

CIN NO: U15549GJ2018PTC103488



BOARD REPORT

To,
The Members,
ASTRON MULTIGRAIN PRIVATE LIMITED
RAJKOT

Your Directors have pleasure in presenting this Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2021.

Extract of Annual Return

Extract of Annual return is attached in Form MGT-9 as on the financial year ended on 31st march, 2021 in "ANNEXURE A".

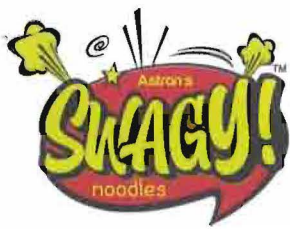
Number of meeting of the Board:

During the year 2020-21, the Board of Directors met **SIX (6) TIMES**.

Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March, 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2021 and of the profit and loss of the company for that period;
- (iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors had prepared the annual accounts on a going concern basis; and
- (vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



Declaration by Independent Directors:

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178:

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

Details of directors or key managerial personnel:

There are no any changes in directors of the company.

BOARD EXPLANATIONS OR COMMENTS ON EVERY QUALIFICATIONS/ADVERSE REMARKS MADE BY:

i. The Statutory Auditor

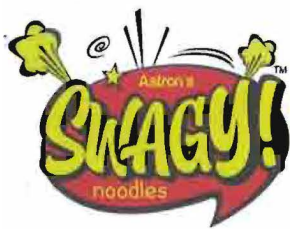
Qualifications/ Reservations/ Adverse Remarks/Disclaimer	Explanations
Nil	Nil

ii. The Secretarial Auditor

Qualifications/ Reservations/ Adverse Remarks / Disclaimer	Explanations
Nil	Nil

Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.



Particulars of Contracts or Arrangements with Related Party(S):

Particulars of contracts or arrangements with related parties referred to in sub section (1) of Section 188 is not provided as no transaction with related parties

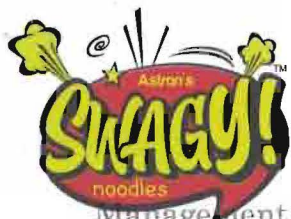
Financial Summary or performance of the company:

PARTICULARS	YEAR ENDED 31.03.2021	YEAR ENDED 31.03.2020
Sales for the year	10,14,78,778	--
Other Income	4,26,083	44,703
Total Income	10,19,04,861	44,703
Total Expenses	9,98,49,414	--
Profit/Loss before Taxation	20,55,447	44703
Less : Provision for Taxation		
Current Tax	--	(9790)
Deferred Tax	(16,61,970)	--
MAT Credit entitlement	--	--
Prior Year Taxation Adjustment	--	--
Profit/Loss after Taxation	3,93,477	34913
Add: Charge pursuant to the adoption of revised Schedule II	-	-
Add: Charge on account of transitional provisions under AS 15	-	-
Add: Balance brought forward	-	-
Profit/Loss available for appropriation	3,93,477	34,913

The Company has reported total income of ₹10,19,04,861/- for the current year in compare to ₹44,703/- for the previous year. The Net Profit for the year under review amounted to ₹3,93,477/- in the current year in compare to Rs. 34,913 /- for the previous year.

Emergence of COVID-19:

The novel Corona virus [COVID-19] pandemic is spreading around the globe rapidly. The virus has taken its toll not just on human life, but business and financial markets to the extent of which is currently indeterminate. The Company's operational facilities, which had to suspend operations temporarily due to Government's directives relating to COVID - 19, have been resumed operations, as per the guidelines and norms prescribed by the Government authorities. The



Management has considered the possible effects, if any, that may result from the pandemic related to COVID-19 on operations of the Company. Having reviewed the financial information, the Management believes the impact of the pandemic may not be significant. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic.

Change in the nature of business:

There are no changes in nature in business during the year.

Subsidiary Company:

As on March 31, 2021, the Company does not have any subsidiary.

Deposits:

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2021. There were no unclaimed or unpaid deposits as on March 31, 2021.

The disclosures of deposits are mentioned below: NOT APPLICABLE

Sr. No.	Accepted During the year	Remained unpaid or unclaimed as at the end of the year	Amount of default in repayment of deposit or payment of interests		
			at the beginning of the year	maximum during the year	at the end of the year

Details of deposits in violation of (Chapter V) of the act: *-Nil-*

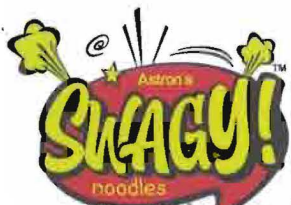
Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

-Nil-

Statutory Auditor & Audit Report:

M/s KARED & PANCHAL, Chartered Accountants, Statutory auditors of the Company having Firm registration number FRN No. 147751 Whereby reappointed subject to approval at every annual general meeting. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, and it would be within the limits prescribed.

There are no qualifications or observations or remarks made by the Auditors in their Report.



Details In Respect Of Adequacy Of Internal Financial Controls With Reference To The Financial Statements:

The company has deputed qualified staff with adequate internal control handling financial and accounting operations of the company. The operations are observed under continuous supervision of the person in charge and communicated to the top management levels of the company on timely basis.

Transfer to reserves:

The Company has Rs. 4,28,390 /-as reserves during the year.

Dividend:

Directors regret their inability to recommend any dividend for financial period 2020-21.

Material Changes between the date of the Board report and end of financial year:

Ms. POONAM RAMESHBHAI SORATHIYA (DIN: 08190913) appointed as director of the Company w.e.f. 27/08/2021.

Conservation of energy, technology absorption, foreign exchange earnings and outgo:

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder.

A. Conservation of Energy:

1. The steps taken or impact on conservation of energy: -

The Company has taken measures and applied strict control system to monitor day to day power consumption, to endeavor to ensure the optimal use of energy with minimum extent possible wastage as far as possible. The day to day consumption is monitored and various ways and means are adopted to reduce the power consumption in an effort to save energy. The Company has also taken measures and implemented strict monitoring system to monitor and control day to day fuel consumption by improving the efficiency and effectiveness.



2. The Steps taken by the company for utilizing alternate sources of energy.

The Company has started utilizing different fuels based on cost effectiveness for generating steam in the plant.

3. The capital investment on energy conservation equipments.

Company has adequate equipment for conservation of energy and has a regular monitoring structures for parameters like power, fuel and water consumption. During the year also, Company has modified certain equipment for efficient utilization of fuel.

B. Technology Absorption:

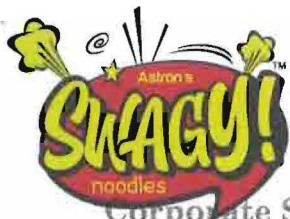
The Technology used for manufacture of various products of the company is fully absorbed and new innovations in advance process control/quality control, new product development, efficiency improvements so as to bring down cost with improved quality are being made on a continuous basis. The Company has also developed heat resistance products which are suitable in higher temperature application.

