

ANNUAL REPORT 2023-24

BOARD OF DIRECTORS

**Mr. Vishal Garg**  
Managing Director  
DIN: 00840692

**Mr. Lalit Modi**  
Independent Director  
DIN: 07662769

**Ms. Priyanka Alwani**  
Independent Director  
DIN: 10532675

**Ms. Anju Garg**  
Whole Time Director  
DIN: 02061437

**Mr. Naresh Dutta Sharma**  
Independent Director  
DIN: 00158469

KEY MANAGERIAL PERSONNEL

**Ms . Ayushi Agrawal**  
Company Secretary  
M. No. A48756

**Mr. Lakshya Gupta**  
Chief Financial officer  
DIN: 09850056

STATUTORY AUDITORS

M/s. Sarupriya Somani & Associates  
Chartered Accountants, Udaipura  
FRN: 010674C

REGISTRAR & SHARE TRANSFER AGENT

Big Share Services Pvt. Ltd.  
Opp, Vasant Oasis , Makwana Road  
Marol Andheri East,  
Mumbai- 400059  
E-mail: [admission@bigshareonline.com](mailto:admission@bigshareonline.com)

INTERNAL AUDITORS

**M/s Mahipal Jain & Co.**  
Chartered Accountants, Kota  
FRN: 007248C

REGISTERED OFFICE

P-7, Bhamashah Mandi  
Anantpura, Kota, 324005  
CIN: U242461998PLC014771  
Web: [rdgagro.com](http://rdgagro.com)  
Email: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)

BANKERS

HDFC Bank Ltd.



# RUKMANI DEVI GARG AGRO IMPEX LTD.

DEAL IN : MUSTARD, SOYABEAN, DHANIA, WHEAT & ALL OTHER AGRI COMMODITIES

Manufacturer : Sharbati, Tajmahal & Happy Family Brand Sortax Clean Premium Quality Wheat

Ref. No.

Date.....

## NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the 26<sup>th</sup> Annual General Meeting ("AGM") of the Members of Rukmani Devi Garg Agro Impex Limited (Formerly Known as Rukmani Devi Garg Agro Impex Private Limited) will be held on Monday, the 19<sup>th</sup> Day of August 2024 at 3.30 P.M. at Registered office of the Company situated at P-7, Bhamashah Mandi Anantpura, Kota, 324005 to transact the following business:

### ORDINARY BUSINESS:

1. To receive consider and adopt the **Audited Standalone Financial Statements** of the Company for the year ended on March 31, 2024, together with the reports of the Auditors and the Board of Directors thereon; and in this regard, to consider and if thought fit to pass the following resolutions as **Ordinary Resolutions**:

**"RESOLVED THAT** the audited Standalone Financial Statements of the Company for the year ended on March 31, 2024, together with the reports of the Auditors and the Board of Directors thereon as circulated to the members, be and are hereby considered and adopted."

2. To receive consider and adopt the **Audited Consolidated Financial Statements** of the Company for the year ended on March 31, 2024, together with the reports of the Auditors and the Board of Directors thereon; and in this regard, to consider and if thought fit to pass the following resolutions as **Ordinary Resolutions**:

**"RESOLVED THAT** the Audited Consolidated Financial Statements of the Company for the year ended on March 31, 2024, together with the reports of the Auditors and the Board of Directors thereon as circulated to the members, be and are hereby considered and adopted."

3. **To approve the appointment of M/s Sarupria Somani & Associates, Chartered Accountants as the Statutory Auditors of the Company, to consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:**

**"RESOLVED THAT** pursuant to the provisions of Sections 139, 141, 142 and all other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Audit and Auditors) Rules, 2014, and such other rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) and based on the recommendations of the Audit Committee and the Board of Director of the Company **M/s Sarupria Somani & Associates, Chartered Accountants, Udaipur, (Firm Registration Number: 010674C)** be and is hereby Approved the appointment as Statutory Auditors of the Company for the first term of 5 (five) consecutive years, to hold the office from conclusion of the 26<sup>th</sup> Annual General Meeting till the conclusion of the 30<sup>th</sup> Annual General Meeting of the Company, at such remuneration and terms and conditions decided by the Board of directors .

### SPECIAL BUSINESS:

4. **To consider and if, thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:**

**" RESOLVED THAT**, pursuant to the provisions of Section 180(1)( c) of the Companies Act, 2013 amended from time to time, consent of the shareholders be and is hereby accorded for borrowing from time to time any sum or sums of monies which together with the monies already borrowed by the company (apart from temporary loan obtained or to be obtained from the company's bankers in the ordinary course of business) may exceed the aggregate of the paid up capital, free reserves, security premium of the company, that is to say, reserves not set apart for any specific purpose, provided that the total amount so borrowed shall not any time exceed **Rs**

GSTIN : 08AABCR8419A1ZL  
CIN U24246RJ1998PLC014771

PAN No. AABCR8419A  
FSSAI No. : 12221999000106



# RUKMANI DEVI GARG AGRO IMPEX LTD.

DEAL IN : MUSTARD, SOYABEAN, DHANIA, WHEAT & ALL OTHER AGRI COMMODITIES

Manufacturer : Sharbati, Tajmahal & Happy Family Brand Sortax Clean Premium Quality Wheat

Ref. No.

Date.....

500.00 crore (Rupees Five Hundred Crore only) or limits so prescribed under section 180(1)(c) of  
Companies Act, 2013 as may be amended from time to time, whichever is higher."

PLACE : KOTA  
DATE : 05.08.2024

By The Order Of the Board of Directors  
For Rukmani Devi Garg Agro Impex Limited

A handwritten signature in black ink, appearing to read 'Vishal Garg'.

VISHAL GARG  
Managing Director  
DIN: 00840692

**REGISTERED OFFICE:**

P-7, Bhamashah Mandi  
Anantpura, Kota, 324005  
Website: [www.rdgagro.com](http://www.rdgagro.com)  
Email id: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)  
Contact no. : 9414187322



Regd. Office: P-7, Seth Bhamasha Krishi Mandi, Anantpura, Kota 324 005 (Raj)

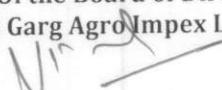
Mobile : 94141 87322, 98877 33111, Email: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)

**NOTES :**

- 1) A member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on poll instead of himself/herself and the proxy need not be a member of the company (a copy of the proxy form is attached with report).  
The proxy form in order to be effective, should be duly stamped, filled, signed and must be deposited with the company at its registered office at least 48 hours before the commencement of the AGM.  
A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total paid up share capital of the company carrying voting rights. A member holding more than ten percent of the total paid up share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
- 2) The Register of Directors and Key Managerial Personnel ("KMP") and their shareholding and Register of Contracts or Arrangements in which Directors are interested maintained under Sections 170 and 189 of the Companies Act, 2013 respectively will be available for inspection by the members at AGM.
- 3) A copy of Audited Standalone Financial Statements and Audited Consolidated Financial Statements for the year ended 31<sup>st</sup> March, 2024 together with the Board's and Auditor's Report thereon are enclosed herewith.
- 4) The route map showing the direction to reach the venue of AGM is attached at the end of the Report.

PLACE : KOTA  
DATE : 05.08.2024

By The Order Of the Board of Directors  
For Rukmani Devi Garg AgroImpex Limited

  
VISHAL GARG  
Managing Director  
DIN: 00840692

**REGISTERED OFFICE:**

P-7, Bhamashah Mandi  
Anantpura, Kota, 324005  
Website: [www.rdgagro.com](http://www.rdgagro.com)  
Email id: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)  
Contact no.: 9414187322

**EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 ("ACT")**

**Item No. 3 (Ordinary business)**

**Appointment of M/s Sarupria Somani & Associates, Chartered Accountants, Udaipur, (Firm Registration Number: 010674C), as Statutory Auditors of the Company in place of M/s Jambu Agrawal & Associates, Chartered Accountants, Kota (Firm registration Number: 010066C).**

The tenure/term of M/s Jambu Agrawal & Associates, Chartered Accountants, Kota (Firm registration Number: 010066C) is coming to end at the conclusion of ensuing AGM. The existing auditors cannot be re-appointed as the Auditors for a further period of 5 years as per the provisions of Companies Act, 2013.

The Consent of Board of Directors and subject to approval of the shareholders, had approved the appointment **M/s Sarupria Somani & Associates, Chartered Accountants, Udaipur, (Firm Registration Number: 010674C)** for a term of five (5) years to hold office from the conclusion of 26<sup>th</sup> Annual General Meeting till the conclusion of the 30<sup>th</sup> Annual General Meeting of the Company .

As required under section 139 of the Companies Act, 2013, **M/s Sarupria Somani & Associates, Chartered Accountants, Udaipur** have informed the Company that their appointment, if made, shall be in compliance of Section 139 and 141 of the Companies Act, 2013 and Companies (Audit and Auditors) Rules, 2014 and the Auditors have also confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

None of the Directors, Key Managerial Personnel of the Company and their relatives, are concerned or interested in the above Resolution except to the extent of their shareholding if any.

#### **Item No. 4 (Special business)**

Hence, considering the business plans and the growing fund requirements of the Company, it is proposed that borrowing limit of the company the shall not any time exceed Rs. 500 .00 crore (Rupees Five Hundred Crore).The approval of the members is sought pursuant to Section 180(1)(c) of the Companies Act, 2013 and rules made there under. The Board recommends the above special resolution for your approval.

No Director or any of the Key Managerial Personnel of the Company or their relatives are, directly or indirectly, concerned or interested in the Resolution.



# RUKMANI DEVI GARG AGRO IMPEX LTD.

DEAL IN : MUSTARD, SOYABEAN, DHANIA, WHEAT & ALL OTHER AGRI COMMODITIES

Manufacturer : Sharbati, Tajmahal & Happy Family Brand Sortax Clean Premium Quality Wheat

Ref. No.

Date.....

## BOARD'S REPORT

Dear Members,

### RUKMANI DEVI GARG AGRO IMPEX LIMITED

Your directors have immense pleasure in presenting their 26<sup>th</sup> Directors Report on the business and operations of the Company together with Audited Financial Statements for the year ended on 31<sup>st</sup> March, 2024.

#### FINANCIAL SUMMARY/HIGHLIGHTS ON STANDALONE FINANCIAL STATEMENTS (in Lakhs)

PARTICULARS	F.Y. 2023-24	F.Y. 2022-23
Revenue from Operations	24437.53	24805.19
Other Income	64.91	44.38
<b>Total Income</b>	<b>24502.44</b>	<b>24849.57</b>
Less: Total Expenses	23643.72	24530.08
<b>Profit/(Loss) from ordinary activities before finance costs, exceptional items and Tax</b>	<b>858.72</b>	<b>319.49</b>
Less: exceptional items	182.77	255.05
<b>Profit/(Loss) from ordinary activities after finance costs, exceptional items but before Tax</b>	<b>675.95</b>	<b>64.44</b>
Less: Taxation (including FBT & Deferred Taxation)	137.60	17.27
<b>Net Profit / (Loss) after Tax &amp; exceptional items</b>	<b>542.93</b>	<b>47.17</b>

#### FINANCIAL SUMMARY/HIGHLIGHTS ON CONSOLIDATED FINANCIAL STATEMENTS (in Lakhs)

PARTICULARS	F.Y. 2023-24	F.Y. 2022-23
Revenue from Operations	24437.53	24805.19
Other Income	64.91	44.38
<b>Total Income</b>	<b>24502.44</b>	<b>24849.57</b>
Less: Total Expenses	23643.73	24530.08
<b>Profit/(Loss) from ordinary activities before finance costs, exceptional items and Tax</b>	<b>858.72</b>	<b>319.49</b>
Less: exceptional items	182.77	255.05
<b>Profit/(Loss) from ordinary activities after finance costs, exceptional items but before Tax</b>	<b>675.95</b>	<b>64.44</b>
Less: Taxation (including FBT & Deferred Taxation)	137.60	17.27
<b>Net Profit / (Loss) after Tax &amp; exceptional items</b>	<b>542.93</b>	<b>47.17</b>

## **BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR**

The Company is engaged in trading and retailing of agriculture products. During the year the total Revenue from operations of the company has comparatively least Rs. 24502 Lacs/- as compared to the last year revenue of Rs. 24849 Lacs/- (before tax). Further, the company has incurred total expenditure of Rs. 23826.49/- Lacs as against expenditure of Rs. 24785.14/- Lacs incurred during the previous financial year. Although the company has more profit after tax during the under review, your directors expect that the company will perform better in the ensuing year.

### **TRANSFER TO RESERVES**

Your Directors have not proposed to transfer any sum to the General Reserve.

### **DIVIDEND:**

In the interest of the Company no dividend has been recommended by the Board of Directors of the Company.

### **CHANGE IN THE NATURE OF BUSINESS**

There is no change in the nature of Business of the Company during the financial year ended on March 31, 2024. The company did not carry any new business activity during financial year under review.

