



CA. Ajit M. Dalal CA. Pramthesh Oza CA. Jayesh A. Shah
CA. Vipul M. Dalal CA. Reena P. Patel CA. Milan J. Minat
CA. Mansi M. Rajeshirke

H O : 504, Citadel, Windsor Plaza, R C Dutt Road, Alkapuri,
Vadodara, Gujarat - 390 007

601, 6TH FLOOR, SAMYAK STATUS, NEAR D.R. AMIN
SCHOOL, DISTRICT COURT ROAD, DIWALIPURA,
VADODARA-390007 Gujarat
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AUDITOR'S REPORT

We have examined the Balance Sheet as at **31st March 2024**, and the Profit and Loss Account for the year ended on that date, attached herewith, of

[Mention name and address of the assessee with Permanent Account Number]

AGRICON FERTILIZERS
508, 5 TH FLOOR, ANANTA STALLION,
NR.SEARS SEVASI, ALKAPURI,
VADODARA-391101

Permanent Account Number: **ABEFA8892R**

2. We certify that the Balance Sheet and the Profit and Loss account are in agreement with the books of accounts maintained at the head office at **VADODARA**
3. (a) We report the following observation / comments / discrepancies / inconsistencies; if any :
NIL
 1. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
 2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- (b) Subject to above :
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at **31st March, 2024** and
 - (ii) in the case of the Profit and Loss account, of the surplus of the assessee for the year ended on that date.

For, M/s VRAJM & Associates.
(Chartered Accountants)

CA Vipul Mahendrakumar Dalal
(Partner)
(FRN: 121458W)
(Mem No: 103667)
(Peer Reviewed No: 016128)
(UDIN: 24103667BKAOBK9220)
Place: Vadodara
Date:01.09.2024



AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad
MSME UDHYAM REG No-GJ-24-0008891

Balance Sheet

1-Apr-23 to 31-Mar-24

| Liabilities | | as at 31-Mar-24 | Assets | | as at 31-Mar-24 |
|--|----------------|------------------------|---|-----------------|------------------------|
| Capital Account | | 9,35,20,450.63 | Fixed Assets | | 31,55,307.07 |
| NARENDRA L GHELANI CAPITAL A/C | 6,93,16,220.56 | | AIR CONDITIONERS | 9,03,196.32 | |
| PRAFULLABEN GHELANI CAPITAL A/C | 2,42,04,230.07 | | APPLE WATCH | 22,651.82 | |
| | | | CAMERA | 4,087.91 | |
| Loans (Liability) | | 2,03,00,385.49 | CHAIR & TABLE | 35,438.85 | |
| Bank OD A/c | 1,73,00,385.49 | | ELECTONICS WEIGHING SCALE | 3,186.95 | |
| Unsecured Loans | 30,00,000.00 | | EPSON L 3110 A/O INKJET PRINTER | 3,940.51 | |
| | | | FURNITURE & FIXTURE A/C. | 9,44,054.19 | |
| Current Liabilities | | 1,26,70,529.45 | IPHONE 11 256 GB WH APPLE PHONE | 34,446.85 | |
| Duties & Taxes | (-)7,72,172.13 | | LENOVA V 15 LAPTOP | 40,881.47 | |
| Provisions | 23,71,287.00 | | LENOVA IP SLIM 3 LAPTOP (18%) | 5,857.79 | |
| Sundry Creditors | 43,44,696.58 | | LG REFRIGARATOR GL - 7412 | 30,002.12 | |
| Incentive Etc Payable | 67,26,718.00 | | LLOYED 1 TON 3 STAR SPIT AC | 13,434.16 | |
| | | | MOBILE | 81,656.92 | |
| Suspense A/c | | | NEW SWIFT LDI PUR DT 07.05.19 VEH NO GJ06PA 0349 | 2,56,313.42 | |
| | | | NEW SWIFT VDIGJ 06 PA 1793 BSIV - SRRCDC200 WHITE | 2,93,748.27 | |
| Excess of expenditure over income | | | OFFICE CABINET ASLALI | 38,729.34 | |
| Opening Balance | | | PROJECTOR | 12,374.61 | |
| Current Period | 5,01,16,935.78 | | VEHICLE GJ06LS5519 SWIFT LDI BSIV SRRCDC200 WHITE | 2,36,981.44 | |
| Less: Transferred | 5,01,16,935.78 | | VEHICLE NO GJ 06 KP 4372 LIVA CAR | 1,94,324.13 | |
| | | | | | |
| | | | Investments | | 27,093.00 |
| | | | F.D. NO - 50300716681459 | 27,093.00 | |
| | | | | | |
| | | | Current Assets | | 12,33,08,965.50 |
| | | | Closing Stock | 1,36,42,111.49 | |
| | | | Deposits (Asset) | 1,20,000.00 | |
| | | | Loans & Advances (Asset) | 57,89,097.00 | |
| | | | Sundry Debtors | 10,00,37,702.15 | |
| | | | Cash-in-hand | 1,26,525.43 | |
| | | | Bank Accounts | 35,84,631.76 | |
| | | | TCS ON PURCHASE | 8,897.67 | |
| | | | | | |
| Total | | 12,64,91,365.57 | Total | | 12,64,91,365.57 |

