

# Reliable Agro Foods

Balance Sheet as at March 31, 2024

Liabilities	Amount(in Rs)	Assets	Amount(in Rs)
<b>Equity(Shareholder's Fund)</b>	<b>101,853,459</b>	<b>Non-current assets</b>	<b>186,501,380</b>
Share Capital	154,313,618	Property, plant and equipment	164,143,721
Reserve and Surplus	(52,460,159)	Capital work in progress	22,357,659
<b>Non-current liabilities</b>	<b>2,518,634</b>	<b>Non-current financial assets</b>	<b>9,521,371</b>
Provision for gratuity	2,518,634	Security Deposit	9,521,371
<b>Current trade payables</b>	<b>21,326,149</b>	<b>Current trade receivables</b>	<b>357,818</b>
Trade Payables	20,830,997	Others	357,817
Related Party	495,152	<b>Other receivables</b>	<b>55,011</b>
<b>Other payables</b>	<b>847,618</b>	-related party	55,011
-related party	847,618	<b>Income Tax Assets</b>	<b>6,401,810</b>
<b>Current financial liabilities</b>	<b>3,890,736</b>	Income Tax Refund A.Y 2022-23	-
Employee Related Obligations	3,890,736	TCS Receivable	1,810
<b>Current liabilities</b>	<b>103,773,005</b>	Tds Receivable	6,400,000
Advance from related party	98,046,674	<b>Current assets</b>	<b>9,215,059</b>
Statutory dues payable	3,219,525	Advance to supplier	6,245,188
Provision for gratuity	148,447	Balance with govt. authorities	2,879,872
Provision for leave encashment	346,015	Receivables from SBI	90,000
Provision for income tax	2,012,344	<b>Inventories</b>	<b>19,734,881</b>
		<b>Cash and cash equivalents</b>	<b>2,422,270</b>
		Cash in Hand	741,965
		Balance with bank	1,680,305
<b>Total</b>	<b>234,209,600</b>	<b>Total</b>	<b>234,209,600</b>

MAPSS AND COMPANY

Chartered Accountants

FRN: 012796C



CA Gyan Chandra Misra

Partner

Membership No. 078183

For Reliable Agro Foods

*[Signature]*  
Partner

For Reliable Agro Foods  
M/s HMA Agro Industries Ltd.

*[Signature]*  
Director/Auth. Signatory  
Partner

# Reliable Agro Foods

Statement of Profit and Loss for the year ended March 31, 2024

Particulars	Amount(in Rs)	Particulars	Amount(in Rs)
<b>Purchases</b>	<b>6,389,077</b>	<b>Revenue from operations</b>	<b>326,769,624</b>
Purchases	6,389,077	Facility charges	320,000,000
		Sales	6,769,624
<b>Employee benefits expenses</b>	<b>163,182,916</b>	<b>Other income</b>	<b>388,716.00</b>
Salaries, wages and bonus	161,621,956	Sale of plant and machinery	221,186.00
Contribution to provident fund	333,332	Interest on income tax	167,530.00
Staff welfare expenses	1,227,628		
<b>Depreciation and amortization expense</b>	<b>12,127,415</b>	<b>Net Loss</b>	<b>50,712,779</b>
Depreciation of property, plant and equipment	12,127,415		
<b>Other expenses</b>	<b>196,171,711</b>		
Security charges	3,029,571		
Cleaning Expenses	1,040,224		
Legal and professional charges	2,261,634		
Repairs and Maintainance	6,100,679		
Consumable Expense	20,297,155		
Travelling and Conveyance	245,901		
Levy fee (ANTE MORTEM FEE)	26,462,400		
Packing Expense	242,900		
Power and fuel	104,271,528		
Freight Charges	5,244,866		
Rates and Taxes	2,075,310		
Bank Charges	4,917		
Testing Charges	374,555		
Printing & Stationery	472,844		
Vechile Running and maintainance	516,956		
Auditor remmuneration	115,000		
Gratuity	698,081		
Amount write off	5,023,403		
Tax expense relation to prior years	17,420,014		
Miscellaneous expenses	273,773		
<b>Total</b>	<b>377,871,119</b>	<b>Total</b>	<b>377,871,119</b>

MAPSS AND COMPANY  
Chartered Accountants  
FRN 012796C



CA Gyan Chandra Mishra  
Partner  
Membership 078183

For Reliable Agro Foods

*[Signature]*

Partner

For Reliable Agro Foods  
M/s HMA Agro Industries Ltd.