### **MATERIAL CHANGES AND COMMITMENTS**

In pursuance to Section 134(3) (l) of the Act, There are some kinds of material changes and commitments have occurred after the closure of the financial year to which the financial statements relate till the date of this report, affecting the financial position of the Company as are follows:

- 1. Conversion of Company From Private to Public Limited** namely M/s RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED(CIN - U24246RJ1998PTC014471) TO M/S RUKMANI DEVI GARG AGRO IMPEX LIMITED.  
(CIN - U24246RJ1998PLC014771)

### **DETAILS OF REVISION OF FINANCIAL STATEMENT OR THE REPORT**

There was no change made in the financial statements or the Report in respect of three preceding financial years either voluntarily or pursuant to the order of a judicial authority.

### **CAPITAL STRUCTURE**

During the FY 2023-24 there is no change in fully paid up equity share capital of the company stands at Rs. 650 Lacs(Rupees Six Crore Fifty Lakhs Only).

Authorized Share Capital of the Company increased from 650 Lacs to 1100 Lacs after the closure of the financial year to which the financial statements relate till the date of this report, affecting the financial position of the Company.

### **DETAILS OF EMPLOYEES STOCK OPTIONS**

There are no employee's stock options given by the company during the financial year 2023-24.

### **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

1. Mr. Lalit Modi (DIN: 07662769) was appointed as Non Executive Independent Director dated 05.03.2024 during the Financial Year 2023-2024.

A handwritten signature in black ink, appearing to read 'V. 23' with a diagonal line through it.

2. Mrs. Priyanka Alwani (DIN: 10532675) was appointed as Non Executive Independent Director dated 05.03.2024 during the Financial Year 2023-2024.
3. Mr. Naresh Dutta Sharma (DIN: 00158469) was appointed as Non Executive Independent Director dated 05.03.2024 during the Financial Year 2023-2024
4. Mr. Narendra Kumar Rathore (DIN: 09420255) was appointed as Chief Financial Officer dated 02.03.2024 during the year but he resigned from the post dated 19.06.2024 after the closure of the financial year ended 31<sup>st</sup> March 2024.
5. Mr. Lakshya Gupta (DIN: 09850056) was appointed as Chief Financial Officer dated 19.06.2024 after the closure of the financial year to which the financial statements relate till the date of this report,
6. Mr. Vishal Garg (DIN : 00840692) Appointed as a Managing Director & Chairman (Change in Designation) on 24.06.2024 after the closure of the financial year to which the financial statements relate till the date of this report,
7. Ms. Anju Garg ( DIN : 02061437 ) Appointed as a Whole Time Director (Change in Designation) on 24.06.2024 after the closure of the financial year to which the financial statements relate till the date of this report,

Except aforesaid changes further no changes occurred in the KMP during the year under review.

#### **DECLARATION OF INDEPENDENCE BY INDEPENDENT DIRECTORS**

Pursuant to the provisions of Section 149 of the Act, the independent directors Mr. Lalit Modi (DIN: 07662769), Mrs. Priyanka Alwani (DIN: 10532675) and Mr. Naresh Dutta Sharma (DIN: 00158469) have submitted declarations that each of them meets the criteria of independence as provided in Section 149(6) of the Act along with Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as independent directors of the Company.

#### **BOARD MEETINGS**

The Board of Directors met eight times during the financial year 2023-24. Frequency and quorum at these meetings were in conformity with the provisions of the Companies Act, 2013, Secretarial Standard -1 on Meetings of the Board of Directors and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Attendance of Directors in AGM and Board meetings held during the financial year 2023-24 are as follows:

Name of Director /KMP	In previous AGM 30.09.20 23	Board meeting								% of Atten dance
		20.05.20 23	03.09.20 23	30.10.20 23	05.0 1.20 24	02.0 3.20 24	05.03. 2024	13.03.20 24	14.03.2 024	
Mr. Vishal Garg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%
Mr. Anju Garg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%
Mr. Lalit Modi	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Yes	Yes	100%
Mrs. Priyanka Alwani	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Yes	Yes	100%
Ms. ND Sharma	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Yes	Yes	100%

### **INTERNAL FINANCIAL CONTROL SYSTEMS**

The Company has put in place an adequate system of internal control commensurate with its size and nature of business. These systems provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes, safeguarding of assets of the Company and ensuring compliance with corporate policies. The Audit Committee reviews adherence to internal control systems and internal audit reports issued by internal auditors of the company.

### **DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES**

Subsidiary Company:	RDG Green Energy Private Limited U19204RJ2024PTC092474 2 <sup>ND</sup> FEBRUARY,2024 100% Subsidiary
Joint Venture	Nil

### **DEPOSITS**

The Company has neither invited nor accepted or renewed any deposits from public within the meaning of Section 73-76 of the Companies Act, 2013, read with The Companies (Acceptance of Deposits) Rules, 2014 during the year under review.

### **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

During the year under review, the company has given corporate guarantees to Punjab National Bank on behalf of M/s RDG Solvent Limited a related party under common control. The Guarantee is backed by the Company's Industrial property located at Khasara No. 422/184, 436/184, 421/182, 191, 191/1, 426/191, 425/191, and 191/2 Dahara Tehsil-Ladpura, Distt. Kota. The Corporate Guarantee is limited to the extent of value of the Collateral property offered by the Company under the provisions of Section 186 of the Companies Act, 2013.

### **RELATED PARTY TRANSACTIONS**

There are related party transactions made by the Company with Promoters, Key Managerial Personnel or other companies details are provided in Notes to Accounts point No. 19 of the Financial Statements of the Company.

### **CORPORATE SOCIAL RESPONSIBILITY**

The Company has formed CSR Committee via Board Meeting held on 19.06.2024 after the closure of the financial year to which the financial statements relate till the date of this report, The Composition of Committee as follows:-

1. Mr Vishal Garg (Chairman)
2. Mrs. Anju Garg (Member)
3. Mr. Lalit Modi (Member)

As per Section 135 of the Companies Act 2013, Corporate Social Responsibility (CSR) applies to the Company as the net profit for the financial year 2023-24 exceeded INR 500 Lacs.

The Company will disclose the CSR activities undertaken, the amount spent, and any unspent amounts in the notes to accounts for the financial year ended 31 March 2025.

### **RISK MANAGEMENT**

The Company has framed and implemented a Risk Management Policy to identify the various business risks. This framework seeks to create transparency, minimize adverse impact on the business

objectives and enhance the Company's competitive advantage. The Risk Management Policy defines the risk management approach across the enterprise at various levels including documentation and reporting. The policy is available on the Company's website at [www.rdgagro.com](http://www.rdgagro.com)

#### **SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS**

No such material legal decision was passed during the year by the regulators, courts, or tribunals that may affect the company's going concern status and future operations.

#### **AUDITORS AND AUDITOR'S REPORT**

##### **RESIGNATION OF STATUTORY AUDITOR AND FILLING OF CASUAL VACANCY**

The tenure/term of M/s Jambu Agrawal & Associates, Chartered Accountants, Kota (Firm registration Number: 010066C) is coming to end at the conclusion of ensuing AGM. The existing auditors cannot be re-appointed as the Auditors for a further period of 5 years as per the provisions of Companies Act, 2013.

Therefore **M/s Sarupria Somani & Associates, Chartered Accountants, Udaipur, (Firm Registration Number: 010674C)** has been appointed as a statutory auditor of the Company to fill the causal vacancy and to hold the office from conclusion of the 26<sup>th</sup> Annual General Meeting till the conclusion of the 30<sup>th</sup> Annual General Meeting of the Company the term and condition of appointment are provided under the notice of AGM.

There is no reservation, qualification or adverse remark contained in the Auditor's Report attached to the Financial Statements of the company as of 31st March 2024. The information referred to in the Auditor's Report is self-explanatory and does not call for any further comments.

During the financial year 2023-24, no fraud was reported by the Statutory Auditor of the Company in their Audit Report.

#### **INTERNAL AUDITOR**

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with The Companies (Accounts) Rules, 2014, the Board has appointed **M/s Mahipal Jain & Co., Chartered Accountants, Kota (FRN: 007284C)** as Internal Auditor of the Company to carry out the internal audit of the company for the F.Y. 2023-24.

The internal audit report received from the internal auditors was reviewed by the Audit Committee and Board of Directors, and the observations, if any, mentioned in the Internal Audit Report received for the financial year 2023-24 were duly investigated by Management from time to time.

The company's internal auditor reported no fraud in its audit report for the financial year 2023-24.

The Board has also re-appointed the aforesaid firm as Internal Auditor to conduct the company's internal audit for FY2024-25.

#### **COMPLIANCE WITH SECRETARIAL STANDARDS:**

The company has complied with all secretarial standards applicable to the company during the financial year 2023-24.

#### **MAINTENANCE OF COST RECORDS**

Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not applicable to the company during the financial year 2023-2024

**CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)**

No process was initiated under the Insolvency and Bankruptcy Code, 2016 (2016), during the financial year 2023-24.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**

The company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence the requirement of disclosure in relation to the Conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.

The foreign exchange earnings and outgo are as under:

Particulars	Amount
Foreign Exchange Earning	Nil
Foreign Exchange out go	Nil

**ANNUAL RETURN**

In accordance with the provisions of Section 134(3) read with Section 92(3) of the Companies Act, 2013, the Extract Annual Return for the financial year ended on 31st March 2024 in the prescribed form MGT-9 is attached with report.

**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company has adopted a policy on the prevention, prohibition, and redressal of sexual harassment in the workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, and the Rules made thereunder, and it has authorized the Audit Committee of the Company to implement said policy.

The following is a summary of sexual harassment complaints received and disposed off during the year 2023-24

Number of complaints pending at the beginning of the year	:	NIL
No. of complaints received during the year	:	NIL
Number of complaints disposed off during the year	:	NIL
Number of cases pending at the end of the year	:	NIL

**POSTAL BALLOT**

During the financial year 2023-24, there is no resolution passed through Postal Ballot.

**DIRECTORS' RESPONSIBILITY STATEMENT**

In pursuance of section 134(3) (c) of the Companies Act, 2013, the Board of Directors of the Company hereby state and confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed and that there are no material departures from the same;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

- (d) the directors had prepared the annual accounts on a going concern basis;
- (e) the directors, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- (f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### **ACKNOWLEDGEMENT**

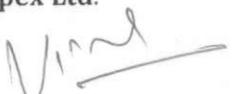
The Board of Directors wish to place on record its sincere appreciation for due co-operation received from the Company's Bankers, Government, Advisors, Shareholders etc. The Directors are also thankful to the employees at all levels for their continued support.

**For and on Behalf of Board of Director  
Rukmani Devi Garg Agro Impex Ltd.**

Place: Kota

Date: 05.08.2024

Anju Garg  
Whole Time Director  
DIN: 02061437



Vishal Garg  
Managing Director  
DIN: 00840692

# SARUPRIA SOMANI & ASSOCIATES

Chartered Accountants

Administrative Office:

"Shree Kalayanam" 50, Tagore Nagar,  
Near Partani Hospital, Sector No. 4,  
Hiran Magri, Udaipur - 313002  
Ph. 8209079943 Mobile: 94141 56057  
Email – [dsomani@sarupriasomani.in](mailto:dsomani@sarupriasomani.in),  
[somani74@rediffmail.com](mailto:somani74@rediffmail.com)  
Website – [www.sarupriasomani.com](http://www.sarupriasomani.com)



## INDEPENDENT AUDITOR'S REPORT

**TO THE SHAREHOLDERS OF  
RUKMANI DEVI GARG AGRO IMPEX LIMITED  
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
KOTA (RAJASTHAN)**

### **(I) Report on the Audit of Financial Statements**

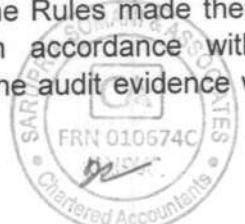
#### **Opinion**

We have audited the accompanying Financial Statements of **RUKMANI DEVI GARG AGRO IMPEX LIMITED. (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit/loss for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have



obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

#### **Other Information - Board of Directors' Report**

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact.

#### **Management's Responsibility for the Financial Statements**

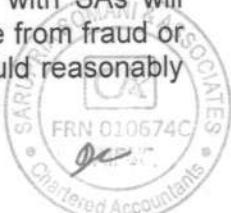
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS and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

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

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

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

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



be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

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

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

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

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

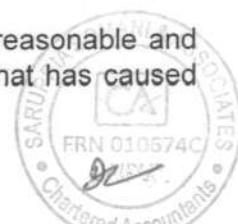
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## **(II) Report on the Other Legal and Regulatory Requirements**

(A) As required by Section 143(3) of the Act, based on our audit we report that:

- i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- iii) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- iv) In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
- v) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we report that company have an adequate internal control refer to our separate report in **Annexure-A**.
- vii) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
  - a) the Company does not have any pending litigations which would impact its financial position.
  - b) the Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
  - c) There has been no amount that is required to be transferred to the Investor Education and protection fund to the company.
  - d) (i) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(ii) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and  
  
(iii) Based on the audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused



them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- e) No dividend had been declared or paid during the year under consideration, hence our reporting with regard to compliance of provisions of section 123 of the Companies Act, 2013 is not applicable.
- f) Based on our examinations, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all transactions recorded in the software, thus we are unable to comment the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and. Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not complied for the financial year ended March 31, 2024.

