



# M PRAJAPAT & ASSOCIATES

(Chartered Accountants)

Goyal Bhawan, Opposite Axis Bank ATM  
Old Delhi Road, Shahpura, Jaipur, Raj - 303103

7877766954 / 01422-294376  
camahendra06@gmail.com

## INDEPENDENT AUDITORS' REPORT

### To The Members of Yuvajagriti Milk and Agro Producer Company Limited Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of **Yuvajagriti Milk and Agro Producer Company Limited** (the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss 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 Companies Act, 2013 ("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 March 31, 2023, its **Profit**.

#### Basis for Opinion

We conducted our audit of the Financial Statements in accordance with Standards on Auditing (SAS) specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules made thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Financial Statements.

#### 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	Nil



### **Information other than the financial statements and auditor's report thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the director 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 in the 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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. 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, the Management and the Board of Directors are 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.

The 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 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 this financial statements.



*M. Prampat*

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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control.
- ◆ 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 annual financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.



*M. Prajapat*

## Report on Other Legal and Regulatory Requirements

1) This report does not contain a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.

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 and the Statement of Profit & Loss 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 read with relevant rules issued there under;
- e) On the basis of the written representations received from the directors as on March 31, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of section 164(2) of the Act;
- f) In our opinion and according to the information and explanations given to us, reporting under clause (i) of sub-section (3) of Section 143 of the Act on adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable to the Company as per Notification No. GSR 583(E), dated 13th June, 2017 issued by Ministry of Corporate Affairs.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

According to the explanations given to us, the Company being a private limited company, the provisions of section 197 read with schedule V to the Act are not applicable to the company.

- 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 on its financial position in financial statements.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;



*M. Prampat*

- iii. There is no amount 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 its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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 its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the Company shall, 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.
- (c) Based on the audit procedures that has 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-clauses (i) and (ii) of Rule 11(e) contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year and until the date of this report.
- vi. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is mandatory only w.e.f April 1, 2023, for the Company, reporting under this clause is not applicable.

For M Prajapat & Associates  
(Chartered Accountants)  
FRN – 024390C



CA. Mahendra Prajapat  
Proprietor  
M.No. – 439265  
Date – 01/09/2023  
Place – Shahpura  
UDIN – 23438265BGVDMV7125

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
CIN- U01110RJ2020PTC071132  
Balance Sheet as at 31 March 2023

Equity and Liability	Note Number	As at 31 March 2023 (Figures in Hundred)	As at 31 March 2022 (Figures in Hundred)
<b>Shareholder's Funds</b>			
Share Capital	2	10380.00	7420.00
Reserve and Surplus	3	906.41	391.75
Money received against share warrants			
<b>Share Application Money pending allotment</b>			
<b>Non Current Liabilities</b>			
Long Term Borrowings	4	0.00	0.00
Deferred Tax Liabilities (Net)	5	0.00	0.00
Other Long Term Liabilities	6	0.00	0.00
Long Term Provisions	7	0.00	0.00
<b>Current Liabilities</b>			
Short Term Borrowings	8	0.00	0.00
Trade Payable	9		0.00
(A) Total Outstanding dues of Micro Enterprises and Small		43.19	1595.22
(B) Total Outstanding dues of Creditors other than Micro		0.00	0.00
Other Current Liabilities	10		
Short Term Provisions	7	420.00	400.53
<b>Total</b>		<b>11749.60</b>	<b>9807.50</b>
<b>Asset</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment and Intangible Assets Property,	11	248.75	420.94
Intangible Assets	12	0.00	0.00
Capital Work in Progress	13	0.00	0.00
Intangible Assets under development	14	0.00	0.00
Non Current Investment	15	100.00	100.00
Deferred Tax Assets (Net)	5	31.22	39.00
Long Term Loans and Advances	16	0.00	0.00
Other Non Current Assets	17	0.00	0.00
<b>Current Assets</b>			
Current Investments	18	0.00	0.00
Inventories	19	4420.66	2326.91
Trade Receivables	20	0.00	0.00
Cash and Bank Balance	21	6901.86	6262.57
Short Term Loan and Advances	22	0.00	435.55
Other Current Assets	23	47.11	222.53
<b>Total</b>		<b>11749.60</b>	<b>9807.50</b>
<b>Significant Accounting Policies</b>	1		

