

Robin Betala & Associates

Chartered Accountant

Reg off:-1stFloor, BetalaComplexUshaGanj, JoaraCompound,Indore

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21-22

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF JAINUM FOODS & WASTE PROJECTS PVT. LTD.

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of JAINUM FOOD & WASTE PROJECTS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and Cash Flow Statement for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and the profit and loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone 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 Standalone 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 standalone 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 standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information 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 other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Management's Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the Accounting standards 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone 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 the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. 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 Companies Act, 2013, not applicable.

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) 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:

i. The Company does not have any pending litigations as at March 31, 2022 which would impact its financial position;

ii. The Company did not have any long-term contracts including derivative contracts as at March 31, 2022.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2022.

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

Place: Indore
Date: 05/09/2022

For Robin Betala & Associates
(Chartered Accountants)

Robin Betala
(Partner)

MRN:411764

FRN:- 015419C

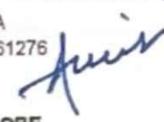
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JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE
BALANCE SHEET AS ON 31/03/2022
 CIN:- U29198MP2010PTC025019

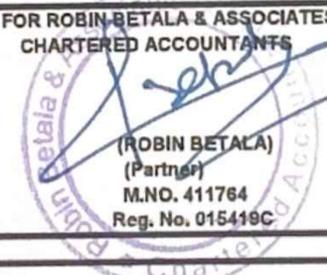
(INR in Hundred)

PARTICULARS	NOTE NO.	31-03-2022	31-03-2021
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS FUND			
(a) SHARE CAPITAL	1	1000.00	1000.00
(b) RESERVE & SURPLUS	2	476276.80	344189.49
(c) MONEY RECEIVED AGAINST SHARE WARRANTS		0.00	0.00
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		0.00	0.00
(3) NON CURRENT LIABILITIES			
(a) LONG TERM BORROWINGS	3	24620.57	47912.38
(b) DEFERRED TAX LIABILITIES	4	976.75	978.36
(c) OTHER LONG TERM LIABILITIES		0.00	0.00
(d) LONG TERM PROVISIONS		0.00	0.00
(4) CURRENT LIABILITIES			
(a) SHORT TERM BORROWINGS	4A	0.00	0.00
(b) TRADE PAYABLE (OTHER MSME)	5	259209.60	193976.92
(c) TRADE PAYABLE (MSME)			
(d) OTHER SHORT TERM LIABILITIES	11	0.00	0.00
(e) SHORT TERM PROVISIONS	6	24494.71	15224.43
TOTAL:		786578.44	603281.58
II. ASSETS			
(1) NON CURRENT ASSETS			
(a) PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS	7	187899.13	191413.69
- (i) TANGIBLE ASSETS		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		0.00	0.00
(b) NON-CURRENT INVESTMENT		0.00	0.00
(c) DEFERRED TAX ASSETS (NET)		0.00	0.00
(d) LONG TERM LOANS AND ADVANCES	8A	0.00	0.00
(e) OTHER NON CURRENT ASSETS	8B	0.00	0.00
(2) CURRENT ASSETS			
(a) CURRENT INVESTMENTS	7A	0.00	37502.67
(b) INVENTORIES		143249.74	82632.78
(c) TRADE RECEIVABLES	8	61610.52	201683.48
(d) CASH AND CASH EQUIVALENTS	9	16257.53	30386.97
(e) SHORT TERM LOANS AND ADVANCES	10	377561.51	59661.99
(f) OTHER CURRENT ASSETS		0.00	0.00
TOTAL :		786578.44	603281.58
Summary of Significant Accounting Policies			
Contingent liabilities and commitments	17	0.00	0.00

As per our Report of even date attached.

For Jainum Food & Waste Projects Pvt.Ltd.
 DIRECTOR
 AMIT BARDIA
 DIN NO. 02461276

 PLACE : INDORE
 DATE :-05/09/2022
 UDIN:-22411764WEAYP8196
 Director

FOR ROBIN BETALA & ASSOCIATES
 CHARTERED ACCOUNTANTS

 (ROBIN BETALA)
 (Partner)
 M.NO. 411764
 Reg. No. 015419C


JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022
 CIN:- U29198MP2010PTC025019

(INR in Hundred)

PARTICULARS	NOTE NO.	31-03-2022	31-03-2021
CONTINUING OPERATIONS			
REVENUE FROM OPERATIONS	12	1374107.01	914066.76
OTHER INCOME	13	19409.32	8248.34
TOTAL REVENUE :		1393516.33	922315.10
EXPENSES			
A) COST OF MATERIAL CONSUMED	18	980810.39	578986.49
B) PURCHASE OF STOCK IN TRADE		0.00	0.00
C) CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK-IN-TRADE	19	-60616.95	-34627.14
D) EMPLOYEE BENEFITS EXPENSES	14	124429.28	66665.96
E) DUTIES AND TAXES	14A	35.61	25.00
F) FINANCE COSTS	15	3482.99	6615.96
G) DEPRECIATION AND AMORTIATION EXPENSES	7	29627.42	28156.78
G) OTHER EXPENSES	16	183661.90	103508.69
TOTAL EXPENSES :		1261430.82	749331.74
PROFIT/(LOSS) BEFORE TAX		132085.70	172983.36
CURRENT TAX EXPENSES FOR CURRENT YEAR		0.00	0.00
DEFERRED TAX		-1.61	-828.83
PROFIT/(LOSS) FOR THE YEAR		132087.32	173812.19
PAST YEAR ADJUSTMENT		0.00	0.00
PROFIT/(LOSS) FOR THE YEAR		132087.32	173812.19

EARNING PER SHARE

A) BASIC	1320.87	1738.12
B) DILUTED	1320.87	1738.12

The accompanying notes form an integral part of these financial statements

For Jainum Food & Waste Projects Pvt.Ltd.

As per our Report of even date attached.
FOR ROBIN BETALA & ASSOCIATES
CHARTERED ACCOUNTANTS

DIRECTOR
 AMIT BARDIA
 DIN NO.:02461276

DIRECTOR
 ROMESH BARDIA
 DIN NO.:01935172

PLACE : INDORE

DATE :-05/08/2022
 UDIN:-22411764WEAYP9196

Director

(ROBIN BETALA)
 (Partner)
 M.NO. 411764
 Reg. No. 015419C

JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE
NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31/03/2022
CIN:- U29199MP2010PTC025019

PARTICULARS	31-03-2022	31-03-2021
NOTE 1 : SHARE CAPITAL		
AUTHORISED (10000 EQUITY SHARE OF RS. 10/- EACH)	1000.00	1000.00
ISSUED, SUBSCRIBED & PAID-UP 10000 EQUITY SHARES FULLY PAID-UP 10/- EACH	1000.00	1000.00
TOTAL :	1000.00	1000.00

A. Reconciliation of no. of shares outstanding at the end of the reporting period.	As at 31/03/2022		As at 31/03/2021	
	Number	Rs.	Number	Rs.
At the beginning of the period	100.00	10.00	100.00	1000.00
Issued during the period	0.00	0.00	0.00	0.00
Issued bonus share during the period	0.00	0.00	0.00	0.00
Issued during the period-esop	0.00	0.00	0.00	0.00
Outstanding at the end of the period	100.00	10.00	100.00	1000.00