C. Research and development (R & D): Not Applicable

D. Foreign Exchange Earning and Outgo:

The details of Foreign Exchange Earnings and outgo during the year and previous year are as follows:

Particulars	2020-21	2019-20
Foreign Exchange Earnings (Rs.)	--	--
Foreign Exchange Outgo(Rs.)	--	--



Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

Changes in Share Capital:

a) Authorised Share Capital

There is no any change in Authorised Share Capital of the Company.

b) Paid Up Share Capital

There is no any change in Paid Up Share Capital of the Company.

Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Risk Management Policy:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.



The provisions of Section 204 of the Companies Act, 2013 and the rules made there under are not applicable to the Company since the Company is not covered under the said provisions presently.

Vigil Mechanism

Presently the company is not coming within the borrowing limit laid down by Section 177(9) read with Companies (Meetings of Board and its Powers) Rules, 2014 and other relevant criteria. Hence the company has not constituted any vigil mechanism. However, the company is in the process of setting up such a mechanism and as soon it is set up, the establishment of the same will be notified in the company's website and disclosed in the next board report.

Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 and Rules there under.

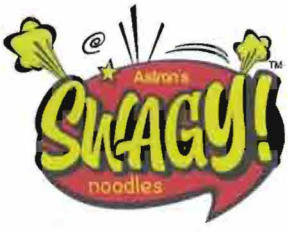
Website:

There is no any website of the Company.

Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Gujarat, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.



For and on behalf of the Board of
Directors

Place: RAJKOT
Date: 07.10.2021

<p>ASTRON MULTIGRAIN PVT.LTD. <i>J. P. Khunt</i></p>	<p>ASTRON MULTIGRAIN PVT.LTD. <i>Poonam</i></p>
<p>DIRECTOR JENISHBHAI PARSOTTAMBHAI KHUNT</p>	<p>DIRECTOR POONAM-JENISH KHOONT</p>
<p>DIRECTOR (DIN: 08190882)</p>	<p>DIRECTOR (DIN:08190913)</p>



ANNEXURE- A **Form No. MGT-9**

EXTRACT OF ANNUAL RETURN as on the financial year ended on 31ST March, 2021.

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

1. REGISTRATION AND OTHER DETAILS:

<u>1</u>	CIN	U15549GJ2018PTC103488
<u>2</u>	Registration Date	01/08/2018
<u>3</u>	Name of the Company	ASTRON MULTIGRAIN PRIVATE LIMITED
<u>4</u>	Category / Sub-Category of the Company	Company Limited by shares Indian Non Government Company
<u>5</u>	Address of the Registered office and contact details	PLOT NO. 17 TO 21, NEAR RAM HOTEL VILLAGE:CHORDI TALUKA: GONDAL, CHORDI Rajkot GJ 360311 IN
<u>6</u>	Whether listed company	Unlisted
<u>7</u>	Name, Address and Contact details of Registrar and Transfer Agent	Not Applicable

2. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company are stated:-

<u>Sr. No</u>	<u>Name and Description of main products / services</u>	<u>NIC Code of the Product/ service</u>	<u>% to total turnover of the company</u>
<u>1</u>	Manufacture of other non-alcoholic beverages n.e.c.	15549	100

3. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

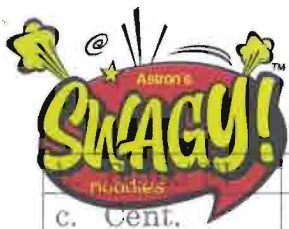
NOT APPLICABLE



SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter									
1. Indian									
a. Individual/HUF	—	17,50,000	17,50,000	100%	—	17,50,000	17,50,000	100%	—
b. Cent. Govt.	—	—	—	—	—	—	—	—	—
c. State Govt.	—	—	—	—	—	—	—	—	—
d. Bodies Corp.	—	—	—	—	—	—	—	—	—
e. Bank/ FI	—	—	—	—	—	—	—	—	—
f. Any	—	—	—	—	—	—	—	—	—
g. Other	—	—	—	—	—	—	—	—	—
Sub-Total-A(1)	—	17,50,000	17,50,000	100%	—	17,50,000	17,50,000	100%	—
2. Foreign									
a. NRI-Ind/HUF	—	—	—	—	—	—	—	—	—
b. Other Ind.	—	—	—	—	—	—	—	—	—
c. Body Corp.	—	—	—	—	—	—	—	—	—
d. Bank/ FI	—	—	—	—	—	—	—	—	—
e. Any	—	—	—	—	—	—	—	—	—
Sub Total- A (2)	—	—	—	—	—	—	—	—	—
Total SH of Promoter (1+2)	—	17,50,000	17,50,000	100%	—	17,50,000	17,50,000	100%	—
B. Public Shareholding									
1. Institution									
a. Mutual Funds	—	—	—	—	—	—	—	—	—



ASTRON
Multigrain Pvt. Ltd.

c. Cent. Govt.	-	-	-	-	-	-	-	-	-	-
d. State Govt.	-	-	-	-	-	-	-	-	-	-
e. Venture Capital	-	-	-	-	-	-	-	-	-	-
f. Insurance Co.	-	-	-	-	-	-	-	-	-	-
g. FIIs	-	-	-	-	-	-	-	-	-	-
h. Foreign Venture Capital Fund	-	-	-	-	-	-	-	-	-	-
i. Other	-	-	-	-	-	-	-	-	-	-
Sub-Total-B (1)	-	-	-	-	-	-	-	-	-	-
2. Non- Institution										
a. Body Corp.	-	-	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
b. Individual	-	-	-	-	-	-	-	-	-	-
individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-	-
ii.Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-	-
c. Other	-	-	-	-	-	-	-	-	-	-
Sub-Total-B (2)	-	-	-	-	-	-	-	-	-	-
Net Total (1+2)	-	-	-	-	-	-	-	-	-	-

C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-	-
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-	17,50,000	17,50,000	100%	-	17,50,000	17,50,000	100%	ASTRON Multigrain PVT. LTD.
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ii) Share Holding of Promoters:

S. No	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	JENISHBHAI PARSOTTAMBHAI KHUNT	885000	50.57	--	885000	50.57	--	--
2	PARSHOTTAMBHAI BHIMJIBHAI KHOONT	860000	49.14	--	860000	49.14	--	--
3	POONAM RAMESHBHAI SORATHIYA	5000	0.29	--	5000	0.29	--	--
	TOTAL	17,50,000	100%	--	17,50,000	100%	--	--

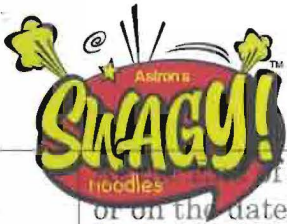


iii) Change in Promoters' Shareholding:

S. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	17,50,000	100%	17,50,000	100%
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	NO CHANGES			
	At the End of the year	17,50,000	100%	17,50,000	100%

iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

S. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For Each of the Top 10 Shareholders				
	At the beginning of the year	--	--	--	--
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc)	--	--	--	--



ASTRON
Multigrain PVT. LTD.

of the year (or on the date of separation, if separated during the year)	--	--	--	
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v) Shareholding of Directors and Key Managerial Personnel:

The Company is not required to appoint Key Managerial Personnel.