The Notes referred to above form an integral part of the financial statement as per our report of even date attached

For M Prajapat & Associates  
(Chartered Accountants)  
FRN: 024390C



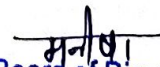
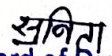
CA. Mahendra Prajapat  
Membership Number : 438265  
UDIN Number :23438265BGVDMV7125  
Place: Shahpura  
Date: 01/09/2023

For and on Behalf of the Board of Director of  
Yuvajagrity Milk And Agro Producer Company Limited

Manisha Devi  
Director  
DIN : 08863998  
Place: Bansur  
Date: 01/09/2023

Sunita Devi  
Director  
DIN: 08864083  
Place: Bansur  
Date: 01/09/2023

**Yuvajagrity Milk And Agro Producer  
Company Limited**


  
 Board of Director      Board of Director

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
CIN- U01110RJ2020PTC071132  
Statement of Profit and Loss Account for the year ended 31 March 2023

Particulars	Note Number	For the year ended	For the year ended
		31 March 2023 (Figures In Hundred)	31 March 2022 (Figures In Hundred)
Revenue from Operation	25	56840.07 0.00	24635.78 0.00
Other Income	26	106.89	284.46
<b>Total Income</b>		<b>56946.96</b>	<b>24920.24</b>
<b>Expenses</b>			
Cost of Material Consumed	27	0.00	0.00
Purchase of Stock in Trade	28	48783.48	19177.04
Change in Inventories of Finished Goods, Work In Progress and	29	-2093.75	-1125.24
Employee Benefit Expenses	30	3678.10	3021.91
Finance Cost	31	0.00	12.39
Deprecation and Amortisation Expenses	32	172.19	0.00
Other Expenses	33	5684.50	3527.36
<b>Total Expenses</b>		<b>56224.52</b>	<b>24613.46</b>
<b>Profit Before exceptional Items, Extra Ordinary Items and Tax</b>		<b>722.44</b>	<b>306.77</b>
Exceptional Items		0.00	0.00
<b>Profit before Extraordinary Items and tax</b>		<b>722.44</b>	<b>306.77</b>
Extraordinary items		0.00	0.00
<b>Profit before Tax</b>		<b>722.44</b>	<b>306.77</b>
Tax Expense		0.00	0.00
(A) Current Tax		200.00	61.15
Less: MAT Credit Entitlement		0.00	0.00
Net Current Tax		200.00	61.15
(B) Deferred Tax		7.78	13.00
<b>Profit / (Loss) for the year from continuing operation (after</b>		<b>514.66</b>	<b>232.62</b>
<b>Profit / (Loss) from discontinuing operation</b>		<b>0.00</b>	<b>0.00</b>
Tax Expense of discounting operation		0.00	0.00
<b>Profit / (Loss) from discontinuing operation (after tax)</b>		<b>0.00</b>	<b>0.00</b>
<b>Profit / (Loss) for the year</b>		<b>514.66</b>	<b>232.62</b>
<b>Earning per equity share</b>	34		
(A) Basic		0.58	0.31
(B) Diluted		0.58	0.31
Significant Accounting Policies	1		
The Notes referred to above form an integral part of the financial statement as per our report of even date			

For M Prajapat & Associates  
(Chartered Accountants)  
FRN: 024390C



CA. Mahendra Prajapat  
Membership Number : 438265  
UDIN Number :23438265BGVDMV7125  
Place: Shahpura  
Date: 01/09/2023

For and on Behalf of the Board of Director of  
Yuvajagriti Milk And Agro Producer Company  
Limited