For AGRICON FERTILIZERS

Partner

As per our report of even date

For VRAJM & ASSOCIATES
Chartered Accountants(Vipul M. Desai)
Partner
M. No. 103687
Firm Reg. No. 121458W

01.09.24

AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad
MSME UDHYAM REG No-GJ-24-0008891

Income and Expenditure Statement

1-Apr-23 to 31-Mar-24

| Particulars | 1-Apr-23 to 31-Mar-24 | Particulars | 1-Apr-23 to 31-Mar-24 |
|-----------------------------------|------------------------|---------------------------------|------------------------|
| Opening Stock | 92,87,305.55 | Sales Accounts | 30,67,38,251.25 |
| GROUP A (SOIL) | 2,48,492.92 | DIFFERENCE AMT IN INVOICE(12%) | 1,250.00 |
| GROUP - B (SPRAY) | 22,39,343.16 | DIFFERENCE AMT. IN INVOICE (5%) | 82,986.00 |
| GROUP - C | 14,66,003.79 | DISCOUNTT | (-)53,88,356.00 |
| GROUP - D | 3,036.00 | GST SALES @12% | 9,81,84,265.75 |
| GROUP - E | 7,08,353.00 | GST SALES @18% | 82,89,097.34 |
| GROUP - F | 39,600.00 | GST SALES @ 5% | 16,36,38,324.34 |
| GROUP - G | 7,500.00 | IGST SALES 12% | 2,09,72,000.00 |
| GROUP - KIT | 2,53,534.84 | IGST SALES 18% | 25,74,772.00 |
| GROUP - MG | 53,617.50 | IGST SALES 5% | 3,56,50,670.00 |
| GROUP N | | RATE DIFFERENCE 12 % | (-)20,17,906.30 |
| GROUP - NPK | 22,32,048.65 | RATE DIFFERENCE 18 % | (-)83,997.15 |
| GROUP P | 2,29,200.00 | RATE DIFFERENCE 5 % | (-)27,40,528.97 |
| GROUP - X | 11,92,668.31 | SALES RETURN @ 12% | (-)37,89,138.38 |
| SPECIAL CHEMICALS | 6,13,907.38 | SALES RETURN @ 18% | (-)6,36,692.10 |
| K BIO HIGH ZINC 1 KG | | SALES RETURN @ 5% | (-)79,98,495.28 |
| K VAMROOT1 KG | | | |
| Purchase Accounts | 17,90,72,476.85 | Indirect Incomes | 10,622.00 |
| GST PURCHASE @ 12 % | 5,20,10,281.80 | INTEREEST ON F.D | 1,632.00 |
| GST PURCHASE @ 18 % | 66,39,754.65 | INTEREST ON I T REFUND | 8,990.00 |
| GST PURCHASE @ 5 % | 11,54,53,445.00 | | |
| GST PURCHASE (EXAMPTED) | 17,60,000.00 | Closing Stock | 1,36,42,111.49 |
| GST PURCHASE RETURN @ 5 % | (-)1,26,000.00 | GROUP A (SOIL) | 2,96,872.58 |
| IGST PURCHASE @ 12 % | 4,96,000.00 | GROUP - B (SPRAY) | 23,34,335.84 |
| IGST PURCHASE @ 18% | 2,89,404.00 | GROUP - C | 14,55,043.45 |
| IGST PURCHASE @ 5% | 22,72,406.00 | GROUP - D | 3,036.00 |
| PACKING & FORWARDING CHARGES 18 % | 2,07,614.40 | GROUP - E | 17,95,720.70 |
| TURNOVER DISCOUNT (PURCHASE) | 69,571.00 | GROUP - F | 1,53,000.00 |
| | | GROUP - G | 23,000.00 |
| | | GROUP - KIT | 13,19,279.54 |
| | | GROUP - MG | 2,08,808.95 |
| | | GROUP N | 6,25,812.40 |
| | | GROUP - NPK | 29,21,801.23 |
| | | GROUP P | 29,680.00 |
| | | GROUP - X | 17,73,565.00 |
| | | SPECIAL CHEMICALS | 3,31,155.80 |
| | | K BIO HIGH ZINC 1 KG | 1,60,600.00 |
| | | K VAMROOT1 KG | 2,10,400.00 |
| Direct Expenses | 2,17,91,212.30 | | |
| DISCOUNT | 63,59,482.30 | | |
| ASLALI GODOWN EXP | 50,340.00 | | |
| FREIGHT EXPS. | 16,95,464.00 | | |
| MONSOON SPECIAL | 12,41,000.00 | | |
| NEW ASLALI GODOWN RENT 18 % | 3,53,700.00 | | |
| NEW GODOWN RENT ASLALI | 2,82,960.00 | | |
| RATE DIFFERENCE | 5,000.00 | | |
| SALES PROMOTION EXP | 6,800.00 | | |
| TOB | 87,58,677.00 | | |
| TRANSPORTATION-DIRECT | 30,37,789.00 | | |
| Indirect Expenses | 6,01,23,054.26 | | |
| SALARY EXP | 1,75,48,843.78 | | |
| TRAVELLING EXPENSES | 73,52,170.00 | | |
| ADVERTISEMENT 5 % | 28,430.00 | | |
| ADVERTISEMENT EXPS | 1,28,620.00 | | |
| ADVERTISEMENT EXPS @ 18 % | 7,04,870.00 | | |
| ADVERTISEMENT EXPS @ 18 % IGST | 1,70,000.00 | | |
| AUDIT FEES | 30,000.00 | | |