B. Terms and Rights attached to Equity Shares
The Company has only one class of equity shares with voting right having a par of Rs 10/- each. Each share holder of equity share is entitled to one vote per share. The Dividend proposed by the Board of Directors, if any is subject to approval of the shareholder in the ensuing Annual General Meeting. In the event of the liquidation of the Company, the shareholders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

C. Details of shareholders holding more than 5% shares in the company.	As at 31/03/2022		As at 31/03/2021	
	Number	% of holding	Number	% of holding
Name of the Share Holder				
1) Shri Samir Bardia	3300	33.00	3300	33.00
2) Shri Amit Bardia	3400	34.00	3400	34.00
3) Smt. Shalu Bardia	3300	33.00	3300	33.00

D. Details of Statement of Changes in shareholders holding	As at 31/03/2022			
	Balance at the beginning	Change in Balance Due to Prior Period	Change in Balance Sheet due to Current	Closing Balance
Name of the Share Holder				
1) Shri Samir Bardia	3300	0.00	0	3300
2) Shri Amit Bardia	3400	0.00	0	3400
3) Smt. Shalu Bardia	3300	0.00	0	3300

E. Details of Promoters holding shares in the company.	As at 31/03/2022		% Change During the year
	No. Share	% of Holding	
Shares held by promoters at the end of the year			
Name of Promoter			
1) Shri Samir Bardia	3300	33.00	0.00
2) Shri Amit Bardia	3400	34.00	0.00
3) Smt. Shalu Bardia	3300	33.00	0.00
Shares held by promoters at the end of the year			
Name of Promoter			
1) Shri Samir Bardia	3300	33.00	0.00
2) Shri Amit Bardia	3400	34.00	0.00
3) Smt. Shalu Bardia	3300	33.00	0.00

RESERVE & SURPLUS		
BALANCE FROM LAST YEAR	344189.49	170377.30
ADD : PROFIT & LOSS A/C	132087.32	173812.19
TOTAL RESERVE & SURPLUS	476276.80	344189.49

NOTE 3 : LONG TERM BORROWINGS		
UNSECURED LOANS FROM DIRECTORS & RELATIVES	24620.57	47912.38
TOTAL :	24620.57	47912.38

NOTE 4 : DEFERRED TAX LIABILITIES		
BALANCE AS PER LAST YEAR	978.36	1807.19
DURING THE YEAR	-1.61	-828.83
TOTAL :	976.75	978.36

NOTE 4A : SHORT TERM BORROWING		
CURRENT MATURITIES OF LONG TERM BORROWING	0.00	0.00
TOTAL :	0.00	0.00

NOTE 5 : TRADE PAYABLE		
SUNDRY CREDITORS	259209.60	193976.92
TOTAL :	259209.60	193976.92

NOTE 6 : SHORT TERM PROVISIONS		
PROVISION FOR EXPENSES	24494.71	15224.43
PROVISION FOR EMPLOYEE BENEFITS	0.00	0.00
TOTAL :	24494.71	15224.43

NOTE 7A : CURRENT INVESTMENT		
FDR WITH BANK	0.00	37502.67
TOTAL :	0.00	37502.67

NOTE 8 : TRADE RECEIVABLES		
TRADE RECEIVABLES	61610.52	201683.48
OTHERS RECEIVABLES	0.00	0.00
TOTAL :	61610.52	201683.48

NOTE 8A : LONG-TERM LOANS AND ADVANCE		
(a) Capital Advances	0.00	0.00
(b) Loans and advances to related parties	0.00	0.00
(c) Other loans and advances	0.00	0.00
TOTAL :	0.00	0.00

NOTE 8B : OTHER NON CURRENT ASSET		
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)	0.00	0.00
(ia) Security Deposits	0.00	0.00
(ii) Others	0.00	0.00
TOTAL :	0.00	0.00

NOTE 9 : CASH AND CASH EQUIVALENTS		
CASH IN HAND	510.86	6267.27
BALANCE WITH BANK	0.00	0.00
BANK OF BARODA -09260200001095	632.20	299.77
HDFC BANK-00362560012967	14711.68	23607.95
HDFC-ODD-50200017937435	12.36	12.36
HDFC BANK-50200044223382	125.17	2.21
PNB BANK	265.27	197.42
TOTAL :	16257.53	30386.97
NOTE 10 : SHORT TERM LOANS AND ADVANCES		
A) RECEIVABLE IN CASH OR IN KIND OR FOR WHICH VALUE TO BE RECEIVED	67074.40	51843.04
B) SECURITY DEPOSIT	310487.12	7818.95
TOTAL :	377561.51	59661.99
NOTE 11 : OTHER SHORT TERM LIABILITIES		
CURRENT MATURITIES OF SECURED LONG TERM LOANS		
HDFC BANK-82486049001	0.00	0.00
TOTAL :	0.00	0.00
NOTE 12 : REVENUE FROM OPERATIONS		
(A) SALE OF GOODS : INTERSTATE GST SALES	1093184.57	372779.57
GST SERVICES	0.00	3167.95
GST SALE (EXEMPTED)	35605.75	9201.65
LOCAL GST SALES	194153.39	511505.96
SEZ AND EXPORT SALES	51163.30	17411.64
(B) SALE OF SERVICES	0.00	0.00
(C) OTHER OPERATING REVENUE	0.00	0.00
TOTAL :	1374107.01	914066.76
NOTE 18 : COST OF MATERIAL CONSUMED		
GST PURCHASE	666707.63	482781.62
INTERSTATE GST PURCHASE	127185.32	93655.80
PURCHASE OF SHARES	169634.35	0.00
GST & OTHER EXP. (SHARE)	170.79	0.00
LPG CYLINDER REFILLING	55.80	0.00
OCEAN FREIGHT (EXPORT)	12997.63	0.00
STT	299.04	0.00
P & F EXPENSE	3759.82	2549.07
LESS PURCHASE RETURN IN MP	0.00	0.00
TOTAL :	980810.39	578986.49
NOTE 13 : OTHER INCOME		
(A) INTEREST INCOME	5283.54	1809.97
(B) DIVIDEND INCOME	0.00	0.00
(C) NET GAIN/LOSS ON SALE OF INVESTMENTS	0.00	113.72
(D) OTHER NON-OPERATING INCOME	14075.40	6324.65
(E) CUSTOM DUTY DRAWBACK	50.38	0.00
TOTAL :	19409.32	8248.34
NOTE 14 : EMPLOYEE BENEFITS EXPENSES		
ESIC EMPLOYEE CONTRIBUTION A/C	0.00	0.00
SALARY TO DIRECTORS	19205.28	15129.38
SALARY TO STAFF(EMPLOYEE SALARY)	104424.08	51520.22
MEDICAL EXPENSES	799.92	16.36
TOTAL :	124429.28	66665.96

