

M/S. HIGHYIELD AGRITECH CORPORATION
 305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
 BALANCE SHEET
 AS ON 31ST MARCH 2023

LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
PARTNER'S CAPITAL ACCOUNT	1	6,243,391.00	<u>STOCK IN HAND</u>	5	1,297,836.00
			Sundry Debtors	6	5,750,675.00
<u>UNSECURED LOAN</u>	2	35,507,625.00	<u>LOANS & ADVANCES</u>	7	210,237,909.00
<u>CURRENT LIABILITIES AND PROVISIONS</u>	3	176,615,421.00	<u>DEPOSITS</u>	8	125,000.00
Sundry Creditors for Expenses:	4	221,191.00	<u>CASH AND BANK BALANCES</u>		1,078,209.00
			Cash in Hand		771,835.00
			Kotak Mahindra Bank		100,000.00
			Icici Bank		147,813.00
			Indusind Bank C/a		56,560.00
		218,487,628.00			218,487,628.00

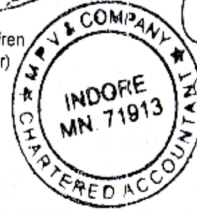
For Highyield Agritech Corporation
 Subject to our report of even date attached

For Highyield Agritech Corporation,
 For Highyield Agritech Corporation,
 (Partner)

For M P V & Company
 Chartered Accountants

Indore
 Dated: 01/09/2023

Mohit Airen
 (Partner)



(Mahendra Kumar Jain)
 Partner
 M.No. 071913

M/S. HIGHYIELD AGRITECH CORPORATION
305, UTSAV AVENUE 12/5 USHA GANJ, JOARA COMPOUND INDORE
TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)
To, Opening Stock	910,000.00	By Sales	23,038,057.00
To, Purchases	20,587,132.00		
To, Loading And Unloading Expenses	45,801.00		
To, Freight on Purchases	3,000.00		
To, Gross Profit	2,789,960.00	By Closing Stock	1,297,838.00
Total	24,335,893.00	Total	24,335,893.00
To, Bank Charges	63,271.00	By, Gross Profit	2,789,960.00
To, Bonus to Staff	102,100.00	By Interest Received	5,033,574.00
To, Interest on Unsecured Loan	840,191.00		
To, Discount Expense	894,100.00		
To, Audit Fees	20,000.00		
To, Labour Expenses	6,825.00		
To, Salary	4,833,396.00		
To, Insurance Expenses	11,560.00		
To, Legal & Professional Expenses	30,000.00		
To, Stationary Expenses	3,980.00		
To, Travelling Expenses	397,256.00		
To, Fees Charged on GST	500.00		
To, Other Expenses	10,571.00		
To Net profit	609,804.00		
Total	7,823,534.00	Total	7,823,534.00

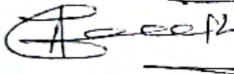
Subject to our report of even date attached

For Highyield Agritech Corporation,

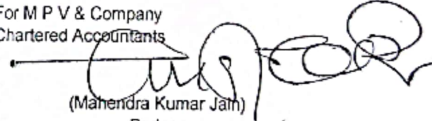
For Highyield Agritech Corporation

For M P V & Company
Chartered Accountants

Indore
dated: 01/09/2023


Alok Gupta
(Partner)


Mohit Aire
(Partner,


(Mahendra Kumar Jain)
Partner
M.No. 071913



CAPITAL ACCOUNTS

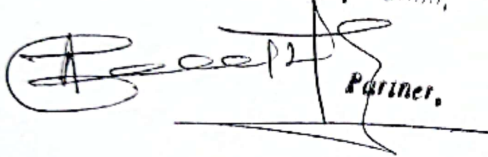
CAPITAL ACCOUNT OF MOHIT AIREN

PARTICULARS	AMOUNT(Rs.)	PARTICULARS	AMOUNT(Rs.)
To, Drawings	-	By Balance B/d	2,927,804.00
To, Balance C/d	3,125,341.00	By Remuneration	-
		By, Share in Profit	197,477.00
	3,125,341.00		3,125,341.00

CAPITAL ACCOUNT OF ALOK GUPTA

PARTICULARS	AMOUNT(Rs.)	PARTICULARS	AMOUNT(Rs.)
By, Drawings	-	By Balance B/d	2,920,573.00
To, Balance C/d	3,118,050.00	By Remuneration	-
		By, Share in Profit	197,477.00
	3,118,050.00		3,118,050.00