Manisha Devi  
Director  
DIN : 08863998  
Place: Bansur  
Date: 01/09/2023

Sunita Devi  
Director  
DIN: 08864083  
Place: Bansur  
Date: 01/09/2023

**Yuvajagriti Milk And Agro Producer  
Company Limited**


  
 Board of Director Board of Director

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**

Notes to the Financial Statement for the year ended 31 March 2023

**2 Share Capital Authorised**

(Figures in Hundred)

Particulars	As at 31 March 2023		As at 31 March 2022	
	Number of	Amount	Number of	Amount
Equity Shares of ₹ 10 each	1100.00	11000.00	1000.00	10000.00
	1100.00	11000.00	1000.00	10000.00
Issued, Subscribed and Paid Up				
Equity Shares of ₹ 10 each				
At the beginning of the year	742.00	7420.00	742.00	7420.00
Add: Issued during the year	296.00	2960.00	0.00	0.00
At the end of the year	1038.00	10380.00	742.00	7420.00
	1038.00	10380.00	742.00	7420.00
<b>Total</b>	<b>1038.00</b>	<b>10380.00</b>	<b>742.00</b>	<b>7420.00</b>

**Details of Shareholders holding more than 5% Shares of the Company**

Particulars	As at 31 March 2023		As at 31 March 2022	
	Number of	Percentage	Number of	Percentage
Equity Shares of ₹ 10 each fully paid up held by				
Ultimate Holding Company	-	-	-	-
Holding Company	-	-	-	-
<b>Total</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>

**Details of Promoters Shareholding**

S. No.	Shares held by Promoters at the end of the 31 March 2023			Shares held by Promoters at the end of the 31 March 2022	
	Promoter Name	Number of	Percentage of	Number of	Percentage of
1	Sheela Devi	2.00	0.27%	2.00	0.27%
2	Sunita Devi	2.00	0.27%	2.00	0.27%
3	Beena Devi	2.00	0.27%	2.00	0.27%
4	Manisha Devi	2.00	0.27%	2.00	0.27%
5	Nisha Saini	2.00	0.27%	2.00	0.27%
6	Radha Devi	2.00	0.27%	2.00	0.27%
7	Sunita	2.00	0.27%	2.00	0.27%
8	Sudha	2.00	0.27%	2.00	0.27%
9	Sushama Devi	2.00	0.27%	2.00	0.27%
10	Pinki	2.00	0.27%	2.00	0.27%
	<b>Total</b>	<b>20.00</b>	<b>2.70%</b>	<b>20.00</b>	<b>2.70%</b>

**3 Reserve and Surplus**

Particulars	As at 31 March 2023	As at 31 March 2022
(Deficit) / Surplus in the statement of the Profit and Loss		
Balance at the beginning of the year	391.75	159.13
Add / (Loss): Profit / (Loss) for the year	514.66	232.62
Less: Appropriations, if any	0.00	0.00
<b>Balance at the end of the year</b>	<b>906.41</b>	<b>391.75</b>



Yuvajagrity Milk And Agro Producer  
Company Limited

Board of Director

Board of Director



4 Long Term Borrowings

Particulars	Secured / Unsecured	Rate of Interest	Non - Current		Current Maturities	
			As at 31 March 2023	As at 31 March 2022	As at 31 March 2023	As at 31 March 2022
			From related Parties	Secured Unsecured		- -
Term Loans from Banks	Secured Unsecured		- -	- -	- -	- -
Others	Secured Unsecured		- -	- -	- -	- -
Other Loans and advances	Secured Unsecured		- -	- -	- -	- -
<b>Total</b>			-	-	-	-

5 Deferred Tax Liabilities / Asset (Net)

(Figures in Hundred)

Particulars	As at 31 March 2023	As at 31 March 2022
Deferred Tax Liability		
Deferred Tax Asset	31.22	39.00
<b>Total</b>		

6 Other Long Term Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Trade Payable		
Other (Specify Nature)		
<b>Total</b>	-	-

