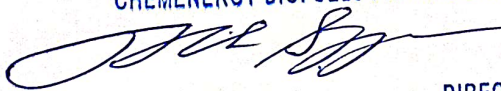


**CHEMENERGY BIOFUELS PRIVATE LIMITED.**  
**120 - A, MODEL TOWN, AMBALA CITY, HARYANA -134003.**  
**BALANCE SHEET AS AT 31.03.2024**

| <u>PARTICULARS</u>                                  | <u>Note No.</u> | <u>Year Ended 31st March 2024</u> |                           | <u>Year Ended 31st March 2023</u> |                          |
|-----------------------------------------------------|-----------------|-----------------------------------|---------------------------|-----------------------------------|--------------------------|
|                                                     |                 | <u>AMOUNT</u>                     |                           | <u>AMOUNT</u>                     |                          |
|                                                     |                 | <u>(In '00)</u>                   | <u>(In '00)</u>           | <u>(In '00)</u>                   | <u>(In '00)</u>          |
| <b><u>I. EQUITY &amp; LIABILITIES</u></b>           |                 |                                   |                           |                                   |                          |
| <b><u>(1) Shareholder's Funds</u></b>               |                 |                                   |                           |                                   |                          |
| (a) Share Capital                                   | 1               | 1256514.30                        |                           | 1130800.00                        |                          |
| (b) Reserves & Surplus                              | 2               | <u>8248159.41</u>                 | 9504673.71                | <u>1604662.40</u>                 | 2735462.40               |
| <b><u>(2) Non-Current Liabilities</u></b>           |                 |                                   |                           |                                   |                          |
| (a) Long Term Borrowings                            | 3               |                                   | 813617.95                 |                                   | 1714909.79               |
| <b><u>(3) Current Liabilities</u></b>               |                 |                                   |                           |                                   |                          |
| (a) Short Term Borrowings                           | 4               |                                   | 2401160.74                |                                   | 2647145.80               |
| (b) Trade Payables                                  | 5               |                                   | 882271.16                 |                                   | 146634.19                |
| (c) Other Current Liabilities                       | 6               |                                   | 198208.33                 |                                   | 75877.63                 |
| (d) Short Term Provisions                           | 7               |                                   | 518558.83                 |                                   | 145874.61                |
| <b>Total (Rs.)</b>                                  |                 |                                   | <u><b>14318490.72</b></u> |                                   | <u><b>7465904.42</b></u> |
| <b><u>II. ASSETS</u></b>                            |                 |                                   |                           |                                   |                          |
| <b><u>(1) Non-Current Assets</u></b>                |                 |                                   |                           |                                   |                          |
| (a) Property, Plant & Equipment & Intangible Assets |                 |                                   |                           |                                   |                          |
| (i) Property, Plant & Equipment                     | 8               | 2249595.96                        |                           | 1993269.74                        |                          |
| (ii) Capital Work-In-Progress                       | 9               | <u>599182.45</u>                  | 2848778.41                | <u>0.00</u>                       | 1993269.74               |
| (b) Deferred Tax Assets (Net)                       |                 |                                   | 16260.95                  |                                   | 9059.67                  |
| (c) Other Non-Current Assets                        | 10              |                                   | 1151266.87                |                                   | 365302.09                |
| <b><u>(2) Current Assets</u></b>                    |                 |                                   |                           |                                   |                          |
| (a) Inventories                                     | 11              |                                   | 1513395.56                |                                   | 2626970.73               |
| (b) Trade Receivables                               | 12              |                                   | 6437238.29                |                                   | 1285589.10               |
| (c) Cash & Cash Equivalent                          | 13              |                                   | 18033.72                  |                                   | 771.00                   |
| (e) Other Current Assets                            | 14              |                                   | 2333516.92                |                                   | 1184942.08               |
| <b>Total (Rs.)</b>                                  |                 |                                   | <u><b>14318490.72</b></u> |                                   | <u><b>7465904.42</b></u> |
| Notes on Accounts                                   | 23              |                                   |                           |                                   |                          |

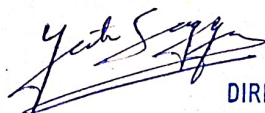
CHEMENERGY BIOFUELS PRIVATE LIMITED



DIRECTOR

Date : 06.09.2024  
Place: Ambala City

CHEMENERGY BIOFUELS PRIVATE LIMITED



DIRECTOR

Director

Director

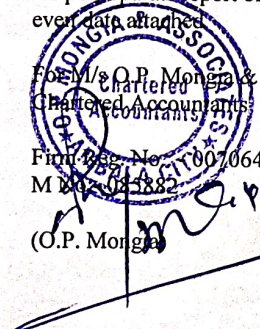
Auditor's Report.

As per separate report of even date attached

For M/s O.P. Mongra & Associates  
Chartered Accountants

Firm Reg. No. 007064N  
M No. 041882

(O.P. Mongra)



**CHEMENERGY BIOFUELS PRIVATE LIMITED,**  
**120 - A, MODEL TOWN, AMBALA CITY, HARYANA -134003.**  
**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31.03.2024**

| <b><u>PARTICULARS</u></b>                                      | <b><u>Notes<br/>No.</u></b> | <b><u>Year Ended<br/>31st March 2024<br/>(In '00)</u></b> | <b><u>Year Ended<br/>31st March 2023<br/>(In '00)</u></b> |
|----------------------------------------------------------------|-----------------------------|-----------------------------------------------------------|-----------------------------------------------------------|
| I. Revenue From Operations                                     | 15                          | 44198846.02                                               | 9193101.73                                                |
| II. Other Income                                               | 16                          | 50127.38                                                  | 9292.63                                                   |
| <b>Total Revenue</b>                                           |                             | <b>44248973.41</b>                                        | <b>9202394.36</b>                                         |
| <b><u>II. Expenses</u></b>                                     |                             |                                                           |                                                           |
| Cost of Material Consumed                                      | 17                          | 37469543.56                                               | 7749202.59                                                |
| Changes in Inventories of Finished Goods &<br>Stock-in-Process | 18                          | 382528.12                                                 | (1007564.58)                                              |
| Employee Benefits Expense                                      | 19                          | 282508.68                                                 | 80879.16                                                  |
| Finance Cost                                                   | 20                          | 434225.38                                                 | 241978.60                                                 |
| Depreciation & Amortization Exp.                               | 21                          | 377809.70                                                 | 386704.20                                                 |
| Other Expenses                                                 | 22                          | 2411793.31                                                | 997781.21                                                 |
| <b>Total Expenses</b>                                          |                             | <b>41358408.75</b>                                        | <b>8448981.18</b>                                         |
| <b><u>III. Profit before Tax (I-II)</u></b>                    |                             | <b>2890564.65</b>                                         | <b>753413.18</b>                                          |
| <b><u>IV. Tax Expenses</u></b>                                 |                             |                                                           |                                                           |
| (1) Current Tax                                                |                             | 518558.83                                                 | 145874.61                                                 |
| (2) Deferred Tax                                               |                             | (7201.28)                                                 | (8682.41)                                                 |
| <b>Total Tax Expenses (1+2)</b>                                |                             | <b>511357.55</b>                                          | <b>137192.20</b>                                          |
| <b><u>V. Profit After Tax (IV-V)</u></b>                       |                             | <b>2379207.10</b>                                         | <b>616220.98</b>                                          |
| <b><u>VI. Earning per equity share</u></b>                     |                             |                                                           |                                                           |
| Basic & Diluted (in Rs.)                                       |                             | 18.93                                                     | 5.45                                                      |

CHEMENERGY BIOFUELS PRIVATE LIMITED

CHEMENERGY BIOFUELS PRIVATE LIMITED

DIRECTOR

DIRECTOR

Date : 06.09.2024  
Place: Ambala City.

Director

Director

Auditor's Report.

As per separate report of  
even date attached.

For M/s O.P. Mongia & Associates  
Chartered Accountants

Firm Reg. No. 007064N  
M No:- 085882

(O.P. Mongia)

**NOTE 1- SHARE CAPITAL****31.03.2024**  
**(In '00)****31.03.2023**  
**(In '00)****Authorised Share Capital**

13000000 Equity Shares of Rs.10 each

1300000.00

1150000.00

**Total (Rs.)****1300000.00****1150000.00****Issued, Subscribed, Called up & Paid up Capital**

Opening : 11308000 Equity Shares of Rs.10 each

1130800.00

1130800.00

Further Issue: 1257143 Equity Shares of Rs 10 each

125714.30

0.00

Total Issue : 12565143 Equity Shares of Rs.10 each

0.00

1256514.30

0.00

**Total (Rs.)****1256514.30****1130800.00****1.1 The Details of Shareholders holding more than 5% Shares :****Name of Shareholder****31ST MARCH 2024****31ST MARCH 2023**

|                  | No. of Shares | % Held | No. of Shares | % Held |
|------------------|---------------|--------|---------------|--------|
| Sidharth Saggarr | 3399584       | 27.06% | 3399584       | 30.06% |
| Yatin Saggarr    | 3175708       | 25.27% | 3185708       | 28.17% |
| Harish Saggarr   | 3175708       | 25.27% | 3175708       | 28.08% |

**Reconciliation of the number of equity shares at the beginning and at the end of the reporting period**

|                                 | Shares Issued during the | Shares Transferred during the | Balance As on 31.03.2024 |
|---------------------------------|--------------------------|-------------------------------|--------------------------|
| <b>Balance As on 01.04.2023</b> |                          |                               |                          |
| 113080                          | 12571.43                 |                               | 125651.43                |

**NOTE 2- Reserves & Surplus****31.03.2024**  
**(In '00)****31.03.2023**  
**(In '00)****(I) Share Premium**

Share Premium

950600.00

950600.00

Add: Addition (1257143 Eq Shares @ 340)

4274286.20

0.00

**Total (I) (Rs.)****5224886.20****950600.00****(II) Surplus**

Opening Balance

654062.40

38966.42

Add: Profit During the Year

2379207.10

616220.98

Less: Share Issue Expense

1560.72

1125.00

Less: CSR Expense

8435.57

0.00

**Total (II) (Rs.)****3023273.21****654062.40****Total (I+II) (Rs.)****8248159.41****1604662.40****NOTE 3- LONG TERM BORROWINGS****31.03.2024**  
**(In '00)****31.03.2023**  
**(In '00)****(I) TERM LOANS FROM BANKS****SECURED LOANS**

Punjab National Bank T/L-737

652455.45

653803.11

(Secured Against Plant &amp; Machinery)