For Highyield Agrotech Corporation,

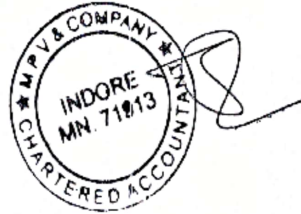


Partner,

For Highyield Agrotech Corporation,



Partner,



Schedule 2

Unsecured loans

ADITYA JAIN	
ALOK GUPTA (HUF)	400,000.00
AMRITA G GUPTA	1,000,000.00
ANSHUMA JAIN (M.K.DIXIT)	1,000,000.00
CHAUDARY SERVICES	1,500,000.00
GJ ENTERPRISES, INDORE	1,000,000.00
HANUMAN PRASAD GANGASAHAY GARG	435,000.00
GYAN PRAKASH	120,000.00
KALA SHRI JEWELERS	500,000.00
LALIT BINDAL	1,002,000.00
MAHENDRA KUMAR DIXIT, HUF	100,000.00
MADHAV BABAR	5,045,000.00
MAHESH S/O SHYAMLAL GOYAL	500,000.00
NISHA W/O MAHESH GOYAL	500,000.00
NEETA DOSHI	500,000.00
KRATIKA RAWAT (ALOK SIR)	505,625.00
KETAN BAMNIYA (AKSHAY BABAR)	5,000,000.00
PAWAN BHARDWAJ	500,000.00
JYOTI CHOUDHARY	2,000,000.00
PRAGATI BINDAL	500,000.00
PRAKESH PATIDAR	225,000.00
RITESH CHOUDHARY	500,000.00
RITU TRADERS	1,500,000.00
SANTOSHI GUPTA MRS	150,000.00
SANDHYA JAIN	1,000,000.00
SAVITA BINDAL	3,500,000.00
SHRI RAM METAL	225,000.00
VEENUS TIWARI	100,000.00
VISHNU SINGH SUNER	2,200,000.00
VIJAY KUMAR GUPTA	1,000,000.00
	3,000,000.00

Total	35,507,625.00
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Schedule 3

Current Liabilities & Provisions

Sundry Creditors	122,115,321.00
Advances from Customers & others	54,400,100.00


Total	176,515,421.00
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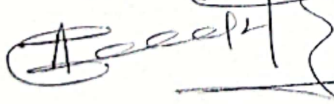
Schedule 4

Sundry Creditors for Expenses

Provision for tax	191,741.00
Salary Payable	3,825.00
Tds on Unsecured loan	5,625.00
Audit Fees Payable	20,000.00
Total	221,191.00

For Highyield Agrotech Corporation,


For Highyield Agrotech Corporation,


Partner,


Partner,



Schedule 5
STOCK IN HAND

Closing Stocks

1,297,836.00

Total	1,297,836.00
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Schedule 6

Debtors

5,750,675.00

Total	5,750,675.00
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Schedule 7

LOANS & ADVANCES

Coromandal International	244,852.00
Mohit Airen	21,905,250.00
Balaji Phosphate Pvt. Ltd.	92,102,840.00
Alok Gupta	20,855,250.00
Divya Shakti Foods Pvt Ltd	74,158,811.00
Madhav Sales Corporation	252,195.00
Surya Trading Co.	134,528.00
Advance to Suppliers	100,000.00
GST Recievables	25,015.00
TCS Recievable	37,548.00
TDS Recievable	621,820.00
Total	210,237,909.00

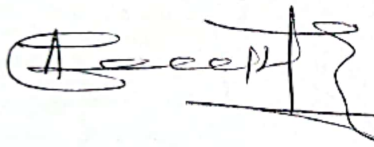
Schedule 8

DEPOSITS

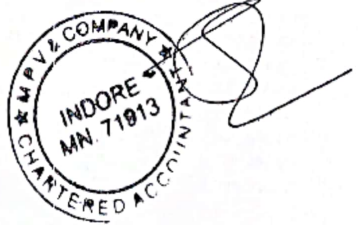
Coromandal International	125,000.00
Total	125,000.00

For Highyield Agrotech Corporation,

For Highyield Agrotech Corporation,

 **Partner,**

 **Partner,**

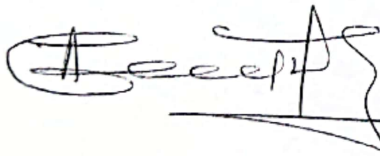


ANNEXURE-A
ANNEXURE TO FORM 3CD

PARTICULARS OF EACH LOAN OR DEPOSIT TAKEN OR ACCEPTED OR REPAYED IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269 SS OR S69 T OF THE INCOME TAX ACT, 1961 (AS CERTIFIED BY THE PROPRIETOR)