(B) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure B**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

Place: Camp Kota  
Date: 05/08/2024



For SARUPRIA SOMANI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 010674C

*Devendra Kumar Somani*

CA. DEVENDRA KUMAR SOMANI  
PARTNER  
M. No.079558  
UDIN:-

## Annexure - A to the Auditors' Report

### Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **RUKMANI DEVI GARG AGRO IMPEX LIMITED** (Formerly known as **RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED**) ("the Company") as of 31 March 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

Place: Camp Kota  
Date: 05/08/2024



For SARUPRIA SOMANI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 010674C  
  
CA. DEVENDRA KUMAR SOMANI  
PARTNER  
M. No.079558  
UDIN:

**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
**(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)**  
**Regd. Office: P-7 Bhamashah Mandi Kota, Rajasthan**

**Annexure to the Auditor's Report**  
(Referred to in paragraph (1) of our report of even date)

The Annexure referred to in Auditor's Report to the members of the company on the standalone financial statements of the Company for the year ended March 31, 2024, we report that:

**(i). In respect of its fixed assets:**

- (a) The Company has maintained reasonable records showing full particulars, quantitative details and situation of Property, Plant and Equipment.
- (b) The company has not having any Intangible Assets. Therefore, no reporting required.
- (c) According to the information and explanation given to us by the management of the company, certain fixed assets of the company have been physically verified by the management during the year and no material discrepancies have been noticed on such verification. The periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- (e) No Revaluation has been made during the year on fixed assets.
- (f) No Benami property held in the name of company, and according to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

**(ii). In respect of its Inventories:**

- (a) As explained to us, the inventories were physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on physical verification. In respect of inventories of stores and spares, the Management has verification program with appropriate procedures designed to cover the items over a period of one year, which in our opinion, is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not material.
- (b) During the year the company has availed working capital limit in excess of Rs. 5 crore against security of Inventory and other current assets.  
However, we are unable to comment on mismatch in quarterly data of stocks and receivables furnished to the bank with the available data in books of accounts for the followings reasons:
  - a. As informed by the management, the periodical statements is not required to be furnished to the bank, hence valuation of stocks is not applicable.
  - b. Values of closing inventories are recorded once at the year-end only and not on the relevant dates of stock statements.
  - c. In view of above, material difference, if any, could not be ascertained.



**(iii). In respect of Investments, loans and advances or guarantees:**

**(a)** During the year the company has not provided any loans or advances in the nature of loans or guarantee to companies in conformity with provisions of sec 185 and 186 of Companies Act, 2013.

a. The details of loans given are as under:

Sr no.	Particular	Aggregate amount	Balance as on 31 <sup>st</sup> March 2024
	NIL		

b. Not Applicable

c. The T&C on which the loans and advances are provided are not prejudicial to the interest of the company.

d. The schedule of repayment of principal and payment of interest has been stipulated and the repayments are regular.

e. No amount is overdue with respect to loans given.

**(b)** As there is no overdue with respect to loans and advances. Hence, no renewal or reschedule of loan done.

**(c)** The Company has not given Advances for purchase of capital goods to certain suppliers and to others toward expenses in the general course of business.  
Beside also advances to other corporates in the nature of loans, or advances attracting provisions of Section 185/186 of the Companies Act, 2013.

**(iv). In respect of Loan or guarantees and investments u/s 185 and 186:**

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans, making investment and providing guarantees and securities as applicable.

**(v). Acceptance of Deposits**

The Company has not accepted deposits during the year and does not have any unclaimed deposit as at 31<sup>st</sup> March 2024 attracting the provisions of section 73 to 76 of the Companies Act 2013.

**(vi). Maintenance of Cost records**

We have been informed by the management that the maintenance of cost records of company has not been maintained at company level. Maintenance of cost records has been specified by the central government under section 148(1) of the 2013 Act and the company is not required to maintain the cost records as per the provisions specified in Companies (Cost Records and audit Rules ) 2014 during the year under consideration.



**(vii). In respect of Statutory dues**

The Company has generally regular in depositing with appropriate authorities undisputed statutory dues, including, Income tax, Goods and Service tax, provident fund, employees state insurance, and other material statutory dues as may be applicable to it from time to time.

According to the information and explanation given to us, there was no undisputed amount payable in respect of such statutory dues as may be applicable to it from time to time. According to the information and explanation given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31<sup>st</sup> March 2024 for a period of more than six months from the date they become payable.

**(viii). Unrecorded or Undisclosed transaction:**

According to the information and explanations given to us, there was no transaction found unrecorded in the books of accounts of the company which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

**(ix). Default in repayment of loans or willful defaulter:**

- (a) As observed by us and as per the information and explanations given by the management, that the company has not defaulted in repayment of dues to Financial Institution or banking Companies.
- (b) According to the information and explanations given to us and on the basis of audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information and explanation given to us, the company has utilized the money obtained by way of working capital term loans during the year for the purposes for which they were obtained.
- (d) As observed by us and as per the information and explanations given by the management, we report that no funds raised on short-term basis have been used for long-term purposes by the company
- (e) The Company does not have taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures is not applicable for the company
- (f) The Company does not have raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and default in repayment of such loans raised is not applicable for the company.

**(x). Initial Public offer or preferential allotments:**

- (a). The Company being the private limited this clause of raising money by way of initial public offer / further public offered not applicable.
- (b). According to the information and explanations given to us and the procedures performed us and on overall examination of financial statements of the company, we report that the company has not raised any funds by way of preferential allotment or private placement of shares or convertible debentures.



**(xi). Frauds:**

- (a) During the course of our examination of books and records of the company, carried out in accordance with the generally accepting auditing practices in India and according to the information and explanations given to us, we neither come across any instance of fraud on or by the company, noticed or reported during the year, nor we have been informed of such case by the management.
- (b) To the best of our knowledge and information and explanations given to us, no instance of fraud reportable under sub-section (12) of section 143 of the companies act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to the information and explanations given to us, there was no whistler-blower complaints received during the year by the company.

**(xii). Nidhi Companies:**

The company is not covered under the provisions applicable to Nidhi Companies.

**(xiii). Related party transactions:**

According to the information and explanation, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 wherever applicable and the details have been disclosed in Financial Statements etc., as required by the applicable accounting standards.

**(xiv). Internal Audit system**

In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an Internal Audit system as per provisions of the Companies Act, 2013.

**(xv). Non Cash transactions:**

According to the information and explanation, given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of Companies Act, 2013 are not applicable to the company.

**(xvi). NBFC Companies:**

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**(xvii). Profit/Loss making companies:**

The company is generally profit making company and there was no cash loss in last financial year also.



(xviii). **Resignation of statutory Auditors:**

There being no resignation of the statutory auditors during the year, this clause is not applicable.

(xix). **Material uncertainty and financial ratio analysis:**

According to the information and explanation given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exist as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance to the future viability of the company. We neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx). **Corporate Social Responsibilities:**

Provisions of section 135 of Companies Act, 2013 are not applicable to the company during the year. Therefore, no reporting required.

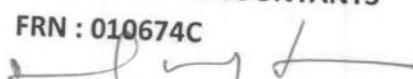
Place: Camp Kota

Date: 05/08/2024



For SARUPRIA SOMANI & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN : 010674C

  
CA. DEVENDRA KUMAR SOMANI  
PARTNER  
M. No.079558  
UDIN:

## **Note: - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

Notes attached to and forming part of the Statement of Accounts as on and for the year ending on 31<sup>st</sup> March 2024 are as follows:

### **I. CORPORATE INFORMATION:**

The company has been incorporated on 17/04/1998 under the Companies Act, 1956 vide CIN No. U24246RJ1998PLC014771. Main objects of the company are to deal in trading of Agricultural Commodities.

### **II. SIGNIFICANT ACCOUNTING POLICIES:**

#### **1. Basis of Preparation of Financial Statements:**

The Financial Statements have been prepared to comply in all material aspects with applicable Accounting Principles in India, the applicable Accounting Standards prescribed under section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014, the provisions of the Act (to the extent notified) and other Accounting Principles generally accepted in India, to the extent applicable.

The company presents assets and liabilities in the balance sheet based on current/ non- current classification based on operating cycle. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The company has identified twelve months as its operating cycle.

#### **2. Inventories (AS-2):**

Inventories are valued at Cost or Net Realisable Value whichever is lower. Cost comprise of all cost of purchase, cost of conversion and other cost in bringing the inventory to their present location and condition. The Cost formula used is First in First Out (FIFO).

#### **3. Cash and Cash Equivalents (Cash Flow Statements - AS-3)**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short – term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Cash flows are reported using Indirect method, where by profit/ (loss) before extraordinary item and tax is adjusted for the effect of transactions of non-cash nature and deferrals or accruals of past and future cash receipts or payment. The cash flow from operating, Investing and financing activities of the companies are segregated based on the available information.

#### **4. Revenue (AS-9):**

##### **Sale of Goods and Services**

They are generally accounted for on accrual basis as they are earned or incurred, revenue is recognised only when can be reliably measured and it is reasonable to expect ultimate collection. Revenue from contract priced on time and material basis are recognised when services are rendered and other costs are incurred.

##### **Other Income**

Interest and Other Income is accounted on accrual basis.

*Chirag*

*Fatima Gaptia*

*Vimal*

*Anjali Garg*



## 5. Property Plant and Equipment (AS-10):

The Fixed Assets are stated at cost of acquisition less accumulated Depreciation and impairment losses, if any. The cost includes taxes and duties, freight, installation and other direct or allocated expenses. Consequently depreciation on such assets is provided according to useful life prescribed under the schedule II for "Continuous Process Plant" under Written down Value Method. Depreciation on other assets is provided on Written down Value Method in accordance with the provisions of the Companies Act, 2013 at the rates and in the manner specified in Schedule II of the Act except intangible assets.

Machinery spares which can be used only in connection with items of fixed assets and whose use expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such assets beyond its previously assessed standard of performance. There is no Capital Work In Progress for the financial year ended March 31<sup>st</sup>, 2024.

## 6. Investments (AS-13):

- (i) Investments, which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All investments are usually measured at cost.
- (ii) Current investments are carried in the financial statements at lower of the cost and fair value determined on an individual investment basis. Long term investments are carried at cost.

## 7. Employees Benefits (AS-15):

-- Short Term Employees Benefits: - Short term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

-- Post-Employment Benefits: - Employees Benefits in the form of contribution towards provident fund, ESI are considered as defined contribution plan and the contributions to recognized funds are charged to the Profit and loss account of the year when the contributions are due, as per the provisions of respective statutes.

-- Other Long Term Employees Benefits: - Leaves lying in credit of the employees are not paid as the company follows practice of granting leaves as and when demanded by the employees during the year, otherwise the same gets lapsed. Hence, no provision for the same is required to be made.

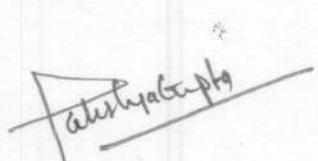
## 8. Borrowing cost (AS-16):

Borrowing costs which are attributable to acquisition/ construction of qualifying assets are capitalised as a part of the cost of such assets till the date of putting such assets to use. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognised as an expense in the period in which they are incurred.

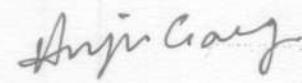
## 9. Earnings per Share (AS-20):

Basic & Diluted Earnings per Share are computed in accordance with AS-20 on 'Earnings per Share'. Basic EPS is calculated by dividing the net profit or loss after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted Earnings per Equity Share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year, except where the results are anti-dilutive.











#### **10. Taxes on Income (AS-22):**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provision of Income Tax Act, 1961.

Deferred tax is recognised on timing difference, being the difference between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and tax laws enacted or substantially enacted as at the reporting date.

Deferred tax liabilities are recognised for all timing difference. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets.

Deferred tax assets are recognised for timing difference of other items only to extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing are tax laws and the company has legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.

#### **11. Intangible Assets (AS-26):**

The company amortises the intangible assets over their estimated useful lives on the straight line basis, commencing from the date of asset is available to the company for its use. Further, the company assesses at each balance sheet date, the probability of future economic benefits using reasonable and supportable assumptions that represent the best estimate of the set economic conditions that will exist over the useful life of the asset and amortizes the amount of asset accordingly.