Sl. No.	For each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year (01.04.2020)		Cumulative Shareholding during the Year (31.03.2021)	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	JENISHBHAI PARSOTTAMBHAI KHUNT				
	At the beginning of the year	8,85,000	50.57	---	---
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	Sr. Date Reason				
	At the End of the year	---	---	8,85,000	50.57
2.	PARSHOTTAMBHAI BHIMJIBHAI KHOONT				
	At the beginning of the year	8,60,000	49.14	---	---
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	Sr. Date Reason				
	At the End of the year	---	---	8,60,000	49.14

5. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Indebtedness of the Company during the Year 2020-21



Secured loan:	5,89,57,173
Unsecured Loan:	19,44,347
Total:	6,09,01,520

6. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:
NOT APPLICABLE

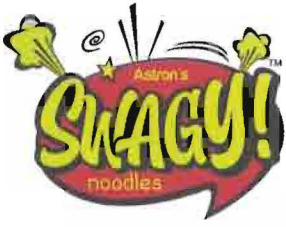
B. Remuneration to Other Directors: ₹ 9,80,000

JENISHBHAI PARSOTTAMBHAI KHUNT	:	₹7,00,000
PARSHOTTAMBHAI BHIMJIBHAI KHOONT	:	₹2,80,000

C. Remuneration to Key Managerial Personnel other than MD/ Manager/ WTD:
NOT APPLICABLE

7. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/NCLT/Court]	Appeal made. If any (give details)
A. Company					
Penalty			NONE		
Compounding					
B. Directors					
Penalty			NONE		
Punishment					
Compounding					
C. Other Officers In Default					
Penalty			NONE		
Punishment					
Compounding					




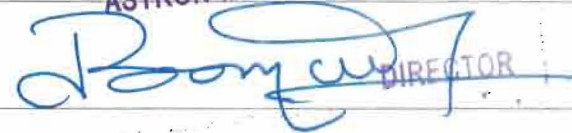
For and on behalf of the Board of
Directors

Place: RAJKOT

Date: 07.10.2021

ASTRON MULTIGRAIN PVT. LTD.

ASTRON MULTIGRAIN PVT. LTD.

 DIRECTOR	 DIRECTOR
JENISHBHAI PARSOTTAMBHAI KHUNT	POONAM JENISH KHOONT
DIRECTOR (DIN: 08190882)	DIRECTOR (DIN:08190913)

KARED & PANCHAL

CHARTERED ACCOUNTANT

STATUTORY AUDIT REPORT

F.Y. – 2020 – 2021

A.Y. – 2021 – 2022

ASTRON MULTIGRAIN PRIVATE LIMITED

(DOMESTIC COMPANY)

PAN : AARCA1686L

**ADD : PLOT NO. 17 TO 21, NR RAM HOTEL,
VILL. CHORDI, TA. GONDAL,**

237/238, SILVER CHAMBERS, OPP. ATUL MOTORS, TAGORE ROAD, RAJKOT

PAN : AATFK9038R

MEM. NO : 158042

FRN : 147751W



KARED & PANCHAL

CHARTERED ACCOUNTANTS

237/238, Silver Chambers, Opp. Atul Motors, Tagore Road, Rajkot - 360003..
Email - karedandco@gmail.com Mobile No. +919925304499

INDEPENDENT AUDITOR'S REPORT

To
The Members of
ASTRON MULTIGRAIN PRIVATE LIMITED

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **ASTRON MULTIGRAIN PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2021 and the Statement of Profit for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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.

(i) in the case of the balance sheet, of the state of affairs of the Company as at 31st March 2021; and

(ii) in the case of the statement of Profit & Loss, of the Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) prescribed 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.





KARED & PANCHAL

CHARTERED ACCOUNTANTS

237/238, Silver Chambers, Opp. Atul Motors, Tagore Road, Rajkot - 360003.
Email - karedandco@gmail.com Mobile No. +919925304499

Information other than financial statements (other information)

The Company's Board of directors is responsible for the other information. The other information comprises the information included in the director's report including annexures thereto, but does not include the financial statements and auditor's report thereon. The above referred information is expected to be made available to us after the date of this audit report.

Our opinion on the financial statements does not cover the other information and we will 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 identified above when it becomes available 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.

When we read the information, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action necessitated by the circumstances & the applicable laws and regulations.

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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance (including other comprehensive income,) of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.





KARED & PANCHAL

CHARTERED ACCOUNTANTS

237/238, Silver Chambers, Opp. Atul Motors, Tagore Road, Rajkot - 360003..

Email - karedandco@gmail.com Mobile No. +919925304499

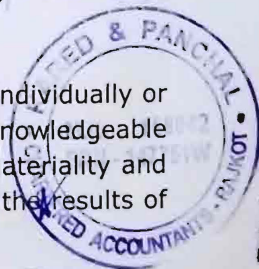
Auditor's Responsibilities for the Audit of the Financial Statements

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.

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 Act, 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 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





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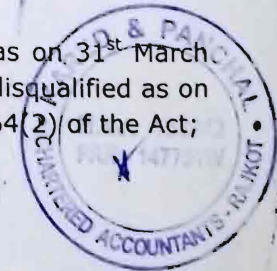
our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since:
 - (a) It is not a subsidiary or holding company of a public company;
 - (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
 - (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - (d) Its turnover for the year is not more than Rs.10 Crores during the year.
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 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 Accounting Standards prescribed 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 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2021, from being appointed as a director in terms of Section 164(2) of the Act;





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CHARTERED ACCOUNTANTS

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f. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the

company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

g. 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. The Company did not have any amounts required to be transferred to the Investor Education and Protection Fund.

Place :- Rajkot
Date :- 07.10.2021



For, **KARED & PANCHAL**
Chartered accountants


(CA Vatsal P. Kared)
Partner

M. No. 158042
FRN: 137849W

UDIN # 21158042AAAAJR9481

ASTRON MULTIGRAIN PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Note No	As at 31st March, 2021	As at 31st March, 2020
EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share capital	2	1,75,00,000	1,75,00,000
(b) Reserves and Surplus	3	4,28,390	34,913
Non-Current Liabilities			
(a) Long Term Borrowings	4	5,54,04,714	4,56,56,402
(b) Deferred Tax Liability		16,61,970	-
Current Liabilities			
(a) Short Term Borrowings	5	54,96,806	-
(b) Trade payables	6	79,72,993	16,19,122
(c) Other Current Liabilities	7	92,34,893	15,07,250
(d) Short Term Provisions	8	5,000	9,790
TOTAL		9,77,04,765	6,63,27,477
ASSETS			
Non-current assets			
(i) Tangible Assets	9		
Gross Block		6,91,19,093	5,00,88,768
Depreciation		(33,87,957)	-
Net Block		6,57,31,136	5,00,88,768
Current assets			
(a) Inventories		1,79,90,583	-
(b) Trade Receivable	10	37,96,414	-
(c) Cash and cash equivalents	11	15,73,961	2,71,890
(d) Short Term Loans & advances	12	10,62,339	58,87,592
(e) Other current assets	13	75,50,332	1,00,79,228
Significant Accounting Policies	1		
The accompanying notes are an integral part of Financial Statements	2 to 20		
TOTAL		9,77,04,765	6,63,27,477