continued ...

AGRICON FERTILIZERS 23-24 (1-4-23)

Income and Expenditure Statement : 1-Apr-23 to 31-Mar-24

1-Apr-23 to 31-Mar-24

| Particulars | 1-Apr-23 to 31-Mar-24 |
|---|-----------------------|
| BANK CHARGES EXPS | 17,709.61 |
| BANK CHARGES (GST 18 %) | 7,041.20 |
| BANK DOCUMENTATION CHARGES | 300.00 |
| BANK INTEREST | 10,38,991.00 |
| BHARTI AIRTEL MOBILE EXPS. @ 18% | 72,284.44 |
| BONUS EXP. | 6,200.00 |
| CAMPAINING EXPS | 13,635.00 |
| CONSULTANCY FEES | 22,500.00 |
| CONSULTANCY FEES EXPS | 30,000.00 |
| COURIER EXPS | 20,461.00 |
| DEALER MEETING EXPS | 4,09,165.28 |
| DEALER TOUR EXPENCES | 1,53,355.00 |
| DEMAE MATERIAL EXPS | 36,351.00 |
| DEMO MATERIAL EXPS | 35,630.00 |
| DEPRECIATION EXPS. | 4,34,939.91 |
| DISCOUNT SPECIAL | 55,180.00 |
| DONATION EXPS | 50,606.00 |
| ELECTRICAL EXPS (18%) | 20,38,356.01 |
| ELECTRICALS EXPS | 1,67,461.93 |
| EXIBITION EXPS 18 % | 81,000.00 |
| FARMER MEETING EXPS | 17,07,078.00 |
| FEES FOR LEGAL OR TECHNICAL SERVICE @ 18% | 26,79,546.00 |
| FIELD ASSISTANT EXP. | 16,88,807.00 |
| FOOD & BEVERAGE MISCELLENIOUS 5% | 14,88,263.00 |
| FOOD & BEVERAGES EXPENSES (AC RESTAURANT) 18% | 72,166.67 |
| FRIGHT @ 18 % GST | 3,200.00 |
| GIFT ARTICALS 3 % | 6,86,426.72 |
| GIFT ARTICLES 18 % | 6,88,750.12 |
| GIFT ARTICLES @ 12 % | 1,51,264.82 |
| GIFT ARTICLES @ IGST 18 % | 23,616.00 |
| GIFT & ARTICLES EXPS | 14,64,539.00 |
| GST EXPENSES | 5,17,850.50 |
| HDFC LIFE INSURANCE | 35,45,000.00 |
| HOTEL & LODGE EXPENSES 12% | 31,785.67 |
| INCENTIVE EXPS | 45,000.00 |
| LABORATORY & TESTING EXPS @ 18 % | 3,300.00 |
| LABOUR CHARGES | 6,78,100.00 |
| LEGAL & PROF. EXPS. | 1,49,358.85 |
| LOADING UNLOADING EXP | 20,73,273.32 |
| MEDICAL INSURANCE | 3,30,495.00 |
| MUNICIPAL TAX | 46,315.00 |
| OFFCIE MAINTENANCE CHARGE @ 18% | 16,707.45 |
| OFFICE EXP. | 66,836.55 |
| OFFICE EXPS (18 %) | 8,56,496.19 |