#### **12. Impairment of Assets (AS-28):**

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. The Company assesses at each balance sheet date, whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the assets. If such recoverable amount of the assets or recoverable amount of the cash generating unit to which assets belong is less than its carrying amount, the carrying amount reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in Profit and Loss account. If at the Balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

#### **13. Provisions, Contingent Liabilities and Contingent Assets (AS-29):**

Provisions involving a substantial degree of estimation in measurement and are recognised when there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the last estimate require to settle an obligation at the year end, these are reviewed at each balance sheet date and adjusted to reflect the best current estimates. Contingent liabilities are not recognised. Contingent assets are neither recognised nor disclosed in the Financial Statements.

*Abhishek*

*Parul Gupta*

*Vimal*

*Anju Gang*



## **II. NOTES TO ACCOUNTS:**

### **1. Sundry Debtors & Creditors:**

In the absence of confirmation from the parties and pending reconciliation, the Debit and Credit balances in regard to recoverable and payables have been taken as reflected in the books. In the opinion of the Directors, Loans & Advances and Current Assets, if realised in the ordinary course of business, have the value at which they are stated in the Balance Sheet.

### **2. Advances:**

The Company has not given Advances for purchase of capital goods to any suppliers and to others toward expenses in the general course of business.

Beside also advances to other corporates in the nature of loans, or advances are attracting provisions of Section 185/186 of the Companies Act, 2013.

### **3. Unsecured Loan:**

Company has raised the unsecured loan from directors and from others as inter corporate loan, both of them did not fall within the meaning of expression deposit as defined in the Companies (Acceptance of deposit Rules, 2014).

### **4. Provisions:**

In the opinion of the management, the provisions made in these annual accounts are adequate.

### **5. Transaction in foreign Currency:**

No transaction in foreign currency had taken place during the year under consideration.

### **6. Contingent Liabilities:**

The company has explained that there are no other contingent liabilities against the company.

### **7. Director's Remuneration:**

Sl. no.	Particulars	Current Year	Previous Year
1.	Director's Remuneration	0.00	0.00

### **8. Auditor's Remuneration:**

Sl. no.	Particulars	Current Year	Previous Year
1.	Auditor's Remuneration	75,000.00	0.00

9. The company has not received any intimation from its suppliers whether they are registered under Micro, Small and Medium Enterprises Development Act, 2006 or not. Hence the disclosure relating to the amount unpaid as at the year-end together with interest paid / payable under this Act has not been disclosed separately.

10. Carrying cost of goods held on balance sheet date is **Rs.26,25,39,491.34/-**

11. Figures of the previous year have been re-grouped / re-classified wherever applicable.

*Atulya Gupta* *Niraj* *Anjali*  
*Atulya Gupta* *Niraj* *Anjali*  
*Atulya Gupta* *Niraj* *Anjali*  


12. In the opinion of the Board, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amounts at which they are stated in the Balance sheet and the provision for known liability is adequate and not in excess of amount reasonably necessary.

13. The company has not impaired any assets during the year.

14. The company has not received any government grant or subsidy during the year.

15. Provision of section 135 of companies Act 2013 is not applicable to the company during the financial year.

16. The company has not traded or invested in crypto currency or virtual currency during the financial year.

17. According to the information and explanations given to us there was no transaction found unrecorded in the books of accounts of the company which have been surrendered or disclosed as income during the year in the assessment under the income tax act , 1961.

18. The company had investments made in RBI Sovereign Gold Bonds of Rs. 239,567.50 which in the name of director of the company.

#### 19. Related Party Disclosures:

Information regarding transactions with related parties as required by the Accounting Standard – 18 issued by the Institute of Chartered Accountants of India is annexed.

Disclosure of Transaction between the Company and Related Parties and the Status of Outstanding Balance as On 31.03.2024.

Key Managerial Personnel on the Boards as on 31.03.2024 :	
1. VISHAL GARG 2. ANJU GARG	Director Director
Enterprise over which relatives of key managerial personnel exercises significant influence	<ul style="list-style-type: none"><li>1. Priyesh Impex Private Limited</li><li>2. Vishal Innovative Infraprojects Pvt. Ltd.</li><li>3. Goldshine Comtrade Private Limited</li><li>4. RDG Proteins Limited</li><li>5. Shree Harivishal Industries Ltd.</li><li>6. RDG Solvent Limited.</li><li>7. Rukmani Devi Garg Agro Ampex Pvt. Ltd.</li><li>8. Prishagarg Overseas Pvt. Ltd.</li><li>9. RDG Capital Private Limited.</li><li>10. RDG Foods Private Limited</li><li>11. RDG Agri Export Private Limited</li><li>12. RDG Overseas Private Limited</li><li>13. Indian Warehousing Corporation Ltd</li><li>14. Shrinathji Assignment Private Ltd.</li><li>15. Vishalgarg Industries Pvt. Ltd</li><li>16. Prisha Enterprises Pvt. Ltd.</li></ul>
Associates	None
Subsidiaries	1. RDG Green Energy Private Ltd



*Parul Agarwal* *Vimal* *Anju Garg*  
Aayushi

Particulars	Volume of Transaction during F.Y. 2023-24	Volume of Transaction during F.Y. 2022-23	Balance	Balance
			As on 31st March, 2024	As on 31st March, 2023
<b><u>Repayment of Loan Taken</u></b>				
RDG Capital Pvt Ltd	0.00	1,69,48,022.00	0.00	0.00
<b><u>Interest Paid on Loan taken</u></b>				
RDG Capital Pvt Ltd	0.00	11,74,926.00	0.00	0.00
<b><u>Sales made to Relate Parties</u></b>				
RDG Solvent Ltd.	13,22,41,241.00	0.00	0.00	0.00
Vishal and Co.	4,44,040.00	0.00	0.00	0.00
Indian Warehousing Corporation Ltd	11,24,07,630.00	0.00	7,96,27,040.00	0.00
<b><u>Purchase from Related Parties</u></b>				
RDG Solvent Ltd.	3,30,750.00	2,57,500.00	14,82,600.00	0.00
Indian Warehousing Corporation Ltd	4,71,74,036.00	6,15,91,789.75	0.00	7,96,27,040.00
Vishal & Co.	2,04,50,232.00	0.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	1,01,91,999.00	0.00	0.00	0.00
<b><u>Sale of Immovable Property</u></b>				
Vishal Garg	1,44,00,000.00	0.00	0.00	0.00
<b><u>Loan Given</u></b>				
RDG Solvent Ltd	23,95,00,000.00	0.00	0.00	0.00
<b><u>Receipt of Loan Given</u></b>				
RDG Solvent Ltd	23,95,00,000.00	0.00	0.00	0.00
<b><u>Investment in Equity Shares</u></b>				
RDG Green Energy Private Ltd.	9,99,900.00	0.00	9,99,900.00	0.00

Prayush

Fahim Patel

Niraj Anil Garg



**List of Related Parties & Description of the relationship between parties:**

Name of Party	Description of relationship with Reporting Enterprise
Vishal Garg	Director
Anju Garg	Director
Priyesh Impex Private Limited	Sister Concern
Vishal Innovative Infraprojects Pvt. Ltd.	Sister Concern
Goldshine Comtrade Private Limited	Sister Concern
RDG Proteins Limited	Sister Concern
Shree Harivishal Industries Ltd.	Sister Concern
RDG Solvent Limited.	Sister Concern
Rukmani Devi Garg Agro Ampex Pvt. Ltd.	Sister Concern
Prishagarg Overseas Pvt. Ltd.	Sister Concern
RDG Capital Private Limited.	Sister Concern
RDG Foods Private Limited	Sister Concern
RDG Agri Export Private Limited	Sister Concern
RDG Overseas Private Limited	Sister Concern
Indian Warehousing Corporation Ltd	Sister Concern
Shrinathji Assignment Private Ltd.	Sister Concern
Vishalgarg Industries Pvt. Ltd	Sister Concern
Prisha Enterprises Pvt. Ltd.	Sister Concern
RDG Green Energy Pvt. Ltd	Subsidiary

The related Parties have been relied on as per the list and information provided by the management.

Ayushi

Fatulbapa

Nim Anju Garg



**III. Additional Regulatory Disclosure:**

**1. Title deeds of immovable Property not held in name of the company:**

According to the information and explanations given to us, the records examined by us and based on the examination of the copies of conveyance deeds/ registered sale deed provided to us, we report that, the title deeds, all immovable properties i.e. land and building as appearing in the financial statements of the company are held in the name of the company. The company has not taken any immovable properties i.e. land and building on lease during the year under report.

**2. Revaluation of property, Plant and Equipment:**

Company has not revalued its Property, Plant and equipment (including Right of Use assets) or intangible assets or both during the year.

**3. Loans and Advances:**

Company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to its related party as defined in clause (76) of section 2 of companies Act, 2013.

**4. Capital work-in-progress:**

There were no such capital works in progress, whose completion is overdue or has exceeded its cost compared to its original plan. Hence requirement for ageing schedule and completion schedule is not applicable.

**5. Intangible assets under development:**

There is no intangible asset under development during the year. Hence requirement for ageing schedule and completion schedule is not applicable.

**6. Details of Benami Property Held:**

According to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

**7. Security of current assets against borrowings:**

According to information and explanations given to us and results of our audit procedures we have noted that the company has working capital loan limits with HDFC bank against stocks of Raw Material, finished goods and receivables etc. current assets.

However, we are unable to comment on mismatch in quarterly data of stocks and receivables furnished to the bank with the available data in books of accounts for the following reasons:

- a. As informed by the management, the periodical statements are not required to be furnished to the bank; hence valuation of stocks is not applicable.
- b. Values of closing inventories are recorded once at the year-end only and not on the relevant dates of stock statements.
- c. In view of above, material difference, if any, could not be ascertained.

**8. Wilful Defaulter:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

*Riyushi* *Fatihatape* *Mint* *Anjali Garg*



9. **Relationship with Struck off Companies:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not entered in any transaction with the companies whose names have been struck off under section 248 of Companies Act, 2013.

10. **Registration of charges or satisfaction with Registrar of companies:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that all charges or satisfactions have been registered with Registrar of companies.

Note: Calculation for delay in no. of days is based on a 30 day time limit and not on a month basis.

11. **Compliance with number of layers of companies:**

The company does not have any subsidiary. Hence provision of section 2(87) read with rule (2) of companies (Restriction on number of Layers) Rules, 2017 are not applicable.



Ayushi

Fatima Salpi

Vineet

Anju Garg

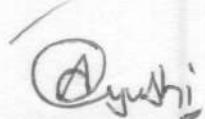
## 12. Analytical Ratios:

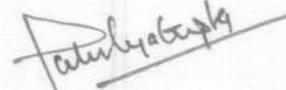
We have compiled the ratio analysis chart for the previous year ended on 31<sup>st</sup> March, 2024 on the basis of audited financial statements of the year and have also calculated the same ratios on the basis of current audited results.

According to the information and explanations given to us and on the basis of our audit procedures, numerator and denominator of following ratios are based on the nature of company operations and the applicable regulatory requirements that a company needs to comply with. We furnish below the details of required ratio as under:

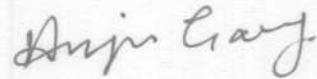
Ratio	Numerator	Denominator	Current period	Previous period	% Variance	Reason for Variance
Current ratio	49,39,17,114.01	27,32,70,383.53	1.81	1.86	-3%	Increase in short term borrowings to meet working capital requirements and other current liabilities for advance payment for sale of goods
Debt Equity Ratio	3,41,93,069.00	24,83,03,681.17	0.14	0.26	-47%	Decrease in secured loan from banks and NBFC
Debt Service Coverage Ratio	9,00,85,628.61	1,73,42,425.32	5.19	1.52	241%	Decrease in secured loan from banks and NBFC resulting low finance cost
Return on Equity Ratio	5,42,92,833.35	24,83,03,681.17	21.87%	2.26%	867%	Increase in profit due to Price Fluctuation Trade
Inventory Turnover Ratio	2,35,19,79,949.48	26,25,39,491.34	8.96	14.26	-37%	Decrease in Inventory levels
Trade Receivable Turnover Ratio	2,44,37,53,328.00	20,74,01,687.42	11.78	16.80	-30%	Decrease in trade receivables due to better collection form debtors
Trade Payable Turnover Ratio	1,51,95,81,629.82	16,90,366.50	898.97	344.17	161%	Decrease in creditors due to better utilisation of funds towards payment of creditors











Net Capital Turnover Ratio	2,44,37,53,328.00	28,24,96,750.17	8.65	9.45	-8%	Decrease in sales and increase in capital employed
Net Profit Ratio	6,80,53,150.25	2,44,37,53,328.00	2.78%	0.26%	972%	Increase in profit due to Price Fluctuation Trade
Return on Capital Employed	7,16,35,258.67	28,24,96,750.17	25.36%	11.32%	124%	Increase in profit due to Price Fluctuation Trade
Return on Investment	5,42,92,833.35	28,24,96,750.17	19.22%	1.80%	969%	Increase in profit due to Price Fluctuation Trade

(Ayushi)

Pabitra Gupta

Minal

Anju Garg



**13. Compliance with approved Scheme(s) of Arrangements:**

According to the information and explanations given to us and on the basis of audit procedures, there is no scheme of any arrangement has been approved by the competent authority which requires compliances under section 230 to 237 of companies Act, 2013.