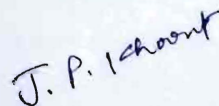
As per our report of the even date attached

For, **KARED & PANCHAL**
Chartered Accountants.
FRN.: 147751W



(CA Vatsal P Kared)
Partner
M.N.:158042
FRN.:147751W



For, **ASTRON MULTIGRAIN PRIVATE LIMITED**



Director



Director

Place : Rajkot
Date : 07.10.2021

Place : Jetpur
Date : 07.10.2021

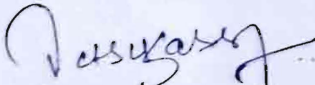
ASTRON MULTIGRAIN PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2021

Particulars	Note No	2020-21	2019-20
INCOME			
Revenue From Operations	14	10,14,78,778	-
Other Income	15	4,26,083	44,703.00
Total Income		10,19,04,861	44,703
EXPENSES			
Cost of Materials Consumed	16	8,73,13,143	-
Purchases of Stock-in-Trade		-	-
Changes in Inventories of Finished Goods, Stock-in-Trade and Work in progress	17	(1,79,90,583)	-
Employee Benefits Expense	18	91,55,442	-
Finance Costs	19	34,59,109	-
Depreciation and Amortization Expense	9	33,87,957	-
Other Expenses	20	1,45,24,347	-
Total Expenses		9,98,49,414	-
Profit Before Tax		20,55,447	44,703
Tax Expense:			
(1) Current Tax		-	(9,790)
(2) Deferred Tax		(16,61,970)	-
Profit/(Loss) For The Period from continuing operations		3,93,477	34,913
Earning Per Equity Share (in Rs.) (Face Value of Equity Share Rs. 2/- each)			
(1) Basic		0.22	0.02
(2) Diluted		0.22	0.02
Significant Accounting Policies The accompanying notes are an integral part of Financial Statements	1 2 to 20		

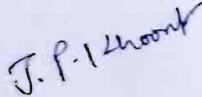
As per our report of the even date attached

For, **KARED & PANCHAL**
Chartered Accountants.

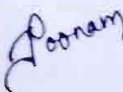

(CA Vatsal P Kared)
Partner
M.N.:158042
FRN.:147751W



For, **ASTRON MULTIGRAIN PRIVATE LIMITED**



Director



Director

Place : Rajkot
Date : 07.10.2021

Place : Rajkot
Date : 07.10.2021

ASTRON MULTIGRAIN PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	For the period ended March 31, 2021	For the period ended March 31, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	2,055,447	44,703
Depreciation	3,387,957	-
Total Adjustments	3,387,957	-
Operating Profit Before Working Capital Changes	5,443,404	44,703
(Increase)/ Decrease in Trade and other Receivables	(3,796,414)	-
(Increase)/ Decrease in Inventories	(17,990,583)	-
(Increase)/ Decrease in Short Term Loans & Advances	4,825,254	(5,887,592)
(Increase)/ Decrease in Other Current Assets	2,528,895	(9,272,574)
Increase/ (Decrease) in Trade Payables	6,353,871	1,619,122
Increase/ (Decrease) in Current Liabilities & Provisions	7,732,643	1,507,250
(Increase)/ Decrease in Working Capital	(346,334)	(12,033,794)
Cash Generated from Operations	5,097,069	(11,989,091)
Direct Tax Paid	(9,790)	-
NET CASH FROM OPERATION ACTIVITES	5,087,279	(11,989,091)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(19,030,326)	(50,088,768)
Investment in shares of Subsidiaries	-	-
NET CASH GENERATED/ (USED) IN INVESTMENT ACTIVITIES	(19,030,326)	(50,088,768)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares on private placement basis	-	17,400,000
Proceeds / Repayment from / of borrowings :-		
Prceeds from Term Loan	10,417,965	43,042,402
Prceeds from CC Limit	5,496,806	-
Proceeds/ (Repayment) of Unsecured Loan	(669,653)	1,789,000
NET CASH GENERATED/ (USED) IN FINANCING ACTIVITIES	15,245,118	62,231,402
NET CHANGES IN CASH AND CASH EQUIVALENTS (A + B + C)	1,302,071	153,543
CASH & CASH EQUIVALENTS-OPENING BALANCE	271,890	118,347
CASH & CASH EQUIVALENTS-CLOSING BALANCE	1,573,961	271,890

The above Cash Flow Statement has been prepared under the Indirect Method as set in the Accounting Standard-3 on Cash Flow Statements issued by the institute of Chartered Accountant of India.

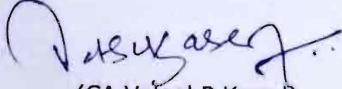


Cash & Cash equivalent of Rs. 2,71,890/- as on 31st March, 2021, comprises of balances with Scheduled Banks in Current A/cs and deposit a/cs NIL and cash on hand ₹15,73,961/-. (Previous year Cash & Cash equivalent of Rs. 2,71,890/- as on 31st March, 2020, comprises of balances with Scheduled Banks in Current A/cs and deposit a/cs ₹1,72,640/- and cash on hand ₹99,250/-.

Figures of previous year have been regrouped wherever necessary to conform to the current year's figures.

As per our report of the even date attached

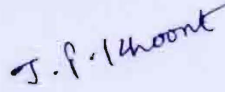
For, **KARED & PANCHAL**
Chartered Accountants.
FRN.: 147751W



(CA Vatsal P Kared)
Partner
M.N.:158042
FRN.:147751W

Place : Rajkot
Date : 07.10.2021

For, **ASTRON MULTIGRAIN PRIVATE LIMITED**



Director



Director

Place : Jetpur
Date : 07.10.2021



DISCLOSURE TO AUDITED FINANCIAL STATEMENTS OF ASTRON MULTIGRAIN PRIVATE LIMITED FOR THE YEAR ENDED ON MARCH 31, 2021

NOTE : 1 [A]: SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONCEPT

The financial statements have been prepared under historical cost conventions and on accrual basis of accounting and comply with accounting standards notified by Companies Accounting Standard Rules, 2006 (as amended), and the relevant provisions of the Companies Act, 1956. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial statements of the company have been prepared under historical cost convention and in accordance with the generally accepted accounting principles and provisions of the Companies Act, 2013. The Company follows the Mercantile System of account and recognizes Income & Expenditure on accrual basis.

3. ESTIMATES AND ASSUMPTIONS

In preparation of the financial statements, the Company is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and the associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and the underlying assumptions are reviewed on an ongoing basis. Significant judgments and estimates about the carrying amount of assets and liabilities include other provisions.

4. PURCHASE

The purchase of raw material is accounted exclusive of taxes, if any.

5. REVENUE RECOGNITION

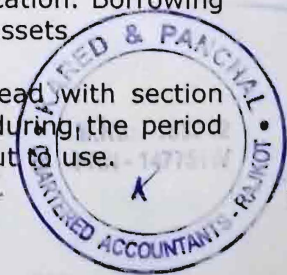
Revenue from sale of goods is recognized at the point of dispatch & net of taxes, rebates and discounts on transfer of significant risks and rewards of ownership to the buyer.

