



**M PRAJAPAT AND ASSOCIATES**

**Chartered Accountants**

Address - Goyal Bhawan, Opposite Jogiyo Ka Bass

Old Delhi Road, Shahpura, Jaipur, Raj. 303103 IN

Contact No – 01422-294376/7877766954

Email Id – camahendra06@gmail.com

## Independent Auditor's Report

To the Members of Yuvajagriti Milk and Agro Producer Company Limited

### Opinion

We have audited the financial statements of **Yuvajagriti Milk and Agro Producer Company Limited** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss for the year ended on that date,

- In the case of the balance sheet, of the state of affairs of the company as at March 31, 2022.
- In the case of the Profit and Loss Account, of the profit for the period ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Indian Accounting Standards (Ind AS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit Matters

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

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil



*Mehendra*

### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



*M. Prajapati*

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



*M. Prajapat*

- 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 and 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 Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



*M. Prajapat*

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend has been declared or paid during the year by the company.

For M Prajapat & Associates  
Chartered Accountants  
Firm Regn No. - 024390C

*Mahendra*



CA. Mahendra Prajapat  
Proprietor  
M.No. - 438265  
Date - 12/07/2022  
Place - Shahpura  
UDIN - 22438265AROBOJ8425

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
**CIN - U01110RJ2020PTC071132**  
**Balance Sheet As On 31st March, 2022**

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	7,42,000.00	10,000.00
(b) Reserves and surplus	2	39,178.26	15,913.00
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings		-	-
<b>(b) Trade payables</b>	4	-	-
(A) total outstanding dues of micro enterprises and small enterprises	5	-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		1,59,522.00	1,32,307.00
(c) Other current liabilities	6	-	-
(d) Short-term provisions	7	40,053.00	36,460.00
<b>TOTAL</b>		<b>9,80,753.26</b>	<b>1,94,680.00</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(i) Property, Plant and Equipment	8	42,094.00	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	10,000.00	-
(c) Deferred Tax Assets		3,900.00	5,200.00
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments		-	-
(b) Inventories	10	2,32,691.16	1,20,167.00
(c) Trade receivables	11	-	-
(d) Cash and cash equivalents	12	6,26,260.00	69,313.00
(e) Short-term loans and advances	13	65,808.10	-
(f) Other Current Assets	14	-	-
<b>TOTAL</b>		<b>9,80,753.26</b>	<b>1,94,680.00</b>

See accompanying notes forming part of the financial statements  
 In terms of our report attached.

For M Prajapat & Associates  
 Chartered Accountants

For Yuvajagrity Milk and Agro Producer

CA. Mahendra Prajapat  
 M.No - 438265  
 Proprietor  
 Place: Shahpura  
 Date: 12/07/2022  
 UDIN :22438265AROB0J8425



Mahendra

**Yuvajagrity Milk And Agro Producer  
 Company Limited**

प्रतीषा  
 Board of Director  
 (Director)  
 DIN:08863998

सुनिता  
 Board of Director  
 (Sumita Devi)  
 (Director)  
 DIN:08864083

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
**CIN - U01110RJ2020PTC071132**  
**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**  
**(Figures in Rs)**

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	15	24,63,578.00	14,84,927.00
Less: Excise Duty		-	-
Revenue from operations (net)		<b>24,63,578.00</b>	<b>14,84,927.00</b>
II Other Income	16	28,445.61	535.00
III Total Income (I+II)		<b>24,92,023.61</b>	<b>14,85,462.00</b>
IV Expenses			
(a) Cost of materials consumed	17	-	-
(b) Purchase of Stock in Trade		19,17,704.19	11,60,492.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	(1,12,524.16)	(1,20,167.00)
(d) Employee benefits expenses	19	3,32,758.00	1,26,000.00
(e) Finance costs	20	1,239.00	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	21	3,22,166.32	3,04,964.00
Total Expenses		<b>24,61,343.35</b>	<b>14,71,289.00</b>
V Profit before exceptional and extraordinary item and tax		<b>30,680.26</b>	<b>14,173.00</b>
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		<b>30,680.26</b>	<b>14,173.00</b>
VIII Extraordinary Items		-	-
IX Profit before Tax		<b>30,680.26</b>	<b>14,173.00</b>
X Tax Expense:			
(a) Current tax expense		6,115.00	3,460.00
(b) Deferred tax		1,300.00	(5,200.00)
XI Profit / (Loss) for the period from continuing operations		<b>23,265.26</b>	<b>15,913.00</b>
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		<b>23,265.26</b>	<b>15,913.00</b>
XVI Earning per equity share:			
(1) Basic		0.31	15.91
(2) Diluted		0.31	15.91