NOTE 14A : DUTIES AND TAXES		
PROFESSIONAL TAX	25.00	25.00
TAX RELATED EXP.	10.61	0.00
TOTAL :	35.61	25.00
NOTE 15 : FINANCE COSTS		
INTEREST	3119.32	5245.58
BANK COMMISSION & CHARGES	363.68	1370.39
TOTAL :	3482.99	6615.96
NOTE 16 : OTHER EXPENSES		
(B) ADMINISTRATION EXPENSES		
AUDIT FEES	300.00	300.00
ADVERTISEMENT	264.32	1017.00
BAD DEBTS	40954.06	4918.73
BID EXP	257.67	304.21
BUSINESS PROMOTION	1030.00	160.00
Barcode Expenses	677.50	0.00
CONSULTANCY CHARGES	7.00	230.00
CARGO HANDLING CHARGES	2355.89	541.60
CERTIFICATION CHARGES	350.00	355.00
CONVEYANCE EXP.	1448.84	1063.86
DONATION	110.00	150.00
ELECTRICITY EXP.	8884.78	3983.29
ESIC EMPLOYER CONTRIBUTION	963.41	565.37
FREIGHT EXPENSES	1524.85	796.50
INSURANCE EXPENSE	353.27	577.61
JOB WORK	16286.12	40659.45
JOB WORK (GST)	13770.05	10582.26
LEGAL EXP.	134.00	622.94
OFFICE & FACTORY EXPENSES	3751.62	3852.65
PROVIDENT FUND.	0.00	1051.85
REBATE & DISCOUNT	0.00	54.83
REGISTRATION FEES	350.00	0.00
RENT	0.00	1368.00
REPAIR & MAINTENANCE	444.82	476.06
SECURITY SERVICES	3105.00	2469.65
TELEPHONE EXP.	100.72	559.13
TENDER FEES	0.00	306.24
TESTING EXPENSES	0.00	367.75
TOUR & TRAVEL EXP.	13501.19	7678.28
TRANSPORTATION COST	18090.62	16217.45
OTHER MISC. EXPENSE	54497.16	2278.98
TCS PAID	149.00	0.00
TOTAL :	183661.90	103508.69
NOTE 17A:- Contingent liabilities and commitments.		
(I) CONTINGENT LIABILITIES		
(A) CLAIMS AGAINST THE COMPANY NOT ACKNOWLEDGED AS DEBT	0.00	0.00
(B) GUARANTEES;	0.00	0.00
(C) OTHER MONEY FOR WHICH THE COMPANY IS CONTINGENTLY LIABLE	0.00	0.00
(II) COMMITMENTS		
(A) ESTIMATED AMOUNT OF CONTRACT REMAINING TO BE EXECUTED ON CAPITAL ACCOUNT AND NOT PROVIDED FOR;	0.00	0.00
(B) UNCALLED LIABILITY ON SHARE & OTHER INVESTMENT PARTLY PAID	0.00	0.00
(C) OTHER COMMITMENTS (SPECIFY NATURE).	0.00	0.00
TOTAL :	0.00	0.00

NOTE 18 : CHANGE IN INVENTORIES OF FINISHED GOODS		
OPENING INVENTORY	82632.78	48005.64
LESS: CLOSING INVENTORY	143249.74	82632.78
CHANGE IN INVENTORY	-60616.96	-34627.14
UNSECURED LOANS		
ANKITA BARDIA-USL	5658.11	9736.81
SAMIR BARDIA-USL	0.00	8965.45
SHALU BARDIA - USL	5877.38	16228.02
KANTA BARDIA -USL	13085.08	12982.10
	TOTAL :	47912.38
SUNDRY CREDITORS		
CREDITORS FOR EXPENSES	2516.77	15892.52
CREDITORS FOR GOODS	256692.83	178084.40
ADVANCE AGAINST SUPPLY	0.00	0.00
	TOTAL :	193976.92
PROVISIONS		
AUDIT FEES PAYABLE	300.00	300.00
ELECTRICITY EXPENSE PAYBLE	502.08	0.00
ESIC PAYABLE	92.99	92.74
BONUS PAYABLE	4500.00	0.00
GST PAYABLE	9662.92	9209.56
LEGAL & PROFESSIONAL FEES PAYABLE	0.00	150.00
ROC FEE PAYABLE	0.00	50.00
PROFESSIONAL TAX PAYABLE	41.13	0.00
PROVIDENT FUND(EMPLOYEE'S)	0.00	84.48
PROVIDENT FUND (PAYABLE)	565.01	92.88
ESIC EMPLOYEE CONTRIBUTION	0.00	21.39
SALARY PAYABLE (EMPLOYEE)	7762.70	4585.72
SALARY PAYABLE (DIRECTOR)	0.00	0.00
TDS PAYABLE	918.88	637.66
TCS PAYABLE	149.00	0.00
TELEPHONE EXPENSE PAYABLE	0.00	0.00
	TOTAL :	15224.43

TRADE RECEIVABLE		
SUNDRY DEBTORS	59118.97	195822.62
CREDITORS HAVING DEBIT BALANCE	2491.55	5860.86
TOTAL :	61610.52	201683.48
LOANS & ADVANCES		
ADVANCE TAX FY 2020-2021	0.00	47000.00
TDS RECEIVABLE	0.00	1607.50
TCS RECEIVABLE	0.00	37.70
TDS REFUND 19-20	0.00	3122.74
PRE-PAID INSURANCE	621.04	75.10
ADVANCE TAX FY 21-22	62000.00	0.00
TAX DEDUCTED AT SOURCE	556.94	0.00
TAX REFUNDABLE FY 20-21	2913.17	0.00
TCS RECE.	437.28	0.00
TDS DEDUCTED BY BHARAT FORGE	0.75	0.00
TDS DEDUCTED BY HCL	25.00	0.00
TDS DEDUCTED BY HDFC BANK	514.32	0.00
TDS DEDUCTED BY INFOSYS LTD.	3.75	0.00
TDS DEDUCTED BY TCS	1.40	0.00
TDS DEDUCTED BY WIPRO	0.75	0.00
TOTAL :	67074.40	51843.04
SECURITY DEPOSIT		
TENDER DEPOSIT		
EARNEST MONEY DEPOSIT (FDR SONKATCH)	409.54	409.54
EMD & SECURITY DEPOSIT(KARAD))	950.00	950.00
JHARSUGUDA MUNICIPALITY (BG)	1147.00	1147.00
TIRUPATI SMART CITY TENDER DEPOSIT	1701.78	2630.31
EMD MUNICIPAL CORPORATION, RAJAMAHENDRAVARAM	1161.21	0.00
EMD TENDER HISSAR	760.00	0.00
BARCODE SECURITY DEPOSIT	30.00	0.00
GST TAX (TDS)	1900.30	0.00
FDR MANDSAUR NAGAR PARISAD	0.00	304.10
GEM CAUTION MONEY	100.00	100.00
MPEB SECURITY DEPOSIT	891.37	2128.00
SHRIRAMPUR MUNICIPAL COUNCIL EMD	50.00	50.00
SALE TAX DEPOSIT	100.00	100.00
FDR WITH BANK	301285.92	0.00
TOTAL :	310487.12	7818.95
OTHER INCOME		
ROUND OFF	0.54	0.26
INTEREST ON FDR (PNB)	79.64	0.00
INTEREST ON FDR WITH HDFC	5135.84	1125.93
INTEREST ON FDR WITH BOB	68.06	28.25
FRIEGHT (GST OUTWARD)	0.00	5209.10
P & F INCOME	0.00	29.00
SERVICE CHARGES	0.00	0.00
DISCOUNT RECEIVED	2281.37	578.56
OTH. DEDUCTIONS-(SALARY)	1176.41	29.07
SHORT TERM CAPITAL GAIN	0.00	113.72
INTEREST ON FDR (PNB)	0.00	139.66
INTEREST ON TAX REFUND	0.00	516.13
CUSTOM DUTY DRAW BACK	0.00	478.65
CIF CHARGES (EXPORT)	1646.26	0.00
DIVIDEND	316.50	0.00
FOREX GAIN	120.78	0.00
SHARE SPECULATION INCOME	1345.89	0.00
BANK A/C VALIDATION	0.03	0.00
TOTAL :	12171.31	8248.34
SUNDRY CREDITORS		
LESS THEN 1 YEAR		
MSME	61676.7096	86912.4353
OTHERS	197532.8944	107064.4828
DISPUTED DUES TO MSME		
DISPUTED DUES TO OTHER MSME		
1 YEAR TO 2 YEAR		
MSME		
OTHERS		
DISPUTED DUES TO MSME		
DISPUTED DUES TO OTHER MSME		
2 YEAR TO 3 YEAR		
MSME		
OTHERS		
DISPUTED DUES TO MSME		
DISPUTED DUES TO OTHER MSME		
MORE THEN 3 YEAR		
MSME		
OTHERS		
DISPUTED DUES TO MSME		
DISPUTED DUES TO OTHER MSME		
TOTAL :	259209.60	193976.92
SUNDRY DEBTORS		
SUNDRY DEBTORS		
LESS THEN 6 MONTH		
(i) Undisputed Trade receivables – considered good	61457.1801	33190.0865
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		
(iii) Undisputed Trade Receivables – credit impaired		
(iv) Disputed Trade Receivables– considered good		
(v) Disputed Trade Receivables – which have significant increase in credit risk		
(vi) Disputed Trade Receivables – credit impaired		