Revenue in respect of leakage / shortage / insurance and other claims is recognized only when these claims are accepted. Revenue from services rendered is recognized as & when services are performed. Revenue from use by others of Enterprise Resources - Rent income is accounted for on accrual basis.

6. FIXED ASSETS, DEPRECIATION AND AMORTIZATION OF ASSETS

Tangible assets are stated at cost less accumulated depreciation. Cost price includes other direct/indirect and incidental cost incurred to bring them into their present location. Borrowing costs during the period of construction is added to the cost of eligible tangible assets

Depreciation has been provided as per the rates specified in Schedule II read with section 123(2) to the Companies Act, 2013. Depreciation on the assets purchased during the period has been provided on pro-rata basis with reference to the date when asset is put to use.



In respect of additions or extensions forming an integral part of existing assets and insurance spares, including incremental cost arising on account of transition of foreign currency liabilities for acquisition of Fixed Assets, depreciation is provided as aforesaid over the residue life of the respective assets as per Straight Line Method. Depreciation on the assets purchased during the period has been provided on pro-rata basis with reference to the date when asset is put to use.

7. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which the asset is identified as impaired. The impairment loss accounted in the prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

8. FOREIGN CURRENCY TRANSACTION

Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction or that approximates the actual rates at the date of the transaction. Foreign currency monetary assets and liabilities are translated at the yearend rates. The difference between the rates prevailing on the date of transaction and on the date of settlement as also on transaction of Monetary items at the end of year is recognized, as the case may be, as income or expense for the period.

9. PROVISION FOR CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Contingent Liabilities are disclosed by way of notes in the balance sheet. Provisions are made in the accounts in respect of those liabilities which are likely to materialize after the year end till the finalization of the accounts and have material effect on the position stated in the balance sheet. No Provision for Contingent Liabilities have been made during the year. Contingent assets are neither recognized nor disclosed in the financial statements.

10. TAXES ON INCOME

Provision for current tax is made as per the provisions of Income Tax Act, 1961. No provision of Income Tax is required to be made for the current year.

Deferred Tax is accounted for by computing the tax effect of timing differences, subject to the consideration of prudence in respect of deferred tax assets, which arise during the year and reverse in subsequent periods. Deferred tax is measured at substantively enacted tax rates by the Balance Sheet date.

11. RETIREMENT BENEFITS

a) Short Term Employees Benefits

Short Term Employees Benefits are recognized as an expense at the undiscounted amount in the Profit and Loss Account of the year/period in which the related services are rendered.

b) Post Employment Benefits

No Provision for post-employment benefits have been made.

12. INVENTORIES

The basis of valuation of stock is as under:



- i) **Ram Materials, stores, spares parts and components** are valued at cost of FIFO basis or net of realizable value, whichever is less.
- ii) **Finished Goods** is valued at cost or net realizable value, whichever is less.

Material cost of finished goods have been computed on weighted average/ average price/ latest estimated purchase price. At certain units, cost of finished goods has been computed by subtracting an estimated percentage from selling price to cover margins, further cost to be incurred to make the sale and excluded costs.

13. INVESTMENTS

Investments are stated at Cost of acquisition.

14. RECEIVABLES

Receivables are classified as good, recoverable and doubtful on the basis of appraisal by the management.

15. INTANGIBLE ASSETS

Expenditure on research is expensed as and when incurred in the statement of profit and loss. Development cost, if any, of capital nature and probable to generate future economic benefit are recognized as an intangible asset.

16. BORROWING COSTS

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as part of cost of such assets; all other borrowing costs are recognized as an expense in the period in which those are incurred.

17. Research and development expenditures

Revenue expenditure in carrying out research and development activity is charged to the Profit and Loss Statement for the year in which it is incurred. Capital expenditure in research and development activity is Capitalized as fixed asset and depreciation provided.

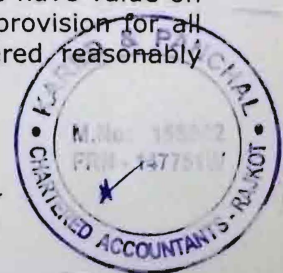
18. SEGMENT REPORTING

Based on the guiding principles given in "Accounting Standard on "Segment Reporting" (AS 17) issued by the Institute of Chartered Accountants of India, the Company's primary business segment is of manufacturing of food products. As the Company's business activity falls within a single primary business segment, the disclosure requirement of AS 17 in this regard are not applicable.

NOTE : 1[B] : NOTES ON ACCOUNTS

1. CURRENT ASSETS, LOANS AND ADVANCES & LIABILITIES

In the opinion of the Board of Directors, sundry debtors, loans and advances have value on realization at least equal to amount at which they have been stated. The provision for all known liabilities is reasonable and not in excess of the amount considered reasonably necessary.



2. Debit and credit balances are subject to confirmation and consequent reconciliations, if any. In the absence of information available with the company regarding status of the suppliers being Micro, small and Medium Enterprise, we are unable to furnish details as per section 22 of MSMED Act, 2006 for dues included in Trade Payables, if any.

3. DIRECTORS' REMMUNERATION :

PARTICULARS	2020-21	2019-20
Directors Remmuneration	9,80,000	-

4. AUDITORS' REMMUNERATION

PARTICULARS	2020-21	2019-20
Audit Fees	5,000	Nil
Taxation Matters	Nil	Nil
Other Matters	Nil	Nil
Total	5,000	Nil

5. NON-CURRENT INVESTMENTS

There are no Investments made during the year.

6. FOREIGN EXCHANGE EARNING AND OUTGO

There are no foreign exchange earning and outgoing during the year.

7. NRI HOLDING

There are no NRI shareholders in the company.

8. COMPONENTS OF DEFERRED TAX ASSETS & LIABILITIES :

PARTICULARS	As at 01.04.20	Movement during the Year	As at 31.03.21
Deferred Tax Liability			
Related to Fixed Assets [A]	NIL	16,61,970/-	16,61,970/-
Deferred Tax Assets			
Related to Business Loss & Allowances [B]	NIL	NIL	NIL
Net Deferred Tax (Assets)/Liability [A-B]	NIL	16,61,970/-	16,61,970/-



9. RELATED PARTY DISCLOSURES

As per Accounting Standard 18, the disclosure of transactions with the related parties as defined in Accounting Standard are given below:

- i) List of related parties where control exists and related parties with whom transactions have taken place and relationship:

Sr. No.	Name of the Related Party	Relationship
1	Parshottambhai B. Khoont	Director
2	Jenish Parshottambhai Khoont	Director

- ii)

NAME OF RELATED PARTIES	NATURE OF TRANSACTIONS	Year ended 31 st March 2021		Year ended 31 st March 2020	
		TRANSACTION AMOUNT(in ₹)	Amount Outstanding	TRANSACTION AMOUNT(in ₹)	Amount Outstanding
Parshottambhai B. Khoont	Director's Remuneration	2,80,000/-	57,000/- Cr	NIL	NIL
Jenish Parshottambhai Khoont	Director's Remuneration	7,00,000/-	2,230/- Cr	NIL	NIL

10. EARNINGS PER SHARE

PARTICULARS	2020-21	2019-20
Profit/ (Loss) attributable to Shareholders:		
- Before exceptional items	3,93,477	34,913
- After exceptional items	3,93,477	34,913
Basic-Weighted average number of Equity Shares outstanding during the year	17,50,000	17,50,000
Nominal Value of Equity Shares (Rs.)	10/-	10/-
Basic/ Diluted earnings per share		
- Before exceptional items	0.22	0.02
- After exceptional items	0.22	0.02



11. Balance of Cash on Hand is taken as certified by the Management.

12. Closing stock is taken, as valued and certified by the Management.

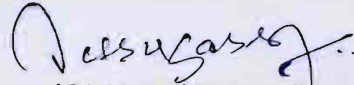
13. ROUNDING OFF FIGURES

Figures have been rounded off to the nearest rupee.