In terms of our report attached.  
For M Prajapat & Associates  
Chartered Accountants

For Yuvajagrity Milk and Agro Producer



CA. Mahendra Prajapat  
M.No - 438265  
Proprietor  
Place: Shahpura  
Date: 12/07/2022  
UDIN :22438265AROB0J8425

**Yuvajagrity Milk And Agro Producer  
Company Limited**

(Mani) Board of Director  
(Director)  
DIN:08863998

(Smita) Board of Director  
(Director)  
DIN:08864083

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note -I. SHARE CAPITAL**

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs 10/- each with voting rights	1,00,000	10,00,000.00	1,00,000	10,00,000.00
(b) Issued, Subscribed and Paid up				
	74,200.00	7,42,000.00	1,000.00	10,000.00
<b>Total</b>	<b>74,200.00</b>	<b>7,42,000.00</b>	<b>1,000.00</b>	<b>10,000.00</b>

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				-
				-
<b>TOTAL</b>	-	-		-

**NOTE 1A. SHARES HELD BY PROMOTORS**

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Sheela Devi	200	0.27	50.00
2	Sunita Devi	200	0.27	50.00
3	Beena Devi	200	0.27	50.00
4	Manisha Devi	200	0.27	50.00
5	Nisha Saini	200	0.27	50.00
6	Radha Devi	200	0.27	50.00
7	Sunita	200	0.27	50.00
8	Sudha	200	0.27	50.00
9	Sushama Devi	200	0.27	50.00
10	Pinki	200	0.27	50.00

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Sheela Devi	100	10.00	
2	Sunita Devi	100	10.00	
3	Beena Devi	100	10.00	
4	Manisha Devi	100	10.00	
5	Nisha Saini	100	10.00	
6	Radha Devi	100	10.00	
7	Sunita	100	10.00	
8	Sudha	100	10.00	
9	Sushama Devi	100	10.00	
10	Pinki	100	10.00	


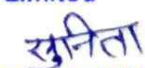
**NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY**

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
10,000.00	-	10,000.00	7,32,000.00	7,42,000.00

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
0	0	0	10,000.00	10,000.00



**Yuvajagriti Milk And Agro Producer  
Company Limited**


  
**Board of Director      Board of Director**



**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 2 RESERVES AND SURPLUS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	15,913.00	-
Add: Profit / (Loss) for the year	23,265.26	15,913.00
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
<b>Closing balance</b>	<b>39,178.26</b>	<b>15,913.00</b>
<b>Total</b>	<b>39,178.26</b>	<b>15,913.00</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b><u>UNSECURED LOANS</u></b>		
<u>Loan from Director &amp; Relatives</u>	-	-
<b>TOTAL</b>	-	-

**Note 4 SHORT TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b><u>SECURED LOANS</u></b>		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	-	-
<b>TOTAL</b>	-	-

Yuvajagriti Milk And Agro Producer Company Limited


  
 Board of Director Board of Director



**Note 5 TRADE PAYABLES**

**Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	1,59,522.00	-	-	-	1,59,522.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>					<b>1,59,522.00</b>

**Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	1,32,307.00	-	-	-	1,32,307.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>					<b>1,32,307.00</b>



**Yuvajagriti Milk And Agro Producer  
Company Limited**

मनीषा  
Board of Director

सुनीता  
Board of Director

6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Creditors For Advance	-	-
Expenses Payable	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	19,500.00	18,000.00
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	5,553.00	3,460.00
TDS Payable	-	-
<b>(c) Provision - Others</b>		
Power Payable	-	-
Telephone Exp. Payable	-	-
GST Payable	-	-
Other Payables	-	-
Audit Fees Payable	15,000.00	15,000.00
<b>Total</b>	<b>40,053.00</b>	<b>36,460.00</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

मनीषा  
Board of Director

सुनीता  
Board of Director

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**  
**STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022**

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K					DEPRECIATION			N E T - B L O C K	
		AS ON 01-04-2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
LAND	45.07%	-	-	35,594.00	-	35,594.00	-	-	-	-	-
EQUIPMENT & MACHINERY	18.10%	-	-	6,500.00	-	6,500.00	-	-	-	-	-
<b>TOTAL</b>		-	-	<b>42,094.00</b>	-	<b>42,094.00</b>	-	-	-	-	<b>42,094.00</b>



