	Optionally convertible preference shares of ₹ ____ each	-	-	-	-
BS 6.A.c	Redeemable preference shares of ₹ ____ each	-	-	-	-
BS 6.A.b GN 8.1.1.5 GN 8.1.1.7 GN 8.1.1.8	(c) Subscribed and fully paid up				
BS 6.A.c	Equity shares of ₹ 10 each with voting rights	1,00,000	10,00,000.00	-	-
BS 6.A.c	Equity shares of ₹ ____ each with differential voting rights	-	-	-	-
BS 6.A.c	Compulsorily convertible preference shares of ₹ ____ each	-	-	-	-
BS 6.A.c	Optionally convertible preference shares of ₹ ____ each	-	-	-	-
BS 6.A.c	Redeemable preference shares of ₹ ____ each	-	-	-	-
BS 6.A.b GN 8.1.1.5 GN 8.1.1.7 GN 8.1.1.8	(d) Subscribed but not fully paid up				
BS 6.A.c	Equity shares of ₹ ____ each with voting rights, 'x' not paid up	-	-	-	-
BS 6.A.c	Equity shares of ₹ ____ each with voting rights, 'y' not paid up	-	-	-	-
BS 6.A.c	Equity shares of ₹ ____ each with differential voting rights, 'a' not paid up	-	-	-	-
BS 6.A.c	Equity shares of ₹ ____ each with differential voting rights, 'b' not paid up	-	-	-	-
BS 6.A.c	Compulsorily convertible preference shares of ₹ ____ each, 'c' not paid up	-	-	-	-
BS 6.A.c	Compulsorily convertible preference shares of ₹ ____ each, 'd' not paid up	-	-	-	-
BS 6.A.c	Optionally convertible preference shares of ₹ ____ each, 'e' not paid up	-	-	-	-
BS 6.A.c	Optionally convertible preference shares of ₹ ____ each, 'f' not paid up	-	-	-	-
BS 6.A.c	Redeemable preference shares of ₹ ____ each, 'g' not paid up	-	-	-	-
BS 6.A.c	Redeemable preference shares of ₹ ____ each, 'h' not paid up	-	-	-	-
	Total	1,00,000	10,00,000.00	-	-
①	@ Presently, under the Companies Act, 1956, there are two classes of capital - equity and preference. There could be further sub-classes within equity and preference. Preference shares should be disclosed under share capital until redemption and even if redemption is due / overdue.				
①	# Issued shares are those which are offered for subscription within the authorised capital. It is possible that all issued shares are not subscribed / allotted after subscription (e.g. share warrants outstanding, non-refundable share application money pending allotment, etc.).				

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.



Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.1.2 Note 4 Reserves and surplus