14. PREVIOUS YEAR'S FIGURES

Previous Year's figures are regrouped, re-case and rearranged wherever necessary to make them comparable with that of current year.

FOR , KARED & PANCHAL
CHARTERED ACCOUNTANTS



(CA Vatsal P Kared)

Partner

M. No. 158042

FRN: 147751W



PLACE :- Rajkot
DT:- 07.10.2021

ASTRON MULTIGRAIN PRIVATE LIMITED

Notes on Financial Statements For the Period Ended on 31st March, 2021

NOTE : 2 : SHARE CAPITAL

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Authorised Share Capital			
17,50,000 Equity Shares of Rs. 10/- each (17,50,000 Equity Shares of Rs. 10/- each as at 31st March 2020)		1,75,00,000	1,75,00,000
Total		1,75,00,000	1,75,00,000
Issued, Subscribed and Paid up Share Capital			
17,50,000 Equity Shares of Rs. 10/- each (17,50,000 Equity Shares of Rs. 10/- each as at 31st March 2020)		1,75,00,000	1,75,00,000
Reconciliation of Shares outstanding at the beginning and at the end of year	A		
Details of shareholders holding more than 5% shares in the company:	B		
Total		1,75,00,000	1,75,00,000

NOTE : 3 : RESERVES AND SURPLUS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Profit & Loss Account			
As per Last Balance Sheet		34,913	-
Add: Profit for the year		3,93,477	34,913
Amount Available for Appropriation		-	-
Less: Appropriations -		-	-
Total		4,28,390	34,913

NOTE : 4 : LONG TERM BORROWINGS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Loan and Advances			
-Loans from Bank	A	5,34,60,367	4,30,42,402
-Loans From Directors, Shareholders & Their Relatives	B	19,44,347	26,14,000
Total		5,54,04,714	4,56,56,402

NOTE : 5 : SHORT TERM BORROWINGS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Secured - Working Capital Loans			
From Bank - State Bank of India		54,96,806	



Working capital loans are secured by hypothication of present and future stock of raw materials, stock in process, finished goods, book debts and all machineries and tangible movable assets and equitable mortgage on all immovable properties in the name of the company.			
Total		54,96,806	-

NOTE : 6 : TRADE PAYABLES

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Trade Payables			
Due to Micro and Small Enterprises		-	-
Due to Others	A	79,72,993	16,19,122
Total		79,72,993	16,19,122



ASTRON MULTIGRAIN PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET

Note : 9
Tangible Assets

Amount (₹)

Particulars	Gross Block				Depreciation				Net Block	
	As on 01.04.2020	Additions	Deductions	As on 31.03.2021	As on 01.04.2020	For The Year	Deduction/ Adjust	As on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Work-in-progress not put to use										
Air Conditionar	-	56,234	-	56,234	-	2,812	-	2,812	53,422	-
CCTV Camara	-	1,91,111	-	1,91,111	-	9,556	-	9,556	1,81,555	-
Computer I3	-	66,949	-	66,949	-	16,737	-	16,737	50,212	-
Crate Plastic	-	76,000	-	76,000	-	5,700	-	5,700	70,300	-
Electrical Account	-	28,16,741	-	28,16,741	-	92,530	-	92,530	27,24,211	-
Furniture Office	-	7,43,899	-	7,43,899	-	6,199	-	6,199	7,37,700	-
Hand Paliet Truck	32,000	-	-	32,000	-	2,400	-	2,400	29,600	32,000
Machinery Account	5,00,56,768	1,45,72,110	-	6,46,28,878	-	32,31,444	-	32,31,444	6,13,97,434	5,00,56,768
Mobile	-	40,674	-	40,674	-	4,067	-	4,067	36,607	-
Pallate Safety Edge	-	57,500	-	57,500	-	2,875	-	2,875	54,625	-
Shimadzu Moisture Analyzer	-	4,09,107	-	4,09,107	-	13,637	-	13,637	3,95,470	-
As At March 31, 2021	5,00,88,768	1,90,30,326	-	6,91,19,093	-	33,87,957	-	33,87,957	6,57,31,136	5,00,88,768
As At March 31, 2020	-	5,00,88,768	-	5,00,88,768	-	-	-	-	5,00,88,768	NIL



NOTE : 7 : OTHER CURRENT LIABILITIES

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Statutory Liabilities	A	3,92,580	-
Creditors for Expenses	B	4,22,519	-
Other Payables	C	84,19,794	15,07,250
Total		92,34,893	15,07,250

NOTE : 8 : SHORT TERM PROVISIONS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Provision for Audit Fees		5,000	-
Provision for Tax		-	9,790
Total		5,000	9,790

NOTE : 10 : TRADE RECEIVABLE

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Trade Receivable	A	37,96,414	-
Total		37,96,414	-

NOTE : 11: CASH AND CASH EQUIVALENTS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Cash on hand		15,73,961	99,250
SBI Current Account 38020864455		-	1,72,640
Total		15,73,961	2,71,890

NOTE : 12 : SHORT TERM LOANS & ADVANCES

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Advances to Creditors	A	10,62,339	58,87,592
Total		10,62,339	58,87,592

NOTE : 13 : OTHER CURRENT ASSETS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Balances with Revenue Authorities	A	15,21,352	34,34,808
Deposits	B	19,69,045	23,51,095
Other Current Assets	C	6,25,276	-
Preliminary Expense		34,34,660	42,93,325
Total		75,50,332	1,00,79,228



ASTRON MULTIGRAIN PRIVATE LIMITED

Notes on Financial Statements For the Period Ended on 31st March, 2021

NOTE :14 : REVENUE FROM OPERATION

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Sales GST		2,53,85,369	-
Sales IGST		7,62,79,457	-
Less :(Sales Return)		(1,86,048)	-
Net Sales		10,14,78,778	-
Total		10,14,78,778	-

NOTE : 15 : OTHER INCOME

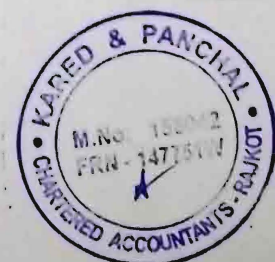
Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Discount		1,17,104	
Kasar A/c.		1,43,230	
Interest on Fixed Deposits		1,65,748	26,403.00
Interest on PGVCL Deposits		-	18,300.00
Total		4,26,083	44,703