| OFFICE EXPS (5%) | 5,73,020.00 |
| OFFICE FURNITURE & FIXTURE EXPS 18 % | 7,10,285.97 |
| OFFICE MAINTENANCE CHARGE @ 18% (IGST) | 2,22,372.52 |
| OFFICE MAINTENENCE EXP. | 94,726.00 |
| PACKING & FORWARDING EXPS | 2,33,880.00 |
| PACKING MTR FREEE OF COST 5 % | 49,800.00 |
| PACKING MTR FREE OF COST (18 %) | 27,800.00 |
| PF EMPLOYER CONTRIBUTION | 36,888.00 |
| POSTAGE AND COURIER CHARGES@ 18% | 19,867.10 |
| POSTAGE & TELEGRAM EXPS. | 1,768.00 |
| PRINTING & STATIONARY EXPS | 78,797.00 |
| PRINTING & STATIONERY CHARGES @ 18% | 34,44,971.09 |
| PRINTING & STATIONERY EXPS @ 5 % | 2,27,858.28 |

Particulars



continued ...

AGRICON FERTILIZERS 23-24 (1-4-23)

Income and Expenditure Statement : 1-Apr-23 to 31-Mar-24

| Particulars | 1-Apr-23 to 31-Mar-24 | Particulars | 1-Apr-23 to 31-Mar-24 |
|--|------------------------|--------------|------------------------|
| PROFESSIONAL TAX (CO) | 2,400.00 | | |
| REPAIR & MAINTANANCE TO AIR CONDITION | 9,950.00 | | |
| REPAIR & MAINTENANCE TO COMPUTER EXPS @18% | 1,200.00 | | |
| SERVICE CHARGES 18% | 2,950.00 | | |
| SERVICE CHARGES 5 % IGST | 1,500.00 | | |
| STAFF INSURANCE EXP. | 40,565.00 | | |
| STAFF MEETING EXPS. | 4,34,789.00 | | |
| STAFF UNIFORM EXPENSE (5%) | 96,750.00 | | |
| STALLION NEW OFFICE EXPS (18 %) | 8,31,759.15 | | |
| STATIONERY EXPS @ 12% | 15,910.63 | | |
| STOCK INSURANCE (ASLALI GODOWN) | 27,665.00 | | |
| TELEPHONE EXP. | 1,848.00 | | |
| TELEPHONE,MOBILE & INTERNET CHARGES@18% | 1,54,929.54 | | |
| TESTING & LABORATORY EXPS | 1,440.00 | | |
| TOUR & TRAVELS EXPS | 21,84,052.51 | | |
| VEHICLE EXPS | 95,941.73 | | |
| VEHICLE FUEL EXP. | 2,66,717.22 | | |
| VEHICLE INSURANCE EXP. | 1,05,252.00 | | |
| VEHICLE MAINTANANCE EXPS | 4,41,277.00 | | |
| VODAFONE IDEA MOBILE BILLS | 15,846.50 | | |
| Excess of income over expenditure | 5,01,16,935.78 | | |
| Total | 32,03,90,984.74 | Total | 32,03,90,984.74 |