Ref. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
BS 5.B.i.a	(a) Capital reserve		
GN 8.1.2.2	Opening balance	-	-
GN 8.1.2.10	Add: Additions during the year (give details)	6,91,695.99	-
GN 8.1.2.10	Less: Utilised / transferred during the year (give details)	-	-
	Closing balance	6,91,695.99	-
BS 5.B.i.b	(b) Capital redemption reserve		
GN 8.1.2.3	Opening balance	-	-
GN 8.1.2.10	Add: Additions during the year	-	-
	Transferred from surplus in Statement of Profit and Loss	-	-
	Others (give details)	-	-
GN 8.1.2.10	Less: Utilised during the year (give details)	-	-
	Closing balance	-	-
BS 5.B.i.c	(c) Securities premium account		
GN 8.1.2.4	Opening balance	-	-
GN 8.1.2.10	Add: Premium on shares issued during the year	-	-
GN 8.1.2.10	Less: Utilised during the year for:	-	-
	Issuing bonus shares	-	-
	Writing off preliminary expenses	-	-
	Writing off shares / debentures issue expenses	-	-
	Premium on redemption of redeemable preference shares / debentures	-	-
	Buy back of shares	-	-
	Others (give details)	-	-
	Closing balance	6,91,695.99	-
BS 5.B.i.d	(d) Debenture redemption reserve		
GN 8.1.2.5	Opening balance	-	-
GN 8.1.2.10	Add: Additions during the year	-	-
	Transferred from surplus in Statement of Profit and Loss	-	-
	Others (give details)	-	-
GN 8.1.2.10	Less: Utilised / transferred during the year (give details)	-	-
	Closing balance	-	-
BS 5.B.i.e	(e) Revaluation reserve		
GN 8.1.2.6	Opening balance	-	-
GN 8.1.2.10	Add: Addition on revaluations during the year	-	-
GN 8.1.2.10	Less: Utilised for set off against depreciation	-	-
	Written back / other utilisations during the year (give details)	-	-
	Closing balance	-	-
BS 5.B.i.f	(f) Share options outstanding account		
GN 8.1.2.7	Opening balance	-	-
GN 8.1.2.10	Add: Amounts recorded on grants/modifications/cancellations during the year	-	-
GN 8.1.2.10	Less: Written back to Statement of Profit and Loss during the year	-	-
	Transferred to Securities premium account	-	-
GN 8.1.2.10	Less: Deferred stock compensation expense	-	-
	Closing balance	-	-
	(g) General reserve		
GN 8.1.2.10	Opening balance	-	-
GN 8.1.2.10	Add: Transferred from surplus in Statement of Profit and Loss	-	-
GN 8.1.2.10	Less: Utilised / transferred during the year for:	-	-
	Issuing bonus shares	-	-
	Others (give details)	-	-
	Closing balance	-	-
AS 11.40.b	(h) Foreign currency translation reserve		
GN 8.1.2.10	Opening balance	-	-
GN 8.1.2.10	Add / (Less): Effect of foreign exchange rate variations during the year	-	-
GN 8.1.2.10	Add / (Less): Transferred to Statement of Profit and Loss on disposal of the net investment in non-integral foreign operations	-	-
	Closing balance	-	-

For Adon Agro Commodities Pvt. Ltd.

Singh

Director

For Adon Agro Commodities Pvt. Ltd.

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Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.1.2 Note 4 Reserves and surplus (contd.)

Ref. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
	(i) Hedging reserve		
	Opening balance	-	-
GN 8.1.2.10	Add / (Less): Effect of foreign exchange rate variations on hedging instruments outstanding at the end of the year	-	-
GN 8.1.2.10	Add / (Less): Transferred to Statement of Profit and Loss	-	-
	Closing balance	-	-
BS 6.B.i.g GN 8.1.2.8	(j) Other reserves (specify the nature and purpose of each reserve)	-	-
	Opening balance	-	-
GN 8.1.2.10	Add: Additions / transfers during the year	-	-
GN 8.1.2.10	Less: Utilisations / transfers during the year	-	-
	Closing balance	-	-
BS 6.B.i.h BS 6.B.iii GN 8.1.2.9 GN 8.1.2.12	(k) Surplus / (Deficit) in Statement of Profit and Loss		
	Opening balance	-	-
GN 8.1.2.10	Add: Profit / (Loss) for the year	-	-
PL 5(iv)(b) GN 10.10	Amounts transferred from:		
	General reserve	-	-
	Other reserves (give details)	-	-
GN 8.1.2.10	Less: Interim dividend	-	-
BS 6.U	Dividends proposed to be distributed to equity shareholders ('___ per share)	-	-
BS 6.U	Dividends proposed to be distributed to preference shareholders ('___ per share)	-	-
PL 5(iv)(a) GN 10.9	Tax on dividend	-	-
	Transferred to:		
	General reserve	-	-
	Capital redemption reserve	-	-
	Debenture redemption reserve	-	-
	Other reserves (give details)	-	-
	Closing balance	-	-
	Total	6,91,695.99	-

For Adon Agro Commodities Pvt. Ltd.

