

MOHIT AGRO COMMODITIES PROCESSING PRIVATE LIMITED

CIN - U17110GJ1984PTC006980

Balance Sheet as at 31st March, 2023

(Amount in Crores)

PARTICULARS	NOTE NO	As At	As At
		31 st March, 2023	31 st March, 2022
<u>EQUITY & LIABILITIES:</u>			
<u>SHARE HOLDERS' FUNDS</u>			
Share Capital	3	1.60	1.60
Reserves & Surplus	4	2.16	2.15
		3.76	3.75
<u>NON-CURRENT LIABILITIES:</u>			
Other Non-Current Liabilities		-	-
<u>CURRENT LIABILITIES:</u>			
Other Current Liabilities	5	0.01	0.01
TOTAL		3.77	3.76
<u>ASSETS:</u>			
<u>NON CURRENT ASSETS:</u>			
<u>Fixed Assets</u>			
Property Plant & Equipments	6	0.14	0.14
Non-current Investments	7	0.66	0.66
		0.80	0.80
<u>CURRENT ASSETS:</u>			
Short Term Loan and Advances	8	-	2.51
Cash and Bank Balances	9	2.52	0.45
Current Investment	10	0.45	-
Other Current Asset	11	0.00	0.00
		2.97	2.96
TOTAL		3.77	3.76

See accompanying Notes forming part of Accounts

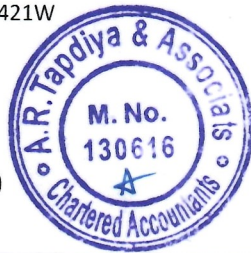
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For. A R Tapdiya & Associates

Chartered Accountants

Firm Registration No. 131421W


Abhay R. Tapdiya
 Proprietor
 (Membership No. 130616)



Place : Pune
 Date : 21st April, 2023

For and on behalf of Board of Directors

 
J.P. SHARMA **GIRISH B. SHAH**
 Director Director
 DIN : 00037841 DIN : 00028145

Place : Ahmedabad
 Date : 21st April, 2023

MOHIT AGRO COMMODITIES PROCESSING PRIVATE LIMITED
CIN - U17110GJ1984PTC006980
Statement of Profit and Loss for the year ended 31st March, 2023

(Amount in Crores)

PARTICULARS	NOTE NO	For the year ended on 31st March, 2023	For the year ended on 31 st March, 2022
REVENUE:			
Revenue from Operations		-	-
Other Income	11	0.01	0.02
TOTAL		0.01	0.02
EXPENSES:			
Other Expenses	12	0.01	0.01
TOTAL		0.01	0.01
PROFIT FOR THE YEAR		0.01	0.01
(1) Current tax		0.00	0.00
(2) Less: Provision for Tax (incl. (excess)/Short Provision of Earlier Years)		-	-
NET PROFIT FOR THE YEAR		0.01	0.01
EARNINGS PER SHARE (BASIC & DILUTED)		0.05	0.07

See accompanying Notes forming part of Accounts

For. A R Tapdiya & Associates
Chartered Accountants
Firm Registration No. 131421W

Abhay R. Tapdiya
Proprietor
(Membership No. 130616)

Place : Pune
Date : 21st April, 2023
UDIN -23130616BGYNYC6245



For and on behalf of Board of Directors

J.P. SHARMA
Director
DIN :
GIRISH B. SHAH
Director
DIN : 00028145

Place : Ahmedabad
Date : 21st April, 2023

MOHIT AGRO COMMODITIES PROCESSING PRIVATE LIMITED

CIN - U17110GJ1984PTC006980

Cash flow statement for the year ended 31st March, 2023

(Amount in Crores)

Particulars	For the year ended on 31st March, 2023	For the year ended on 31st March, 2022
Cash flow from operating activities		
Profit before tax	0.01	0.01
Add:		
Profit on sale of current investments	-	-
Non-cash adjustments to reconcile profit before tax to net cash flows		
Operating profit before working capital changes	0.01	0.01
Movements in working capital :		
Increase/(decrease) in other current liabilities	0.00	0.01
Increase/(decrease) in Current Investments	-0.45	0.00
Increase/(decrease) in other non-current liabilities	-	-
Increase/(decrease) in other current Assets	0.00	0.00
Decrease / (increase) in Short-term loans and advances	2.51	-
Net cash flow from/ (used in) operating activities	2.07	0.02
Less: Income Tax Paid	0.00	0.00
Net cash flow from/ (used in) operating activities (A)	2.07	0.02
Cash flow from investing activities		
Proceeds received on sale of current Investment	-	-
Purchase of Current Investments	-	-
Decrease / (increase) in long-term loans and advances	-	-
Net cash flow from/(used in) investing activities (B)	-	-
Cash flows from financing activities		
Increase / decrease in Loans	-	-
Net cash flow from/(used in) in financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A + B + C)	2.07	0.02
Cash and cash equivalents at the beginning of the year	0.45	0.43
Cash and cash equivalents at the end of the year	2.52	0.45
Components of cash and cash equivalents (Refer Note No. b)		
Cash on hand	0.00	0.00
FDR With Bank	-	-
Balance With banks- in current account	2.52	0.45
Total Cash and cash equivalents at the end of the year	2.52	0.45