*[Signature]*  
Director/Authorizing Signatory  
Partner



## RELIABLE AGRO FOODS

### DEP CHART

AS ON 31-03-2024

S.No.	Block of Assets	Rate of Dep	Openin WDV as on 01.04.2023	Additon upto 30.09.2023	Additon after 30.09.2023	Deletion during the year	WDV as on 31-03-24	DEP for the Year	Closing WDV as on 31-03-24
	<b>Land</b>								
1	LAND	0%	70,279,454.51	-	-	-	70,279,454.51	-	70,279,454.51
	<b>Plant and Machinery</b>								
2	CAR-Bolero	15%	1,556,467.00	-	-	-	1,556,467.00	233,470.00	1,322,997.00
3	CAR-Tata Sumo	15%	40,873.00	-	-	-	40,873.00	6,131.00	34,742.00
4	Tractor	15%	1,289,308.00	-	-	-	1,289,308.00	193,396.00	1,095,912.00
5	Two Wheeler	15%	57,575.71	-	-	-	57,575.71	8,636.00	48,939.71
6	Plant and Machinery	15%	24,256,864.20	11,921,122.12	18,198,734.65	-	54,376,720.97	6,791,603.00	47,585,117.97
7	Computer & Elect Assets	15%	37,965.78	16,270.63	-	-	54,236.41	8,135.00	46,101.41
8	Digital Camera	15%	14,232.16	-	-	-	14,232.16	2,135.00	12,097.16
9	Mobile	15%	104,215.41	14,915.25	30,932.20	-	150,062.86	20,190.00	129,872.86
10	Mahindra Tractor	15%	-	-	620,535.71	-	620,535.71	46,540.00	573,995.71
	<b>Building</b>								
10	Factory Building	10%	45,316,545.00	-	-	-	45,316,545.00	4,531,655.00	40,784,890.00
	<b>Furniture and fixtures</b>								
11	Electric Fitting	10%	2,171,998.12	-	-	-	2,171,998.12	217,200.00	1,954,798.12
12	Furniture	10%	194,441.02	9,966.10	-	-	204,407.12	20,441.00	183,966.12
	<b>Plant and Machinery</b>								
13	Computer	40%	48,031.00	47,984.99	38,023.04	-	134,039.03	46,011.00	88,028.03
14	Software	40%	4,680.00	-	-	-	4,680.00	1,872.00	2,808.00
	<b>TOTAL</b>		<b>145,372,650.91</b>	<b>12,010,259.09</b>	<b>18,888,225.60</b>	<b>-</b>	<b>176,271,135.60</b>	<b>12,127,415.00</b>	<b>164,143,720.60</b>
	<b>CWIP</b>								
	CWIP-BULDING	0%	7,818,024.00	8,739,055.08	-	-	16,557,079.08	-	16,557,079.08
	CWIP-NEW PROJECT	0%	3,057,331.40	1,133,077.37	-	-	4,190,408.77	-	4,190,408.77
	CWIP-PLANT MACHINE	0%	1,610,171.00	-	-	-	1,610,171.00	-	1,610,171.00
	<b>TOTAL</b>		<b>12,485,526.40</b>	<b>9,872,132.45</b>	<b>-</b>	<b>-</b>	<b>22,357,658.85</b>	<b>-</b>	<b>22,357,658.85</b>

For Reliable Agro Foods



Partner

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M/s HMA Agro Industries Ltd.



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