Singh
Director

For Adon Agro Commodities Pvt. Ltd.

Director
Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.3.1 Note 5 Long-term borrowings #
GN 8.3.1.1
GN 8.3.1.2
GN 8.3.1.7
GN 8.3.1.10
GN 7.1.8

Ref. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
BS 6.C.i.a GN 7.5	(a) Bonds / debentures (Refer Note (i) below)		
BS 6.C.ii	Secured	-	-
BS 6.C.ii	Unsecured	-	-
BS 6.C.i.b GN 8.3.1.8	(b) Term loans		
	From banks:		
BS 6.C.ii	Secured	-	-
BS 6.C.ii	Unsecured	-	-
	From other parties:		
BS 6.C.ii	Secured	-	-
BS 6.C.ii	Unsecured	96,10,000.00	-
BS 6.C.i.c GN 8.3.1.9	(c) Deferred payment liabilities		
BS 6.C.ii	Secured	-	-
BS 6.C.ii	Unsecured	-	-
BS 6.C.i.d GN 8.3.1.19	(d) Deposits		
BS 6.C.ii	Secured	-	-
BS 6.C.ii	Unsecured	-	-
BS 6.C.i.e GN 8.3.1.20 GN 6.15	(e) Loans and advances from related parties @ (Refer Note 30.7)		
BS 6.C.ii	Secured	-	-
BS 6.C.ii	Unsecured	-	-
BS 6.C.i.f	(f) Long-term maturities of finance lease obligations (Refer Note 30.8.c)		
BS 6.C.ii	Secured	-	-
BS 6.C.ii	Unsecured	-	-
BS 6.C.i.g BS 6.C.ii BS 6.C.ii	(g) Other loans and advances (specify nature)		
	Secured	-	-
	Unsecured	-	-
	Total	96,10,000.00	-
①	# A liability is classified as current if, as on the Balance Sheet date, the Company does not have an unconditional right to defer its settlement for 12 months after the reporting date. The following may be noted with respect to borrowings: (a) The Company would need to evaluate breaches, if any, of terms and conditions of the loans to determine if such a breach would require classification of the loan under current liabilities, as it may be possible that the Company may not have the right to defer settlement. However, if the breaches are considered minor and the bank has not recalled the loan anytime before the date of approval of the financial statements, the Company could continue to classify the loan as non-current. (b) Liabilities / borrowings that, at the option of the counterparty, are required to be settled by issuance of equity instruments do not affect the classification of the underlying liability / borrowing.		
①	② Details of loans and advances to related parties should be given in accordance with the disclosure requirements contained in AS 18 Related Party Disclosures.		
①	Borrowings for which the Company has not provided any security but only guarantees or other personal securities (shares or other assets) by directors, promoters, other shareholders or others have been provided for the borrowings, should be classified as unsecured. Loans and advances should include those advances which are in the nature of loans.		

For Adon Agro Commodities Pvt. Ltd.



Director

For Adon Agro Commodities Pvt. Ltd.



Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.6.4 Note 11 Short-term provisions