**Total (I)****652455.45****653803.11****(II) LOANS & ADVANCES FROM RELATED PARTIES****UNSECURED LOANS**

Hardeep Singh

91750.00

91750.00

Sidharth Saggarr

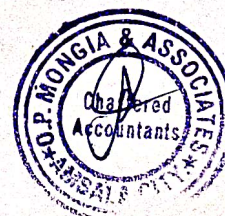
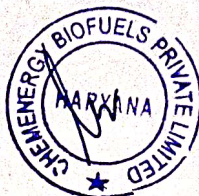
69412.50

69412.50

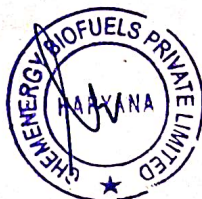
Sudhir Saggarr, Prop. M/s Premier Chemicals

0.00

899944.18

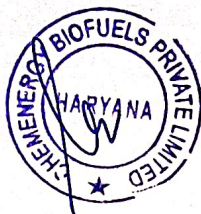
**Total (II)****161162.50****1061106.68****Total (I + II) (Rs.)****813617.95****1714909.79**

| <u>NOTE 4-SHORT TERM BORROWINGS</u>                                                                    | <u>31.03.2024</u><br><u>(In '00)</u>                   | <u>31.03.2023</u><br><u>(In '00)</u>                   |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| <b><u>(I) SECURED LOAN REPAYABLE ON DEMAND FROM BANKS</u></b>                                          |                                                        |                                                        |
| Punjab National Bank C/C- 3563<br>(Against Hypothecation of Stock, Books Debts & Other Current Assets) | 0.00                                                   | 2622761.43                                             |
| Punjab National Bank C/C- 3572<br>(Against Hypothecation of Stock, Books Debts & Other Current Assets) | 0.00                                                   | 24384.37                                               |
| HDFC Bank CC A/c-78458<br>(Against Hypothecation of Stock, Books Debts & Other Current Assets)         | 2401160.74                                             | 0.00                                                   |
| <b>Total (A)</b>                                                                                       | <b><u>2401160.74</u></b>                               | <b><u>2647145.80</u></b>                               |
| <b><u>(II) CURRENT MATURITIES OF LONG TERM BORROWING</u></b>                                           |                                                        |                                                        |
| Punjab National Bank T/L-737<br>(Secured Against Plant & Machinery)                                    | 0.00                                                   | 0.00                                                   |
| <b>Total (B)</b>                                                                                       | <b><u>0.00</u></b>                                     | <b><u>0.00</u></b>                                     |
| <b>Total (A+B)</b>                                                                                     | <b><u>2401160.74</u></b>                               | <b><u>2647145.80</u></b>                               |
| <br><b><u>NOTE 5- TRADE PAYABLES</u></b>                                                               | <br><b><u>31.03.2024</u></b><br><b><u>(In '00)</u></b> | <br><b><u>31.03.2023</u></b><br><b><u>(In '00)</u></b> |
| (I) Trade Payables for Capital Expenditure<br>(As per List "A" Attached)                               | 4099.14                                                | 11341.46                                               |
| (II) Trade Payables for Purchases<br>(As per List "B" Attached)                                        | 822648.51                                              | 120753.71                                              |
| (III) Trade Payables for Revenue Expenditure<br>(As per List "C" Attached)                             | 55523.51                                               | 14539.03                                               |
| <b>Total (Rs.)</b>                                                                                     | <b><u>882271.16</u></b>                                | <b><u>146634.19</u></b>                                |



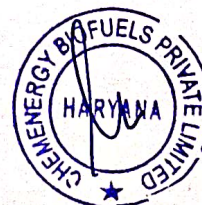
**TRADE PAYABLES AGEING SCHEDULE '5-A'**

| Particulars                | Outstanding for the following periods from due date of payment |           |           |                   | Total     |
|----------------------------|----------------------------------------------------------------|-----------|-----------|-------------------|-----------|
|                            | Less than 1 Year                                               | 1-2 Years | 2-3 Years | More than 3 Years |           |
| (i) MSME                   | 555784.12                                                      | 0.00      | 0.00      | 0.00              | 555784.12 |
| (ii) Others                | 326487.04                                                      | 0.00      | 0.00      | 0.00              | 326487.04 |
| (iii) Disputed dues-MSME   | 0.00                                                           | 0.00      | 0.00      | 0.00              | 0.00      |
| (iii) Disputed dues-Others | 0.00                                                           | 0.00      | 0.00      | 0.00              | 0.00      |



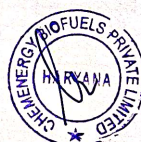
| <b><u>NOTE 6- OTHER CURRENT LIABILITIES</u></b> | <b><u>31.03.2024</u></b><br><b><u>(In '00)</u></b> | <b><u>31.03.2023</u></b><br><b><u>(In '00)</u></b> |
|-------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| <b><u>Indirect Taxes:</u></b>                   |                                                    |                                                    |
| CGST Payable (RCM)                              | 0.00                                               | 375.00                                             |
| CGST Payable                                    | 0.00                                               | 3.91                                               |
| IGST Payable (RCM)                              | 0.00                                               | 750.00                                             |
| IGST Payable                                    | 0.00                                               | 3.33                                               |
| SGST Payable (RCM)                              | 0.00                                               | 375.00                                             |
| SGST Payable                                    | 0.00                                               | 3.91                                               |
| CSR Exp ( Unspent)                              | 8435.57                                            | 0.00                                               |
| <b><u>Direct Taxes:</u></b>                     |                                                    |                                                    |
| TDS Payable                                     | 72104.06                                           | 21807.69                                           |
| <b><u>Indirect Taxes:</u></b>                   |                                                    |                                                    |
| GST Payable                                     | 6800.00                                            | 0.00                                               |
| <b><u>Employee Benefits:</u></b>                |                                                    |                                                    |
| Salary Payable                                  | 88640.85                                           | 38143.36                                           |
| EPF Payable                                     | 1305.12                                            | 128.13                                             |
| ESI Payable                                     | 381.99                                             | 20.17                                              |
| <b><u>Other Liabilities:</u></b>                |                                                    |                                                    |
| Audit Fees Payable                              | 0.00                                               | 1000.00                                            |
| Electricity Payable                             | 20540.74                                           | 10784.13                                           |
| Hardeep Singh C/A                               | 0.00                                               | 2483.00                                            |
| <b>Total (Rs.)</b>                              | <b><u>198208.33</u></b>                            | <b><u>75877.63</u></b>                             |

| <b><u>NOTE 7- SHORT TERM PROVISIONS</u></b> | <b><u>31.03.2024</u></b><br><b><u>(In '00)</u></b> | <b><u>31.03.2023</u></b><br><b><u>(In '00)</u></b> |
|---------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| Provision for Income Tax                    | 518558.83                                          | 145874.61                                          |
| <b>Total (Rs.)</b>                          | <b><u>518558.83</u></b>                            | <b><u>145874.61</u></b>                            |



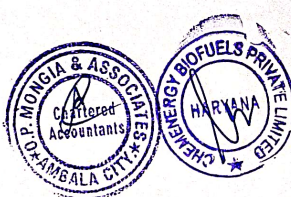
**NOTE 8 : PROPERTY, PLANT & EQUIPMENT**

| NAME OF ASSETS                                    | GROSS BLOCK       |                  |             | DEPRECIATION      |                  |                  |                   | NET BLOCK        |                   |
|---------------------------------------------------|-------------------|------------------|-------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|
|                                                   | BALANCE AS        | ADDITION         | SALE/ ADJ.  | BALANCE AS        | UP TO            | FOR THE          | ADJUSTED WITH     | UP TO            | BALANCE AS        |
|                                                   | ON 01.04.2023     |                  |             | ON 31.03.2024     | 31.03.2023       | YEAR             | RETAINED EARNINGS | 31.03.2024       | ON 31.03.2024     |
|                                                   | (In '00)          | (In '00)         | (In '00)    | (In '00)          | (In '00)         | (In '00)         | (In '00)          | (In '00)         | (In '00)          |
| <b><u>Uttar Pradesh:</u></b>                      |                   |                  |             |                   |                  |                  |                   |                  |                   |
| Plot No. 35, Khujra Pahasu Road, Bulandshahr, U.P | 68451.00          | 0.00             | 0.00        | 68451.00          | 0.00             | 0.00             | 0.00              | 0.00             | 68451.00          |
| Glycerine Land at Ban The Shikarpur               | 0.00              | 61810.00         | 0.00        | 61810.00          | 0.00             | 0.00             | 0.00              | 0.00             | 61810.00          |
| Building                                          | 187976.95         | 17254.99         | 0.00        | 205231.94         | 20855.74         | 17045.60         | 0.00              | 37901.34         | 167330.60         |
| Plant & Machinery                                 | 2236513.38        | 210661.53        | 0.00        | 2447174.91        | 500559.81        | 339055.68        | 0.00              | 839615.50        | 1607559.41        |
| Lab Equipments                                    | 19114.56          | 141.26           | 0.00        | 19255.82          | 6284.94          | 3356.36          | 0.00              | 9641.30          | 9614.52           |
| Furniture & Fittings                              | 1699.97           | 220.00           | 0.00        | 1919.97           | 579.53           | 294.13           | 0.00              | 873.66           | 1046.31           |
| Office Equipments                                 | 4887.64           | 211.86           | 0.00        | 5099.50           | 2499.76          | 1083.00          | 0.00              | 3582.76          | 1516.74           |
| Trademark                                         | 300.00            | 0.00             | 0.00        | 300.00            | 166.73           | 59.97            | 0.00              | 226.70           | 73.30             |
| Weigh Scale & Equipments                          | 8000.00           | 0.00             | 0.00        | 8000.00           | 2727.24          | 1365.12          | 0.00              | 4092.36          | 3907.64           |
| Boundry Wall                                      | 0.00              | 49353.37         | 0.00        | 49353.37          | 0.00             | 546.94           | 0.00              | 546.94           | 48806.43          |
| <b><u>Ambala:</u></b>                             |                   |                  |             |                   |                  |                  |                   |                  |                   |
| Land at Moja Village, Barola                      | 0.00              | 279480.00        | 0.00        | 279480.00         | 0.00             | 0.00             | 0.00              | 0.00             | 279480.00         |
| <b>Total (Rs.)</b>                                | <b>2526943.50</b> | <b>619133.01</b> | <b>0.00</b> | <b>3146076.52</b> | <b>533673.76</b> | <b>362806.80</b> | <b>0.00</b>       | <b>896480.56</b> | <b>2249595.96</b> |
|                                                   |                   |                  |             |                   |                  |                  |                   |                  | <b>1993269.74</b> |