**14. Utilisation of Borrowed funds and share premium:**

According to the information and explanations given to us and on the basis of audit procedures, we are of the opinion that the company has not made any advance or investment or given any loan to any other entity or person including foreign entities (Called Intermediaries) with an understanding to directly or indirectly lend or invest in other entities or persons identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

**For and on behalf of the Board of Directors**  
Signature to Notes 1 to 18

**In terms of our report of even date**

**RUKMANI DEVI GARG AGRO IMPEX LTD**  
(Formerly known as RUKMANI DEVI GARG  
AGRO IMPEX PRIVATE LIMITED)

   
**VISHAL GARG**  
(Director)  
DIN: 00840692

  
**ANJU GARG**  
(Director)  
DIN: 02061437

**AYUSHI AGRAWAL**  **LAKSHAY GUPTA**  
(Company Secretary) (Chief Financial Officer)

**Date: 05 /08 / 2024**  
**Place: Kota**

**For SARUPRIA SOMANI & ASSOCIATES**  
Chartered Accountants  
FRN: 010674C

  
**CA DEVENDRA KUMAR SOMANI**  
Partner  
M. No. 079558  
UDIN:



**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 P-7 Bhamashah Mandi Kota, Rajasthan  
 CIN-U24246RJ1998PLC014771

**BALANCE SHEET AS ON 31.03.2024**

	Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
			Amount	Amount
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' funds</b>			
	(a) Share capital	1	65000000.00	65000000.00
	(b) Reserves and surplus	2	183303681.17	143488747.82
			<b>248,303,681.17</b>	<b>208,488,747.82</b>
2	<b>Share application money pending allotment</b>		0.00	0.00
3	<b>Non-current liabilities</b>	3	34193069.00	53918089.00
	(a) Long-term borrowings		0.00	1051040.67
	(b) Deferred tax liabilities (net)		0.00	0.00
	(c) Other long-term liabilities		0.00	0.00
	(d) Long-term provisions		34193069.00	54969129.67
4	<b>Current liabilities</b>	4	234248518.53	197358674.71
	(a) Short-term borrowings	5	1690366.50	4580619.82
	(b) Trade payables	6	20913425.50	1019836.00
	(c) Other current liabilities	7	16418073.00	1599293.00
	(d) Short-term provisions		<b>273270383.53</b>	<b>204558423.53</b>
		<b>TOTAL</b>	<b>555767133.70</b>	<b>468016301.02</b>
<b>B</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property Plant & Equipment and Intangible Assets	8	58111411.16	86055090.36
	(i) Property Plant & Equipment		0.00	0.00
	(ii) Intangible assets		0.00	0.00
	(iii) Capital work-in-progress		0.00	0.00
	(iv) Intangible assets under development		<b>58111411.16</b>	<b>86055090.36</b>
	(b) Non-current investments	9	1761224.50	1199179.50
	(c) Deferred tax assets (net)		1932384.04	0.00
	(d) Long-term loans and advances		0.00	0.00
	(e) Other non-current assets	10	45000.00	0.00
			<b>3738608.54</b>	<b>1199179.50</b>
2	<b>Current assets</b>			
	(a) Current investments	11	262539491.34	170983508.00
	(b) Inventories	12	207401687.42	147693614.40
	(c) Trade receivables	13	598790.71	55517974.57
	(d) Cash and cash equivalents	14	128000.00	225486.50
	(e) Short-term loans and advances	15	23249143.73	6341446.88
	(f) Other current assets		<b>493917114.00</b>	<b>380762031.16</b>
		<b>TOTAL</b>	<b>555767133.70</b>	<b>468016301.02</b>
	See accompanying notes forming part of the financial statements	24		

The accompanying notes 1 to 23 are an integral part of the financial statement  
 For and on behalf of the Board of Directors

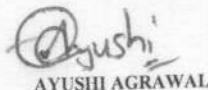
FOR SARUPRIA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

(DEVENDRA KUMAR SOMANI)  
 PARTNER  
 M.NO. 079558  
 FRN : 010674C

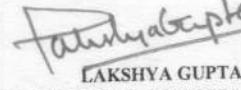
Date: 05/08/2024  
 Place: Kota  
 UDIN:

IN TERMS OF OUR REPORT OF EVEN DATE  
 RUKMANI DEVI GARG AGRO IMPEX LIMITED

VISHAL GARG  
 (Director)  
 DIN:00840692

  
 AYUSHI AGRAWAL  
 (COMPANY SECRETARY)  
 M.NO: A48756

ANJU GARG  
 (Director)  
 DIN:02061437

  
 LAKSHYA GUPTA  
 (CHIEF FINANCIAL OFFICER)



**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
**(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)**

P-7 Bhamashah Mandi, Kota, Rajasthan  
 CIN-U24246RJ1998PLC014771

**Statement of Profit and Loss For the year Ended 31.03.2024**

	Particulars	Note No.	For the year ended	For the year ended
			31 March, 2024 (in Rs.)	31 March, 2023 (in Rs.)
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
1	Revenue from operations (gross)	16	2443753328.00	2480519344.72
	Less: Excise Duty		0.00	0.00
	Revenue from operations (net)		<b>2443753328.00</b>	<b>2480519344.72</b>
2	Other income	17	6491211.00	4437772.00
3	<b>Total Income (1+2)</b>		<b>2450244539.00</b>	<b>2484957116.72</b>
4	<b>Expenses</b>			
	Cost of Material consumed	18	937286246.62	835226955.83
	Purchase of Stock in Trade	19	1412975976.87	1601405861.38
	Changes in Inventories of Finished Goods, Work in Progress	20	3595570.00	3618000.00
	Employee Benefit Expenses	21	18277046.53	25505148.82
	Finance Exp.	22	2345026.52	3290164.82
	Depreciation And Amortization Exp.	23	8169547.54	9467460.14
	Other Exp.		<b>2382649414.07</b>	<b>2478513590.98</b>
5	<b>Profit / (Loss) before exceptional and extraordinary items</b>		<b>67595124.93</b>	<b>6443525.74</b>
6	Exceptional Items		0.00	0.00
7	<b>Profit before extraordinary Items and tax</b>		<b>67595124.93</b>	<b>6443525.74</b>
8	Extra Ordinary Items		458025.32	0.00
9	<b>Profit / (Loss) before tax (7 ± 8)</b>		<b>68053150.25</b>	<b>6443525.74</b>
10	<b>Tax expense:</b>			
	(a) Current tax expense for current year		16151654.00	1599293.00
	(b) (Less): MAT credit (where applicable)		0.00	0.00
	(c) Current tax expense relating to prior years		592087.60	0.00
	(d) Net current tax expense		16743741.60	1599293.00
	(e) Deferred tax		2983424.70	127941.63
			<b>13760316.90</b>	<b>1727234.63</b>
11	<b>Profit / (Loss) for the period from continuing operations</b>		<b>54292833.35</b>	<b>4716291.11</b>
12	Profit and loss from discontinuing operations		0.00	0.00
13	<b>Tax Expense of discontinuing operations</b>		0.00	0.00
14	<b>Profit &amp; Loss from discontinuing operations (after tax)</b>		0.00	0.00
15	<b>Profit (Loss) for the Period (11+14)</b>		<b>54292833.35</b>	<b>4716291.11</b>
16	<b>Earning Per Equity Share</b>			
	(1) Basic		8.35	0.73
	(2) Diluted		0.00	0.00

The accompanying notes 1 to 23 are an integral part of the financial statement  
 For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

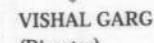
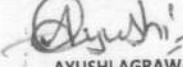


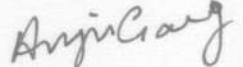
(DEVENDRA KUMAR SOMANI)  
 PARTNER  
 M.NO. 079558

FRN : 010674C  
 Date: 05/08/2024  
 Place: Kota  
 UDIN:



IN TERMS OF OUR REPORT OF EVEN DATE  
 RUKMANI DEVI GARG AGRO IMPEX LIMITED

  
 VISHAL GARG  
 (Director)  
 DIN: 00840692  
  
 AYUSHI AGRAWAL  
 (COMPANY SECRETARY)  
 M.NO: A48756

  
 ANJU GARG  
 (Director)  
 DIN: 02061437  
  
 LAKSHYA GUPTA  
 (CHIEF FINANCIAL OFFICER)

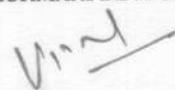
**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
**(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)**

P-7 Bhamashah Mandi Kota  
 CIN-U24246RJ1998PLC014771

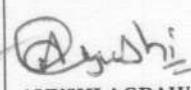
**CASH FLOW STATEMENT**  
 For the year ended on 31st March, 2024

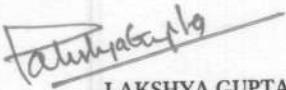
Particulars	Details	Amount (in 'Rs)
<b>1. Cash Flow From Operating Activities</b>		
Net Profit before tax		67595124.93
Add:- (i) Depreciation & Amortisation Expenses	2345026.52	
Less:- (ii) Interest received	-98578.00	
Less:- (iii) Profit on sale of Fixed Assets	-2736222.00	
Add:- (iv) Interest / Financial Expenses	17342425.32	
	<b>16852651.84</b>	
Cash from Operating Activities before changes in Working Capital		<b>84447776.77</b>
Changes in Working Capital		
- Inventories	(91555983.34)	
- Debtors	(59708073.02)	
- Loans & Advances	97486.50	
- Other Currnt Assets	(16907696.85)	
- Creditors	(2890253.32)	
- Other Current liabilities	19893589.50	
	<b>(151070931)</b>	
Cash Generated from Operating Activities	<b>(66623153.76)</b>	
Less:- Tax paid	1924961.60	
	<b>1924961.60</b>	<b>(68548115.36)</b>
<b>2. Cash Flow From Investing Activities</b>		
Less:- Fixed Assets Purchased (incl. CWIP)	(85000.00)	
Add : Fixed Assets Sold (net of Dep. Written back)	14400000.00	
Less:- Investments Purchased	(562045.00)	
Less:-CDSL Security deposit	(45000.00)	
Add:- Interest received	98578.00	
Net Cash Inflow from Investing Activities	<b>13806533</b>	<b>13806533</b>
<b>3. Cash Flow From Financing Activities</b>		
Add:- (i) Increase in Short term Borrowings	36889843.82	
(ii) Decrease in Capital Investment Subsidy	0.00	
Less:- (i) Interest paid	(17342425.32)	
(ii) Decrease in Long term Borrowings	(19725020.00)	
Net Cash Outflow from Financing Activities	<b>(177601.50)</b>	<b>(177602)</b>
Net Increase/ (Decrease) in Cash & Cash Equivalents		<b>(54919183.86)</b>
Cash & Cash Equivalents (Opening Balance) 1.4.2023		<b>55517974.57</b>
Cash & Cash Equivalents (Closing Balance) 31.3.2024		<b>598790.71</b>
		<b>598790.71</b>

IN TERMS OF OUR REPORT OF EVEN DATE  
 RUKMANI DEVI GARG AGRO IMPEX LIMITED

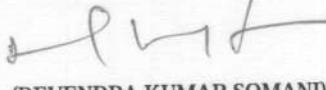
  
 VISHAL GARG  
 (Director)  
 DIN:00840692

  
 ANJU GARG  
 (Director)  
 DIN:02061437

  
 AYUSHI AGRAWAL  
 (COMPANY SECRETARY)  
 M.NO: A48756

  
 LAKSHYA GUPTA  
 (CHIEF FINANCIAL OFFICER)

FOR SARUPRIA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

  
 (DEVENDRA KUMAR SOMANI)  
 PARTNER  
 M.NO. 079558  
 FRN 010674C

Date - 03/08/2024  
 Place - Kota  
 UDIN:-



**RUKMANI DEVI GARG AGRO IMPEX LIMITED**

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.03.2024

**NOTE: 1 (I) SHARE CAPITAL**

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Amount	Number of	Amount
<b>(a) Authorised Share Capital</b> Equity shares of Rs. 10/- each	6500000.00	65000000.00	6500000.00	65000000.00
<b>(b) Issued Share Capital</b> (Equity shares of 10 each fully paid up in Cash) (No of shares 650000 of Rs 10 Each)	6500000.00	65000000.00	6500000.00	65000000.00
<b>(c) Subscribed and Paid up capital</b> Equity shares of 10 each fully paid up	6500000.00	65000000.00	6500000.00	65000000.00
<b>Total</b>	<b>6500000.00</b>	<b>65000000.00</b>	<b>6500000.00</b>	<b>65000000.00</b>

**NOTE: 1 (II) RECONCILIATION STATEMENT**

Reconciliation of No. of shares and Amount Outstanding at the beginning and at the end of the reporting period;