Notes:

a. The above Cash Flow Statement has been prepared under Indirect Method set out in Accounting Standard 3, notified in Companies (Accounting Standards) Rules, 2006.

b. The Cash and Cash equivalents comprise cash and current account balances which are highly liquid in nature and also balances in current accounts which are not available for use on account of unpaid dividend and margin money fixed deposits.

c. Previous year figures have been restated wherever necessary to make them comparable with current year figures.

This is the Cashflow Statement referred to in our report of even date

For. A R Tapdiya & Associates
Chartered Accountants
Firm Registration No. 131421W

Abhay R. Tapdiya
Proprietor
(Membership No. 130616)

Place : Pune
Date : 21st April, 2023
UDIN -23130616BGYNVC6245



For and on behalf of the Board of Directors

J.P. SHARMA **GIRISH SHAH**
Director Director
DIN : DIN : 00028145

Place : Ahmedabad
Date : 21st April, 2023

Note: 3**SHARE CAPITAL**

(Amount in Crores)

Particulars	As at 31 st March, 2023		As at 31 st March, 2022	
	No. of shares	Amount	No. of shares	Amount
Authorised:				
Equity Shares of ₹ 10/- each	1,600,000	1.60	1,600,000	1.60
Issued:				
Equity Shares of ₹ 10/- each	1,600,000	1.60	1,600,000	1.60
Subscribed & Fully Paid up:				
Equity Shares of ₹ 10/- each	1,600,000	1.60	1,600,000	1.60
Total	1,600,000	1.60	1,600,000	1.60

Disclosure Pursuant to Note no. 6(A)(d) of Part I of Schedule III to the Companies Act, 2013

Particulars	Equity Shares	
	Number	Amount
Shares Outstanding at the Beginning of the Year	1,600,000	1.60
Shares Issued During the Year	-	-
Shares Bought Back During the Year	-	-
Shares Outstanding at the end of the Year	1,600,000	1.60

Disclosure Pursuant to Note no. 6(A)(g) of Part I of Schedule III to the Companies Act, 2013

Name of Shareholder	As at 31 st March, 2023		As at 31 st March, 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Gujarat Ambuja Exports Ltd	1,599,990	100.00	1,599,990	100.00

Disclosure Pursuant to Note no. 6(A)(i) of Part I of Schedule III to the Companies Act, 2013

Particulars	Financial Year (Aggregate No. of Shares)				
	2022-23	2021-22	2020-21	2019-20	2018-19
Equity Shares :					
Issued Fully paid up shares pursuant to contract(s) without payment being received in cash	Nil	Nil	Nil	Nil	Nil
Issued Fully paid up shares by way of bonus shares	Nil	Nil	Nil	Nil	Nil
Shares bought back	Nil	Nil	Nil	Nil	Nil

Disclosure Pursuant to Note no. 6(A)(k) of Part I of Schedule III to the Companies Act, 2013

Unpaid Calls as at 31 st March, 2018	As at 31 st March, 2023	As at 31 st March, 2022
By Directors	Nil	Nil
By Officers	Nil	Nil

Details of shares held by Promoters / Promoters Group as on 31st March, 2022

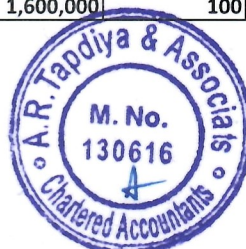
Sr. No.	Promoters / Promoter Group Name	Category	No. of Equity Shares Held	% of Total Shares	% change during the year
	Gujarat Ambuja Exports Ltd	Promoter	1,599,990	100.00	-
	Sulochana Gupta	Promoter	10	0.00	-
		TOTAL	1,600,000	100	-

Details of shares held by Promoters / Promoters Group as on 31st March, 2023

Sr. No.	Promoters / Promoter Group Name	Category	No. of Equity Shares Held	% of Total Shares	% change during the year
	Gujarat Ambuja Exports Ltd	Promoter	1,599,990	100.00	-
	Sulochana Gupta	Promoter	10	0.00	-
		TOTAL	1,600,000	100	-

Terms/Rights attached to equity shares:

The Company has only one class of equity shares having a par value of ₹ 10/- per share. Each holder of equity share is entitled to one vote per share.