NAME AND ADDRESS	PAN NO.	Opening Balance	Amount of Loan or Deposits Taken or Accepted	Amount of Repayment	Whether amount was squired up	Maximum Amount Outstanding at any time	Whether the loan or deposits was taken or accepted otherwise than an account payee cheque or an	Whether the repayment was made otherwise than by in account payee cheque or an
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ADITYA JAIN			400,000.00	-	NO	400,000.00		
AMITA JAIN			1,000,000.00	1,000,000.00	YES	1,000,000.00		
AMOLIKA JAIN			2,000,000.00	2,000,000.00	YES	2,000,000.00		
AMRITA G GUPTA			1,000,000.00	-	NO	1,000,000.00		
ARIHANT JAIN			300,000.00	300,000.00	YES	300,000.00		NA
ARYAVART DEVELOPERS			600,000.00	600,000.00	YES	600,000.00		NA
BABITA JAIN			500,000.00	500,000.00	YES	500,000.00		NA
BAGLAMUKHI ENTERPRISES (PROP. PIYUSH BARGAL)			250,000.00	250,000.00	YES	250,000.00		NA
BALJEET SINGH SAWHNEY			5,000,000.00	5,000,000.00	YES	5,000,000.00		NA
BHAGWATI LAL JAIN			700,000.00	700,000.00	YES	700,000.00		NA
BHAGWATI LAL JAIN (HUF)			500,000.00	500,000.00	YES	500,000.00		
CHOUDHARY SERVICES			1,000,000.00	-	NO	1,000,000.00		
DEEPA CHHABARIA			1,450,000.00	1,450,000.00	YES	1,450,000.00		NA
Dhanvanti Devi Jain			500,000.00	500,000.00	YES	500,000.00		NA
DEETANSH SUNIL JAIN			500,000.00	500,000.00	YES	500,000.00		
DYAN PRAKASH			500,000.00	-	NO	500,000.00		
DOTI CHOUDHARY			500,000.00	-	NO	500,000.00		
D B SANGHVI FINANCE			450,000.00	450,000.00	YES	450,000.00		NA
ISHI BANTHIYA			2,250,000.00	2,250,000.00	YES	2,250,000.00		NA
ETAN BAMNIYA			500,000.00	-	NO	500,000.00		
RITIKA RAWAT			5,000,000.00	-	NO	5,000,000.00		
IAHENDRA KUMAR DIXIT,HUF		4,036,000.00	1,000,000.00	-	NO	5,045,000.00		NA
AHESH JOSHI / KAMLESH JOSHI		3,500,000.00	-	3,500,000.00	YES	3,500,000.00		NA
AHESH S/O SHYAMLAL GOYAL			500,000.00	-	NO	500,000.00		
ANISH JAIN			1,100,000.00	1,100,000.00	YES	1,100,000.00		
ADHAV BABUR			500,000.00	-	NO	500,000.00		
ANWAN BHARDWAJ			2,000,000.00	-	NO	2,000,000.00		
TESH CHOUDHARY			1,500,000.00	-	NO	1,500,000.00		
AYANK GUPTA S/O ANIL KUMAR GUPTA			1,150,000.00	1,150,000.00	YES	1,150,000.00		NA
SHA W/D MAHESH GOYAL			500,000.00	-	NO	500,000.00		NA
ITAN JAIN			1,000,000.00	1,000,000.00	YES	1,000,000.00		NA
NDHYA JAIN			3,500,000.00	-	NO	3,500,000.00		
NTOSHI GUPTA			1,000,000.00	-	NO	1,000,000.00		
RANSH JAIN S/O SUNIL KUMAR			500,000.00	500,000.00	YES	500,000.00		NA
ANKAR CHEMICALS		10,000,000.00	11,500,000.00	21,500,000.00	YES	21,500,000.00		NA
VANI JAIN D/O SUSHIL JAIN			500,000.00	500,000.00	YES	500,000.00		NA
VITRA ANIL GORANI			2,000,000.00	2,000,000.00	YES	2,000,000.00		NA
ANUS TIWARI		1,500,000.00	700,000.00	-	NO	2,200,000.00		
HINU PRASAD PATWARI			2,500,000.00	2,500,000.00	YES	2,500,000.00		NA
HINU SINGH SUNER			1,000,000.00	-	NO	1,000,000.00		

For Highyield Agritech Corporation,

 Partner,

For Highyield Agritech Corporation,

 Partner,



M/S. HIGHYIELD AGRITECH CORPORATION
ANNEXURE - C
ACCOUNTING RATIO

Assessment Year 2023-24

1. Gross Profit Turnover Ratio

= Gross Profit x 100 / Turnover

Gross Profit = 2,789,960.00

Turnover = 23,038,057.00

Ratio = 12.11 %

2. Net Profit Turnover Ratio

= Net Profit x 100 / Turnover

Net Profit = 609,804.00

Turnover = 23,038,057.00

Ratio = 2.65 %

3. Stock / Turnover Ratio

= Net Sales / Average Inventory

Average Inventory = (Closing Stock + Opening Stock) / 2

Closing Stock 1,297,836.00

Open. Stock 910,000.00

Average Stock= 1,103,918.00

Ratio = 0.05 times

4. Material Consumed / Finished Goods Ratio

N.A.



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