Ref. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
BS 6.H.a	(a) Provision for employee benefits: @		
	(i) Provision for bonus	-	-
	(ii) Provision for compensated absences	-	-
GN 7.3	(iii) Provision for gratuity (net) (Refer Note 30.4.b)	-	-
GN 8.5.1	(iv) Provision for post-employment medical benefits (Refer Note 30.4.b)	-	-
	(v) Provision for other defined benefit plans (net) (give details) (Refer Note 30.4.b)	-	-
	(vi) Provision for other employee benefits (give details)	-	-
BS 6.H.b	(b) Provision - Others:		
	(i) Provision for tax (net of advance tax) ____ (As at 31 March, 20X1 ____)	1,32,244.24	-
	(ii) Provision for premium payable on redemption of bonds (Refer Note 5 Long-term borrowings)	-	-
	(iii) Provision for estimated loss on derivatives	-	-
	(iv) Provision for warranty (Refer Note 30.14)	-	-
	(v) Provision for estimated losses on onerous contracts (Refer Note 30.14)	-	-
GN 8.8.7.7	(vi) Provision for other contingencies (Refer Note 30.14)	-	-
GN 8.8.7.7	(vii) Provision for proposed equity dividend	-	-
	(viii) Provision for proposed preference dividend	-	-
	(ix) Provision for tax on proposed dividends	-	-
	(x) Provision - others (give details)	-	-
	Total	1,32,244.24	-
①	@ A liability is classified as current if, as on the Balance Sheet date, the Company does not have an unconditional right to defer its settlement for 12 months after the reporting date. Employee benefits would need to be evaluated for such classification even if they are measured as long-term employee benefits under AS 15 <i>Employee Benefits</i> , based on the Company's unconditional right to defer settlement for 12 months from the Balance Sheet date.		
①	If the employee benefits are funded, the amounts payable to the Fund should not be classified as provisions but should be classified as Other long-term liabilities or Other current liabilities, as applicable.		

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.


Director

GN 8.7-1
Note 12 Fixed assets

Ref. No.	Tangible assets	Gross block						
		Balance as at 1 April, 2021	Additions	Disposals	Acquisitions through business combinations	Reclassified as held for sale	Revaluation increase	Effect of foreign currency exchange differences
GN 8.7.1.1	(a) Land	-	-	-	-	-	-	-
BS 6.1.1	Freehold Leasehold *	-	-	-	-	-	-	-
BS 6.1.1.1	(b) Buildings	-	-	-	-	-	-	-
AS 10.37.1	Own use	-	-	-	-	-	-	-
AS 8.28	Given under operating lease *	-	-	-	-	-	-	-
AS 19.22.a	(c) Plant and Equipment	-	-	-	-	-	-	-
AS 19.22.b	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(d) Furniture and Fixtures	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	(e) Vehicles	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(f) Office equipment	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(g) Leasehold improvements	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(h) Others (specify nature), e.g. Railway sidings, etc.	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	Total	-	90,18,332.00	-	-	-	-	-
	Previous year	-	-	-	-	-	-	-
		-	-	-	-	-	-	90,18,332

For Adon Agro Commodities Pvt. Ltd.

Seigh

Director

For Adon Agro Commodities Pvt. Ltd.

मनिल खन्ना

Director

Ref. No.	Tangible assets	Accumulated depreciation and impairment					Net book	
		Balance as at 1 April, 2021	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Eliminated on reclassification as held for sale	Impairment losses recognised in statement of profit and loss	Reversal of impairment losses recognised in Statement of Profit and Loss	Other adjustments
		Balance as at 31 March, 2022						Balance as at 31 March, 2022
GN 8.7.1.1	(a) Land	-	-	-	-	-	-	-
BS 5.1.1	Freehold	-	-	-	-	-	-	-
BS 5.1.2	Leasehold *	-	-	-	-	-	-	-
BS 5.1.3	Own use	-	-	-	-	-	-	-
AS 10.37.1	(b) Buildings	-	-	-	-	-	-	-
AS 8.28	Given under operating lease *	-	-	-	-	-	-	-
AS 19.22 a	(c) Plant and Equipment	-	-	-	-	-	-	-
AS 16.22 b	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(d) Furniture and Fixtures	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(e) Vehicles	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(f) Office equipment	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(g) Leasehold improvements	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	(h) Office furniture and fixtures, etc.	-	-	-	-	-	-	-
	Owned	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-
	Total	-	2,43,080	-	-	-	-	87,75,252
	Previous year	-	-	-	-	-	-	-
GN 8.7.1.1	Information regarding assets under lease (taken or given), where applicable, may also be given as a separate note for each class of asset.	-	-	-	-	-	-	-
AS 10.37.1a	Assets depreciated through depreciation and amortisation written off on reduction of capital should be disclosed separately for each class of assets.	-	-	-	-	-	-	-
AS 10.37.1b	Also give details such as gross book value of residual assets, method adopted to compute residual amounts, nature of intangible assets held by the Company.	-	-	-	-	-	-	-

For Adon Agro Commodities Pvt. Ltd.