6 months to 1 Year		
(i) Undisputed Trade receivables – considered good	153.34	168493.39
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		
(iii) Undisputed Trade Receivables – credit impaired		
(iv) Disputed Trade Receivables– considered good		
(v) Disputed Trade Receivables – which have significant increase in credit risk		
(vi) Disputed Trade Receivables – credit impaired		
1 year to 2 year		
(i) Undisputed Trade receivables – considered good		
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		
(iii) Undisputed Trade Receivables – credit impaired		
(iv) Disputed Trade Receivables– considered good		
(v) Disputed Trade Receivables – which have significant increase in credit risk		
(vi) Disputed Trade Receivables – credit impaired		
2 year to 3 year		
(i) Undisputed Trade receivables – considered good		
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		
(iii) Undisputed Trade Receivables – credit impaired		
(iv) Disputed Trade Receivables– considered good		
(v) Disputed Trade Receivables – which have significant increase in credit risk		
(vi) Disputed Trade Receivables – credit impaired		
More than 3 year		
(i) Undisputed Trade receivables – considered good		
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		
(iii) Undisputed Trade Receivables – credit impaired		
(iv) Disputed Trade Receivables– considered good		
(v) Disputed Trade Receivables – which have significant increase in credit risk		
(vi) Disputed Trade Receivables – credit impaired		
TOTAL	61610.52	201683.48

NOTE 7 : TANGIBLE ASSETS & DEPRECIATION
SCHEDULE OF FIXED ASSETS FOR THE PERIOD ENDED ON 31ST MARCH, 2022

Asset (Select from drop down menu)	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	OPENING BALANCE	ADDITIONS DURING THE YEAR	SALE/ADJ	TOTAL	AS ON 01/04/2020	FOR THE YEAR	ADDITION / DELETION	TOTAL	BAL AS ON 31/03/2022	BAL AS ON 31/03/2021
FACTORY SHED	14924629.11	2400.00	0.00	14927029.11	5127424.02	931095.24	0.00	6058519.26	8868509.85	9797205.09
MOBILE	450419.17	99142.38	0.00	549561.55	139108.57	64826.74	0.00	203935.30	345626.25	311310.60
PLANT AND MACHINERY	7908047.53	283000.00	146709.00	8044838.53	1536547.03	1189112.39	0.00	2725654.43	5319184.10	6371505.50
COMPUTER	476322.27	124942.56	0.00	601264.83	219140.42	184562.94	0.00	403703.36	197561.47	257181.85
VEHICLE	3962810.01	1916441.78	767180.09	5112071.70	2595302.18	279249.21	0.00	2874551.40	2237520.30	1367507.83
ELECTRICITY AND FITTING	473564.30	0.00	0.00	473564.30	273669.48	51745.88	0.00	325415.36	148148.94	199894.82
FURNITURE & FIXTURE	1239665.64	183395.70	1211.16	1421850.18	493330.12	221220.41	0.00	714550.53	707299.65	746335.52
WATER TANK	9680.00	0.00	0.00	9680.00	8954.99	326.78	0.00	9281.77	398.23	725.01
OFFICE EQUIPMENT	197768.47	13813.56	0.00	211582.03	108065.63	40430.84	0.00	148496.47	63085.56	89702.84
SOLAR PLANT	0.00	902750.00	0.00	902750.00	0.00	171.33	0.00	171.33	902578.67	0.00
CURRENT YEAR TOTAL	29642906.50	3525885.98	914600.25	32254192.23	10501537.44	2962741.76	0.00	13464279.20	18789913.03	19141369.06

JAINUM FOOD & WASTE PROJECTS PVT. LTD. : INDORE

CIN:- U29198MP2010PTC025019

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

1. General Information

Jainum Food and Waste Projects Private Limited is a private limited company domiciled in India and incorporated on 23/12/2010 under the provisions of the Companies Act, 1956. The company is engaged in manufacturing of Machine and other ancillary parts

2. Significant Accounting Policies

2.1 Basis of Preparation of Financial Statements

These financial statements have been prepared in accordance with the generally accepted accounting principles in India on accrual basis. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) [Companies (Accounting Standards) Rule, 2006, as amended] and other relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the rendering of service and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current- non current classification of assets and liabilities.

2.2 Fixed Assets

Tangible Assets are stated at cost of acquisition along with related taxes, duties and incidental expenses related to these assets, net of accumulated depreciation and accumulated impairment, if any.

Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Losses arising from the retirement of, and gains or losses arising from disposal of fixed assets which are carried at cost are recognised in the Statement of Profit and Loss.

2.3 Depreciation and amortisation

Tangible Assets

Depreciation is provided on a pro-rata basis on the wdv method over the estimated useful lives of assets, based on internal assessment and independent technical evaluation carried out by an external valuer which are equal to / higher than the rates prescribed under Schedule II to the Companies Act, 2013.