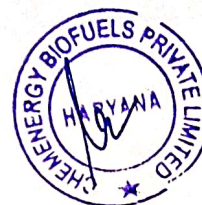
## FIXED ASSETS

| Block of Assets / Asset Group                 | Gross Block     |                |           |                 | Depreciation   |                |           |                           | Net Block      |                 |                 |
|-----------------------------------------------|-----------------|----------------|-----------|-----------------|----------------|----------------|-----------|---------------------------|----------------|-----------------|-----------------|
|                                               | 01/04/2023      | Additions      | Sale/Adj. | 31/03/2024      | 01/04/2023     | For the Year   | Sale/Adj. | Residual Value Adjustment | 31/03/2024     | 31/03/2024      | 31/03/2023      |
|                                               | Rupees          | Rupees         | Rupees    | Rupees          | Rupees         | Rupees         | Rupees    | Rupees                    | Rupees         | Rupees          | Rupees          |
| <b>NON-DEPRECIABLE ASSETS</b>                 |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| LAND                                          | 68,45,100.00    | 61,81,000.00   | 0.00      | 1,30,26,100.00  | 0.00           | 0.00           | 0.00      | 0.00                      | 0.00           | 1,30,26,100.00  | 68,45,100.00    |
| <b>TANGIBLE ASSETS</b>                        |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| <b>BUILDINGS</b>                              |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| BUILDING                                      | 1,87,97,695.00  | 49,58,750.53   | 0.00      | 2,37,56,445.53  | 20,85,573.69   | 17,32,304.84   | 0.00      | 0.00                      | 38,17,878.53   | 1,99,38,567.00  | 1,67,12,121.31  |
| BUILDING                                      | 0.00            | 17,02,085.46   | 0.00      | 17,02,085.46    | 0.00           | 26,949.69      | 0.00      | 0.00                      | 26,949.69      | 16,75,135.77    | 0.00            |
| Total (Block)                                 | 1,87,97,695.00  | 66,60,835.99   | 0.00      | 2,54,58,530.99  | 20,85,573.69   | 17,59,254.53   | 0.00      | 0.00                      | 38,44,828.22   | 2,16,13,702.77  | 1,67,12,121.31  |
| <b>ELECTRICAL INSTALLATIONS AND EQUIPMENT</b> |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| ELECTRIC INSTALLATION                         | 8,00,000.00     | 0.00           | 0.00      | 8,00,000.00     | 2,72,724.04    | 1,36,511.75    | 0.00      | 0.00                      | 4,09,235.79    | 3,90,764.21     | 5,27,275.96     |
| PLANT & MACHINERY                             | 19,11,455.79    | 0.00           | 0.00      | 19,11,455.79    | 6,28,493.69    | 3,32,158.87    | 0.00      | 0.00                      | 9,60,652.56    | 9,50,803.23     | 12,82,962.10    |
| Total (Block)                                 | 27,11,455.79    | 0.00           | 0.00      | 27,11,455.79    | 9,01,217.73    | 4,68,670.62    | 0.00      | 0.00                      | 13,69,888.35   | 13,41,567.44    | 18,10,238.06    |
| <b>FURNITURE AND FITTINGS</b>                 |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| FURNITURE                                     | 1,69,997.00     | 22,000.00      | 0.00      | 1,91,997.00     | 57,952.83      | 29,412.86      | 0.00      | 0.00                      | 87,365.69      | 1,04,631.31     | 1,12,044.17     |
| <b>LABORATORY EQUIPMENT</b>                   |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| LAB EQUIPMENT                                 | 0.00            | 14,125.79      | 0.00      | 14,125.79       | 0.00           | 3,476.86       | 0.00      | 0.00                      | 3,476.86       | 10,648.93       | 0.00            |
| <b>OFFICE EQUIPMENT</b>                       |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| OFFICE EQUIPMENT                              | 4,88,762.70     | 21,186.44      | 0.00      | 5,09,949.14     | 2,49,975.18    | 1,08,299.86    | 0.00      | 0.00                      | 3,58,275.04    | 1,51,674.10     | 2,38,787.52     |
| <b>PLANT AND MACHINERY</b>                    |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| PLANT & MACHINERY                             | 22,36,51,338.76 | 2,10,66,153.23 | 0.00      | 24,47,17,491.99 | 5,00,55,982.05 | 3,39,05,568.46 | 0.00      | 0.00                      | 8,39,61,550.51 | 16,07,55,941.48 | 17,35,95,356.71 |
| Total (Tangible Assets)                       | 24,58,19,249.25 | 2,77,84,301.45 | 0.00      | 27,36,03,550.70 | 5,33,50,701.48 | 3,62,74,683.19 | 0.00      | 0.00                      | 8,96,25,384.67 | 18,39,78,166.03 | 19,24,68,547.77 |
| <b>INTANGIBLE ASSETS</b>                      |                 |                |           |                 |                |                |           |                           |                |                 |                 |
| TRADE MARKS                                   | 30,000.00       | 0.00           | 0.00      | 30,000.00       | 16,673.42      | 5,996.96       | 0.00      | 0.00                      | 22,670.38      | 7,329.62        | 13,326.58       |
| Grand Total                                   | 25,26,94,349.25 | 3,39,65,301.45 | 0.00      | 28,66,59,650.70 | 5,33,67,374.90 | 3,62,80,680.15 | 0.00      | 0.00                      | 8,96,48,055.05 | 19,70,11,595.65 | 19,93,26,974.35 |



**NOTE 9 : CAPITAL WORK-IN-PROGRESS**

| Particulars                  | Amount in CWIP for a period of |             |             |                      | Total (in Rs.)   |
|------------------------------|--------------------------------|-------------|-------------|----------------------|------------------|
|                              | Less Than<br>1 Year            | 1-2 Years   | 2-3 Years   | More Than<br>3 Years |                  |
|                              | (In '00)                       | (In '00)    | (In '00)    | (In '00)             | (In '00)         |
| <b><u>Uttar Pradesh:</u></b> |                                |             |             |                      |                  |
| Building                     | 494860.60                      | 0.00        | 0.00        | 0.00                 | 494860.598       |
| <b><u>Ambala:</u></b>        |                                |             |             |                      |                  |
| Building                     | 77745.74                       | 0.00        | 0.00        | 0.00                 | 77745.739        |
| Office Equipments            | 280.51                         | 0.00        | 0.00        | 0.00                 | 280.5084         |
| Plant & Machinery            | 26295.61                       | 0.00        | 0.00        | 0.00                 | 26295.6087       |
| <b>Total (Rs.)</b>           | <b>599182.45</b>               | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>          | <b>599182.45</b> |



**NOTE 10- OTHER NON-CURRENT ASSETS**

| NOTE 10- OTHER NON-CURRENT ASSETS                           | 31.03.2024     |           | 31.03.2023     |           |
|-------------------------------------------------------------|----------------|-----------|----------------|-----------|
|                                                             | (In '00)       |           | (In '00)       |           |
| (I) SECURITY DEPOSITS                                       |                |           |                |           |
| Security for Electrical Connection                          |                | 22000.00  |                | 22000.00  |
| Security Deposit to Landlord (Flat At Jaypee Greens, Noida) |                | 700.00    |                | 700.00    |
| Security for Electricity                                    |                | 3281.74   |                | 0.00      |
| FDRs with PNB (Security)                                    |                |           |                |           |
| FDR-898 (22.03.2022)                                        | 52.33          |           | 50.06          |           |
| Add:- Accd. Intt.                                           | <u>2.85</u>    | 55.18     | <u>2.27</u>    | 52.33     |
| FDR-904 (22.03.2022)                                        | 104.72         |           | 100.12         |           |
| Add:- Accd. Intt.                                           | <u>5.71</u>    | 110.43    | <u>4.60</u>    | 104.72    |
| FDR-9337 (05.09.2022)                                       | 87697.16       |           | 85000.00       |           |
| Add:- Accd. Intt.                                           | <u>5169.96</u> | 92867.12  | <u>2697.16</u> | 87697.16  |
| FDR-9391 (09.09.2022)                                       | 56711.84       |           | 55000.00       |           |
| Add:- Accd. Intt.                                           | <u>3447.31</u> | 60159.15  | <u>1711.84</u> | 56711.84  |
| FDR-2537 (18.11.2022)                                       | 52077.64       |           | 51000.00       |           |
| Add:- Accd. Intt.                                           | <u>3129.40</u> | 55207.04  | <u>1077.64</u> | 52077.64  |
| FDR-5155 (23.03.2022)                                       | 9373.43        |           | 8959.75        |           |
| Add:- Accd. Intt.                                           | <u>586.78</u>  | 9960.21   | <u>413.68</u>  | 9373.43   |
| FDR-48135 (10.05.2021)                                      | 1086.99        |           | 1038.51        |           |
| Add:- Accd. Intt.                                           | <u>66.20</u>   | 1153.19   | <u>48.48</u>   | 1086.99   |
| FDR-48223 (20.05.2021)                                      | 6487.04        |           | 6211.33        |           |
| Add:- Accd. Intt.                                           | <u>338.13</u>  | 6825.17   | <u>275.71</u>  | 6487.04   |
| FDR-49189 (22.07.2021)                                      | 6964.90        |           | 6680.14        |           |
| Add:- Accd. Intt.                                           | <u>357.44</u>  | 7322.34   | <u>284.76</u>  | 6964.90   |
| FDR-50811 (22.11.2021)                                      | 42370.89       |           | 40572.29       |           |
| Add:- Accd. Intt.                                           | <u>2207.53</u> | 44578.42  | <u>1798.60</u> | 42370.89  |
| FDR-03871 (21.06.2023)                                      | 5000.00        |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>258.79</u>  | 5258.79   | <u>0.00</u>    | 0.00      |
| FDR-04782 (29.07.2023)                                      | 23250.00       |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>1038.41</u> | 24288.41  | <u>0.00</u>    | 0.00      |
| FDR-04843 (31.07.2023)                                      | 70000.00       |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>3101.46</u> | 73101.46  | <u>0.00</u>    | 0.00      |
| FDR-04889 (02.08.2023)                                      | 69750.00       |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>3064.71</u> | 72814.71  | <u>0.00</u>    | 0.00      |
| FDR-21836 (05.04.2023)                                      | 370.00         |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>21.88</u>   | 391.88    | <u>0.00</u>    | 0.00      |
| FDR-23047 (27.04.2023)                                      | 100000.00      |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>6207.00</u> | 106207.00 | <u>0.00</u>    | 0.00      |
| FDR-23296 (02.05.2023)                                      | 100000.00      |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>6096.51</u> | 106096.51 | <u>0.00</u>    | 0.00      |
| FDR-23384 (06.05.2023)                                      | 130000.00      |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>7829.74</u> | 137829.74 | <u>0.00</u>    | 0.00      |
| FDR-24286 (26.05.2023)                                      | 15000.00       |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>848.21</u>  | 15848.21  | <u>0.00</u>    | 0.00      |
| FDR-08677 (26.02.2024)                                      | 100.00         |           | 0.00           |           |
| Add:- Accd. Intt.                                           | <u>0.69</u>    | 100.69    | <u>0.00</u>    | 0.00      |
| Total (I)                                                   |                | 846157.39 |                | 285626.94 |