7 Provisions

Particulars	Long Term		Short Term	
	As at 31 March 2023	As at 31 March 2022	As at 31 March 2023	As at 31 March 2022
Professional Services	0.00	0.00	0.00	0.00
Audit Fee Payble	0.00	0.00	200.00	150.00
Salary Payble	0.00	0.00	0.00	195.00
Provident Fund	0.00	0.00	0.00	0.00
Post Employment Benefits	0.00	0.00	0.00	0.00
Other (Specify Nature)	0.00	0.00	0.00	0.00
GST Late Fee Payable	0.00	0.00	20.00	0.00
TDS Payable	0.00	0.00	0.00	0.00
Income Tax Payable	0.00	0.00	200.00	55.53
Current Tax	0.00	0.00	0.00	0.00
Other (Specifying Nature)	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>420.00</b>	<b>400.53</b>

8 Short Term Borrowings

Particulars	Nature	As at 31 March 2023	As at 31 March 2022
Loan repayable on demand			
From Bank	Sec. / Un Sec.	-	-
From Other Parties	Sec. / Un Sec.	-	-
Loans and advances form related parties	Sec. / Un Sec.	-	-
Deposits	Sec. / Un Sec.	-	-
Other (Specify Nature)	Sec. / Un Sec.	-	-
Current Maturities of long term borrowing	Sec. / Un Sec.	-	-
<b>Total</b>		-	-



Yuvajagriti Milk And Agro Producer  
Company Limited

*[Signature]*  
Board of Director

*[Signature]*  
Board of Director

9 Trade Payable

Particulars	As at 31 March 2023	As at 31 March 2022
Trade Payables	43.19	1595.22
	43.19	1595.22

Particulars	Outstanding for following periods from due date of payment as at 31 March 2023				Outstanding for following periods from due date of payment as at 31 March 2023			
	Less than 1	1 - 2 years	2 - 3 years	More than 3	1 - 2 years	2 - 3 years	More than 3 years	Total
M/SME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	43.19	0.00	0.00	0.00	1595.22	0.00	0.00	0.00
Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	43.19				1595.22			

10 Other Current Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Current Maturities of Finance Lease Obligation	-	-
Interest accrued but not due on borrowing	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other payable (specify nature)	-	-



Yuvajagriti Milk And Agro Producer  
Company Limited

Board of Director Board of Director

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
Notes to the Financial Statement for the year ended 31 March 2023

**11 Property, Plant and Equipment**

(Figures in Hundred)

Description	Rate of Dep	Cost				Depreciation			Net Block
		As at 01 April 2022	Addition	Deletion / Adjustment	As at 31 March 2023	As at 01 April 2022	Dep for the Year	As at 31 March 2023	
Plant and Machinery	18.10%	65.00	-	-	65.00	0.00	11.77	11.77	53.23
Bag Closer Machine	45.07%	355.94	0.00	0.00	355.94	0.00	160.42	160.42	195.52
Goat Fence		-	-	-	-	-	-	-	-
Office Equipment		-	-	-	-	-	-	-	-
Other (specify nature)		420.94	0.00	0.00	420.94	0.00	172.19	172.19	248.75
<b>Total</b>									
Previous Year		-	-	-	-	-	-	-	420.94

