

# MODERN'S MILK & AGRO PRODUCTS (I) PVT LTD

Standalone Balance Sheet as at 31 March, 2022

| Particulars |                                                                                        | Note No. | As at 31 March, 2022 | As at 31 March, 2021 |
|-------------|----------------------------------------------------------------------------------------|----------|----------------------|----------------------|
|             |                                                                                        |          | Rupees               | Rupees               |
| <b>A</b>    | <b>EQUITY AND LIABILITIES</b>                                                          |          |                      |                      |
| 1           | Shareholders' funds                                                                    |          |                      |                      |
|             | (a) Share capital                                                                      | 1        | 10000000             | 10000000             |
|             | (b) Reserves and surplus                                                               | 2        | -21651352            | -21403798            |
| 2           | Non-current liabilities                                                                |          | -11651352            | -11403798            |
|             | (a) Long-term borrowings                                                               | 3        | 49585798             | 46930750             |
|             | (b) Deferred tax liabilities (net)                                                     |          |                      | 0                    |
| 3           | Current liabilities                                                                    |          | 49585798             | 46930750             |
|             | (a) Short-term borrowings                                                              |          | 0                    | 0                    |
|             | (b) Trade payables                                                                     | 4        | 0                    | 0                    |
|             | Total Outstanding dues of micro enterprises and small enterprises                      |          | 0                    | 0                    |
|             | Total Outstanding dues of creditors other than micro enterprises and small enterprises |          | 697700               | 2108930              |
|             | (c) Other current liabilities                                                          | 5        | 1582729              | 1554446              |
|             | (d) Short-term provisions                                                              | 6        | 20000                | 20000                |
|             | <b>TOTAL</b>                                                                           |          | <b>2300429</b>       | <b>3683376</b>       |
| <b>B</b>    | <b>ASSETS</b>                                                                          |          | <b>40234875</b>      | <b>39210328</b>      |
| 1           | Non-current assets                                                                     |          |                      |                      |
|             | (a) Property, Plant and Equipments                                                     | 7        | 26482564             | 27284385             |
|             | (i) Tangible assets                                                                    |          | 0                    | 0                    |
|             | (ii) Intangible assets                                                                 |          | 26482564             | 27284385             |
|             | (b) Non-current investments                                                            |          | 0                    | 0                    |
|             | (c) Deferred tax assets (net)                                                          |          | 0                    | 0                    |
|             | (d) Long-term loans and advances                                                       | 8        | 49870                | 49870                |
|             | (e) Other non-current assets                                                           | 9        | 1127149              | 1690724              |
| 2           | Current assets                                                                         |          | 1177019              | 1740594              |
|             | (a) Current investments                                                                | 10       | 0                    | 0                    |
|             | (b) Inventories                                                                        | 11       | 2177976              | 2569963              |
|             | (c) Trade receivables                                                                  | 12       | 2365970              | 1937879              |
|             | (d) Cash and cash equivalents                                                          | 13       | 4442886              | 1256526              |
|             | (e) Short-term loans and advances                                                      | 14       | 3588460              | 4420982              |
|             | (f) Other current assets                                                               |          | 0                    | 0                    |
|             | <b>TOTAL</b>                                                                           |          | <b>12575291</b>      | <b>10185350</b>      |
|             | <b>Significant Accounting policies</b>                                                 |          | <b>40234875</b>      | <b>39210328</b>      |
|             | <b>Notes on standalone financial Statements</b>                                        | 1 to 22  |                      |                      |

For JPPS AND ASSOCIATES

Chartered Accountants

FRN NO 139214W



(CA Parth Shah)

Partner

MNO 147253

Place : Ahmedabad.

UDIN : 22147253ATGIP3986

Date - 04/09/2022



FOR MODERN'S MILK & AGRO PRODUCTS (I) PVT LTD

  
Hemendrasinh D

Solanki

Din 06467709

Director

  
Mahesh Ahuja

Din 7120487

Director

**MODERN'S MILK & AGRO PRODUCTS (I) PVT LTD**  
Standalone Statement of Profit and Loss for the year ended 31 March, 2022

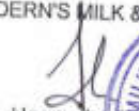
| Particulars |                                                                                   | Note No. | As at 31 March, 2022 | As at 31 March, 2021 |
|-------------|-----------------------------------------------------------------------------------|----------|----------------------|----------------------|
|             |                                                                                   |          | Rupees               | Rupees               |
| <b>A</b>    | <b>CONTINUING OPERATIONS</b>                                                      |          |                      |                      |
| 1           | Revenue from operations                                                           | 15       |                      |                      |
| 2           | Other income                                                                      | 16       | 70374124<br>35544    | 51833561<br>8120410  |
| 3           | <b>Total revenue (1+2)</b>                                                        |          | <b>70409668</b>      | <b>59953971</b>      |
| 4           | <b>Expenses</b>                                                                   |          |                      |                      |
|             | (a) Cost of materials consumed                                                    | 17       | 45815320             | 38767009             |
|             | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 18       | 391987               | -582004              |
|             | (d) Employee benefits expense                                                     | 19       | 4996855              | 5839304              |
|             | (e) Finance costs                                                                 | 20       | 121464               | 170186               |
|             | (f) Depreciation and amortisation expense                                         | 21       | 2241179              | 1940767              |
|             | (g) Other expenses                                                                | 22       | 17090417             | 20127679             |
|             | <b>Total expenses</b>                                                             |          | <b>70657222</b>      | <b>66262941</b>      |
| 5           | <b>Profit before exceptional and extraordinary items and Tax (3 - 4)</b>          |          | <b>-247554</b>       | <b>-6308970</b>      |
| 6           | Exceptional items                                                                 |          | 0                    | 0                    |
| 7           | <b>Profit before extraordinary items and tax (5 ± 6)</b>                          |          | <b>-247554</b>       | <b>-6308970</b>      |
| 8           | Extra Ordinary Items :Profit/(Loss) on sale of Fixed Asset                        |          | -247554              | -6308970             |
| 9           | <b>Profit before tax (7 ± 8)</b>                                                  |          | <b>-247554</b>       | <b>-6308970</b>      |
| 10          | <b>Tax expense:</b>                                                               |          |                      |                      |
|             | (a) Current tax expense for current year                                          |          | 0                    | 0                    |
|             | (b) Short/ excess provision for previous year                                     |          | 0                    | 0                    |
|             | (c) Deferred tax                                                                  |          | 0                    | 0                    |
|             | <b>Total Tax Expenses</b>                                                         |          | <b>0</b>             | <b>0</b>             |
| 11          | <b>Profit from continuing operations (9 ± 10)</b>                                 |          | <b>-247554</b>       | <b>-6308970</b>      |
| 12          | <b>Profit for the year (9-10)</b>                                                 |          | <b>-247554</b>       | <b>-6308970</b>      |
| 13          | <b>Earnings per share (of ' 10/- each):</b>                                       |          | <b>-0.25</b>         | <b>-6.31</b>         |
|             | Significant Accounting Policies                                                   | A        |                      |                      |
|             | Notes forming part of the standalone financial statements                         | 1 to 22  |                      |                      |

For JPPS AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN NO 139214W

  
(CA Parth Shah)  
Partner  
MNO 147253  
Place : Ahmedabad.  
UDIN :22147253ATGIPT3986  
Date - 04/09/2022



FOR MODERN'S MILK & AGRO PRODUCTS (I) PVT LTD

  
Hemendrasolanki D  
Solanki  
Din 06467753  
Director



  
Manish Ahuja  
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