PARTICULARS	Equity Shares	
	Number	Amount
<b>EQUITY SHARES WITH VOTING RIGHTS</b>		
No. Of Share Outstanding at the beginning of the Year as on 01.04.2023	6500000.00	65000000.00
No.of Shares issued during the of the year (2023-24)	0.00	0.00
No. Of Share Outstanding at the beginning of the Year as on 31.03.2024	<b>6500000.00</b>	<b>65000000.00</b>

**NOTE: 1 (III) DETAIL OF SHARE HOLDING**

Detail of share Holders holding More then 5% shares as at 31st March,2024 is set out below

Name of Shareholder	As at 31 March 2024		As at 31 March 2023	
	No. of Shares held	% of Holding	No. of Shares	% of Holding
Vishal Garg	2377000.00	36.57%	2377000.00	36.57%
Anju Garg	1483500.00	22.82%	1483500.00	22.82%
RDG Capital Private Limited (Previously known as Lassiez Advissory Private Limited)	2638700.00	40.60%	2639500.00	40.61%
<b>Total</b>	<b>6499200.00</b>	<b>99.99%</b>	<b>6500000.00</b>	<b>100%</b>

**NOTE: 1 (IV) DETAIL OF Promoter Contribution**

Shares held by promoters at the end of the Year

Promoter's Name	No. of Shares	% of Total Shares	% Change
ANJU GARG	1483500	22.82%	0.00%
VISHAL GARG	2377000	36.57%	0.00%
RDG Capital Private Limited (Previously known as Lassiez Advissory Private Limited)	2638700	40.60%	-0.01%
<b>Total</b>	<b>6499200.00</b>	<b>99.99%</b>	<b>0.00</b>

**NOTE 2: RESERVE AND SURPLUS**

PARTICULARS	As at 31 March,2024	As at 31 March,2023
<b>(A) SECURITY PREMIUM ACCOUNT</b>		
Balance Brought forward From Previous Year	75285000.00	75285000.00
Add: Raised during the year on Shares issued during the Year	0.00	0.00
<b>Closing balance</b>	<b>75285000.00</b>	<b>75285000.00</b>
<b>(B) SURPLUS (Profit &amp; Loss A/c)</b>		
Balance Brought forward From Previous Year	53725847.82	49010449.59
Add: Profit for the Period	54292833.35	4716291.11
Add: Transfer From income tax	0.00	-892.88
	<b>108018681.17</b>	<b>53725847.82</b>
<b>(C) Capital Subsidy Received</b>		
	0.00	14477900.00
	0.00	14477900.00
<b>Total (A+B+C)</b>	<b>183303681.17</b>	<b>143488747.82</b>

*(A) yushi*

*Fatihya Garg*

*Minal*

*Anju Garg*

**SARVAM SOMANI & ASSOCIATES**  
Chartered Accountants  
FRN 010674C  
*Dr*

#### NON CURRENT LIABILITIES

#### NOTE: 3 LONG TERM LOANS & BORROWING

PARTICULARS	As on 31.03.2024	As on 31.03.2023
HDFC GECL Loan A/c*** 8641618	8667853.00	27120587.00
HDFC GECL Loan A/c***452096879	34837.00	50659.00
HDFC GECL Loan A/c***452158045	25490379.00	26746843.00
<b>Total</b>	<b>34193069.00</b>	<b>53918089.00</b>

#### CURRENT LIABILITIES

#### NOTE: 4 SHORT TERM BORROWINGS

PARTICULARS	As on 31.03.2024	As on 31.03.2023
<b>Loans Repayable On Demand</b>		
<b>From Banks (Secured Loans )</b>		
HDFC Bank Ltd. OD A/c***	160750456.53	197358674.71
HDFC Baank Ltd - Stock Pledge Funding	73498062.00	0.00
<b>Total</b>	<b>234248518.53</b>	<b>197358674.71</b>

\*\*\* HDFC Ltd overdraft facility and GECL loan secured by

#### PRIMARY SECURITY-

Hypothecation of by way of first and exclusive charges on all present & future current Assets inclusive of all Stocks & Book Debts.

#### COLLATRAL SECURITY-

##### Equitable Mortgage of the -

Residential Property (Owner name:- Shri Vishal Garg and Smt Anju Garg.) worth Rs.600.48 Lakhs Located at .No 42 , Vallabh Nagar, Scheme Kota.

Commercial Property (Owner name:- M/s Vishal & Co.) worth Rs. 81.40 Lakhs located at P-7, Seth Bhamashah Krishi Mandi, Kota.

Industrial Property (Owner name:- M/s Rukmani Devi Garg Agro Impex Pvt Ltd) worth Rs. 550.45 Lakhs Located at F-378, IPIA , opp Bhamashah Mandi entrance gate- Kota.

Commercial Property (Owner name:- **Rukmani Devi Garg Agro impex PVT LTD**) worth Rs. 77.40 Lakhs located at P-26, Seth Bhamashah Krishi Mandi,Kota

Shop worth Rs. 39.00 Lakhs located Plot No. 12 Itawa, krishi upaj Mandi samiti Itawa  
'Owner name:- (M/s Rukmani Devi Garg Agro Impex Pvt Ltd)

Plot No. J-375 (G) , IPIA , Kota belonging to M/s Rukmani Devi Agro Impex Pvt Ltd.worth Rs. 80.00 Lakhs

Shop worth Rs. 135.90 Lakhs located Plot No. 36 Baran, krishi upaj Mandi samiti Baran

*Dyush*

*Fatima Garg*

*Vinay*

*Anju Garg*



NOTE : 5 - TRADE PAYABLE

PARTICULARS	As on 31.03.2024	As on 31.03.2023
Trade Payables	431063.00	1198770.32
Sundry Brokers	1259303.50	3381849.50
<b>Total</b>	<b>1690366.50</b>	<b>4580619.82</b>

Age wise detail as under	Outstanding for following periods from due date of payment				
	upto 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	1,690,366.50	-	-	-	1,690,367
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	<b>1,690,366.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,690,366.50</b>

NOTE: 6 - OTHER CURRENT LIABILITIES

PARTICULARS	As on 31.03.2024	As on 31.03.2023
<b>Current Liabilities &amp; Payables</b>		
Advance From Customers for Goods	20000000.00	0.00
Sundry Creditors For Expenses	122023.50	0.00
Trade Payables	181963.00	372706.00
<b>(A)</b>	<b>20303986.50</b>	<b>372706.00</b>
<b>Duties &amp; Taxes</b>		
Duties & Taxes	609439.00	647130.00
<b>(B)</b>	<b>609439.00</b>	<b>647130.00</b>
<b>Total (A+B)</b>	<b>20913425.50</b>	<b>1019836.00</b>

NOTE: 7 SHORT TERM PROVISIONS

PARTICULARS	As on 31.03.2024	As on 31.03.2023
<b>Other Provisions</b>		
Provision For Income Tax	1599293.00	1469905.00
Opening Balance	16151654.00	1599293.00
Provision made during the year	1332874.00	1469905.00
Less: Income Tax Paid		
<b>Total</b>	<b>16418073.00</b>	<b>1599293.00</b>

NOTE: 9 NON CURRENT INVESTMENT

PARTICULARS	As on 31.03.2024	As on 31.03.2023
<b>Investment in Equity Shares (carried at Cost)</b>		
RDG Green Energy Private Limited (Subsidiary Company)	999900.00	0.00
<b>Other Non Current Investment (carried at Cost)</b>		
Fixed Deposits Receipts with Bank	521757.00	959612.00
RBI Gold Bond	239567.50	239567.50
<b>Total</b>	<b>1761224.50</b>	<b>1199179.50</b>

NOTE :10 OTHER CURRENT ASSETS

PARTICULARS	As on 31.03.2024	As on 31.03.2023
Security - Central Depository Services Ltd (CDSL)	45000.00	0.00
<b>Total</b>	<b>45000.00</b>	<b>0.00</b>

NOTE :11 - INVENTORIES

PARTICULARS	As on 31.03.2024	As on 31.03.2023
<b>STOCK IN TRADE</b>		
Closing stock		
<b>Traded Goods</b>		
Bardana	4300065.00	2458141.00
Bopp Bag	2743279.00	6056254.00
Dhan	719540.34	0.00
Dhaniya	15127.00	21108.00
Ghee	0.00	38929.00
Mustard	13182244.00	0.00
Soyabean	111885795.00	0.00
Wheat	6454728.00	142760893.39
<b>Total (A)</b>	<b>257940978.34</b>	<b>151335325.39</b>
Wheat Sortex	4598513.00	19648182.62
<b>Total(B)</b>	<b>4598513.00</b>	<b>19648182.62</b>
<b>Total (A+B)</b>	<b>262539491.34</b>	<b>170983508.00</b>

*Alayshi*

*Fatihul Gaptay*

*Vimal*

*Anjali Gaptay*



NOTE :12 - TRADE RECEIVABLE

PARTICULARS	As on 31.03.2024	As on 31.03.2023
<u>Unsecured , Considered Good</u>		
Trade Receivables (More than 6 months)		
Manufacturing	874425.30	1788456.30
Trading	721477.00	1698686.88
Trade Receivables (Less than 6 Months)		
Manufacturing	13252983.87	15568117.82
Trading	192552801.25	128638353.40
<b>Total</b>	<b>207401687.42</b>	<b>147693614.40</b>

Age wise detail as under Particulars	Particulars	Outstanding for following periods from due date of payment					Total
		6 month - 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade Receivables - Considered Good	205,805,247	5,076	-	-	-	205,810,323	
Manufacturing	13,252,445.87	-	-	-	-	13,252,446	
Trading	192,552,801.25	5,076.00	-	-	-	192,557,877	
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	149,749	149,749	
Manufacturing	-	-	-	-	149,749.00	149,749	
Trading	-	-	-	-	-	-	
(iii) Disputed Trade Receivables - Considered Good	-	-	526,082	-	190,857	716,939	
Manufacturing	-	-	-	-	190,857.00	716,939	
Trading	-	-	526,082.00	-	-	-	
(iv) Disputed Trade Receivables - Considered Doubtful	-	-	-	-	724,676	724,676	
Manufacturing	-	-	-	-	724,676.30	724,676	
Trading	-	-	-	-	-	-	
<b>Total</b>	<b>205,805,247.12</b>	<b>5,076.00</b>	<b>526,082.00</b>	<b>-</b>	<b>1,065,282.30</b>	<b>207,401,687.42</b>	

NOTE :13 - CASH AND CASH EQUIVALENTS

PARTICULARS	As on 31.03.2024	As on 31.03.2023
a) CASH IN HAND	333583.19	78467.81
TOTAL (A)	333583.19	78467.81
B) BALANCE WITH BANKS (SCHEDULED BANKS )	265207.52	55439506.76
TOTAL (B)	265207.52	55439506.76
<b>TOTAL (A+B)</b>	<b>598790.71</b>	<b>55517974.57</b>

NOTE :14 SHORT TERM LOANS & ADVANCES

PARTICULARS	As on 31.03.2024	As on 31.03.2023
Advances For Expenses	128000.00	225486.50
<b>Total</b>	<b>128000.00</b>	<b>225486.50</b>

NOTE :15 OTHER CURRENT ASSETS

PARTICULARS	As on 31.03.2024	As on 31.03.2023
Security KUMS, Itawa	10000.00	10000.00
Security JVNL (J-375)	60000.00	60000.00
Advance Tax	14250000.00	200000.00
Income Tax Refundable (Net)	0.00	584779.60
Rake Freight (Bookings)	500000.00	500000.00
Stock Holding Corp.	0.00	412500.00
Pay Account Office, Delhi	0.00	100000.00
TDS Receivable	2242937.02	2324957.05
TDS Appeals	51628.00	51628.00
TCS	0.00	283.00
<b>GST Refundable</b>	<b>42560.35</b>	<b>393412.61</b>
CGST	6092018.36	1705886.62
<b>SGST</b>	<b>23,249,143.73</b>	<b>6,341,446.88</b>
<b>Total</b>		