**Yuvajagrithi Milk And Agro Producer  
Company Limited**

*[Signature]*  
Board of Director      Board of Director



12 Intangible Asset

**YUVAJAGRI MIK AND AGRO PRODUCER COMPANY LIMITED**  
 Note to the Financial Statement for the year ended 31 March 2023

Description	Cost				Amortisation						
	As at 01 April 2022	Addition	Deletion / Adjustment	Other Adjustment (if any)	As at 31 March 2023	As at 01 April 2022	Addition	Deletion / Adjustment	Other Adjustment (if any)	As at 31 March 2023	As at 31 March 2023
Goodwill	..	..	..	..	..	..	..	..	..	..	..
Brand / Trademark	..	..	..	..	..	..	..	..	..	..	..
Computer Software	..	..	..	..	..	..	..	..	..	..	..
Mathematic and Publication Title	..	..	..	..	..	..	..	..	..	..	..
Patent Right	..	..	..	..	..	..	..	..	..	..	..
Copyrights and Patents and other Intellectual Property	..	..	..	..	..	..	..	..	..	..	..
Receives, Formulae, Models, Designs and Prototype	..	..	..	..	..	..	..	..	..	..	..
Licenses and Franchise	..	..	..	..	..	..	..	..	..	..	..
Other (Specify Nature)	..	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	..	..	..	..	..	..	..	..
Previous Year	..	..	..	..	..	..	..	..	..	..	..

(Figures in Hundred)

**Yuvajagriti Milk And Agro Producer  
 Company Limited**

*[Signature]*  
 Board of Director

*[Signature]*  
 Board of Director



**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
Notes to the Financial Statement for the year ended 31 March 2023

**13 Capital Work In Progress**

(Figures in Hundred)

Description	As at 01 April 2022	Addition	Capitalised	Other Adjustment (if any)	As at 31 March 2023
Buildings	-	-	-	-	-
Plant and Machinery	-	-	-	-	-
Other (Specify Nature)	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Previous Year</b>	-	-	-	-	-

Yuvajagriti Milk And Agro Producer  
Company Limited

 Board of Director       Board of Director



YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED  
Notes to the Financial Statement for the year ended 31 March 2023

14 Intangible Assets under development

(Figures in Hundred)

Description	As at 01 April 2022	Addition	Capitalised	Other Adjustment (if any)	As at 31 March 2023
Computer Software	-	-	-	-	-
Other (Specify Nature)	-	-	-	-	-
Total	-	-	-	-	-
Previous Year	-	-	-	-	-

Yuvajagriti Milk And Agro Producer  
Company Limited

  
Board of Director

  
Board of Director



**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**

**Notes to the Financial Statement for the year ended 31 March 2023**

**15 Non Current Investment (valued at cost otherwise stated)**

**(Figures in Hundred)**

	As at 31 March 2023	As at 31 March 2022
<b>Trade Investments (Quoted / Unquoted)</b>		
Investment Property	0.00	0.00
Investment in Equity Instrument	0.00	0.00
Investment in Preference Shares	0.00	0.00
Investment in Government or trust Security	0.00	0.00
Investment in Debenture or Bonds	0.00	0.00
Investment in Mutual Bonds	0.00	0.00
Investment in Partnership Firm	0.00	0.00
Other Non Current Investments *(Specify Nature)	100.00	100.00
Fixed Deposit		
<b>Other Investments (Quoted / Unquoted)</b>		
Investment in Property	0.00	0.00
Investment in Equity Instrument	0.00	0.00
Investment in Preference Shares	0.00	0.00
Investment in Government or Trust Securities	0.00	0.00
Investment in Debenture or Bonds	0.00	0.00
Investment in Mutual Funds	0.00	0.00
Investment in Partnership Firm	0.00	0.00
Other Non Current Investments *(Specify Nature)	0.00	0.00
<b>Total</b>	<b>100.00</b>	<b>100.00</b>

Yuvajagriti Milk And Agro Producer  
Company Limited


  
 Board of Director      Board of Director



**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**



**16 Long Term Loan and Advances**

Notes to the Financial Statement for the year ended 31 March 2023

(Figures in Hundred)

	Current		Non Current	
	As at 31 March 2023	As at 31 March 2022	As at 31 March 2023	As at 31 March 2022
Secure considered good	-	-	-	-
Capital Advances	-	-	-	-
Loan and Advance to related Parties (giving details there of)	-	-	-	-
Other Loan and Advance (Specify Nature)	-	-	-	-
Unsecured Consideration Good	-	-	-	-
Capital Advances	-	-	-	-
Security Deposit	-	-	-	-
Loan and Advance to related Parties (giving details there of)	-	-	-	-
Other Loan and Advance (Specify Nature)	-	-	-	-
Doubtful	-	-	-	-
Capital Advances	-	-	-	-
Security Deposit	-	-	-	-
Loan and Advance to related Parties (giving details there of)	-	-	-	-
Other Loan and Advance (Specify Nature)	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Yuvajagrithi Milk And Agro Producer  
Company Limited