For AGRICON FERTILIZERS**Partner**

As per our report of even date
For VRAJM & ASSOCIATES
Chartered Accountants

(Vipul M. Datar)
Partner
M. No. 103667
Firm Reg. No. 121488W

01.09.24

AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
 53, Tirupati Estate, Aslali, T&D, Amdavad
 MSME UDHYAM REG No-GJ-24-0008891

NARENDRA L GHELANI CAPITAL A/C

Ledger Account

1-Apr-23 to 31-Mar-24

Page 1

| Date | Particulars | Vch Type | Vch No. | Debit | Credit |
|-----------|---|--------------|----------------|-----------------------|-----------------------|
| 1-Apr-23 | Dr Opening Balance | | | | 3,18,89,480.72 |
| 1-Apr-23 | Dr TDS RECEIVABLE F.Y 21-22 | Journal | | | 16,225.80 |
| 2-Apr-23 | Cr NARENDRA GHELANI HDFC 0381 | Journal | | 5,00,000.00 | |
| 7-Apr-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002136/ MAR-23 | 25,000.00 | |
| 20-Apr-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | | 4,650.00 | |
| | Cr HDFC BANK NO - 50200016346924 | PAYMENT | | 28,970.00 | |
| 10-May-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | | 25,000.00 | |
| 6-Jun-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002209/MAY-23 | 25,000.00 | |
| 9-Jun-23 | Dr HDFC BANK NO - 50200016346924 | BANK Receipt | 150 | | 20,000.00 |
| 13-Jul-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | JUNE-23 002221 | 25,000.00 | |
| 7-Aug-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | | 25,000.00 | |
| 5-Sep-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002280/AUG'23 | 25,000.00 | |
| 9-Oct-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002312/SEP'23 | 25,000.00 | |
| 7-Nov-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002348/OCT'23 | 25,000.00 | |
| 9-Nov-23 | Cr HDFC LOAN CC A/C NO - 50200032717562 | PAYMENT | | 3,562.00 | |
| 15-Nov-23 | Cr HDFC LOAN CC A/C NO - 50200032717562 | PAYMENT | | 4,094.00 | |
| 7-Dec-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002381/NOV'23 | 25,000.00 | |
| 8-Jan-24 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002425/DEC'23 | 25,000.00 | |
| 8-Feb-24 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002476/JAN'24 | 25,000.00 | |
| 29-Feb-24 | Dr HDFC BANK NO - 50200016346924 | NEFT RECEIPT | 2024 | | 30,00,000.00 |
| 7-Mar-24 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002504/FEB'24 | 25,000.00 | |
| 28-Mar-24 | Dr HDFC BANK NO - 50200016346924 | NEFT RECEIPT | 2335 | | 20,00,000.00 |
| 31-Mar-24 | Cr I T REFUND RECEIVABLE | Journal | | 18,50,065.00 | |
| | Dr Profit & Loss A/c | Journal | | | 3,50,81,855.04 |
| | | | | 26,91,341.00 | 7,20,07,561.56 |
| | Cr Closing Balance | | | 6,93,16,220.56 | |
| | | | | 7,20,07,561.56 | 7,20,07,561.56 |



AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
 53, Tirupati Estate, Aslali, T&D, Amdavad
 MSME UDHYAM REG No-GJ-24-0008891