NOTE : 16 : COST OF MATERIALS CONSUMED

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Raw Material Consumed			
Opening Stock		-	-
Add : Purchase		8,73,13,143	-
		8,73,13,143	-
Less : Closing Stock		-	-
		8,73,13,143	-
Total		8,73,13,143	-

NOTE : 17 : CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN-TRADE AND WORK IN PROGRESS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Opening Stock		-	-
Closing Stock		1,79,90,583	-
Total		(1,79,90,583)	-



NOTE : 18 : EMPLOYEE BENEFITS EXPENSE

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Salaries and Waqes	A	91,55,442	-
Staff Welfare Expenses		-	-
Total		91,55,442	-

NOTE : 19 : FINANCE COSTS

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Interest Expense	A	33,48,801	-
Other Financial Charges	B	1,10,308	-
Total		34,59,109	-

NOTE : 20 : OTHER EXPENSES

Particulars	Sub Note	As at 31st March, 2021	As at 31st March, 2020
Manufacturing Expenses			
Manufacturing Expenses	A	5,23,369	-
Power & Fuel Expenses	B	14,52,854	-
Freight Expense	C	81,14,047	-
Repairs & Maintenance to Machinery	D	50,027	-
Repairs & Maintenance to Others		18,305	-
Administrative & Selling Expense			
Administrative Expense	E	1,34,952	-
Auditor's Remmuneration		5,000	-
Director's Remmuneration		9,80,000	-
Legal & Professional Fees	F	1,51,730	-
Insurance Expense	G	97,453	-
Selling & Distribution Expenses	H	20,57,354	-
Other Miscellaneous Expense	I	9,39,255	-
Total		1,45,24,347	-



ASTRON MULTIGRAIN PRIVATE LIMITED

DETAILED NOTES FORMING PART OF BALANCE SHEET 2020-21

Particulars	No of Shares	Amount (₹)	
		31.03.2021	31.03.2020
Note : 2[A]			
Reconciliatoin of Shares outstanding at the beginning and at the end of year			
Equity Shares at the beginning of the year	17,50,000	1,75,00,000	1,00,000
Add: Shares issued during the year	-	-	1,74,00,000
Add: Bonus Shares issued during the year	-	-	-
Less: Buy Back During the year	-	-	-
Equity Shares at the end of the year	17,50,000	1,75,00,000	1,75,00,000

Note : 2[B]

Details of shareholders holding more than 5% shares in the company:

	% of holding 2020-21	No. of Shares 2020-21	No. of Shares 2019-20
Jenishbhai Parsottambhai Khoont	50.57%	8,85,000	8,85,000
Parsottambhai Bhimjibhai Khoont	49.14%	8,60,000	8,60,000

Note : 4[A]

LONG TERM BORROWINGS

-Loans from Banks

SBI GECL Loan	5,87,068	-
SBI Loan	56,20,001	-
SBI TermLoan	4,72,53,298	4,30,42,402
Total:-	5,34,60,367	4,30,42,402

Note : 4[B]

LONG TERM BORROWINGS

-Loans from Directors, Shareholders & Their Relatives

Parshotambhai B. Khunt	19,02,000	18,02,000
Jenishbhai P. Khunt	33,347	8,03,000
Poonam J. Khunt	9,000	9,000
Total:-	19,44,347	26,14,000

Note : 6[A]

TRADE PAYABLES

Sunil Selarka	-	11,328
Zhanjiang Heshan Machinery	-	16,07,794
Agarwal Riller Flour Mill	10,54,949	-
Asian Marketing	6,324	-
Avt Mccomick Ingredientsprivate Limited	7,08,531	-
Carqill India Pvt.Ltd	1,02,879	-
Gopal Printpack Solution	3,07,285	-
M/S M S Pack And Trade	10,001	-
Madni Net And Basket	1,76,500	-
Micro Seal Packaging	23,66,893	-



Cont..

		Cont..
Natraj Packaging	2,35,874	-
Nij Scientific	48,133	-
Patel Proteins Private Limited	11,77,797	-
Pioneer Enterprise	6,41,726	-
Poddar Foods Private Limited	10,11,942	-
Radhe Enterprise	34,364	-
Sanjay Unjiya (Valuer, S.E. And I.P)	83,875	-
Vrajchem Everything In Chemicals	5,920	-

Total:-

79,72,993

16,19,122

Note : 7[A]

STATUTORY LIABILITY

TDS Payable 92B	87,700	-
TDS Payable 94C	37,234	-
TDS Payable 94H	44,478	-
TDS Payable 94J	15,000	-
Central Tax A/c. (O/P)	11,803	-
Integrated Tax A/c. (O/P)	8,929	-
State/UT Tax A/c. (O/P)	11,803	-
TCS 206C (1H) A/c.	5,108	-
TDS - 94C	5,018	-
Cash Ledger CGST Primary Unit	5,525	-
Cash Ledger IGST Primary Unit	1,54,457	-
Cash Ledger SGST Primary Unit	5,525	-

Total:-

3,92,580

-

Note : 7[B]

CREDITORS FOR EXPENSES

Amitbhai Yadav	17,027	-
Balket Singh	59,000	-
Dhaval Rathod	11,200	-
Hardik Gondaliya Salary	20,000	-
Hiteshbhai Thakar	42,000	-
Ishwar Ratnotar Salary	32,601	-
Jenish P Khoont (Director Salary)	2,230	-
Kishanbhain Natavrbhai Radadiya	2,750	-
Kuldip Yaduvansi	13,925	-
Mulayambhai (Oprator)	22,200	-
Parshotambhai Khoont	57,000	-
Pavan Sonof (Oprator)	3,991	-
Pradumanbhai (Oprator)	13,925	-
Santosh Yadav (Oprator)	8,775	-
Shindhi Maiyuddin (Gujarat)	35,600	-
Shubham Yaduvanshi	13,925	-
Sureshkumar Yadav	15,377	-
Vinodbhai Vithalbhai Sardhara Salary	35,000	-
Yogendarbhai (Oprator)	15,993	-

Total:-

4,22,519

-

Note : 7[C]

ADVANCE FROM CUSTOMERS

Bhagvan Trading	1,90,450	1,90,450
Ishwarbhai Ratnotar	10,00,000	-
J D Sales Agency	94,750	94,750
Mitesh Agency	1,92,700	1,92,700
Mitval Sales	1,90,750	1,90,750
Radhe Sales Agency	1,88,200	1,88,200
Shah Trading	1,90,500	1,90,500
Shubham Traders	1,90,600	1,90,600

Cont..