**(II) UNAMORTIZED EXPENSES**

|                                                    |                 |                          |                 |                         |
|----------------------------------------------------|-----------------|--------------------------|-----------------|-------------------------|
| Bank Intt, Loan Processing & Other Charges         | 8704.24         |                          | 11605.65        |                         |
| Less:- 1/5th Written Off                           | <u>2901.41</u>  | 5802.83                  | <u>2901.41</u>  | 8704.24                 |
| Salary Exp.                                        | 8290.54         |                          | 11054.05        |                         |
| Less:- 1/5th Written Off                           | <u>2763.51</u>  | 5527.03                  | <u>2763.51</u>  | 8290.54                 |
| General Exp (Including Freight, Fuels & Other Exp) | 28013.93        |                          | 37351.91        |                         |
| Less:- 1/5th Written Off                           | <u>9337.98</u>  | 18675.95                 | <u>9337.98</u>  | 28013.93                |
| Bank Interest                                      | 34666.45        |                          | 46221.93        |                         |
| Less:- 1/5th Written Off                           | <u>11555.48</u> | 23110.97                 | <u>11555.48</u> | 34666.45                |
| Pre-Operative Exp. (Ambala)                        |                 | 4676.71                  |                 | 0.00                    |
| Deffered Capital Exp.                              | 309145.00       |                          | 0.00            |                         |
| Less:- 1/5th Written Off                           | <u>61829.00</u> | 247316.00                | <u>0.00</u>     | 0.00                    |
| <b>Total (II)</b>                                  |                 | <u><b>305109.48</b></u>  |                 | <u><b>79675.15</b></u>  |
| <b>Total (I+II)</b>                                |                 | <u><b>1151266.87</b></u> |                 | <u><b>365302.09</b></u> |

**NOTE 11- INVENTORIES**

|                    | <u>31.03.2024</u>        | <u>31.03.2023</u>        |
|--------------------|--------------------------|--------------------------|
|                    | <u>(In '00)</u>          | <u>(In '00)</u>          |
| Raw Materials      | 587950.12                | 1318997.17               |
| Work-In-Progress   | 397411.75                | 422178.55                |
| Finished Goods     | 528033.69                | 885795.01                |
| <b>Total (Rs.)</b> | <u><b>1513395.56</b></u> | <u><b>2626970.73</b></u> |

**NOTE 12- TRADE RECEIVABLES**

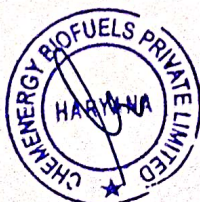
|                                            | <u>31.03.2024</u> | <u>31.03.2023</u> |
|--------------------------------------------|-------------------|-------------------|
|                                            | <u>(In '00)</u>   | <u>(In '00)</u>   |
| <b>Glycerine:</b>                          |                   |                   |
| M/s Elite Natural Oils & Fuels Pvt. Ltd.   | 1681093.30        | 962893.06         |
| Sudhir Saggat, Prop. M/s Premier Chemicals | 1696289.03        | 92249.88          |

**Tallow:**

|                               |           |           |
|-------------------------------|-----------|-----------|
| Sheel Chand Agroils Pvt. Ltd. | 0.00      | 3745.67   |
| Sunshine Chemicals            | 128568.53 | 144023.51 |

**Biodiesel:**

|                                              |            |          |
|----------------------------------------------|------------|----------|
| Bharat Petroleum Corp. Ltd. (Mathura)        | 140449.17  | 8435.67  |
| Bharat Petroleum Corp. Ltd. (Bijwasan)       | 395423.47  | 6486.48  |
| Bharat Petroleum Corp. Ltd. (Jaipur)         | 5344.48    | 0.00     |
| Bharat Petroleum Corp. Ltd. (Panipat)        | 2440.53    | 0.00     |
| Edizel Biofuels Pvt Ltd                      | 2119.04    | 0.00     |
| Goel Cargo Pvt. Ltd. (MP)                    | 0.00       | 42288.22 |
| Hindustan Petroleum Corp. Ltd. (Lucknow)     | 7568.31    | 7568.31  |
| Hindustan Petroleum Corp. Ltd. (Jaipur)      | 40369.70   | 0.00     |
| Hindustan Petroleum Corp. Ltd. (Delhi)       | 247134.39  | 15209.67 |
| Indian Oil Corp. Ltd. (Delhi Bijwasan Bilng) | 248938.36  | 0.00     |
| Indian Oil Corp. Ltd. (Delhi Tikri Bilng)    | 234236.61  | 0.00     |
| Indian Oil Corp. Ltd. (Delhi)                | 1261.97    | 1261.97  |
| Indian Oil Corp. Ltd. (Lucknow)              | 999.92     | 999.92   |
| Indian Oil Corp. Ltd. (Agra)                 | 104439.31  | 0.00     |
| Indian Oil Corp. Ltd. (Mathura)              | 264333.57  | 0.00     |
| Indian Oil Corp. Ltd. (Meerut)               | 1087.38    | 0.00     |
| Indian Oil Corp. Ltd. (Panipat)              | 1086219.15 | 0.00     |
| Indian Oil Corp. Ltd. (Rewari)               | 36224.03   | 0.00     |
| Indian Oil Corp. Ltd. (Jaipur)               | 41254.08   | 0.00     |
| Naga Hanuman Agro Oil Pvt Ltd                | 171.99     | 0.00     |
| SRR Traders                                  | 1425.43    | 0.00     |
| Sanjeevani Nutritech Solvents Pvt Ltd        | 412.08     | 0.00     |
| Surendra Solvent Oils Pvt Ltd                | 223.27     | 0.00     |
| M/s Best Roadways Ltd.                       | 0.00       | 32.19    |
| Rainutana Biodiesel Pvt Ltd                  | 114.81     | 0.00     |



**Chemicals:**

Shree Krishna Chemical Industries  
Somnath Trade Link

369.60  
0.00

369.60  
24.95

**Others:**

Baba Soap Udyog  
Blue Stone Energy Pvt Ltd  
IOCL GST Withheld  
Sunside International Pvt. Ltd.

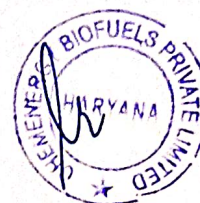
59.28  
68046.25  
539.20  
82.06

0.00  
0.00  
0.00  
0.00

**Total (Rs.)**

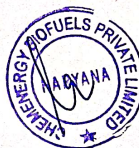
**6437238.29**

**1285589.10**



**TRADE RECEIVABLES AGEING SCHEDULE '12-A'**

| Particulars                                           | Outstanding for the following periods from due date of payment |                  |           |           |                   | Total      |
|-------------------------------------------------------|----------------------------------------------------------------|------------------|-----------|-----------|-------------------|------------|
|                                                       | Less Than 6 Months                                             | Less than 1 Year | 1-2 Years | 2-3 Years | More than 3 Years |            |
| (i) Undisputed Trade receivables-considered good      | 6437238.29                                                     | 0.00             | 0.00      | 0.00      | 0.00              | 6437238.29 |
| (ii) Undisputed Trade receivables-considered doubtful | 0.00                                                           | 0.00             | 0.00      | 0.00      | 0.00              | 0.00       |
| (iii) Disputed Trade receivables-considered good      | 0.00                                                           | 0.00             | 0.00      | 0.00      | 0.00              | 0.00       |
| (iv) Disputed Trade receivables-considered doubtful   | 0.00                                                           | 0.00             | 0.00      | 0.00      | 0.00              | 0.00       |



**NOTE 13- CASH & CASH EQUIVALENT**

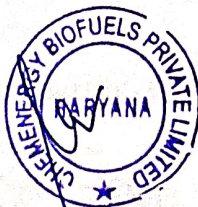
|                                                                      | <b>31.03.2024</b><br><b>(In '00)</b> | <b>31.03.2023</b><br><b>(In '00)</b> |
|----------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Punjab National Bank C/A - 24601                                     | 74.96                                | 690.36                               |
| Punjab National Bank C/A - 00901                                     | 2.02                                 | 0.00                                 |
| Punjab National Bank C/C- 3563                                       | 9944.06                              | 0.00                                 |
| (Against Hypothecation of Stock, Books Debts & Other Current Assets) |                                      |                                      |
| Cash in Hand                                                         | 8012.68                              | 80.64                                |
| <b>Total (Rs.)</b>                                                   | <b>18033.72</b>                      | <b>771.00</b>                        |

**NOTE 14 - OTHER CURRENT ASSETS**

|                                                                       | <b>31.03.2024</b><br><b>(In '00)</b> | <b>31.03.2023</b><br><b>(In '00)</b> |
|-----------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Direct Taxes:</b>                                                  |                                      |                                      |
| Refund Due (2021-22)                                                  | 0.00                                 | 8084.27                              |
| Advance Tax                                                           | 430000.00                            | 90000.00                             |
| TCS                                                                   | 453.16                               | 50.55                                |
| TDS                                                                   | 48459.42                             | 11822.54                             |
| <b>Indirect Taxes:</b>                                                |                                      |                                      |
| IGST (ITC)                                                            | 292227.10                            | 398209.91                            |
| CGST (ITC)                                                            | 31712.12                             | 99915.82                             |
| SGST (ITC)                                                            | 49010.96                             | 188045.59                            |
| GST TDS Receivable                                                    | 80099.04                             | 5149.18                              |
| <b>Advances For Capital Expenditure</b><br>(As per List "D" Attached) | 937605.90                            | 125063.22                            |
| <b>Advances For Purchases</b><br>(As per List "E" Attached)           | 177700.90                            | 233318.82                            |
| <b>Advances For Revenue Expenditure</b><br>(As per List "F" Attached) | 78882.24                             | 22547.99                             |
| <b>Advances Against Salaries:</b>                                     |                                      |                                      |
| Sushil Jackeray                                                       | 0.00                                 | 2500.00                              |
| Rajeev Srivastava                                                     | 600.00                               | 0.00                                 |
| Tushar Garg                                                           | 10000.00                             | 0.00                                 |
| <b>Other Advances :</b>                                               |                                      |                                      |
| Hemant Walia (Advance Against Plot)                                   | 100000.00                            | 0.00                                 |
| Aarav Tender Consultants                                              | 395.09                               | 0.00                                 |
| Indoval Engineering & Consultants                                     | 600.00                               | 0.00                                 |
| Al Dua Food Processing Pvt. Ltd.                                      | 21063.30                             | 0.00                                 |
| Alliance Marine Products                                              | 1000.00                              | 0.00                                 |
| AKG Marketing Company                                                 | 237.50                               | 0.00                                 |
| Ravish Jindal                                                         | 3000.00                              | 0.00                                 |
| SK Engineers                                                          | 2000.00                              | 0.00                                 |
| Thermotech Systems Ltd                                                | 8800.00                              | 0.00                                 |
| Y K Enterprises                                                       | 59390.00                             | 0.00                                 |
| Amount Recoverable                                                    | 234.17                               | 234.17                               |
| TDS Recoverable from Parties                                          | 46.01                                | 0.00                                 |
| <b>Total (Rs.)</b>                                                    | <b>2333516.92</b>                    | <b>1184942.08</b>                    |