Ayush

Patwary Gupta

Vinod

Arvind Gang



**M/S RUKMANI DEVIGARG AGRO IMPEX PRIVATE LIMITED**  
 (Formerly known as RUKMANI DEVIGARG AGRO IMPEX PRIVATE LIMITED)

Particulars	W.D.V as on 01.04.2023	>180 Days		Deletions	Received	Rate of Dep.	Dep.	Additional Dep.	Total Dep.	WDV as on 31.03.2024
		Additions	<180 Days							
<b>COMPUTER</b>										
Busy	6625.12	0.00	0.00	0.00	0.00	0.40	2650.00	0.00	2650.00	3975.12
35640.00	0.00	0.00	0.00	0.00	0.00	0.40	14256.00	0.00	14256.00	21384.00
<b>VEHICLE</b>										
Motor Cycle	30417.00	0.00	0.00	0.00	0.00	0.15	4563.00	0.00	4563.00	25854.00
Car 1-10	13751.00	0.00	0.00	0.00	0.00	0.15	2363.00	0.00	2363.00	13388.00
Car Skoda (New)	703582.00	0.00	0.00	0.00	0.00	0.15	105337.00	0.00	105337.00	59804.00
Car Skoda	324373.00	0.00	0.00	0.00	0.00	0.15	48656.00	0.00	48656.00	27571.00
Car Landrover	2098540.00	0.00	0.00	0.00	0.00	0.15	314781.00	0.00	314781.00	1783759.00
Car Honda City	1274326.00	0.00	0.00	0.00	0.00	0.15	151149.00	0.00	151149.00	108377.00
Car Honda city	325605.00	0.00	0.00	0.00	0.00	0.15	48841.00	0.00	48841.00	276764.00
<b>FURNITURE &amp; FIXTURES</b>										
Furniture	217433.90	0.00	0.00	0.00	0.00	0.10	21745.00	0.00	21745.00	195708.90
Kanta Baat	1273.69	0.00	0.00	0.00	0.00	0.15	191.00	0.00	191.00	1082.69
<b>PLANT &amp; MACHINERY</b>										
Camera	27248.00	0.00	0.00	0.00	0.00	0.15	4087.00	0.00	4087.00	23161.00
Air Conditioner	109390.50	0.00	0.00	0.00	0.00	0.15	16409.00	0.00	16409.00	92981.50
Power Inverter	87305.00	0.00	0.00	0.00	0.00	0.15	19471.00	0.00	19471.00	152834.00
Mobile Phone	67215.00	0.00	0.00	0.00	0.00	0.15	10082.00	0.00	10082.00	57133.00
EPBAX System	799.00	0.00	0.00	0.00	0.00	0.15	117.00	0.00	117.00	662.00
Solar Power Plant	59098.00	0.00	0.00	0.00	0.00	0.40	23639.00	0.00	23639.00	35459.00
Godrej Safe	3512.00	0.00	0.00	0.00	0.00	0.15	527.00	0.00	527.00	29858.00
Plant & Machinery, Haripura, Baran	201308.00	0.00	0.00	0.00	0.00	0.15	30196.00	0.00	30196.00	171112.00
Plant & Machinery G-389, IPIA,Kota	205652.00	0.00	0.00	0.00	0.00	0.15	30848.00	0.00	30848.00	174804.00
Plant & Machinery F-378 IPIA,Kota	128284.69	0.00	0.00	0.00	0.00	0.15	19243.00	0.00	19243.00	109041.69
Plant & Machinery J-375, IPIA,Kota	8586902.00	0.00	0.00	0.00	0.00	0.15	1288035.00	0.00	1288035.00	7298867.00
Dense Generator	327306.00	0.00	0.00	0.00	0.00	0.15	49096.00	0.00	49096.00	278210.00
Weighbridge	205288.00	0.00	0.00	0.00	0.00	0.15	30793.00	0.00	30793.00	174495.00
Cash Counting Machine	7875.00	0.00	0.00	0.00	0.00	0.15	1181.00	0.00	1181.00	6694.00
<b>BUILDING</b>										
Industrial(Godown) Building G-389 IPIA,Kota	710401.00	0.00	0.00	685074.68	0.00	0.10	2533.00	0.00	2533.00	22793.32
Industrial(Godown) Building F-378 IPIA,Kota	2077609.00	0.00	0.00	0.00	0.00	0.10	207761.00	0.00	207761.00	186984.00
Industrial (Godown) Building Haripura, Baran	4809982.00	0.00	0.00	0.00	0.00	0.10	480998.00	0.00	480998.00	4328984.00
Industrial Godown Building J-375, Ipa, Kota	1848832.00	0.00	0.00	0.00	0.00	0.10	184888.00	0.00	184888.00	1663394.00
Construction At P-26 Shop	369919.48	0.00	0.00	0.00	0.00	0.10	36992.00	0.00	36992.00	332927.48
Shop P-26, Bhambashah Mandi, Kota	1683791.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1685791.00
Shop No 12-Krishi upaj mandi	1638181.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1638181.00
Shop at Baran	3811740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3811740.00
Construction At Dahara	7798207.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7798207.88
<b>INDUSTRIAL LAND</b>										
Industrial Land,Haripura,Baran	1487720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1487720.00
Industrial Plot F-378 IPIA, Kota	1717500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1717500.00
Industrial Plot J-375 IPIA, Kota	1373214.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1373214.00
Industrial Plot G-389 (B)IPIA, Kota	536000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	536000.00
Industrial Plot Jukhpura 1	3038698.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Plot Jukhpura 2	2472300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Plot Jukhpura 3	1866645.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Plot Jukhpura 4	1835160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Plot Jukhpura 5	1860645.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Plot Jukhpura 6	5963330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Plot (Dhakad Kheidi)	1552960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1552960.00
Industrial Land At Dahara KH- 425/(19)	3336300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3336300.00
Industrial Land At Dahara KH- 426/(19)	4589900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4589900.00
Industrial Land At Dahara KH- 191/1	1683900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1683900.00
Industrial Land At Dahara KH- 191/2	1822691.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1822691.00
Industrial Land At Dahara KH- 421/182	4016800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4016800.00
Industrial Land At Dahara KH- 422/184	1718000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1718000.00
Industrial Land At Dahara KH- 436/184	3468500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3468500.00
AGRICULTURE LAND										
Agriculture Land (Devoli Manjhi)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	82012626.26	<b>0.00</b>	85000.00	<b>12348852.68</b>	<b>0.00</b>		<b>3191628.00</b>	<b>0.00</b>	<b>3191628.00</b>	<b>66557145.58</b>



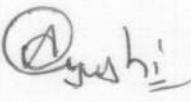
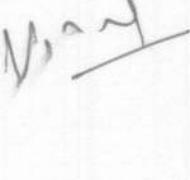
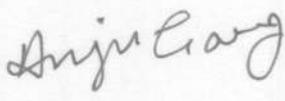
Yushi

Patubya Gupta

Vinay

Arjiv Garg

Particulars	GROSS BLOCK			DEPRECIATION			W.D.V As on 31.03.2023
	OPENING	ADDITION (DELETION)	SUBSIDY	TOTAL AS	For the year	Beductions/adjustments during the year	
01.04.2023				ON 31.3.2024			31.03.2024
Computer	616245.12	0.00	0.00	616245.12	599137.68	599562.12	16683.00
Computer	99000.00	0.00	0.00	99000.00	80704.33	92259.88	6740.12
<b>Vehicle</b>							
Motor cycle	54428.00	0.00	0.00	54428.00	51003.39	703.61	2721.00
Motor cycle (NEW)	56170.00	0.00	0.00	56170.00	47901.25	2147.39	6121.36
Car Skoda (New)	1288559.00	0.00	0.00	1288559.00	867014.96	2055048.64	342461.82
Car HONDA CITY 2021	1620764.00	0.00	0.00	1620764.00	639678.32	946071.37	8268.75
Car HONDA CITY 2021	1098039.00	0.00	0.00	1098039.00	1029414.05	13722.95	371544.04
Car Landrover	5564212.00	0.00	0.00	5564212.00	4857012.85	220858.29	981692.63
<b>Furniture &amp; Fixtures</b>							
Godrej Safe	29000.00	0.00	0.00	29000.00	26910.67	3664.47	5465340.86
Furniture	430664.90	0.00	0.00	430664.90	310759.24	28896.55	707199.15
Kanta Baat	6250.00	0.00	0.00	6250.00	5018.00	222.87	1232.00
<b>Office Equipment</b>							
Air Conditioner	414563.50	0.00	0.00	414563.50	327706.76	15019.56	71837.18
Power Invertor	337917.00	85000.00	0.00	422917.00	294910.10	9833.41	86856.74
Mobile Phone	178332.00	0.00	0.00	178332.00	115808.83	1125.47	43006.90
EPBAX System	8200.00	0.00	0.00	8200.00	7747.79	42.21	51397.70
Camera CC TV F-378	100000.00	0.00	0.00	100000.00	95000.00	0.00	62523.17
<b>Plant &amp; Machinery</b>							
Plant & Machine Y, Harihpura, Baran	1800000.00	0.00	0.00	1800000.00	1680511.85	20492.22	1701004.07
Plant & Machinery, G-369, IPIA Kota	1482841.00	0.00	0.00	1482841.00	1346337.75	17658.67	98995.93
Plant & Machinery, F-378	975000.00	0.00	0.00	975000.00	975000.00	0.00	119488.15
Plant & Machinery, J-375	3500683.00	0.00	0.00	3500683.00	25300683.00	894283.99	136465.25
Diesel Generator	132800.00	0.00	0.00	132800.00	128000.00	21836813.56	66606.85
Solar Power Plant	45600.00	0.00	0.00	45600.00	45600.00	980984.11	80716.01
Weight Bridge	1278094.00	0.00	0.00	1278094.00	1098013.64	40924.10	1346369.44
Cash Counting Machine	34000.00	0.00	0.00	34000.00	34000.00	288265.33	248883.23
<b>Building</b>							
Industrial(Godown) Building G-389 IPIA,Kota	3428196.00	0.00	0.00	1143100.00	2742944.95	1143100.00	2743121.32
Industrial(Godown) Building F-378 IPIA,Kota	8961784.00	0.00	0.00	1003300.00	7958464.00	6191619.31	6336678.90
Industrial(Godown) Building Harihpura, Baran	20059041.00	0.00	0.00	2331500.00	1772716.00	150595.59	1621805.10
Industrial (Godown) Building F-375, IPIA, Kota	4572161.00	0.00	0.00	4572071.00	1287574.71	436313.74	224286.54
Construction P-26, BKUM, Kota	593490.48	0.00	0.00	593490.48	195497.53	37811.04	3243534.90
Shop P-26, Bhamaresh Mandi,Kota	1685791.00	0.00	0.00	1685791.00	0.00	0.00	3285186.29
Plot No 12-Krishli upaj, mandi	1638181.00	0.00	0.00	1638181.00	0.00	0.00	398010.95
Shop at Baran	3811740.00	0.00	0.00	3811740.00	0.00	0.00	1685791.00
<b>Industrial Land</b>							
Industrial Land, Harihpura, Baran	1487720.00	0.00	0.00	1487720.00	0.00	0.00	1487720.00
Industrial Plot F-378 IPIA, Kota	1717500.00	0.00	0.00	1717500.00	0.00	0.00	1717500.00
Industrial Plot J-375 IPIA, Kota	1372214.00	0.00	0.00	1372214.00	0.00	0.00	1372214.00
Industrial Plot G-389 (B)IPIA, Kota	536000.00	0.00	0.00	536000.00	0.00	0.00	536000.00
Industrial Plot, Sukhpura 1	3038698.00	0.00	0.00	3038698.00	0.00	0.00	3038698.00
Industrial Plot ,Sukhpura 2	2472300.00	0.00	0.00	2472300.00	0.00	0.00	2472300.00
Industrial Plot ,Sukhpura 3	1860645.00	0.00	0.00	1860645.00	0.00	0.00	1860645.00
Industrial Plot ,Sukhpura 4	1835160.00	0.00	0.00	1835160.00	0.00	0.00	1835160.00
Industrial Plot ,Sukhpura 5	1860645.00	0.00	0.00	1860645.00	0.00	0.00	1860645.00
Industrial Plot ,Sukhpura 6	5963330.00	0.00	0.00	5963330.00	0.00	0.00	5963330.00
Industrial Plot (Dhaka Kheti)	1552960.00	0.00	0.00	1552960.00	0.00	0.00	1552960.00
Industrial Land at Dahirara Kh 421/182	2283324.00	0.00	0.00	2283324.00	0.00	0.00	2283324.00
Industrial Land at Dahirara Kh 222/184	4607823.00	0.00	0.00	4607823.00	0.00	0.00	4607823.00
Industrial Land at Dahirara Kh 425/191	4432198.00	0.00	0.00	4432198.00	0.00	0.00	4432198.00
Industrial Land at Dahirara Kh 191	6097577.00	0.00	0.00	6097577.00	0.00	0.00	6097577.00
Industrial Land at Dahirara Kh 191/1	2237023.00	0.00	0.00	2237023.00	0.00	0.00	536227.00
Industrial Land at Dahirara Kh 191/2	2427249.00	0.00	0.00	2427249.00	0.00	0.00	2237023.00
Industrial Land at Dahirara Kh 436/184	4257777.00	0.00	0.00	4257777.00	0.00	0.00	2427249.00
<b>Agriculture Land</b>							
Agriculture Land (Devoli Manjhi)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	149267317.00	85000.00	13948874.00	14477950.00	12092554.00	2345026.52	2743121.32
							58114131.84
							86055090.36