2.4 Revenue Recognition

Income & Expenditure are generally recognised on accrual basis except tax demands, which are recognised on Cash basis.

2.5 Investments

Company does not hold any investments.

2.6 Employee Benefits

During the year there is no transaction related to employee benefit.

2.7 Taxes on Income

Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdictions.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognized and carried forward only to the extent there is a reasonable/virtual certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. The carrying amount of deferred tax assets are reviewed at each Balance Sheet date.

2.8 Earnings Per Share (EPS)

Basic EPS is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Earnings considered in ascertaining the Company's EPS comprises of the net profit for the period after tax and include the post tax effect of any extra ordinary items. The number of equity shares used in computing Basic EPS is the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year and for the previous year is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholder and weighted average number of shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares.

Particulars	Amount in Rs.	
	2021-22	2020-21
1) Profit attributable to equity share holder (A)	132087.32	173812.19
2) Basic / weighted average number of equity share outstanding during the year (B)	10000	10000
3) Nominal value of each equity share	10	10
4) Earning per share (A/B)	13.21	17.38

2.9 Foreign currency transaction :-

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

2.10 Other Income

Interest income is recognized on the time basis determined by the amount outstanding including the tax credits at the rate applicable and where no significant uncertainty as to measurability or collectability exists.

2.11 Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in India requires the Management to make estimates and assumptions that affect the reported amount of assets and liabilities as at the Balance Sheet date, reported amount of revenue and expenses for the year and disclosures of contingent liabilities as at the Balance Sheet date. The estimates and assumptions used in the accompanying financial statements are based upon Management's evaluation of the relevant facts and circumstances as at the date of the financial statements. Actual results could differ from these estimates.

2.12 Cash and cash equivalents

Cash and cash equivalents include cash in hand and demand deposits with bank with original maturities of three months or less.

2.13 DISCLOSURE RELATED TO MICRO AND SMALL SCALE INDUSTRIES

The company has not received any information from any of the suppliers of their being a small scale industrial unit. Hence amount due to Micro and Small Scale Industrial units outstanding as on March 31st, 2021 are not ascertainable.

- In the opinion of Board of Directors, the aggregate value of Current Assets, Loans & Advances, on realisation in ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.
- Amount due from/to various parties as on 31/03/2022 are subject to confirmation and reconciliation.
- The previous year figures have been reworked, regrouped, rearranged and reclassified wherever considered necessary.

6. Related party transaction pursuant to disclose norms of AS -18 is given below :				
Name of the party	Relation	Nature of Transaction	Amount	
Ankita Bardia	Relative	Interest	73681	
Ankita Bardia	Relative	Loan	400000	
Kanta Bardia	Relative	Rent	150000	
Samir Bardia	Relative	Interest	67179	
Samir Bardia	Relative	Salary	110000	
Shalu Bardia	Director	Interest	122802	
Shalu Bardia	Director	Loan	1000000	
Shalu Bardia	Director	Salary	812791	
Amit Bardia	Relative	Expense	53665	
Amit Bardia	Relative	Salary	55639	
Romesh Bardia	Director	Expense	1663810	
Romesh Bardia	Director	Salary	794555	
Bardia Technology System Pvt Ltd	Related	Purchase	1195296	

7. Disclosure of Ratio

S.No	Name of Ratio	FY -2021-22	FY-2020-21
1	Current Ratio	2.11	1.97
2	Debt Equity Ratio	24.62	47.91
3	Debt Service Coverage Ratio	36.92	25.15
4	Return on Equity Ratio	132.09	172.98
5	Inventory Turnover Ratio	3.04	3.50
6	Trade Receivable Turnover Ratio	22.30	4.53
7	Trade Payable Turnover Ratio	3.78	2.98
8	Net Capital Turnover Ratio	4.36	5.53
9	Net Profit Ratio	0.10	0.19
10	Return on Capital Employed	0.26	0.42
11	Return on Investment	132.09	172.98

Note:- There is change in Ratio from last year as per the business

8. Title deed of Immovable Property Not Held in name of the company:-
There is no property not held in the name of the company.

9. Detail of Loan and Advance in nature of Loan are granted to Promoter , Directors , KMP and the related Parties:- No such Loan Granted during the year to any person mentioned above.

10. A - Detail of Capital Workin Prograss :- During the year there is no asset as Capital Work In Progress.

B - Detail of Intangible Asset under Development - The Company has no Intangible Asset under Development.

11. Relationship with Struck off companies :- No transaction or relationship with Companies Struck Off.

12. Particular of Registration or satisfaction of Charge:- Company has no charge registered or to be satisfied.

13. Compliance with number of Layer of companies :- Not applicable on the company.

14. Detail of Benami property and Wilful defaulter :- Not applicable on the company.

15. Detail of Advance or Loan and its utilisation by the borrower:- During the year company has not advance any loan to other person.

16. Figure have been rounded off to the nearest Hundred.

17. Note 1 to 17 form part of the accounts for the year ended 31/03/2022.

For Jainum Food & Waste Projects Pvt.Ltd.

For Jainum Food & Waste Projects Pvt.Ltd.


DIRECTOR
AMIT BARDIA
DIN NO.:02461276


DIRECTOR
Director ROMESH BARDIA
DIN NO.:01935172

Director

FOR ROBIN BETALA & ASSOCIATES
CHARTERED ACCOUNTANTS


(ROBIN BETALA)
(Partner)

M.NO. 411764
Reg. No. 015419C

PLACE : INDORE
DATE :-05/09/2022



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
M / s. JAINUM FOOD & WASTE PROJECTS PRIVATE LIMITED
308, APOLLO SQUARE, 7/2 Dr. RSB Marg Janjirwala Chourahe, Indore, INDORE
PAN **AACCJ5082G**

was conducted by us ROBIN BETALA & ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 05-Sep-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-Mar-2022
(b) the audited Balance Sheet as at 31-Mar-2022; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	Tax Auditors Responsibility Our responsibility is to express an opinion on these financial statements based on my/our audit. I/We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate.
2	Others	Assessee's Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the balance sheet and profit and loss account in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules

3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
4	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

For ROBIN BETALA AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 015419C)



(ROBIN BETALA)