**LIST 'A' OF TRADE PAYABLES FOR CAPITAL EXPENDITURE AS ON 31.03.2024**

| <b>PARTICULARS</b>                      | <b>31.03.2024</b><br><b>(In '00)</b> | <b>31.03.2023</b><br><b>(In '00)</b> |
|-----------------------------------------|--------------------------------------|--------------------------------------|
| Aayushi Electrical & Power Co.          | 0.00                                 | 415.00                               |
| Aunkara Buildtech                       | 0.00                                 | 909.80                               |
| DVC Process Technologies                | 339.84                               | 1944.78                              |
| Elan Automation (Advance Controls)      | 0.00                                 | 194.70                               |
| Faith Engineers                         | 0.00                                 | 758.87                               |
| India Engineering Co.                   | 0.00                                 | 2432.51                              |
| Jain Iron Private Limited               | 0.00                                 | 259.66                               |
| Nst Steel Tubes Private Limited         | 0.00                                 | 909.65                               |
| Process Equipments Co                   | 0.00                                 | 1784.87                              |
| Rtech Cooling Industries                | 500.00                               | 0.00                                 |
| Sai Tools And Mill Store                | 215.97                               | 106.55                               |
| Shiv Shakti Hardware Store              | 901.15                               | 901.15                               |
| Skyline Financial Services Pvt. Ltd.    | 0.00                                 | 23.60                                |
| SS Flexhouse (India) Pvt. Ltd.          | 0.00                                 | 133.35                               |
| The Techno Source                       | 75.24                                | 106.20                               |
| Trity Environ Solutions Private Limited | 253.86                               | 460.77                               |
| Shree Ganpati Enterprises               | 1500.15                              | 0.00                                 |
| Attaquant Enterprises Pvt Ltd           | 312.92                               | 0.00                                 |
| <b>Total (Rs.)</b>                      | <b>4099.14</b>                       | <b>11341.46</b>                      |



**LIST 'B' OF TRADE PAYABLES FOR PURCHASES AS ON 31.03.2024**

| <b>PARTICULARS</b>                     | <b>31.03.2024<br/>(In '00)</b> | <b>31.03.2023<br/>(In '00)</b> |
|----------------------------------------|--------------------------------|--------------------------------|
| Manju Sagar, Prop. M/s Chemfine        | 432449.79                      | 9339.83                        |
| SRL Oil Industry                       | 0.00                           | 441.30                         |
| Global Transport Corp                  | 0.00                           | 71.33                          |
| Nandini Bleach Well Pvt. Ltd.          | 0.00                           | 590.00                         |
| Amar Industries                        | 0.00                           | 2.80                           |
| Krishna Enterprises                    | 0.00                           | 21.01                          |
| Agricom Foods Private Limited (Allana) | 0.00                           | 8.06                           |
| Al Dua Food Processing Pvt. Ltd.       | 0.00                           | 3.90                           |
| Al Suhail Traders                      | 401.48                         | 51.76                          |
| Al Falah Enterprises                   | 0.00                           | 8.60                           |
| Marya Agro Foods                       | 0.00                           | 21190.57                       |
| M/S N.S. Traders                       | 0.00                           | 32.55                          |
| New Light Agro Foods                   | 0.00                           | 10.98                          |
| Rehan Traders                          | 0.00                           | 3014.57                        |
| Sardar Enterprises                     | 17.31                          | 17.31                          |
| Rehaan International                   | 0.00                           | 22.16                          |
| SRR Traders                            | 0.00                           | 16991.26                       |
| Shorewala Soap Mills                   | 189.58                         | 0.90                           |
| Sunside International Pvt. Ltd.        | 0.00                           | 68934.82                       |
| Bhatia Acid Pvt Ltd                    | 2639.91                        | 0.00                           |
| Perfect Engineer                       | 867.97                         | 0.00                           |
| Shri Balaji Traders (Munna Sharma)     | 13375.74                       | 0.00                           |
| Tijarat Trading Company                | 8382.32                        | 0.00                           |
| Hi Tech Industries GZB                 | 1365.00                        | 0.00                           |
| Al Majeed Agro Foods                   | 23421.66                       | 0.00                           |
| Blue Stone Energy Pvt. Ltd.            | 35937.17                       | 0.00                           |
| Daniyal Overseas                       | 2022.37                        | 0.00                           |
| H.I. Bonemeal                          | 25299.93                       | 0.00                           |
| India Agro Foods                       | 21391.38                       | 0.00                           |
| Indian Feeds Company                   | 3992.42                        | 0.00                           |
| International Overseas                 | 26972.04                       | 0.00                           |
| Mahira Organic Foods                   | 1175.13                        | 0.00                           |
| Royal Agro Food                        | 28386.64                       | 0.00                           |
| Sufiyan International                  | 41974.05                       | 0.00                           |
| United Farm Product Pvt Ltd            | 46.14                          | 0.00                           |
| Alkimia Pharma Chem Pvt Ltd            | 25382.27                       | 0.00                           |
| AL- Subhan Foods                       | 17641.01                       | 0.00                           |
| Amritsar Oil Traders                   | 16650.19                       | 0.00                           |
| Blue Stone Energy Pvt. Ltd. MP         | 18737.10                       | 0.00                           |
| Budge Budge Refineries Ltd             | 159.35                         | 0.00                           |
| COZV International                     | 3002.86                        | 0.00                           |
| Exza Chemical Pvt Ltd Punjab           | 31.81                          | 0.00                           |
| Jagdish Industries                     | 2825.11                        | 0.00                           |
| Manotra Oil Products Pvt Ltd Unit 2    | 158.01                         | 0.00                           |
| Mohamad Khilad & Sons                  | 1472.89                        | 0.00                           |
| N S Trading Company                    | 13.01                          | 0.00                           |
| R.R. Innovative Pvt Ltd Mumbai         | 5144.62                        | 0.00                           |
| Shivaskhati Overseas                   | 50592.67                       | 0.00                           |
| Shri Om Vinyl & Chemicals Pvt Ltd      | 9175.54                        | 0.00                           |
| SRG Chemicals Industries               | 101.79                         | 0.00                           |
| SS Trading Company                     | 59.52                          | 0.00                           |
| Subh Labh Refinery Pvt Ltd             | 136.54                         | 0.00                           |
| Dil Exim Commodities Pvt Ltd           | 735.06                         | 0.00                           |
| Rajdhani Trading Co.                   | 321.15                         | 0.00                           |
| <b>Total (Rs.)</b>                     | <b>822648.51</b>               | <b>120753.71</b>               |

**LIST 'C' OF TRADE PAYABLES FOR REVENUE EXPENDITURE AS ON 31.03.2024**

| <b>PARTICULARS</b>              | <b>31.03.2024<br/>(In '00)</b> | <b>31.03.2023<br/>(In '00)</b> |
|---------------------------------|--------------------------------|--------------------------------|
| <b>Freight &amp; Cartage:</b>   |                                |                                |
| Gokul Tanker Services Pvt. Ltd. | 0.00                           | 546.15                         |
| Jay Kay Oil Tankers             | 681.73                         | 7.02                           |
| M S Logistics                   | 0.00                           | 883.13                         |
| M.R. Shah Transport             | 0.00                           | 3235.70                        |
| S.S. Transport                  | 2622.32                        | 115.00                         |
| Sareen Transport                | 2565.00                        | 315.00                         |
| Goodwill Tanker Service         | 1141.93                        | 589.83                         |
| Shreenath Logistics             | 0.00                           | 2224.62                        |
| Balbir S/o Jai Parkash          | 18039.30                       | 0.00                           |
| Jai Kumar Sonar                 | 672.48                         | 0.00                           |
| NS Transport                    | 1066.67                        | 0.00                           |
| Om Shanti Oil Traders           | 1536.43                        | 0.00                           |
| Sahni Tanker Service            | 2401.53                        | 0.00                           |
| Vigneswara Transport            | 709.09                         | 0.00                           |



|                          |         |      |
|--------------------------|---------|------|
| Akash Malik              | 3171.40 | 0.00 |
| Harpreet Singh Sabharwal | 2468.84 | 0.00 |
| King Transport           | 3264.97 | 0.00 |

**Repair & Maintenance:**

|                                          |         |         |
|------------------------------------------|---------|---------|
| Shri Sidhhbali Enterprises               | 0.00    | 189.00  |
| Air Tech Engineers                       | 0.00    | 139.76  |
| A to Z Enterprises                       | 0.00    | 972.19  |
| Euro Chem And Engineers                  | 0.00    | 240.72  |
| Flowtel Engineer                         | 0.00    | 79.80   |
| Fluidotech Pumps And Equipments Pvt Ltd. | 505.71  | 49.56   |
| R K Sons                                 | 3224.48 | 1719.89 |
| M D Sales Corporation                    | 929.49  | 445.45  |
| Shiva Industries                         | 889.64  | 832.45  |
| Syndicate Enterprises                    | 223.44  | 0.00    |

**Others:**

|                                       |         |         |
|---------------------------------------|---------|---------|
| Peterson Services India Pvt. Ltd.     | 0.00    | 1935.43 |
| Prem Lata                             | 0.00    | 15.49   |
| Ry Security Solutions Private Limited | 0.00    | 2.83    |
| Mohammad Arif Warsi                   | 1026.00 | 0.00    |
| Kavery Trade Link                     | 3152.16 | 0.00    |
| Narayanshri Commodities LLP           | 3229.10 | 0.00    |
| S. Kumar                              | 2001.79 | 0.00    |