MOHIT AGRO COMMODITIES PROCESSING PRIVATE LIMITED
NOTES FORMING PART OF ACCOUNTS

(Amount in Crores)

PARTICULARS	As at 31 st March,2023	As at 31 st March,2022
NOTE-4 RESERVES AND SURPLUS Surplus in the statement of Profit and Loss		
Balance as per last balance sheet	2.15	2.14
Add : Profit for the year	0.01	0.01
TOTAL	2.16	2.15
NOTE-5 OTHER CURRENT LIABILITIES:		
Audit Fees Payable	0.00	0.00
Provision for Income Tax AY 22-23	-	0.00
Provision for Income Tax AY 23-24	0.00	-
Others	0.00	0.01
TOTAL	0.01	0.01

Trade Payables ageing schedule as on 31st March, 2022

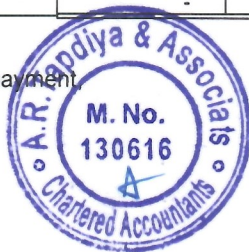
Particulars		Outstanding for following periods from due date of payment#				
	NOT DUE	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

Trade Payables ageing schedule as on 31st March, 2023

Particulars		Outstanding for following periods from due date of payment#				
	NOT DUE	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

PARTICULARS	As at 31st March,2023	As at 31st March,2022
NON CURRENT INVESTMENTS (LONG TERM ,TRADE, UNQUOTED) (At Cost)		
14,58,506 Equity Shares of Royale Exports Ltd., Sri Lanka of Srilankan Rs.10/- each	0.66	0.66
TOTAL	0.66	0.66
NOTE-8 Short Term Loan and Advances (Unsecured,Considered Good)		
Short Term Loan and Advances	-	2.51
TOTAL	-	2.51

- (a) repayable on demand; or
(b) without specifying any terms or period of repayment



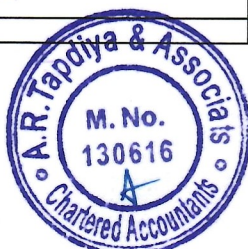
MOHIT AGRO COMMODITIES PROCESSING PRIVATE LIMITED
NOTES FORMING PART OF ACCOUNTS

PARTICULARS	As at 31st March,2023	As at 31st March,2022
NOTE-9		
CASH AND BANK BALANCES		
Cash on hand	0.00	0.00
Balances in Current Accounts with schedule Banks	2.52	0.45
Fixed Deposit with Bank idfc First Bank	-	-
TOTAL	2.52	0.45
NOTE-10		
Investment In Aditya Birla Sunlife Savings Fund	0.45	-
	0.45	-
NOTE-11		
Other Current Assets		
Interest Receivable	-	-
Income Tax / TDS	0.00	0.00
GST Receivable	0.00	0.00
TOTAL	0.00	0.00

PARTICULARS	For the period ended on 31st March 2023	For the period ended on 31st March 2022
NOTE-12		
OTHER INCOME		
Interest on Fixed Deposit	0.01	0.02
Interest Income IT Refund	0.00	0.00
TOTAL	0.01	0.02
NOTE-13		
OTHER EXPENSES		
Legal & Professional Charges	-	-
Conveyance Expenses	-	-
Repairs & Maintenance	0.00	0.00
Filling Fees	0.00	0.00
General Charges	0.00	0.00
<u>Payment to Auditors:</u>		
Audit fees	0.00	0.00
TOTAL	0.01	0.01

Ratios

	As at 31st March,2023	As at 31st March,2022	Difference	Reason
(a) Current Ratio,	472.38	281.79	190.59	Decrease in Current Liabilities
(b) Debt-Equity Ratio,	-	-	-	-
(c) Debt Service Coverage Ratio,	-	-	-	-
(d) Return on Equity Ratio,	0.19%	0.31%	-0.12%	Due to lower interest income
(e) Inventory turnover ratio,	-	-	-	-
(f) Trade Receivables turnover ratio,	-	-	-	-
(g) Trade payables turnover ratio,	-	-	-	-
(h) Net capital turnover ratio,	-	-	-	-
(i) Net profit ratio,	-	-	-	-
(j) Return on Capital employed,	0.23%	0.37%	-0.14%	Due to lower interest income
(k) Return on investment,	-	-	-	-



NOTE-6

FIXED ASSETS

(Amount in Crores)

DESCRIPTION	GROSS BLOCK			DEPRECIATION PROVIDED			NET BLOCK	
	As at 1 st April 2022	Additions/ (Disposals)	As at 31 st March 2023	Up to 31st March,2022	Depreciation charged for the year	As at 31 st March 2023	As at 31 st March 2023	As at 31st March,2022
Propert, Plant & Equipments								
Freehold Land	0.14	-	0.14	-	-	-	0.14	0.14
Factory Building	0.01	-	0.01	0.01	-	0.01	-	-
Electrical Installations	0.01	-	0.01	0.01	-	0.01	-	-
TOTAL	0.16	-	0.16	0.02	-	0.02	0.14	0.14
PREVIOUS YEAR	0.16	-	0.16	0.02	-	0.02	0.14	0.14

(i) Title deeds of Immovable Properties not held in name of the Company - NIL

(ii) Details of Benami Property held

NIL

Where any proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, the company shall disclose the following:-

NIL