Place :INDORE
Date : 05/09/2022
UDIN : 22411764AWGHNE4012

Membership No: 411764

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee	JAINUM FOOD & WASTE PROJECTS PRIVATE LIMITED			
02	Address	308, APOLLO SQUARE, 7/2 Dr. RSB Marg Janjirwala Chourahe, Indore, INDORE			
03	Permanent Account Number (PAN)	AACCJ5082G			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	MADHYA PRADESH		23AACCJ5082G1ZR	
05	Status	Company			
06	Previous year	from 1-APR-2021 to 31-Mar-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
09	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector	Sub Sector	Code			
		MANUFACTURING	Manufacture of machinery for processing of food and beverages	04071			
		OTHER SERVICES	Other services n.e.c.	21008			
10	b)	If there is any change in the nature of business or profession, the particulars of such change.	No				
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No				
		List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	408, Apollo Square, 7/2 Dr. RSB Marg, Janjirwala Chouraha, Indore, MADHYA PRADESH, 452002, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register (Computerized)			

	c) List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register		
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No		
	Section	Amount	Remarks if any:	
13	a) Method of accounting employed in the previous year	Mercantile system		
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No		
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Remarks if any:		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No		
	e) If answer to (d) above is in the affirmative, give details of such adjustments	Remarks if any:		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	f) Disclosure as per ICDS	Disclosure		
	ICDS			
	ICDS I - Accounting Policies	The accounts are prepared on mercantile system of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India. The accounts are prepared on mercantile system of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.		
	ICDS II - Valuation of Inventories	Inventories are valued at cost or net realizable value (NRV) whichever is lower. Inventories are valued at cost or net realizable value (NRV) whichever is lower.		
	ICDS III - Construction Contracts	NA		
	ICDS IV - Revenue Recognition	i) Revenue from Sale of Goods is recognized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership. ii) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. i) Revenue from Sale of Goods is recognized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership. ii) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.		
	ICDS V - Tangible Fixed Assets	i) Fixed Assets are stated at historical cost less accumulated depreciation ii) Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an asset to its working condition for its intended use i) Fixed Assets are stated at historical cost less accumulated depreciation ii) Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an asset to its working condition for its intended use		
	ICDS VII - Governments Grants	NA		
	ICDS IX - Borrowing Costs	Borrowing costs that are attributable to the acquisition or construction of a Qualifying asset (as defined in ICDS IX) are capitalized as a part of cost of such asset till such time as the asset is first put to use / when substantially all the activities necessary to prepare such inventory for its intended sale are complete. All other borrowing costs are charged to Statement of Profit or Loss. Borrowing costs that are attributable to the acquisition or construction of a Qualifying asset (as defined in ICDS IX) are capitalized as a part of cost of such asset till such time as the asset is first put to use / when substantially all the activities necessary to prepare such inventory for its intended sale are complete. All other borrowing costs are charged to Statement of Profit or Loss.		

ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total		i) Provision are recognized (for liabilities that can be measured by using a substantial degree of estimation) when : a) the company has a present obligation as a result of a past event; b) a probable outflow of resources embodying economic benefits is expected to settle the obligation ; and c) the amount of the obligation can be reliably estimated.i) Provision are recognized (for liabilities that can be measured by using a substantial degree of estimation) when : a) the company has a present obligation as a result of a past event; b) a probable outflow of resources embodying economic benefits is expected to settle the obligation ; and c) the amount of the obligation can be reliably estimated.																								
14	a)	Method of valuation of closing stock employed in the previous year.							Finished Goods :- Cost or NRV Whichever is lower																	
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:							No																	
		Particulars			Increase in profit (Rs.)		Decrease in profit(Rs.)		Remarks if any:																	
15	Give the following particulars of the capital asset converted into stock-in-trade:-							NA																		
		Description of Capital Assets		Date of Acquisition		Cost of Acquisition		Amount at which capital assets converted into stock		Remarks if any:																
16	Amounts not credited to the profit and loss account, being, -																									
	a)	the items falling within the scope of section 28;							Nil																	
		Description			Amount				Remarks if any:																	
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;							Nil																	
		Description			Amount				Remarks if any:																	
	c)	escalation claims accepted during the previous year;							Nil																	
		Description			Amount				Remarks if any:																	
	d)	any other item of income;							Nil																	
		Description			Amount				Remarks if any:																	
	e)	capital receipt, if any.							Nil																	
		Description			Amount				Remarks if any:																	
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							No																		
	Details of property		Consideration received or accrued		Value adopted or assessed or assessable		Remarks if any:		Country		Address Line 1		Address Line 2		Pincode		City or Town or District		Locality or Area		Post Office		State		Apply 2nd provis o of 43CA(1) or 4th provis o to 56(2)(x)?	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-							As Per Annexure "A"																		
	a)	Description of asset/block of assets.																								
	b)	Rate of depreciation.																								
	c)	Actual cost or written down value, as the case may be.																								

ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)					
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession					
cc)	Adjusted written down value					
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-					
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.				
	ii)	change in rate of exchange of currency, and				
	iii)	Subsidy or grant or reimbursement, by whatever name called.				
e)	Depreciation allowable.					
f)	Written down value at the end of the year.					
19	Amounts admissible under sections					
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:		
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]		Nil		
		Description	Amount	Remarks if any:		
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid
		EMPLOYEES STATE INSURANCE	7664	11/05/2021	15/05/2021	7644
		EMPLOYEES STATE INSURANCE	9932	14/06/2021	15/06/2021	9932
		EMPLOYEES STATE INSURANCE	10571	14/07/2021	15/07/2021	10571
		EMPLOYEES STATE INSURANCE	11158	12/08/2021	15/08/2021	11158
		EMPLOYEES STATE INSURANCE	10803	11/09/2021	15/09/2021	10803
		EMPLOYEES STATE INSURANCE	11022	12/10/2021	15/10/2021	11022
		EMPLOYEES STATE INSURANCE	9958	15/11/2021	15/11/2021	9958
		EMPLOYEES STATE INSURANCE	10098	11/12/2021	15/12/2021	10098
		EMPLOYEES STATE INSURANCE	10091	11/01/2022	15/01/2022	10091
		EMPLOYEES STATE INSURANCE	8774	09/02/2022	15/02/2022	8774
		EMPLOYEES STATE INSURANCE	9322	12/03/2022	15/03/2022	9322
		EMPLOYEES STATE INSURANCE	9299	12/04/2022	15/04/2022	0
		PROVIDENT FUND	27379	11/05/2021	15/05/2021	27379
		PROVIDENT FUND	42658	14/06/2021	15/06/2021	42658
		PROVIDENT FUND	44388	10/07/2021	15/07/2021	44338
		PROVIDENT FUND	39778	12/08/2021	15/08/2021	39778
		PROVIDENT FUND	39174	11/09/2021	15/09/2021	39174
		PROVIDENT FUND	38678	09/10/2021	15/10/2021	38678
		PROVIDENT FUND	37787	09/11/2021	15/11/2021	37787
		PROVIDENT FUND	23259	11/12/2021	15/12/2021	23259
		PROVIDENT FUND	60308	13/01/2022	15/01/2022	60308
		PROVIDENT FUND	54574	09/02/2022	15/02/2022	54574
		PROVIDENT FUND	57154	12/03/2022	15/03/2022	57154
		PROVIDENT FUND	56501	12/04/2022	15/04/2022	56501

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
	1	expenditure of capital nature;		Nil
		Particulars	Amount in Rs.	Remarks if any:
	2	expenditure of personal nature;		