**Yuvajagrithi Milk And Agro Producer  
 Company Limited**

*(Signature)*  
 Board of Director

*(Signature)*  
 Board of Director

**YUVAJAGRITI MILK AND AGRO PRODUCER COMPANY LIMITED**

**Note 9 NON CURRENT INVESTMENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Fixed Deposit	10,000.00	-
<b>Total</b>	<b>10,000.00</b>	<b>-</b>

**Note 10 INVENTORIES**

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	2,32,691.16	1,20,167.00
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>2,32,691.16</b>	<b>1,20,167.00</b>



**Yuvajagriti Milk And Agro Producer  
Company Limited**

*मनीषा*  
Board of Director

*सुनिता*  
Board of Director

**Note 11 TRADE RECEIVABLES**

**Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						

**Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						



**Yuvajagriti Milk And Agro Producer  
Company Limited**

**प्रनीषा सुनीता**  
Board of Director Board of Director

12 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	27,034.00	1,528.00
B) Bank Balance	5,99,226.00	67,785.00
<b>Total</b>	<b>6,26,260.00</b>	<b>69,313.00</b>

Note 13 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances for Purchases	-	-
Advances to Suppliers	43,555.00	-
Security Deposit with RICL	-	-
Security Deposit with BSNL	-	-
Additional Tax Recoverable C.G.	-	-
GST INPUT	22,253.10	-
Others	-	-
TDS Receivable P.Y	-	-
TDS Receivable A.Y 2022-23	-	-
<b>Total</b>	<b>65,808.10</b>	<b>-</b>

Note 14 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

मनीषा सुनीता  
Board of Director Board of Director

Note 15 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale of Goods	24,63,578.00	14,84,927.00
<b>Total - Sales</b>	<b>24,63,578.00</b>	<b>14,84,927.00</b>

Note 16 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Other Income	28,445.61	535.00
<b>Total</b>	<b>28,445.61</b>	<b>535.00</b>

Note 17 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases		
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

मनीषा  
Board of Director

सुनिता  
Board of Director



Note 18 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished goods	2,32,691.16	1,20,167.00
Work-in-progress	-	-
	<b>2,32,691.16</b>	<b>1,20,167.00</b>
<b>Inventories at the beginning of the year:</b>		
Finished goods	1,20,167.00	-
Work-in-progress	-	-
	<b>1,20,167.00</b>	<b>-</b>
<b>Net (increase) / decrease</b>	<b>(1,12,524.16)</b>	<b>(1,20,167.00)</b>

Note 19 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	3,02,191	1,26,000.00
ESI Employees Contribution	-	-
Staff Welfare	30,567.00	-
Bonus	-	-
<b>Total</b>	<b>3,32,758.00</b>	<b>1,26,000.00</b>

Note 20 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	1,239.00	-
Interest on Unsecured loan	-	-
Bank Interest	-	-
<b>Total</b>	<b>1,239.00</b>	<b>-</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

मनीषा  
Board of Director

सुनिता  
Board of Director

Note 21 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Generator Exp.	-	-
Power & Fuel	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
<b>Total (A)</b>	-	-
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	15,000.00	15,000.00
Conveyance Exp	1,31,251.00	1,21,753.00
Power & Fuel	2,800.00	-
Farmer Training Centre	20,230.00	-
Fssai Reg. Charges	3,000.00	-
MCA Fees Payment	1,200.00	-
Meeting and Training	6,135.00	-
Packing Charges	19,080.00	1,03,120.00
Pre-Incorporation		25,000.00
Printing and Advertisement	7,241.00	-
Professional Fees	16,700.00	-
Raw Material Expenses	310.00	-
Rent	60,000.00	-
Round Off	0.32	-
Soil Testing Charges	1,220.00	-
Printing and Stationery	22,124.00	-
Telephone Exp.	9,600.00	40,091.00
Tours and Travels	4,510.00	-
Other Expenses	1,765.00	-
<b>Total (B)</b>	<b>3,22,166.32</b>	<b>3,04,964.00</b>
<b>Total (A+B)</b>	<b>3,22,166.32</b>	<b>3,04,964.00</b>



Yuvajagriti Milk And Agro Producer  
Company Limited

मनीषा सुनिला  
Board of Director Board of Director