**Total (Rs.)**

**55523.51**

**14539.03**

**LIST 'D' OF ADVANCES FOR CAPITAL EXPENDITURE AS ON 31.03.2024**

**PARTICULARS**

**31.03.2024**

**(In '00)**

**31.03.2023**

**(In '00)**

|                                     |           |          |
|-------------------------------------|-----------|----------|
| Anant Trading Company               | 0.00      | 300.00   |
| BB Power                            | 141.01    | 0.00     |
| Dahiya Enterprises                  | 0.00      | 40570.05 |
| E Security Technologies             | 0.00      | 3550.00  |
| Gulmohar Filtech Private Limited    | 354.00    | 354.00   |
| J K Cement Limited                  | 204.00    | 204.00   |
| Jmd Engineers                       | 0.00      | 15175.00 |
| Pankaj Nanda                        | 1885.00   | 885.00   |
| Prem Electrical Prop Prem Raj Singh | 0.00      | 4100.00  |
| Rama Bricks                         | 2594.60   | 2594.60  |
| S P Cooling Tower                   | 400.00    | 400.00   |
| Shivalik Cooling Towers             | 649.01    | 649.01   |
| Shree Ganesh Entt Udyog             | 657.24    | 540.00   |
| Shree Tech Engineers                | 0.00      | 3748.00  |
| ShreeGee Tech Enterprises           | 0.00      | 2000.00  |
| Suntek Power Solutions & Services   | 0.00      | 531.00   |
| Trity Enviro Solutions              | 1260.00   | 1260.00  |
| Zeal Power And Infra Pvt Ltd        | 66202.57  | 48202.57 |
| Controls Instruments India          | 1500.00   | 0.00     |
| Vishan Kumar                        | 8512.65   | 0.00     |
| Ambuja Cement                       | 90.00     | 0.00     |
| Jagmohan                            | 9700.00   | 0.00     |
| Kamala Enviro                       | 11790.00  | 0.00     |
| Prime Chemicals & Scientific Co.    | 412.16    | 0.00     |
| Unique Cooling Towers & Components  | 60.00     | 0.00     |
| Bharat Ispat Udyog                  | 33.66     | 0.00     |
| Uzzala Bio Energy Solutions         | 831160.00 | 0.00     |

**Total (Rs.)**

**937605.90**

**125063.22**

**LIST 'E' OF ADVANCES FOR PURCHASES AS ON 31.03.2024**

**PARTICULARS**

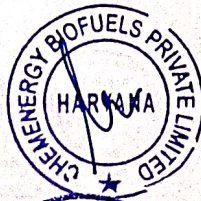
**31.03.2024**

**(In '00)**

**31.03.2023**

**(In '00)**

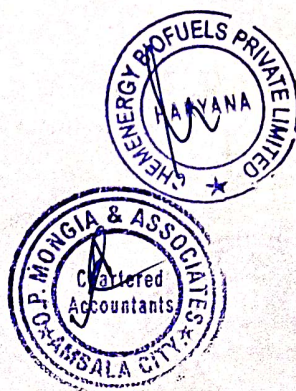
|                                    |        |           |
|------------------------------------|--------|-----------|
| Shri Balaji Traders (Munna Sharma) | 0.00   | 5000.00   |
| Dynamic Mercantile Pvt. Ltd.       | 0.00   | 326.07    |
| Haryana Ceramics                   | 0.00   | 533.40    |
| Ayan Trading Co.                   | 380.86 | 389.86    |
| Adani Wilmar Limited               | 421.01 | 39377.96  |
| Kanpur Edible Pvt. Ltd.            | 0.00   | 1021.74   |
| Lohiya Edible Oil Pvt. Ltd.        | 0.00   | 24.41     |
| Navbharat Ltd.                     | 88.16  | 6.30      |
| Patanjali Foods Ltd. (Mangalore)   | 38.26  | 47.62     |
| Rajdhani Trading Co.               | 0.00   | 178082.06 |
| Shri Ashok Kumar Arora Oil Company | 0.00   | 2217.21   |
| Umiro Resources Pvt. Ltd.          | 406.47 | 2967.82   |
| International Agro Foods           | 0.00   | 5.21      |
| G H Enterprises                    | 0.00   | 82.60     |



|                                            |                  |                  |
|--------------------------------------------|------------------|------------------|
| Global Frozen Foods                        | 0.00             | 2968.43          |
| Liverbird International Pvt. Ltd.          | 6268.12          | 268.13           |
| Hindustan Petroleum Product & Lubricant    | 23.37            | 0.00             |
| Sameer Envirotech Engineers                | 48.25            | 0.00             |
| Sharp Separation Technologies              | 6000.00          | 0.00             |
| V U Electrical Equipments Pvt Ltd          | 47.16            | 0.00             |
| Shell Chemicals                            | 265.75           | 0.00             |
| Emami Agrotech Ltd                         | 255.66           | 0.00             |
| Amar Industries                            | 24.30            | 0.00             |
| Bharat Agro Field                          | 10.00            | 0.00             |
| HMA Agro Industries Ltd Prabhani           | 27946.20         | 0.00             |
| S.H. Traders                               | 19.46            | 0.00             |
| Adani Wilmar Limited- Odisha               | 735.06           | 0.00             |
| Cofco International India Pvt Ltd          | 686.17           | 0.00             |
| Fame Chem(India) Pvt Ltd                   | 99.12            | 0.00             |
| Keshav Enterprises                         | 1421.55          | 0.00             |
| M M N Manickavel Coir Products             | 94.93            | 0.00             |
| Olivia Impex Pvt Ltd                       | 10.00            | 0.00             |
| R R Innovative Pvt Ltd Hyderabad           | 34.91            | 0.00             |
| Shambhavi Commerical Corporation           | 19.31            | 0.00             |
| Shree Ganesh Edibles Pvt Ltd               | 109153.42        | 0.00             |
| Yentop Manickavel Sons Edible Oils Pvt Ltd | 23122.24         | 0.00             |
| Pankaj Impex                               | 24.23            | 0.00             |
| Haider Industries                          | 44.52            | 0.00             |
| Shree Shyam Oleo Chemicals                 | 12.40            | 0.00             |
| <b>Total (Rs.)</b>                         | <b>177700.90</b> | <b>233318.92</b> |

**LIST 'F' OF ADVANCES FOR REVENUE EXPENDITURE AS ON 31.03.2024**

| <b><u>PARTICULARS</u></b>                 | <b><u>31.03.2024</u></b><br><b><u>(In '00)</u></b> | <b><u>31.03.2023</u></b><br><b><u>(In '00)</u></b> |
|-------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| <b><i>Freight &amp; Cartage:</i></b>      |                                                    |                                                    |
| HG Oil Carrier                            | 0.00                                               | 3000.00                                            |
| Maa Sharda Tanker Service                 | 2900.63                                            | 400.25                                             |
| Sahni Tanker Service                      | 0.00                                               | 540.12                                             |
| Shree Khodiyar Bulk Carriers              | 0.00                                               | 1413.29                                            |
| Saluja Roadlines                          | 240.79                                             | 0.00                                               |
| Shree Maruti Transport Company            | 12.36                                              | 0.00                                               |
| M/s Kissan Roadlines                      | 346.22                                             | 0.00                                               |
| M/s SV Sons                               | 4246.97                                            | 0.00                                               |
| <b><i>Repair &amp; Maintenance:</i></b>   |                                                    |                                                    |
| Aravari Innovations Pvt. Ltd.             | 0.00                                               | 6.50                                               |
| Alfa Laval India Pvt Ltd                  | 15.50                                              | 0.00                                               |
| Galaxy Industrial                         | 0.00                                               | 826.00                                             |
| Lalit Machinery Store                     | 0.00                                               | 706.45                                             |
| Amit Enterprises                          | 0.00                                               | 24.43                                              |
| Bohre Building                            | 0.00                                               | 255.69                                             |
| Cheema Boilders                           | 0.00                                               | 48.97                                              |
| Flowsteer Engineer                        | 0.00                                               | 79.80                                              |
| Green Admire Consultancy & Engineers      | 0.00                                               | 299.85                                             |
| Jain Iron Steel Corporation               | 0.00                                               | 11.92                                              |
| Macflow Engineering Pvt. Ltd.             | 0.00                                               | 71.99                                              |
| Mahadev Iron & Steel (P) Ltd.             | 0.00                                               | 2.00                                               |
| Mathura Dass Trading Co.                  | 0.00                                               | 161.40                                             |
| Pratibha Enterprises                      | 1564.50                                            | 33.32                                              |
| Precision Converter                       | 0.00                                               | 118.86                                             |
| Pushpa Devi                               | 0.00                                               | 490.00                                             |
| Rotopower Pumps & Motors Private Limited  | 76.28                                              | 81.42                                              |
| Ruhi Fabrication                          | 14706.19                                           | 1649.88                                            |
| Gaurav Sharma (HO)                        | 1096.26                                            | 0.00                                               |
| Om Enterprises                            | 2032.61                                            | 0.00                                               |
| <b><i>Others:</i></b>                     |                                                    |                                                    |
| Abhishek Kaushik                          | 28008.63                                           | 7791.44                                            |
| Goldrush Capital Services Private Limited | 0.00                                               | 82.78                                              |
| National Securities Depository Limited    | 0.00                                               | 43.80                                              |
| Om Enterprises                            | 453.01                                             | 453.03                                             |
| Zhangeer Ahmed                            | 1482.29                                            | 3914.80                                            |
| Blue Stone Energy Pvt. Ltd.               | 0.00                                               | 40.00                                              |
| Chem Spirit Chemicals ETP                 | 1700.00                                            | 0.00                                               |
| Rama Brick Traders                        | 20000.00                                           | 0.00                                               |
| <b>Total (Rs.)</b>                        | <b>78882.24</b>                                    | <b>22547.99</b>                                    |



**NOTE 15 - REVENUE FROM OPERATIONS**

|                    | <u>31.03.2024</u><br>(In '00) | <u>31.03.2023</u><br>(In '00) |
|--------------------|-------------------------------|-------------------------------|
| Sale               |                               |                               |
| Commission Income  | 44198846.02                   | 9152500.73                    |
|                    | 0.00                          | 40601.00                      |
| <b>Total (Rs.)</b> | <b><u>44198846.02</u></b>     | <b><u>9193101.73</u></b>      |

**NOTE 16- OTHER INCOME**

|                            | <u>31.03.2024</u><br>(In '00) | <u>31.03.2023</u><br>(In '00) |
|----------------------------|-------------------------------|-------------------------------|
| Interest on FDR            | 48642.94                      | 9238.61                       |
| Inter on Income Tax Refund | 549.44                        | 54.02                         |
| Interest on Security       | 935.00                        | 0.00                          |
| <b>Total (Rs.)</b>         | <b><u>50127.38</u></b>        | <b><u>9292.63</u></b>         |