Nature of Liability		Amount	Remarks if any:			
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;		Nil				
Particulars		Amount	Remarks if any:			
i) amount inadmissible under the proviso to section 36(1)(iii).		Nil				
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		Nil			
23	Particulars of payments made to persons specified under section 40A(2)(b).					
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
AMIT BARDIA	DIRECTOR		55639	SALARY		
AMIT BARDIA	DIRECTOR		53665	TOUR & TRAVELS		
ANKITA BARDIA	DIRECTOR s WIFE		73681	USL INTEREST		
ANKITA BARDIA	DIRECTOR s WIFE		400000	USL PRINCIPAL REPAYMENT		
BARDIA TECHNOLOGY SYSTEMS PVT LTD	SISTER CONCERN		1195296	GOODS PURCHASES		
KANTA BARDIA	DIRECTOR s MOTHER		150000	RENT FY 20-21		
KANTA BARDIA	DIRECTOR s MOTHER		150000	RENT FY 21-22		
ROMESH BARDIA	CEO		794555	SALARY		
ROMESH BARDIA	CEO		1663810	CREDIT CARD BILL PAID TOWRDS EXPENCES DONE ON BEHALF OF COMPANY		
SAMEER BARDIA	DIRECTOR		110000	SALARY		
SAMEER BARDIA	RELATED		67179	USL INTEREST		
SAMEER BARDIA	RELATED		845989	F&F USL REPAYMENT		
SHALU BARDIA	DIRECTOR		812791	SALARY		
SHALU BARDIA	DIRECTOR		122802	USL INTEREST		
SHALU BARDIA	DIRECTOR		1000000	USL PRINCIPAL REPAYMENT		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.		Nil			
Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		Nil			
Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-					
A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was					
a)	paid during the previous year;					Nil
	Nature of Liability	Amount	Remarks if any:		Section	
b)	not paid during the previous year;					Nil
	Nature of Liability	Amount	Remarks if any:		Section	
B	was incurred in the previous year and was					
a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);					

iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)										Nil						
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										NA						
Particulars		Section		Amount debited to P/L A/C		Description			Amount admissible		Amount inadmissible		Remarks			
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes						
Date of payment	Nature of payment			Amount	Name of the payee		PAN of the payee	Aadhaar no	Remarks if any:							
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);										Yes						
Date of payment	Nature of payment			Amount	Name of the payee		PAN of the payee	Aadhaar no	Remarks if any:							
e) provision for payment of gratuity not allowable under section 40A(7);										Nil						
f) any sum paid by the assessee as an employer not allowable under section 40A(9);										Nil						
g) particulars of any liability of a contingent nature;										Nil						

Nature of Liability		Amount	Remarks if any:	Section					
ESIC PAYABLE		9274		Sec 43B(b) -provident /superannuation/gratuity/other fund					
PROVIDENT FUND PAYABLE		8448		Sec 43B(b) -provident /superannuation/gratuity/other fund					
TCS		14900		Sec 43B(a) -tax , duty,cess,fee etc					
TDS		91888		Sec 43B(a) -tax , duty,cess,fee etc					
b) not paid on or before the aforesaid date.			Nil						
Nature of Liability		Amount	Remarks if any:	Section					
ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.			No						
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No					
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA					
	Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:				
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.			No					
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.			No					
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56			No				
		Nature of Income		Amount	Remarks if any:				
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56			No				
		Nature of Income		Amount	Remarks if any:				
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]			No					

	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?													No			
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:										
30	B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B													No			
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:									
30	C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)													NA			
	Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement			Remarks if any:										
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year													Nil			

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : Nil

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S and date	

b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. No

c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same. No

d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. No

e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. No

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Nil

Section	Amount	Remarks if any:

34 a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: Yes

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
BPLJ0240 7G	192	Salary	1819998	1819998	1819998	209040	0	0	0
BPLJ0240 7G	194A	Interest other than Interest on securities	309645	309645	309645	30964	0	0	0

b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil				
		Name of the Payee		Address of the Payee		PAN of the Payee		Aadhaar no		Amount of payment	
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:									
		Name of the payee	Address of the payee		Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft		
		ANKITA BARDIA	INDORE			473681	973681	Cheque			
		KANTA BARDIA	INDORE			98210	1308508	Cheque			
		SHALU BARDIA	INDORE			1122802	1622808	Cheque			
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil				
		Name of the payer		Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					Nil				

BPLJ0240 7G	194C	Payments to contractors	9060998	9060998	9060998	148737	0	0	0
BPLJ0240 7G	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	1252451	1252451	1252451	12524	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
BPLJ02407G	26Q	31-Jul-2021	30-Jul-2021	Yes	
BPLJ02407G	24Q	31-Jul-2021	30-Jul-2021	Yes	
BPLJ02407G	26Q	31-Oct-2021	25-Oct-2021	Yes	
BPLJ02407G	24Q	31-Oct-2021	25-Oct-2021	Yes	
BPLJ02407G	26Q	31-Jan-2021	17-Jan-2022	Yes	
BPLJ02407G	24Q	31-Jan-2022	13-Jan-2022	Yes	
BPLJ02407G	26Q	31-May-2022	27-May-2022	Yes	
BPLJ02407G	27EQ	15-Jul-2021	15-Jul-2022	Yes	
BPLJ02407G	24Q	31-May-2022	13-May-2022	Yes	
BPLJ02407G	27EQ	15-Oct-2021	18-Oct-2021	Yes	
BPLJ02407G	27EQ	15-Jan-2022	13-Jan-2022	Yes	
BPLJ02407G	27EQ	15-May-2022	12-May-2022	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **No**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :									
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
Bajra Flour	kilograms	0	1015	1015	0	0			
Bearings	numbers	213	1114	1228	0	99			
Control Panel	numbers	8	57	60	0	5			
Conveyor	metre	448	6207	6430	0	225			
Conveyor	numbers	84	1692	1710	0	66			
Corn Flour	kilograms	0	1000	1000	0	0			
Daliya	kilograms	0	13293	12125		975			

Electrical Heater	numbers	16	137	127	0	26		
Electrical Item	kilograms	0	1	1	0	0		
Electrical Item Pcs	numbers	66	1714	1558	0	222		
Electrical Items (Mtr)	metre	100	3867	3616	0	350		
Electrical Motor	numbers	57	216	266	0	7		
Gear Box	numbers	101	190	232	0	59		
Insulation Kgs	kilograms	20	152	133	0	40		
Insulation Sqmtr	sqmetre	12	42	50	0	4		
Iron & Steel Kgs	kilograms	63283	535604	574075	0	24812		
Iron & Steel Mtrs	metre	40	438	406	0	72		
Iron & Steel Nos	numbers	2	73	68	0	7		
Jowar Flour	kilograms	0	1015	1015		0		
Maida	kilograms	0	2050	2050		0		
Nut & Bolt Kgs	kilograms	620	4406	4841	0	185		
Nut & Bolt Nos	numbers	0	71817	69342	0	2475		
Packing Material Kg	kilograms	0	1590	1432	0	158		
Packing Material Nos	numbers	0	2297	2147	0	150		
Paint Material KG	kilograms	16	79	95	0	0		
Paint Material Ltr	litre	172	3273	3139	0	306		
Paint Material Nos	numbers	105	970	1060	0	15		
Pneumatic	numbers	64	260	287	0	37		
Pulley	numbers	120	232	191	0	161		
Rawa	kilograms	0	28986	27490		1075		421
Rice Flour	kilograms	0	3225	3225		0		
Screening Machine Components	numbers	26	0	26	0	0		
Soya Chunks	kilograms	0	100	100		0		
Sprocket	numbers	42	641	667	0	16		
Suji	kilograms	0	129747	127536		325		1886
V-Belt	numbers	25	367	374	0	18		
Welding Rod	kilograms	15	982	967	0	30		
Welding Rod	numbers	4	200	192	0	12		