Singh
Director

For Adon Agro Commodities Pvt. Ltd.

Director

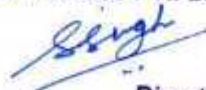
Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.8.3 Note 18 Trade receivables @
GN 8.7.4

Ref. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
BS 6.P.i	Trade receivables outstanding for a period exceeding six months from the date they were due for payment #	78,39,946.00	-
BS 6.P.ii	Secured, considered good	-	-
BS 6.P.ii	Unsecured, considered good	-	-
BS 6.P.ii	Doubtful	-	-
BS 6.P.iii	Less: Provision for doubtful trade receivables	-	-
		78,39,946.00	-
BS 6.P	Other Trade receivables		
BS 6.P.ii	Secured, considered good	-	-
BS 6.P.ii	Unsecured, considered good	-	-
BS 6.P.ii	Doubtful	-	-
BS 6.P.iii	Less: Provision for doubtful trade receivables	-	-
		-	-
	Total	78,39,946.00	-
①	@ Trade receivables are dues in respect of goods sold or services rendered in the normal course of business.		
①	# Where no due date is specifically agreed upon, the normal credit period allowed by the Company should be taken into consideration for computing the due date which may vary depending upon the nature of goods or services sold and the type of customers, etc.		
BS 6.P.iv	Note: Trade receivables include debts due from:		
	Particulars	As at 31 March, 2022	As at 31 March, 2021
	Directors *	-	-
	Other officers of the Company *	-	-
	Firms in which any director is a partner (give details per firm)	-	-
	Private companies in which any director is a director or member (give details per company)	-	-
		-	-
GN 8.8.3	*Or any of them either severally or jointly with any other person to be stated separately.		

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.

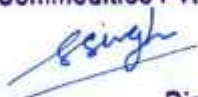

Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.8.4 Note 19 Cash and cash equivalents @
GN 6.4

Ref. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
BS 6.Q.i	(a) Cash on hand	-	-
BS 6.Q.i	(b) Cheques, drafts on hand	-	-
BS 6.Q.i	(c) Balances with banks	-	-
	(i) In current accounts	79,90,355.00	-
	(ii) In EEFC accounts	-	-
	(iii) In deposit accounts (Refer Note (i) below)	-	-
BS 6.Q.ii	(iv) In earmarked accounts	-	-
	- Unpaid dividend accounts	-	-
	- Unpaid matured deposits	-	-
	- Unpaid matured debentures	-	-
	- Share application money received for allotment of securities and due for refund	-	-
BS 6.Q.iii	- Balances held as margin money or security against borrowings, guarantees and other commitments (Refer Note (i) below)	-	-
	- Other earmarked accounts (specify) (Refer Note (ii) below)	-	-
BS 6.Q.i	(d) Others (specify nature)	-	-
	Total	79,90,355.00	-
AS 3.5.1	Of the above, the balances that meet the definition of Cash	-	-
AS 3.5.2	and cash equivalents as per AS 3 Cash Flow Statements is	-	-

For Adon Agro Commodities Pvt. Ltd.



Director

For Adon Agro Commodities Pvt. Ltd.



Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 8.8.5 Note 20 Short-term loans and advances
GN 8.7.3

Ref. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
BS 6.R.i GN 6.15	(a) Loans and advances to related parties (give details @) (Refer Note 30.7)		
BS 6.R.ii	Secured, considered good	-	-
BS 6.R.ii	Unsecured, considered good	-	-
BS 6.R.ii	Doubtful	-	-
BS 6.R.iii	Less: Provision for doubtful loans and advances	-	-
BS 6.R.i	(b) Security deposits		
BS 6.R.ii	Secured, considered good	-	-
BS 6.R.ii	Unsecured, considered good	-	-
BS 6.R.ii	Doubtful	-	-
BS 6.R.iii	Less: Provision for doubtful deposits	-	-
BS 6.R.i	(c) Loans and advances to employees		
BS 6.R.ii	Secured, considered good	-	-
BS 6.R.ii	Unsecured, considered good	13,96,661	-
BS 6.R.ii	Doubtful	-	-
BS 6.R.iii	Less: Provision for doubtful loans and advances	-	-
BS 6.R.i	(d) Prepaid expenses - Unsecured, considered good (For e.g.	-	-
BS 6.R.ii	Insurance premium, Annual maintenance contracts, etc.)	-	-
BS 6.R.i	(e) Balances with government authorities		
BS 6.R.ii	Unsecured, considered good		
	(i) CENVAT credit receivable	-	-
	(ii) TDS/TCS credit receivable	-	-
	(iii) Service Tax credit receivable	-	-
BS 6.R.i	(f) Inter-corporate deposits		
BS 6.R.ii	Secured, considered good	-	-
BS 6.R.ii	Unsecured, considered good	-	-
BS 6.R.ii	Doubtful	-	-
BS 6.R.iii	Less: Provision for doubtful inter-corporate deposits	-	-
BS 6.R.i	(g) Others (specify nature)		
BS 6.R.ii	Secured, considered good	-	-
BS 6.R.ii	Unsecured, considered good	-	-
BS 6.R.ii	Doubtful	-	-
BS 6.R.iii	Less: Provision for other doubtful loans and advances	-	-
	Total	13,96,661	-
①	@ Details of loans and advances to related parties should be given in accordance with the disclosure requirements contained in AS 18 Related Party Disclosures.		

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.


Director

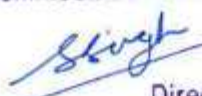
ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 9.1
PL 2.A

Note 22 Revenue from operations

Ref. No.		Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
GN 9.1.1 GN 9.1.6	(a)	Sale of products @ (Refer Note (i) below)	1,93,92,925.00	-
	(b)	Sale of services @ (Refer Note (ii) below)	-	-
GN 9.1.7 GN 9.1.8 GN 9.1.9	(c)	Other operating revenues # (Refer Note (iii) below)	-	-
		<u>Less:</u>		
AS 9.10 GN 9.1.2	(d)	Excise duty	0	0
		Total	1,93,92,925.00	-

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.


Director

ADON AGRO COMMODITIES PRIVATE LIMITED

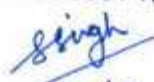
Notes forming part of the financial statements

GN 9.5.1
GN 10.5 to 10.8

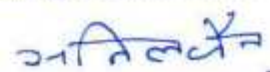
Note 24.a Cost of materials consumed @

Ref. No.	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Opening stock	-	-
	Add: Purchases	1,31,30,604.90	-
	Less: Closing stock	-	-
	Cost of material consumed	1,31,30,604.90	-
	Material consumed comprises:		
PL 5.ii.(a)(1)	Raw material 1	-	-
GN 9.5.1.1			
GN 9.5.1.2	Raw material 2	-	-
GN 9.5.1.3			
GN 9.5.1.4	Raw material 3	-	-
GN 9.5.1.5			
GN 9.5.1.6	Other items	-	0
GN 9.5.1.7			
	Total	1,31,30,604.90	-

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.