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.03.2024

NOTE : 16 REVENUE FOR OPERATION

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
<b>Sales of Products</b>		
A. Manufacturing of Goods	980846992.99	852985265.78
B. Trading of Goods	1462906335.01	1627534078.94
	2443753328.00	2480519344.72
 A. Manufacturing of Goods		
A.1. Wheat - Sharbati Brand		
A.2. Wheat - Taj Mahal Brand		
A.3. Wheat - Happy Fairly Brand		
A.4. MILL Quality	980846992.99	852985265.78
A.5. By-product		
<b>Total (A)</b>	<b>980846992.99</b>	<b>852985265.78</b>
 B. Trading of Goods		
B.1. Bardana	856900.00	241886.00
B.2. Channa	0.00	12518100.00
B.3. DOC	0.00	0.00
B.4. Wheat	799531573.28	1009164231.26
B.5. Maida	0.00	45267344.00
B.6. Mustared	396030001.36	318127096.08
B.7. Dhaniya	11681.81	0.00
B.7. Makka	18862328.25	242215421.60
B.8. Alsi	16467751.80	0.00
B.9. Mustard Oil	31933580.00	0.00
B.10. Soyabean	103032530.08	0.00
B.11. Mustard DOC	7210220.43	0.00
B.12. Soya Refine Oil	88969768.00	0.00
<b>Total (B)</b>	<b>1462906335.01</b>	<b>1627534078.94</b>
<b>Grand Total</b>	<b>2443753328.00</b>	<b>2480519344.72</b>

NOTE : 17 OTHER INCOME

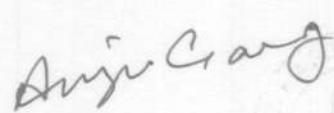
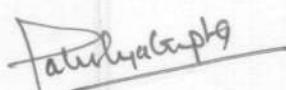
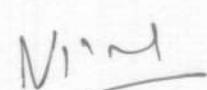
PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
Storage Charges	3363243.00	3300553
Interest Received	45263.00	54817.00
Interest on IT Refund	53315.00	238337.00
Agriculture Income	293168.00	490153
Muddat	0.00	4112
Profit From Sale Of Agriculture Land	2736222.00	349800
<b>Total</b>	<b>6491211.00</b>	<b>4437772.00</b>

NOTE : 18 Cost of Material Consumed

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
Production	922236577.00	840832444.75
Add: Opening stock	19648182.62	14042693.69
Less: closing stock	4598513.00	19648182.62
<b>Total</b>	<b>937286246.62</b>	<b>835226955.83</b>

NOTE : 19 PURCHASE OF STOCK IN TRADE

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
<u>Purchase</u>		
Alsi	14149809.94	0.00
Bardana	16169035.00	6002971.50
Bopp Bag	3516515.00	7858073.20
Dhaga	64200.00	99388.00
Channa	0.00	13319161.12
Dhan	1155018.50	0.00
Dhaniya	11681.40	21107.91
Maida	0.00	45692452.20
Makka	16648805.63	0.00
Mustard Decoiled Cake	7067784.00	0.00
Mustard Oil Pungent	31767905.00	0.00
Mustard	502313399.57	310489409.59
Soya Refined Oil Loose	88720120.00	0.00
Wheat	630924784.84	962526845.47
Sutli	514275.00	609925.00
Soyabean	206558295.94	229900929.56
<b>Purchase of Stock in Trade (A)</b>	<b>1519581629.82</b>	<b>1576520463.55</b>
<u>Changes in inventory of Stock in Trade</u>		
<u>Closing stock</u>		
Bardana	4300065.00	2458141.00
Bopp Bag	2743279.00	6056254.00
Dhan	719540.34	0.00
Dhaniya	15127.00	21108.00
Makka	0.00	38929.00
Mustard	131822444.00	0.00
Soyabean	111885795.00	0.00
Wheat	6454728.00	142760893.39
	<b>257940978.34</b>	<b>151335325.39</b>
<u>Opening stock</u>		
Bardana	2458141.00	3573879.81
Bopp Bag	6056254.00	3490893.50
Dhaniya	21108.00	0.00
Makka	38929.00	0.00
Wheat	142760893.39	169155949.90
	<b>151335325.39</b>	<b>176220723.21</b>
<u>Changes in inventory of Stock in Trade (B)</u>	<b>-106605652.96</b>	<b>24885397.83</b>
<b>GRAND TOTAL (A+B)</b>	<b>1412975976.87</b>	<b>1601405861.38</b>


NOTE : 20 EMPLOYEE BENIFIT EXPENSES

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
Salary Expenses	3595570.00	3618000.00
<b>Total</b>	<b>3595570.00</b>	<b>3618000.00</b>

NOTE : 21 FINANCE EXPENSES

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
Bank Charges	934621.21	514591.22
Interest Expenses	17342425.32	24990557.60
<b>Total</b>	<b>18277046.53</b>	<b>25505148.82</b>

NOTE : 22 DEPRECIATION & AMORTIZATION EXPENSES

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
Depreciation Exp.	2345026.52	3290164.82
<b>Total</b>	<b>2345026.52</b>	<b>3290164.82</b>

NOTE : 23 OTHER EXPENSES

PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
<b>Direct Expenses</b>	<b>1717726.00</b>	<b>1450685.00</b>
<b>Indirect Expenses</b>		
Advertisement Expenses	177801.95	131381.81
Audit Fees	75000.00	0.00
Dalali Exp	1438488.00	2314158.50
Danage Expenses	38668.10	67710.00
Consultancy Fees	213000.00	53000.00
Convenyance Exp	46094.00	89148.00
Demat Expense	26875.00	0.00
Donation	100.00	27450.00
Electricity Expenses (Shop)	208631.00	183618.00
Food Park Application Fee	100000.00	0.00
GST REVERSAL	0.00	298383.20
Insurance Expenses	569728.00	647345.00
IPO Expenses	600000.00	0.00
Legal & Professional Fees	0.00	3000.00
Shop & Office Exp.	240800.54	827135.10
Godown Rent	370946.00	1633789.33
Software Expenses	451.00	16949.16
Repair & Maintenance exp	1386001.55	428647.27
RIICO Service Charges	0.00	321433.00
Round Off	47.02	2236.69
Postage & Courier	7430.00	4395.00
Printing & Stationery	34060.38	59095.45
ROC Exp	12110.00	12255.00
Stamp Duty and stamps	412500.00	0.00
Telephone & Mobile Expenses	71533.00	86621.63
Vehicle & Conveyance Exp	275479.00	401811.00
Fumigation & Danage Expenses	105482.00	296117.00
Travelling Expenses	0.00	55815.00
Water Expenses	0.00	1830.00
Welcome Expenses	40595.00	53450.00
<b>Total</b>	<b>8169547.54</b>	<b>9467460.14</b>

*Adyushi*

*Furnishings*

*Nimal*

*Anjali Chawla*



**RUKMANI DEVI GARG AGRO IMPEX LTD**  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
**CALCULATION OF DEFERRED TAX LIABILITY**  
 (On account of Depreciation)

In Compliance to Accounting Standard 22, the following accounting policy is to be adopted in preparation of Financial Statements  
 for the FY 2023-24

"Provision for the year comprises estimated current income tax determined to be payable in respect of taxable income and deferred Tax effect of timing difference representing the difference between taxable income and accounting income that originate in one year and capable of reversible in one or more subsequent."

In addition to current tax liability, the calculation of deferred tax liability is worked out as under :

Particulars	31.03.2024	31.03.2023
1. Written down Value As per Companies Act, 2013	58111411.16	86055090.36
2. Written down Value as per Income Tax Act, 1961	66557145.58	82012626.26
3. Net W.D.V. (1-2)	-8445734.42	4042464.10
4. Deferred Tax @ 22%	-1858061.57	1010616.03
8. Education Cess @ 4%	-74322.46	40424.64
9. Total Deferred Tax Liability (7+8)	-1932384.04	1051040.67
Deferred tax Liability to be carried to balance sheet	-1932384.04	
Deferred Tax Liability B/F	1051040.67	
Deferred Tax Assets Transfer To Profit Loss A/C	-2983424.70	

FOR: SARUPRIYA SOMANI & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 F.R. No. 01/6574C  
 CA DEVENDRA KUMAR SOMANI  
 PARTNER  
 M.No. 079558

*Shri Garg*

*Shri Garg*

*Patel*

*Patel*



**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 TRADING ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

Particulars	Opening stock		Purchases		Production		Gross profit		Total		Sales		Consumption		Shortage		Closing stocks		Total		
	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	
ALSI	0.00	0.00	332350.00	14149809.94	0.00	2317941.86	16467751.80	332250.00	16467751.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
BARDANA	84811.00	2458141.00	603055.00	16169035.00	0.00	(13470211.00)	5150965.00	52890.00	856900.00	465326.00	0.00	0.00	169650.00	4360065.00	0.00	0.00	16467751.80	5156985.00	0.00	0.00	
BOPP BAG	310982.00	6056254.00	204775.00	3516515.00	0.00	(6829490.00)	2743279.00	0.00	0.00	359921.00	0.00	0.00	155836.00	2743279.00	0.00	0.00	2743279.00	2743279.00	0.00	0.00	
DHAGA	0.00	0.00	1500.00	64200.00	0.00	(64200.00)	0.00	0.00	0.00	1500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
DHAN	0.00	0.00	26036.00	1155018.50	0.00	8561.50	1165380.00	9486.00	444039.66	0.00	0.00	0.00	16550.00	79540.34	0.00	0.00	116550.00	116550.00	0.00	0.00	
DHANIYA	263.00	21108.00	170.00	11681.40	0.00	(5980.59)	26808.81	170.00	11681.81	0.00	0.00	0.00	203.00	15127.00	0.00	0.00	26808.81	26808.81	0.00	0.00	
MAKKA	1740.00	38929.00	916329.00	16648805.63	0.00	2174593.62	18862338.25	8238545.00	18862338.25	0.00	0.00	90124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18862338.25	0.00
MUSTARD DEOILED CAKE	0.00	0.00	346460.00	7067784.00	0.00	142436.43	7216220.43	346460.00	7216220.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7216220.43	0.00
MUSTARD OIL PUNGENT	0.00	0.00	313370.00	31767905.90	0.00	165675.00	31933580.00	313370.00	31933580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31933580.00	0.00
MUSTARD	0.00	0.00	10538691.00	502313399.57	0.00	2555945.79	527852445.36	7892514.00	396030001.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	527852445.36	0.00
SOYA REFINED OIL LOOSE	0.00	0.00	976820.00	8872020.00	0.00	249648.00	88896768.00	975820.00	88896768.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88896768.00	0.00
SOYABEAN	0.00	0.00	4361537.00	20653895.94	0.00	8560629.14	214918325.08	2081250.00	103632530.08	0.00	0.00	0.00	2286387.00	111885795.00	0.00	0.00	214918325.08	214918325.08	0.00	0.00	
WHEAT	5766653.30	142766893.39	26968541.00	630924784.84	0.00	31856583.40	80155442261.62	32335625.00	79908753.62	0.00	0.00	0.00	201549.30	64544728.00	0.00	0.00	805542261.62	805542261.62	0.00	0.00	
SUTLI	0.00	0.00	12175.00	514275.00	0.00	(514275.00)	0.00	0.00	0.00	12175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6164369.30	151335325.39	45602706.00	1519581629.82	0.00	49930348.14	1720847313.55	45565480.00	1462906355.01	838921.00	0.00	90124.00	5470552.30	257940978.34	0.00	0.00	1720847313.55	1720847313.55	0.00	0.00	

FOR RUKMANI DEVI GARG AGRO IMPEX LIMITED

Director  
 M. No. 079558

FOR M/S SARUPRIYA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

F.R. No. 010674C  
 Partner  
 M. No. 079558

SARUPRIYA SOMANI & ASSOCIATES  
 FRN 010674C  
 CA DEVENINDRA KUMAR SOMANI  
 Partner  
 M. No. 079558

Signature

Photograph

Anup Garg



rukmani devi garg agro impex limited  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 MANUFACTURING ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

Raw Material										
Particulars	Opening stock of R.M.			Purchase of R.M.			Material consumed			Production
	Qts	Amount	Qts	Amount	Qts	Amount	Qts	Amount	Qts	
Wheat Sortex	0.00	0	35231611.00	922236577.00	35231611.00	922236577.00	0.00	0.00	23335.00	35206276.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>35231611.00</b>	<b>922236577.00</b>	<b>35231611.00</b>	<b>922236577.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23335.00</b>	<b>35206276.00</b>

## Annexure 'B'(b2)

## Purchase of Raw Material

## Amount

From Farmer

From Other Than Farmer

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rukmani devi garg agro impex limited  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 MANUFACTURING ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

FOR: SARUPRIYA SOMANI & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 F.R. No. 010674C

  
 CA DEVENDRA KUMAR SOMANI  
 PARTNER  
 M.I.No. 079558

FOR MR SARUPRIYA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

(Partner)

FOR RUKMANI DEVI GARG AGRO IMPX LIMITED  
 DIRECTOR

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