PRAFULLABEN GHELANI CAPITAL A/C
 Ledger Account

1-Apr-23 to 31-Mar-24

Page 1

| Date | Particulars | Vch Type | Vch No. | Debit | Credit |
|-----------|----------------------------------|--------------|----------------|-----------------------|-----------------------|
| 1-Apr-23 | Dr Opening Balance | | | | 90,55,080.42 |
| 1-Apr-23 | Dr TDS RECEIVABLE F.Y 21-22 | Journal | | | 6,953.91 |
| 7-Apr-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002136/ MAR-23 | 75,000.00 | |
| 10-May-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | | 75,000.00 | |
| 6-Jun-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002209/MAY-23 | 75,000.00 | |
| 13-Jul-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | JUNE-23 002221 | 75,000.00 | |
| 7-Aug-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | | 75,000.00 | |
| 5-Sep-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002280/AUG'23 | 75,000.00 | |
| 9-Oct-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002312/SEP'23 | 75,000.00 | |
| 14-Oct-23 | Dr HDFC BANK NO - 50200016346924 | NEFT RECEIPT | 1033 | | 8,00,000.00 |
| 7-Nov-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002348/OCT'23 | 75,000.00 | |
| 7-Dec-23 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002381/NOV'23 | 75,000.00 | |
| 8-Jan-24 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002425/DEC'23 | 75,000.00 | |
| 8-Feb-24 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002476/JAN'24 | 75,000.00 | |
| 7-Mar-24 | Cr HDFC BANK NO - 50200016346924 | PAYMENT | 002504/FEB'24 | 75,000.00 | |
| 28-Mar-24 | Dr HDFC BANK NO - 50200016346924 | NEFT RECEIPT | 2336 | | 10,00,000.00 |
| 31-Mar-24 | Cr I T REFUND RECEIVABLE | Journal | | 7,92,885.00 | |
| | Dr Profit & Loss A/c | Journal | | | 1,50,35,080.74 |
| | | | | 16,92,885.00 | 2,58,97,115.07 |
| | Cr Closing Balance | | | 2,42,04,230.07 | |
| | | | | 2,58,97,115.07 | 2,58,97,115.07 |



AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D. Amdavad
MSME UDHYAM REG No-GJ-24-0008891

Loans (Liability)

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

| Particulars | Closing Balance | |
|--------------------------------------|-----------------|-----------------------|
| | Debit | Credit |
| Bank OD A/c | | 1,73,00,385.49 |
| HDFC LOAN CC A/C NO - 50200032717562 | | 1,73,00,385.49 |
| Unsecured Loans | | 30,00,000.00 |
| N L GHELANI (HUF) | | 30,00,000.00 |
| Grand Total | | 2,03,00,385.49 |



AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D, Amdavad
MSME UDHYAM REG No-GJ-24-0008891

Current Liabilities

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

| Particulars | Closing Balance | |
|--|-----------------------|-----------------------|
| | Debit | Credit |
| Duties & Taxes | 1,25,34,490.31 | 1,17,62,318.18 |
| GST | 1,24,39,682.31 | 1,17,49,102.22 |
| TCS ON ANY GOODS | | 1,034.96 |
| TDS ON FEES FOR PROF. FEES OR TECHNICAL SERVICES | | 10,000.00 |
| TDS ON PURCHASE | | 2,181.00 |
| TDS ON SALARY | 94,808.00 | |
| | | 23,71,287.00 |
| Provisions | | 12,17,012.00 |
| SALARY PAYABLE | | 1,02,300.00 |
| SECURITY EXPENSE PAYABLE | | 10,16,083.00 |
| TRAVELLING EXPS PAYABLE | | 31,492.00 |
| P.F. EMPLOYEE CONTRIBUTION | | 4,400.00 |
| PROFESSIONAL TAX (EMPLOYEE) | | |
| | 22,53,797.63 | 65,98,494.21 |
| Sundry Creditors | 1,90,980.00 | 69,17,698.00 |
| Incentive Etc Payable | | |
| | 1,49,79,267.94 | 2,76,49,797.39 |
| Grand Total | | |



AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
 53, Tirupati Estate, Aslali, T&D, Amdavad
 MSME UDHYAM REG No-GJ-24-0008891