**NOTE 17 - COST OF MATERIAL CONSUMED**

|                     | <u>31.03.2024</u><br>(In '00) | <u>31.03.2023</u><br>(In '00) |
|---------------------|-------------------------------|-------------------------------|
| Opening Stock       |                               |                               |
| Add: Purchases      | 1318997.17                    | 351766.82                     |
|                     | 36738496.51                   | 8716432.94                    |
|                     | 38057493.68                   | 9068199.76                    |
| Less: Closing Stock | 587950.12                     | 1318997.17                    |
| <b>Total (Rs.)</b>  | <b><u>37469543.56</u></b>     | <b><u>7749202.59</u></b>      |

**NOTE 18- CHANGES IN INVENTORIES OF STOCK-IN-PROCESS & FINISHED GOODS**

|                                                      | <u>31.03.2024</u><br>(In '00) | <u>31.03.2023</u><br>(In '00) |
|------------------------------------------------------|-------------------------------|-------------------------------|
| <b>Inventories (at the year end)</b>                 |                               |                               |
| Work-In-Progress                                     | 397411.75                     | 422178.55                     |
| Finished Goods                                       | 528033.69                     | 885795.01                     |
| <b>Inventories (at the Commencement of the year)</b> |                               |                               |
| Work-In-Progress                                     | 422178.55                     | 103740.18                     |
| Finished Goods                                       | 885795.01                     | 196668.80                     |
| <b>Total (Rs.)</b>                                   | <b><u>382528.12</u></b>       | <b><u>(1007564.58)</u></b>    |

**NOTE 19- EMPLOYEE BENEFITS EXPENSE**

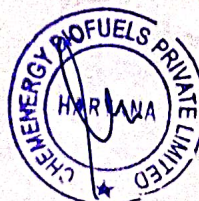
|                         | <u>31.03.2024</u><br>(In '00) | <u>31.03.2023</u><br>(In '00) |
|-------------------------|-------------------------------|-------------------------------|
| Salary (Admin.)         | 95983.21                      | 20370.96                      |
| ESI                     | 1122.96                       | 0.00                          |
| EPF                     | 2527.07                       | 0.00                          |
| Wages (Manufacturing)   | 144474.07                     | 36508.20                      |
| Director's Remuneration | 24000.00                      | 24000.00                      |
| Staff Welfare Exp.      | 14401.37                      | 0.00                          |
| <b>Total (Rs.)</b>      | <b><u>282508.68</u></b>       | <b><u>80879.16</u></b>        |

**NOTE 20- FINANCE COSTS**

|                                     | <u>31.03.2024</u><br>(In '00) | <u>31.03.2023</u><br>(In '00) |
|-------------------------------------|-------------------------------|-------------------------------|
| Bank Charges & Commission           | 23984.58                      | 11556.33                      |
| Bank Interest                       | 67583.08                      | 202217.25                     |
| Discounting Charges                 | 16113.10                      | 1082.42                       |
| Interest on Unsecured Borrowings    | 0.00                          | 15567.12                      |
| Pre-operative Bank Interest (W/Off) | 11555.48                      | 11555.48                      |
| CC Limit Charges                    | 314989.14                     | 0.00                          |
| <b>Total (Rs.)</b>                  | <b><u>434225.38</u></b>       | <b><u>241978.60</u></b>       |

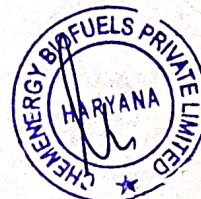
**NOTE 21- DEPRECIATION AND AMORTIZATION EXPENSE**

|                    | <u>31.03.2024</u><br>(In '00) | <u>31.03.2023</u><br>(In '00) |
|--------------------|-------------------------------|-------------------------------|
| Depreciation       | 362806.80                     | 371701.30                     |
| Pre-Operative Exp. | 15002.90                      | 15002.90                      |
| <b>Total (Rs.)</b> | <b><u>377809.70</u></b>       | <b><u>386704.20</u></b>       |



**NOTE 22- OTHER EXPENSES**

|                                                     |                 | <b>31.03.2024</b> |                 | <b>31.03.2023</b> |
|-----------------------------------------------------|-----------------|-------------------|-----------------|-------------------|
|                                                     | <b>(In '00)</b> | <b>(In '00)</b>   | <b>(In '00)</b> | <b>(In '00)</b>   |
| <b><u>Manufacturing Expenses</u></b>                |                 |                   |                 |                   |
| Freight & Cartage Inward/ Loading & Unloading       | 469963.08       |                   | 200498.87       |                   |
| Consumables Exp.                                    | 2469.71         |                   | 0.00            |                   |
| Electricity Expenses                                | 233578.32       |                   | 85033.92        |                   |
| Fuel Expenses                                       | 123182.34       |                   | 19789.10        |                   |
| Factory Overheads                                   | 2125.00         |                   | 1045.42         |                   |
| Manufacturing Exp.                                  | 725559.95       |                   | 29129.86        |                   |
| Manufacturing Job Work                              | 0.00            |                   | 282562.94       |                   |
| Machinery Rent                                      | 0.00            |                   | 140.00          |                   |
| Storage Charges                                     | 0.00            | 1556878.40        | 2500.00         | 620700.11         |
| <b><u>Establishment Expenses</u></b>                |                 |                   |                 |                   |
| Audit Fees                                          | 0.00            |                   | 1000.00         |                   |
| Advertisement Exp.                                  | 47.87           |                   | 0.00            |                   |
| Brokerage Charges                                   | 7577.08         |                   | 1745.38         |                   |
| Business Promotion Exp.                             | 2095.87         |                   | 0.00            |                   |
| Conveyance Exp.                                     | 450.00          |                   | 0.00            |                   |
| EPF- Admin Charges                                  | 112.64          |                   | 35.00           |                   |
| Electric Repair Charges (Borewell chg)              | 113.20          |                   | 0.00            |                   |
| Freight & Cartage Outward                           | 486232.87       |                   | 229327.80       |                   |
| Festival Exp.                                       | 412.50          |                   | 0.00            |                   |
| GST Late Fee                                        | 0.00            |                   | 146.16          |                   |
| GST ITC Reversal                                    | 11393.16        |                   | 0.00            |                   |
| GST Penalty                                         | 6301.16         |                   | 0.00            |                   |
| Insurance                                           | 8895.69         |                   | 5143.60         |                   |
| Interest on GST                                     | 111.00          |                   | 0.00            |                   |
| Interest on TDS                                     | 3523.86         |                   | 5.80            |                   |
| Lab Charges                                         | 1332.00         |                   | 0.00            |                   |
| Legal Expenses                                      | 91.32           |                   | 0.00            |                   |
| Licence Fees                                        | 3212.17         |                   | 250.26          |                   |
| Membership Fee                                      | 2114.58         |                   | 949.50          |                   |
| Misc. Exp.                                          | 0.00            |                   | 258.53          |                   |
| Office Maintenance Exp.                             | 68.00           |                   | 0.00            |                   |
| Guest House Maintenance (Reimbursement of Expenses) | 2600.00         |                   | 2800.00         |                   |
| Guest House Rent                                    | 4560.00         |                   | 4380.00         |                   |
| Postal Exp.                                         | 91.39           |                   | 57.13           |                   |
| Printing & Stationery                               | 186.85          |                   | 62.49           |                   |
| Professional Exp.                                   | 68029.00        |                   | 39559.00        |                   |
| Pollution Control Fees                              | 1600.00         |                   | 0.00            |                   |
| Repair & Maintenance                                | 206025.86       |                   | 71789.54        |                   |
| Rebate & Discount                                   | 9003.78         |                   | 0.00            |                   |
| Round Off                                           | 1.75            |                   | 30.91           |                   |
| Security Charges                                    | 10507.29        |                   | 10432.19        |                   |
| Stamping Charges                                    | 35.12           |                   | 0.00            |                   |
| Testing Fee                                         | 3941.51         |                   | 4240.00         |                   |
| Travelling Expenses                                 | 4620.22         |                   | 3513.97         |                   |
| Director Foreign Travelling Exp.                    | 9294.12         |                   | 0.00            |                   |
| Visitor Expenses                                    | 59.78           |                   | 1105.74         |                   |
| Website Exp.                                        | 273.30          | 854914.91         | 248.10          | 377081.10         |
| <b>Total (Rs.)</b>                                  |                 | <b>2411793.31</b> |                 | <b>997781.21</b>  |



**ANNEXURE -14 (i)**

**DETAILS OF INCOME & EXPENSES EXCEEDING**  
**(1 % OF TURNOVER OR Rs. 100000/- WHICHEVER IS HIGHER)**

**1% of Turnover**

442489.73

**(Or 100000/- Whichever is Higher)**

**PARTICULARS (Exp.)**

**AMOUNT (RS.)**

|                         |           |
|-------------------------|-----------|
| Depreciation            | 362806.80 |
| Freight Inward          | 469963.08 |
| Freight/Cartage Outward | 486232.87 |

**Total (Rs.)**

**1319002.75**

**ANNEXURE -15 (i)**

| SN | Name and Description of main products / services | NIC Code of the Product/service | % to total turnover of the company |
|----|--------------------------------------------------|---------------------------------|------------------------------------|
| 1  | Bio-Diesel                                       | 32909                           | 23                                 |
| 2  | Tallow (Non-Edible)                              | 32909                           | 45                                 |

**ANNEXURE -16 (i)**

| S. NO | NAME AND ADDRESS OF THE COMPANY | CIN/GLN | HOLDING/<br>SUBSIDIARY /<br>ASSOCIATE |
|-------|---------------------------------|---------|---------------------------------------|
| N.A.  |                                 |         |                                       |

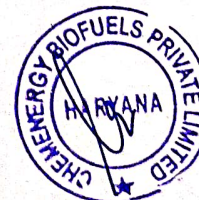
**ANNEXURE -17 (i)**

(i) Turnover:

- Turnover at the end of the financial year: Rs. 44248973.41

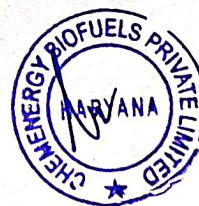
(ii) Net worth of the Company:

-Net worth at the end of the financial year: Rs. 9504673.71



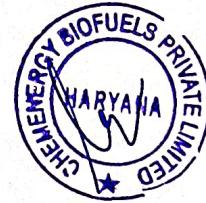
**ANNEXURE -18 (i)**

|                                                            | Secured Loans<br>excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|------------------------------------------------------------|-------------------------------------|-----------------|----------|--------------------|
| <b>Indebtedness at the beginning of the financial year</b> | 3300948.91                          | 1061106.68      | 0.00     | 4362055.59         |
| i) Principal Amount                                        | 3300948.91                          | 1061106.68      | 0.00     | 0.00               |
| ii) Interest due but not paid                              | 0.00                                | 0.00            | 0.00     | 0.00               |
| iii) Interest accrued but not due                          | 0.00                                | 0.00            | 0.00     | 0.00               |
| <b>Total (i+ii+iii)</b>                                    | 3300948.91                          | 1061106.68      | 0.00     | 0.00               |
| <b>Change in Indebtedness during the financial year</b>    |                                     |                 |          | 0.00               |
| * Addition                                                 | 54053716.09                         | 0.00            | 0.00     | 0.00               |
| * Reduction                                                | 54301048.81                         | 899944.18       | 0.00     | 55200992.99        |
| <b>Net Change</b>                                          | (247332.71)                         | (899944.18)     | 0.00     | (1147276.89)       |
| <b>Indebtedness at the end of the financial year</b>       | 3053616.19                          | 161162.50       | 0.00     | 3214778.69         |
| i) Principal Amount                                        | 3053616.19                          | 161162.50       | 0.00     | 3214778.69         |
| ii) Interest due but not paid                              | 0.00                                | 0.00            | 0.00     | 0.00               |
| iii) Interest accrued but not due                          | 0.00                                | 0.00            | 0.00     | 0.00               |
| <b>Total (i+ii+iii)</b>                                    | 3053616.19                          | 161162.50       | 0.00     | 3214778.69         |



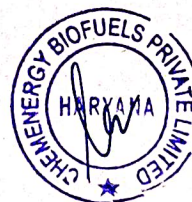
**ANNEXURE -19 (i)**

| SN. | Particulars of Remuneration                                                         | Name of MD/WTD/ Manager |              |               |               | Total Amount |
|-----|-------------------------------------------------------------------------------------|-------------------------|--------------|---------------|---------------|--------------|
|     |                                                                                     | Sidharth Saggar         | Yatin Saggar | Harish Saggar | Hardeep Singh |              |
| 1   | Gross salary                                                                        | 6000.00                 | 6000.00      | 6000.00       | 6000.00       | 24000.00     |
|     | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | 6000.00                 | 6000.00      | 6000.00       | 6000.00       | 24000.00     |
|     | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                             | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961             | Nil                     | Nil          | Nil           | Nil           | Nil          |
| 2   | Stock Option                                                                        | Nil                     | Nil          | Nil           | Nil           | Nil          |
| 3   | Sweat Equity                                                                        | Nil                     | Nil          | Nil           | Nil           | Nil          |
| 4   | Commission<br>- as % of profit<br>- others, specify...                              | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
| 5   | Others, please specify                                                              | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     | Total (A)                                                                           | 0.00                    | 0.00         | Nil           | Nil           | 0.00         |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     | Ceiling as per the Act                                                              | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |
|     |                                                                                     | Nil                     | Nil          | Nil           | Nil           | Nil          |



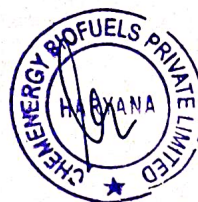
**ANNEXURE -19 (ii)**

| SN. | Particulars of Remuneration                | Name of Directors |       |       |     | Total Amount |
|-----|--------------------------------------------|-------------------|-------|-------|-----|--------------|
|     |                                            | -----             | ----- | ----- | --- |              |
| 1   | Independent Directors                      | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Fee for attending board committee meetings | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Commission                                 | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Others, please specify                     | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Total (1)                                  | Nil               | Nil   | Nil   | Nil | Nil          |
| 2   | Other Non-Executive Directors              | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Fee for attending board committee meetings | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Commission                                 | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Others, please specify                     | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Total (2)                                  | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Total (B)=(1+2)                            | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Total Managerial Remuneration              | Nil               | Nil   | Nil   | Nil | Nil          |
|     | Overall Ceiling as per the Act             | Nil               | Nil   | Nil   | Nil | Nil          |



**ANNEXURE -19 (iii)**

| SN | Particulars of Remuneration                                                         | Key Managerial Personnel |                  |      |         |
|----|-------------------------------------------------------------------------------------|--------------------------|------------------|------|---------|
|    |                                                                                     | CEO                      | CS- Mehak Singla | CFO  | Total   |
| 1  | Gross salary                                                                        |                          | 1260.00          |      | 1260.00 |
|    | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | Nil                      | 1260.00          | Nil  | 1260.00 |
|    | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961                             | Nil                      | Nil              | Nil  | Nil     |
|    | (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961              | Nil                      | Nil              | Nil  | Nil     |
| 2  | Stock Option                                                                        | Nil                      | Nil              | Nil  | Nil     |
| 3  | Sweat Equity                                                                        | Nil                      | Nil              | Nil  | Nil     |
| 4  | Commission                                                                          | Nil                      | Nil              | Nil  | Nil     |
|    | - as % of profit                                                                    | Nil                      | Nil              | Nil  | Nil     |
|    | others, specify...                                                                  | Nil                      | Nil              | Nil  | Nil     |
| 5  | Others, please specify                                                              | Nil                      | Nil              | Nil  | Nil     |
|    | Total                                                                               | 0.00                     | 1260.00          | 0.00 | 1260.00 |



**ANNEXURE -20 (i)**

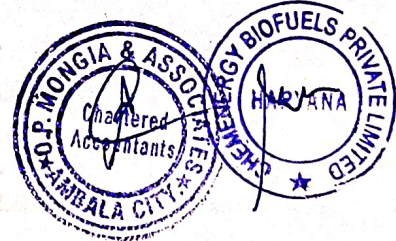
| 5   | Particulars of inter- corporate loans, investments, etc | Name of the body corporate | Aggregate amount of loans, investments during the year (for each body corporate) | Relation with such body corporate (whether it is holding, subsidiary or associate) | Remarks |
|-----|---------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------|
|     |                                                         |                            |                                                                                  |                                                                                    |         |
| Nil |                                                         |                            |                                                                                  |                                                                                    |         |

**ANNEXURE -21 (i)**

| 6   | Contracts or arrangements in which directors are interested / related party transactions | Name of the director / related party | Date of disclosure of interest | Date of contract / arrangement | Brief particulars of the contract /arrangement |
|-----|------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------|--------------------------------|------------------------------------------------|
|     |                                                                                          |                                      |                                |                                |                                                |
| Nil |                                                                                          |                                      |                                |                                |                                                |

**ANNEXURE -22 (i)**

|                                            |                 |
|--------------------------------------------|-----------------|
| <b>Amount to be shown in Balance Sheet</b> |                 |
| Deffered Tax Asset as on 01-04-2023        | 9059.67         |
| <b>Add: Deferred Tax Asset</b>             |                 |
| Depreciation (36211698.90-32001406)*17.16% | 7201.00         |
| Balance to be shown in Balance Sheet       | <b>16260.67</b> |



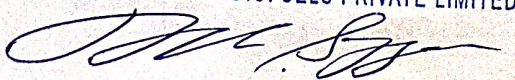
## NOTE -20 (i)

### NOTES TO BALANCE SHEET FOR THE YEAR 2023-24

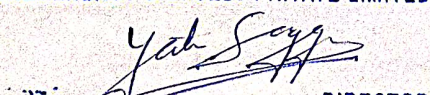
#### Significant Accounting Policies :-

1. The Financial Statements have been prepared under Historical Cost Convention in accordance with the generally accepted accounting principles. The same are prepared on a going concern basis.
2. Accounts have been maintained on mercantile basis.
3. Fixed Assets have been shown at historical cost less depreciation.
4. Depreciation has been provided as per Useful Life of an asset at the rates prescribed under the Companies Act, 2013.
5. Inventories has been valued at Cost Price or Net Realisable Value whichever is less. Physical Verification of stock and its valuation has been done by the Directors as on 31.03.2024 and we have relied upon their valuation.
- 6 Sales are recognized when goods are supplied and sales are recorded net of trade Discount Rebates etc.
- 7 No value is ascertained to goodwill.
- 8 Dividend has not been declared during the year.
- 9 Previous year figures have been regrouped wherever necessary.
10. In the opinion of Board, the current assets, Loans and Advances are approximately of the value stated if realized in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of amount considered necessary.
- 11 As per the written statement of the Board no amount is payable to SSI unit.
- 12 The Company has not made any provision for Gratuity during the year
- 13 There is no Lawsuit filed against the Company.
- 14 Details of Income & Expenses Exceeding (1% of Turnover OrRs. 100000/- Whichever is Higher)- As per Annexure 14 (i)
- 15 Principal Business Activities of the Company-As per Annexure 15 (i)

CHEMENERGY BIOFUELS PRIVATE LIMITED

  
DIRECTOR

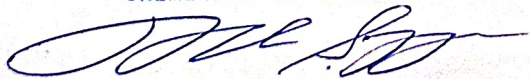
CHEMENERGY BIOFUELS PRIVATE LIMITED

  
DIRECTOR

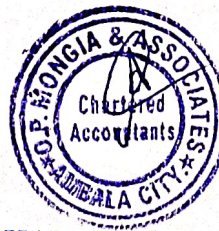


- 16 Particulars of Holding, Subsidiary & Associate Companies-As Per Annexure 16 (i)
- 17 Turnover & Net Worth of the Company-As Per Annexure 17 (i).
- 18 Debtedness-Indebtedness of the company including interest outstanding/accrued but not due for payment-As Per Annexure 18 (i).
- 19 Remuneration of Directors and Key Managerial Personnel-
- (i) Remuneration to Managing Director, Whole-time Directors and/or Manager-As per Annexure 19 (i)
  - (ii) Remuneration to other Directors-As Per Annexure 19 (ii).
  - (iii) Remuneration to Key Managerial Personnel other than MD/Manager/WTD-As per Annexure 19 (iii).
- 20 Particulars of inter-corporate loans, Investments etc.-As per Annexure-20 (i)
- 21 Particulars of Contracts or arrangements in which directors are interested/related party transactions As per Annexure-21 (i).
- 22 Deferred Tax Calculation- As per Annexure-22 (i).
- 23 Ageing of Trade Receivables & Trade Payables is based on the information supplied by directors of the firm & same is subject to confirmation.
- 24 There is Change in Gross Profit Ratio due to change in selling price majorly due to change in Government Policies.
- 25 Director of Company has made a payment on the behalf of the company for the purchase of land as the payment to the third party (seller of land) could not be directly made from the companies account due to some technical banking problem. The Company has transferred payment to directors account for purchase of land

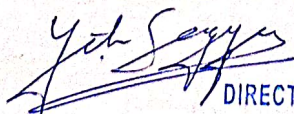
CHEMENERGY BIOFUELS PRIVATE LIMITED



DIRECTOR



CHEMENERGY BIOFUELS PRIVATE LIMITED



DIRECTOR