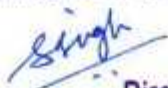

Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 9.5.4 Note 25 Employee benefits expense

Ref. No.	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
PL 5.(i)(a)	Salaries and wages #	90,000.00	-
GN 9.5.4.1			
GN 9.5.4.2	Contributions to provident and other funds (Refer Note 30.4) @	-	-
GN 9.5.4.3	Expense on employee stock option (ESOP) scheme (Refer Note 31) *	-	-
GN 9.5.4.4	Staff welfare expenses **	-	-
	Total	90,000.00	-
①	# Salaries and wages would include: Salaries, wages, bonus, compensated absences and all other amounts payable to employees in respect of services rendered as per their employment terms under a contract of service / employment. Employee would deem to include directors, in full time or part time employment of the Company, but would exclude directors who are not under a contract of employment with the Company.		
①	@ Contribution to provident fund and other funds would include contributions to other funds like gratuity fund, superannuation fund, etc. pertaining to employees. Contributions to ESIC, Labour Welfare Fund and other such funds where the benefit an employee derives is not directly linked to the contributions made on his behalf are to be grouped as part of Staff welfare expenses. Where gratuity is not funded, the gratuity expense needs to be disclosed separately. Penalties and other similar amounts paid to the statutory authorities are not in the nature of 'contribution' and should not be included above.		
①	* Expense on ESOP scheme - Refer ICAI Guidance Note on <i>Accounting for Employee Share Based Payments</i> and / or SEBI (<i>Employee Stock Option Scheme and Employee Stock Purchase Scheme</i>) <i>Guidelines, 1999</i> , as applicable.		
①	** Staff welfare expenses would include contribution / accrual for post-employment medical benefits, ESIC, Labour Welfare Fund, etc.		

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.

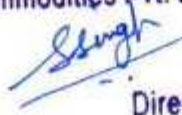

Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

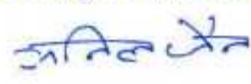
GN 9.5.7 Note 27 Other expenses

Ref. No.	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
PL 5 (vi)(a)	Consumption of stores and spare parts	-	-
	Consumption of loose tools *	-	-
	Consumption of packing materials @	-	-
	Increase / (decrease) of excise duty on inventory	-	-
	Subcontracting *	-	-
PL 5 (vi)(b)	Power and fuel	5,760.00	-
	Water *	-	-
PL 5 (vi)(c)	Rent including lease rentals (Refer Note 30.8.d)	3,78,000.00	-
PL 5 (vi)(d)	Repairs and maintenance - Buildings	-	-
PL 5 (vi)(e)	Repairs and maintenance - Machinery	-	-
	Repairs and maintenance - Others *	-	-
PL 5 (vi)(g)	Insurance	-	-
PL 5 (vi)(h)	Rates and taxes	-	-
	Communication *	6,019.00	-
	Travelling and conveyance *	-	-
	Printing and stationery*	43,000.00	-
	Freight and forwarding *	-	-
	Sales commission *	-	-
	Sales discount *	-	-
	PQ Charges	5,30,108.00	-
	AGENCY CHARGES	1,19,000.00	-
	CUSTOM DUTY PAID	15,72,306.00	-
	EXAMINATION CHARGES	25,500.00	-
	Fssai Charges- Non Gst	6,036.00	-
	FSSAI CHARGES ON GST	43,500.00	-
	Handling Loading & Unloading Charges	80,246.24	-
	Labour Loading & Unloading Charges-Gst	1,49,028.74	-
	Noting Charges	4,900.00	-
	OTHER CHARGES ON GST	39,400.00	-
	SHIPPING & DO CHARGES	5,85,000.00	-
	SHIPPING & DO CHARGES NON GST	6,63,527.00	-
	TRANSPORTATION CHARGES ON GST	3,49,586.64	-
	Warehousing Charges	4,18,248.22	-
	Business promotion *	-	-
GN 6.7	Donations and contributions	-	-
	Legal and professional *	-	-
PL 5(i)(j)	Payments to auditors (Refer Note (i) below)	-	-
GN 10.3	Bad trade and other receivables, loans and advances written off	-	-
PL 5.i.i	Net loss on foreign currency transactions and translation (other than considered as finance cost)	-	-
GN 10.2		-	-
AS 11.40.a	Amortisation of share issue expenses and discount on shares *	-	-
AS 10.26	Loss on fixed assets sold / scrapped / written off	-	-
AS 28.121.b	Provision for impairment of fixed assets and intangibles (net) #	-	-
PL 4.c	Net loss on sale of investments	-	-
PL 5.i.g		-	-
AS 13.35.c.ii	from current investments	-	-
AS 13.35.c.iii	from long-term investments	-	-
PL 5 (vii)(b)	Provision for losses (diminution in value of investments) in subsidiary companies (net) #	-	-
GN 10.12		-	-
PL 5.i.h	Adjustments to the carrying amount of investments (other than subsidiaries) (net) -	-	-
GN 10.1	reduction in the carrying amount of:#	-	-
AS 13.35.c.ii	current investments	-	-
AS 13.35.c.iii	long-term investments	-	-
	Provision for doubtful trade and other receivables, loans and advances (net) #	-	-
	Provision for estimated loss on derivatives (net) #	-	-
PL 5(v)(a)	Provision for warranty [net of reversal of ' ____ (Year ended 31 March, 20X1 ' ____)]	-	-
PL 5(v)(b)	* (Refer Note 30.14)	-	-
GN 10.11	Provision for estimated losses on onerous contracts [net of reversal of ' ____ (Year ended 31 March, 20X1 ' ____)] # (Refer Note 30.14)	-	-
	Provision for contingencies [net of reversal of ' ____ (Year ended 31 March, 20X1 ' ____)] # (Refer Note 30.14)	-	-
AS 5.15	Prior period items (net) # (Refer Note (ii) below)	-	-
PL 5 (vi)(i)	Miscellaneous expenses *	83,493.40	-
	Total	51,02,659.24	-