 Board of Director     
  Board of Director





YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED

Notes to the Financial Statement for the year ended 31 March 2023

17 Other Non Current Asset

(Figures in Hundred)

	As at 31 March 2023	As at 31 March 2022
Long Term Trade Receivable (Including Trade Receivable on deferred credit terms)	-	-
Security Deposit	-	-
Other (Specify Nature)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Yuvajagriti Milk And Agro Producer  
Company Limited

  
Board of Director

  
Board of Director



YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED

Notes to the Financial Statement for the year ended 31 March 2023

17 Other Non Current Asset

(Figures in Hundred)

	As at 31 March 2023	As at 31 March 2022
Long Term Trade Receivable (Including Trade Receivable on deferred credit terms)	-	-
Security Deposit	-	-
Other (Specify Nature)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Yuvajagriti Milk And Agro Producer  
Company Limited

  
Board of Director

  
Board of Director



YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED

Notes to the Financial Statement for the year ended 31 March 2023

18 Current Investment

Particulars	(Figures in Hundred)	
	As at 31 March 2023	As at 31 March 2022
Quoted / Unquoted Investment Property	-	-
Investment in Equity Instrument	-	-
Investment in Preference Shares	-	-
Investment in Government or trust Security	-	-
Investment in Debenture or Bonds	-	-
Investment in Mutual Bonds	-	-
Investment in Partnership Firm	-	-
Other Non Current Investments (Specify Nature)	-	-
<b>TOTAL</b>	-	-

Yuvajagriti Milk And Agro Producer  
Company Limited

 Board of Director       Board of Director



**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**

Notes to the Financial Statement for the year ended 31 March 2023

**19 Inventories**

(Figures in Hundred)

Particulars (valued at the lower cost or realizable value which ever is lower)	As at 31 March 2023	As at 31 March 2022
Raw Material	0.00	0.00
Work In Progress	0.00	0.00
Finish Goods	0.00	0.00
Stock in Trade (in respective of goods acquired for trading)	4420.66	2326.91
Store and Spare	0.00	0.00
Loose Tools	0.00	0.00
Other (Specify Nature)	0.00	0.00
<b>Total</b>	<b>4420.66</b>	<b>2326.91</b>

**20 Trade Receivable**

Particulars	As at 31 March 2023	As at 31 March 2022
Receivable outstanding for a period exceeding six months from the date they become due for payment *		
Secured, Considered Good	-	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Less:- Provision for doubtful receivable	-	-
Other Receivable *		
Secured, Considered Good	-	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Less:- Provision for doubtful receivable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Yuvajagrity Milk And Agro Producer  
Company Limited

  
 Board of Director     
   
 Board of Director



YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED

Notes to the Financial Statement for the year ended 31 March 2023

(Figures in Hundred)

Particulars	As at 31 March 2023	As at 31 March 2022
<b>21 Cash and Bank Balance</b>		
Cash and Cash Equivalent	0.00	0.00
Cash in Hand	5980.18	270.31
Cheque, Draft in Hand	0.00	0.00
Balance with Bank		
On Current Account	921.68	5992.26
On Deposit Account (with original maturity of 3 month or less)	0.00	0.00
Other Bank Balances	0.00	0.00
<b>Total</b>	<b>6901.86</b>	<b>6262.57</b>

Yuvajagriti Milk And Agro Producer  
Company Limited

  
Board of Director

  
Board of Director



**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**

Notes to the Financial Statement for the year ended 31 March 2023

**22 Short Term Loans and Advances**

(Figures in Hundred)