		Cont..
Shyam Traders	1,90,850	1,90,850
Soham Agency	78,450	78,450
Aarti Traders	99,939	-
Al Hind Trading Company	12,445	-
Baba Traders	11,224	-
Badal Enterprise	4,273	-
Bansal Sales Agencies	7,007	-
Dalmiya Traders	32,549	-
Diamond Food Pro	21,000	-
Good Life Marketing	1,76,400	-
Hardikbhai Dilipbhai Gondaliya	4,43,000	-
H.R. Traders	45,589	-
J. P. Traders	1,64,460	-
Jay Agency	43,487	-
Kanak Trading Co.	11,000	-
Krishna Trading	21,050	-
Lahejat Food Industries	23,96,100	-
Lakhan Enterprises	41,024	-
Lal Chandra Enterprises	5,766	-
Laxmi Trading Company	8,899	-
M/S Agarwal Snacks & Food Products	15,985	-
M/S Iftexhar Ahemad And Sons	33,271	-
M/S Jay Traders	51,608	-
M/S Shri Traders	55,275	-
M/S. Deveskumar Manishkumar	25,109	-
Maxius Venture Private Limited	6,342	-
Nanak Traders	10,198	-
Nilesh Traders	2,496	-
Palak Marketing	3,299	-
Punit Khatri	6,999	-
Rajhab Raza	11,000	-
Rakesh Masala Private Limited	1,39,419	-
Sadguru Enterprise	2,55,351	-
Saurabh Enterprises	14,961	-
Say Food And Beverages Private Limited	5,00,000	-
Shweta Trading Company	90,400	-
Smart Shopping	27,531	-
Swami Samarth Snack Food Opc Pvt. Ltd.	7,69,753	-
Swaranship Agro Product	65,356	-
Vidhata Overseas	2,61,979	-
Vishal Traders	21,000	-
Total:-	84,19,794	15,07,250

Note : 10[A]

TRADE RECEIVABLE

A B C Marketing	438	-
Aarohi Enterprises	8,458	-
Acme Noodles	23,544	-
Ananya Traders	13,838	-
B.S Organics	9,337	-
Bajarang Trading Compnay	515	-
Bhagwati Tele Services	18,061	-
Kanha Traders	15,838	-

Cont..



		Cont..
M/S Baranwal Udhog	1,12,358	-
M/S G.K. Traders	1,32,759	-
M/S Goel Agency	9,014	-
M/S Sadguru Trading Company	11,431	-
M/S Tirupati Enterprises	1,26,073	-
Munna Trading Compnay	1,70,000	-
Najir General Store	14,799	-
Nakul Enterprise	30,000	-
Priyanka Traders	35,910	-
R P Trading Company	8,180	-
Raj Enterprise	10,791	-
Shree Balaji Bakeries Private Limited	3,149	-
Shreeji Sales	11,000	-
Sri Akash Sand Mining Project Private Limited	90,752	-
Yogiraj Food Product	29,40,169	-
Total:-	37,96,414	-

Note : 12[A]

ADVANCES TO CREDITORS

Ashtavinayaka Technocrafts Pvt. Ltd.	-	6,11,157
Galaxy Engineering & Elecric	-	8,71,430
Maruti Electric	-	23,60,389
Rameshbhai Sorathiya	-	1,32,014
Thermtech Industries	-	1,42,602
Ultracon Engimech	-	17,70,000
Aarkay Media Works	2,235	-
Bright Shiptrans Pvt Ltd	8,623	-
Dishatbhai Bharatbhai Waza (C.A.)	1,07,189	-
Entertainment Network (India) Ltd.	2,714	-
Era Enviro Solutions	15,000	-
Galaxy Engineering & Elecric	8,71,430	-
Global Pest Control	716	-
Patel & Company	1,490	-
Sintron Polymers Pvt. Ltd.	246	-
Slap Studios Llp	1,695	-
South Asia Fm Lmt.	459	-
Sulekh Gravures	44,279	-
Technique Engineers & Consultant Pvt. Ltd.	1,245	-
Rameshbhai Kanubhai Shrimali	5,018	-
Total:-	10,62,339	58,87,592.16

Note : 13[A]

BALANCES WITH REVENUE AUTHORITIES

Central Tax A/c. (I/P)	6,03,353.04	16,74,369
Integrated Tax A/c. (I/P)	2,71,324.45	84,240
State/UT Tax A/c. (I/P)	6,03,353.04	16,74,369
TDS	11,065.00	1,830
TCS 206C (1H) Deducted A/c.	32,256.41	-
Total:-	15,21,352	34,34,808

Note : 13[B]

DEPOSITS

PGVCL Deposit	5,19,045	5,19,045
Fixed Deposit A/c.	14,50,000	18,32,050
Total:-	19,69,045	23,51,095.00

Note : 13[C]

OTHER CURRENT ASSETS

Interest Receivable	2,751	-
Kishanbhai Natvarbhai Radadia	20,000	-
Prepaid Expense	2,02,525	-
Vinodbhai Sardhara	4,00,000	-
Total:-	6,25,276	-



ASTRON MULTIGRAIN PRIVATE LIMITED
DETAILS NOTES FORMING PART OF PROFIT & LOSS STATEMENT 2020-21

Particulars	Amount (₹) 31.03.2021	Amount (₹) 31.03.2020
Note :18[A]		
Salary and Wages		
Salary	6,78,450	-
Workers Salary	83,77,692	-
Labour Expense	99,300	-
Total:-	91,55,442	-
Note :19[A]		
Interest on Bank Loan No 39523191967	2,86,486	-
Interest on Bank Loan No 39363564874	63,949	-
Interest on Cash Credit	84,256	-
Interest on Term Loan	28,72,071	-
Bank Interest	42,039	-
Total:-	33,48,801	-
Note :19[B]		
Other Financial Charges		
Bank Charges	30,500	-
Loan Processing/Renewal Charges	79,808	-
Total:-	1,10,308	-
Note :20[A]		
Manufacturing Expenses		
Factory Expense	4,04,369	-
Pest Control Service	1,19,000	-
Total:-	5,23,369	-
Note :20[B]		
Power & Fuel Expenses		
Electricity Expenses	14,52,854	-
Total:-	14,52,854	-



Note :20[C]**Freight Expense**

Frieght Expense	20,27,589	-
Transportation Expense	60,86,458	-
Total:-	81,14,047	-

Note :20[D]**Repairs & Maintenance to Machinery**

machine spare parts

	50,027	-
Total:-	50,027	-

Note :20[E]**Administrative Expenses**

Office Expense	1,34,952	-
Total:-	1,34,952	-

Note :20[F]**Legal & Professional Fees**

GPCB Fees	1,35,000	-
GST Credit Reversed	14,650	-
Late Fee Expense	250	-
Income Tax for Earlier Period	1,830	-
Total:-	1,51,730	-

Note :20[G]**Insurance**

Factory General Insurance	77,353	-
Insurance Expense	20,100	-
Total:-	97,453	-

Note :20[H]**Selling and Distribution Expenses**

Advertisement & Marketing Expense	5,46,676	-
Commission Expense	11,97,065	-
Travelling Expense	3,13,613	-
Total:-	20,57,354	-

Note :20[I]**Other Expenses**

Internet Expense.	8,640	-
Stamp Duty For Sbi (Expence)	71,950	-
Preliminary Expense	8,58,665	-
Total:-	9,39,255	-