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.


Director

ADON AGRO COMMODITIES PRIVATE LIMITED
Notes forming part of the financial statements

GN 9.5.7 Note 27 Other expenses (contd.)

Ref. No.	Particulars		
①	@ Consumption of packing materials which are not classified by the Company as part of raw materials should be disclosed separately under Other expenses.		
①	# In case of net credit the amount should be included under Other operating revenue in Note 22 Revenue from operations or under Other income in Note 23, as applicable.		
①	If an impairment loss is recognised or reversed by the Company, then additional disclosures as required under AS 28 <i>Impairment of Assets</i> needs to be given.		
①	Wealth tax and penalties levied under Income Tax laws should not be classified as current tax and should be disclosed under Note 27 Other expenses as part of Rates and taxes.		
①	Certain donations need to be disclosed as required under Section 293A / 293B of the Companies Act, 1956.		
PL 5(i)(j) GN 10.3	Notes:		
	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
	As auditors - statutory audit		-
	For taxation matters		-
	For company law matters		-
	For management services		-
	For other services		-
	Reimbursement of expenses	30000	-
	Total	51,32,659.24	-
①	Payments for - taxation matters would include tax audit fees, certifications under the Income Tax Act, tax advisory services, etc. - company law matters would include certifications (e.g. certificate for buy-back of shares, etc.), company law advisory services, etc. - other services would include limited reviews, group reporting, other attest services and certifications under other laws, etc.		
PL 5(i)(l) GN 10.4	(ii) Details of Prior period items (net)		
	Prior period expenses (give details)	-	-
	Prior period income (give details)	-	-
	Total	51,32,659.24	-
PL5(i)(c)	* Any item of expenditure which exceeds 1% of the revenue from operations or ₹ 100,000/- whichever is higher should be disclosed. Items which do not meet the criteria may be included as part of Miscellaneous expenses.		

NOTE 3 ii: Disclosure of shareholding of promoter

Shares held by promoter				
Promoter Name	As at 31 March, 2022		As at 31 March, 2021	
	No.s of Shares	% of total Shares	No.s of Shares	% of total Shares
Anil Jain	50,000	50	-	-
Sushil Sanjay Singh	50,000	50	-	-
Total	1,00,000	100	-	-

For Adon Agro Commodities Pvt. Ltd.


Director

For Adon Agro Commodities Pvt. Ltd.


Director