Particulars	As at 31 March 2023	As at 31 March 2022
Secured, Considered Good	-	-
Loans and Advances to related parties (given details)	0.00	435.55
Other (specify nature)	0.00	0.00
Unsecured, Considered Good		
Loans and Advances to related parties (given details)	0.00	0.00
Other (specify nature)	0.00	0.00
Doubtful		
Loans and Advances to related parties (given details)	0.00	0.00
Other (specify nature)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>435.55</b>

**23 Other Current Asset**

Particulars	As at 31 March 2023	As at 31 March 2022
Specify Nature	-	-
May include for instance	-	-
Export incentive	-	-
Unbilled Revenue	-	-
Insurance claim Receivable	-	-
Interest accrued on Investment etc.	-	-
GST Input	47.11	222.53
<b>Total</b>	<b>47.11</b>	<b>222.53</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

 Board of Director     
  Board of Director

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**

Notes to the Financial Statement for the year ended 31 March 2023

**24 Additional Regulatory Information**

(1) Title Deed of immovable property not held in the name of the company. The company shall provide the details of all the immovable property (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with other details are required to be given to the extend of the company's share.

Relevant line item in the Balance Sheet	Description of item property	Gross carrying value	Whether title deed holder is a Promoter,	Property held since	Reason for not being held in the ** also indicate if in dispute
PPE	Land Building				
Investment Property	Land Building				
Non Current Asset held for sale	Land Building				
Other	Land Building				

Yuvajagruti Milk And Agro Producer  
Company Limited

  
 Board of Director Board of Director



**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
Notes to the Financial Statement for the year ended 31 March 2023

**25 Revenue from Operation**

Particulars	(Figures in Hundred)	
	As at 31 March 2023	As at 31 March 2022
In respect of a company other than a financial company	-	-
Sale of Products	56840.07	24635.78
Sale of Services	0.00	0.00
<b>Other Operating Revenues</b>		
Scrap Sales	0.00	0.00
<b>Total</b>	<b>56840.07</b>	<b>24635.78</b>

**26 Other Income**

Particulars	As at 31 March 2023	As at 31 March 2022
Interest Income (in case of a company other than a finance company)	106.89	284.46
Dividend Income	0.00	0.00
Net Gain on Sale of Investment	0.00	0.00
Net Gain on Sale of Fixed Assets	0.00	0.00
Other Non Operating Income (Net of expenses directly attributed to such income)	0.00	0.00
<b>Total</b>	<b>106.89</b>	<b>284.46</b>

**27 Cost of Material Consumed**

Particulars	As at 31 March 2023	As at 31 March 2022
Raw Material Consumed	-	-
Packing Material Consumed	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**28 Purchase of stock in trade**

Particulars	As at 31 March 2023	As at 31 March 2022
Stock in Trade	48783.48	19177.04
	0.00	0.00
<b>Total</b>	<b>48783.48</b>	<b>19177.04</b>

**29 Change in Inventory of Finished Goods, Work in Progress and Stock in Trade**

Particulars	As at 31 March 2023	As at 31 March 2022
Opening Stock	0.00	0.00
Work in Progress	0.00	0.00
Finished Goods Manufactured	0.00	0.00
Stock in Trade	2326.91	1201.67
	0.00	0.00
<b>Total of Opeling Stock</b>	<b>2326.91</b>	<b>1201.67</b>
<b>Closing Stock</b>		
Work in Progress	0.00	0.00
Finished Goods Manufactured	4420.66	2326.91
Stock in trade	4420.66	2326.91
<b>Total of Closing Stock</b>	<b>4420.66</b>	<b>2326.91</b>
<b>Change in Inventory of Finished Goods, Work In Progress and Stock In Trade</b>	<b>-2093.75</b>	<b>-1125.24</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