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
Composting Machine & Parts	numbers			53	53		
Conveyor & Parts	metre	2		338		339	
Conveyor & Parts	numbers	84		1731	63	1752	
Food Products	kilolitre			180431	177141	2375	2500
Roaster & Parts	metre			110	110		
Roaster & Parts	numbers			2939	2939		
Screening Machine & Parts	metre			320	320		
Screening Machine & Parts	numbers			373	373		

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
Iron & Steel Scrap	kilograms	0	31725	0	31725	0	
36 A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				No		
	Amount Received(in Rs)	Date of receipt		Remarks if any:			
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No		
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No		
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No		

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		137410701			91406676	
Gross profit/turnover	45391358	137410701	33.03	36970742	91406676	40.45
Net profit/turnover	13208570	137410701	9.61	17298336	91406676	18.92
Stock-in-trade/turnover	14324974	137410701	10.42	8263278	91406676	9.04
Material consumed/finished goods produced				0	0	0

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)	NA
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For ROBIN BETALA AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 015419C)



(ROBIN BETALA)

Place :INDORE

Date : 05/09/2022

UDIN : 22411764AWGHNE4012

Membership No: 411764

JAINUM FOOD & WASTE PROJECTS PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year
Plant and machinery 15%	15%	86,94,598	0	0	86,94,598	23,12,398	0	0	0	0	14,99,724	95,07,272
Building 10%	10%	92,03,787	0	0	92,03,787	0	0	0	0	0	9,20,379	82,83,408
furnitures and fittings 10%	10%	13,27,952	0	0	13,27,952	1,85,796	0	0	0	0	1,50,999	13,62,749
Computer	40%	4,26,714	0	0	4,26,714	1,24,941	0	0	0	0	2,07,815	3,43,840
Plant and Machinery	40%	0	0	0	0	9,02,750	0	0	0	0	1,80,550	7,22,200
Total		1,96,53,051	0	0	1,96,53,051	35,25,884	0	0	0	0	29,59,467	2,02,19,469

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and machinery 15%

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	MAHINDRA THAR	0	17,08,616	17,08,616	28/10/2021	28/10/2021
2	MOBILE	17,788	0	17,788	25/08/2021	25/08/2021
3	MOBILE IPHONE12	0	48,304	48,304	08/10/2021	08/10/2021
4	MOBILE X	0	33,050	33,050	06/10/2021	06/10/2021
5	p&m	2,75,000	0	2,75,000	11/08/2021	11/08/2021
6	P&m	1,060	0	1,060	01/10/2021	01/10/2021
7	P&m	0	6,050	6,050	14/02/2022	14/02/2022
8	PIAGGIO LOADING AUTO	0	2,07,826	2,07,826	15/10/2021	15/10/2021

9	plant & machinery	890	0	890	03/08/2021
10	REFRIGERATOR	0	13,814	13,814	31/03/2022
	Total	2,94,738	20,17,660	23,12,398	

Block 10% furnitures and fittings 10%

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	ELECTRICAL FIXTURE	2,736	0	2,736	27/07/2021	27/07/2021
2	ELECTRICAL FIXTURE	9,600	0	9,600	03/08/2021	03/08/2021
3	ELECTRICAL FIXTURE	80	0	80	13/08/2021	13/08/2021
4	ELECTRICAL FIXTURE	1,022	0	1,022	14/08/2021	14/08/2021
5	ELECTRICAL FIXTURE	309	0	309	07/09/2021	07/09/2021
6	ELECTRICAL FIXTURE	26,000	0	26,000	24/09/2021	24/09/2021
7	ELECTRICAL FIXTURE	3,300	0	3,300	20/08/2021	20/08/2021
8	ELECTRICAL FIXTURE	2,200	0	2,200	23/08/2021	23/08/2021
9	ELECTRICAL FIXTURE	3,000	0	3,000	03/09/2021	03/09/2021
10	ELECTRICAL FIXTURE	2,017	0	2,017	18/09/2021	18/09/2021
11	ELECTRICAL WORKS	0	2,400	2,400	10/02/2022	10/02/2022
12	FURNITURE	5,358	0	5,358	06/04/2021	06/04/2021
13	FURNITURE	11,157	0	11,157	07/04/2021	07/04/2021
14	FURNITURE	16,407	0	16,407	17/04/2021	17/04/2021
15	FURNITURE	1,186	0	1,186	08/06/2021	08/06/2021
16	FURNITURE	8,336	0	8,336	24/06/2021	24/06/2021
17	FURNITURE	8,748	0	8,748	24/06/2021	24/06/2021
18	FURNITURE	1,483	0	1,483	28/06/2021	28/06/2021
19	FURNITURE	22,403	0	22,403	02/07/2021	02/07/2021
20	FURNITURE	11,692	0	11,692	06/07/2021	06/07/2021
21	FURNITURE	1,740	0	1,740	13/07/2021	13/07/2021
22	FURNITURE	2,625	0	2,625	14/07/2021	14/07/2021
23	FURNITURE	5,650	0	5,650	22/07/2021	22/07/2021
24	FURNITURE	300	0	300	14/08/2021	14/08/2021
25	FURNITURE	329	0	329	18/08/2021	18/08/2021
26	FURNITURE	14,178	0	14,178	23/08/2021	23/08/2021
27	FURNITURE	15,970	0	15,970	07/09/2021	07/09/2021
28	FURNITURE	463	0	463	16/09/2021	16/09/2021
29	FURNITURE	0	960	960	09/10/2021	09/10/2021
30	FURNITURE	0	236	236	26/10/2021	26/10/2021
31	FURNITURE	0	3,910	3,910	11/12/2021	11/12/2021

1,85,796

7,506

1,78,290

		1,78,290	7,506	1,85,796	Date of Put to the Use
Total					
Block 40% Computer					
		More Than 180 Days	Less than 180 Days	Total	Date of Accounting
S.No.	Particulars				Date of Put to the Use
1	computer	4,745	0	54,081	19/03/2022
2	computer	5,943	0	4,745	14/06/2021
3	computer	593	0	5,943	22/06/2021
4	computer	40,950	0	593	01/07/2021
5	computer	8,474	0	40,950	08/09/2021
6	computer(printer)	60,705	0	10,155	05/03/2022
7	Total		64,236	8,474	29/09/2021
				1,24,941	

		1,78,290	7,506	1,85,796	Date of Put to the Use
Total					
Block 40% Plant and Machinery					
		More Than 180 Days	Less than 180 Days	Total	Date of Accounting
S.No.	Particulars				Date of Put to the Use
1	solar panel	0	5,22,450	5,22,450	29/03/2022
2	solar panel	0	1,54,800	1,54,800	31/03/2022
3	solar panel	0	2,25,500	2,25,500	31/03/2022
	Total	0	9,02,750	9,02,750	