Board of Director      Board of Director



**30 Employee Benefit Expenses**

Particulars	As at 31 March 2023	As at 31 March 2022
Salaries and Wages	3678.10	3021.91
Contribution to Provident and Other Funds	0.00	0.00
Expense on Employee Stock Option Plan (ESOP) and Employee Stock Purchase Plan (ESPP)	0.00	0.00
<b>Total</b>	<b>3678.10</b>	<b>3021.91</b>

**31 Finance Cost**

Particulars	(Figures in Hundred)	
	As at 31 March 2023	As at 31 March 2022
Bank Charges	0.00	12.39
Other Borrowing Cost	0.00	0.00
Applicable Net (Gain) / Loss on Foreign Currency Transaction and Translation	0.00	0.00
Amortization of Discount on Bonds	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>12.39</b>

**32 Depreciation and Amortization Expense**

Particulars	As at 31 March 2023	As at 31 March 2022
Depreciation	172.19	0.00
Less: Transfer from Revaluation Reserve	0.00	0.00
Amortization	0.00	0.00
<b>Total</b>	<b>172.19</b>	<b>0.00</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

*[Signature]*  
Board of Director

*[Signature]*  
Board of Director

## 33 Other Expenses

(Figures in Hundred)

Particulars	As at 31 March 2023	As at 31 March 2022
Telephone	0.00	96.00
Conveyance	360.60	1312.51
Power & Fuel	0.00	28.00
Farmer Training Centre	0.00	202.30
FSSAI Reg. Charges	0.00	30.00
MCA Fee Payment	0.00	12.00
Meeting & Training	34.50	61.35
Packing Charges	0.00	190.80
Raw Material Exp	0.00	3.10
Soil Testing Charge	0.00	12.20
Rent	770.00	600.00
Staff Welfare	0.00	305.67
Tours & Travels	2.50	45.10
Round Off	-0.03	0.00
Gau Dhan	793.27	0.00
Accounting & Legal	1080.00	0.00
Agriculture related Exp.	379.49	0.00
License Renewal	84.00	0.00
Seed & Plant Fertilizer	44.00	0.00
Shop	164.45	0.00
Labour Charge	424.60	0.00
Late GST Fee	20.00	0.00
Freight	3.52	0.00
Repair		
- Building	0.00	0.00
- Machinery	0.00	0.00
- Other	0.00	0.00
Insurance	0.00	0.00
Rate and Taxes excluding Taxes on Income	0.00	0.00
Excise Duty related to Income / Decrease in Inventory of Finished Goods	0.00	0.00
Freight	0.00	0.00
Provision for		
- Doubtful Trade Receivable	0.00	0.00
- Doubtful Loan and Advances	0.00	0.00
Legal and Professional Expenses	0.00	167.00
Payment to Auditors		
- As Auditor	200.00	150.00
- For Taxation Matter	0.00	0.00
- For Company Law Matter	0.00	0.00
- For Management Services	0.00	0.00
- For Other Services	0.00	0.00
- For Reimbursement Services	0.00	0.00
Advertisement & Printing	1.90	293.65
Loss on Sale of Investment	0.00	0.00
Loss on Sale of Fixed Asset	0.00	0.00
Adjustment to the carrying amount of Investment	0.00	0.00
Provision for Loss of Subsidiary Companies	0.00	0.00
Miscellaneous Expenses	0.00	17.65
<b>Total</b>	<b>5684.50</b>	<b>3527.36</b>

## 34 Earning per Share

Particulars	As at 31 March 2023	As at 31 March 2022
Basic Earning per Share		
Earnings	0.00	0.00
Profit / (Loss) after Tax available to Equity Shareholders	514.66	232.62
Number of Shares	0.00	0.00
Number of Shares at the beginning of the year	742.00	742.00
Number of Shares at the end of the year	1038.00	742.00
Weighted average number of shares used for the calculation of basic earning per shares	890.00	742.00
Basic Earnings / (Loss) per Share	0.58	0.31



Yuvajagriti Milk And Agro Producer  
Company Limited

*[Signature]*  
Board of Director

*[Signature]*  
Board of Director