Fixed Assets

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

| Particulars | Opening Balance | Transactions | | Closing Balance |
|--|------------------------|---------------------|--------------------|------------------------|
| | | Debit | Credit | |
| AIR CONDITIONERS | 97,625.26 Dr | 8,86,718.75 | 81,147.69 | 9,03,196.32 Dr |
| APPLE WATCH | 26,649.20 Dr | | 3,997.38 | 22,651.82 Dr |
| CAMERA | 4,809.30 Dr | | 721.39 | 4,087.91 Dr |
| CHAIR & TABLE | 18,751.50 Dr | 20,625.00 | 3,937.65 | 35,438.85 Dr |
| ELECTONICS WEIGHING SCALE | 3,749.35 Dr | | 562.40 | 3,186.95 Dr |
| EPSON L 3110 A/O INKJET PRINTER | 4,635.90 Dr | | 695.39 | 3,940.51 Dr |
| FURNITURE & FIXTURE A/C. | 10,48,949.10 Dr | | 1,04,894.91 | 9,44,054.19 Dr |
| IPHONE 11 256 GB WH APPLE PHONE | 40,525.70 Dr | | 6,078.85 | 34,446.85 Dr |
| LENOVA V 15 LAPTOP | 68,135.78 Dr | | 27,254.31 | 40,881.47 Dr |
| LENOVA IP SLIM 3 LAPTOP (18%) | 9,762.98 Dr | | 3,905.19 | 5,857.79 Dr |
| LG REFRIGARATOR GL - 7412 | 35,296.61 Dr | | 5,294.49 | 30,002.12 Dr |
| LLOYED 1 TON 3 STAR SPIT AC | 15,804.90 Dr | | 2,370.74 | 13,434.16 Dr |
| MOBILE | 96,066.96 Dr | | 14,410.04 | 81,656.92 Dr |
| NEW SWIFT LDI PUR DT 07.05.19 VEH NO GJ06PA 0349 | 3,01,545.20 Dr | | 45,231.78 | 2,56,313.42 Dr |
| NEW SWIFT VDIGJ 06 PA 1793 BSIV - SRRDCD200 WHITE | 3,45,586.20 Dr | | 51,837.93 | 2,93,748.27 Dr |
| OFFICE CABINET ASLALI | 43,032.60 Dr | | 4,303.26 | 38,729.34 Dr |
| PROJECTOR | 14,558.37 Dr | | 2,183.76 | 12,374.61 Dr |
| VEHICLE .GJ06LS5519 SWIFT LDI BSIV SRRDCS200 WHITE | 2,78,801.70 Dr | | 41,820.26 | 2,36,981.44 Dr |
| VEHICLE NO GJ 06 KP 4372 LIVA CAR | 2,85,355.20 Dr | 40,922.22 | 1,31,953.29 | 1,94,324.13 Dr |
| VEHICLE NO.GJ06LE4453 MARUTI ALTO 800 LXI | 1,81,772.50 Dr | | 1,81,772.50 | |
| VEHICLE NO GJ06LK4159 .MARUTI ALTO 800 LXI (O) | 1,29,839.20 Dr | 97,660.80 | 2,27,500.00 | |
| VEHICLE NO GJ 06 MG 9455 E HF DLX ALLOY SS BIKE | 24,149.72 Dr | | 24,149.72 | |
| Grand Total | 30,75,403.23 Dr | 10,45,926.77 | 9,66,022.93 | 31,55,307.07 Dr |



AGRICON FERTILIZERS 23-24 (1-4-23)

505-C, Winsor Plaza, Alkapuri, Vadodara.
53, Tirupati Estate, Aslali, T&D. Amdavad
MSME UDHYAM REG No-GJ-24-0008891

Current Assets

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

| Particulars | Closing Balance | |
|---------------------------------------|------------------------|---------------------|
| | Debit | Credit |
| Closing Stock | 1,36,42,111.49 | |
| Deposits (Asset) | 1,20,000.00 | |
| ASLALI NEW GODOWN RENT DEPOSIT | 1,00,000.00 | |
| SALES TAX (CST) DEPOSIT A/C | 10,000.00 | |
| SALES TAX (VAT) DEPOSIT A/C | 10,000.00 | |
| Loans & Advances (Asset) | 58,21,383.00 | 32,286.00 |
| ADVANCES TO STAFF | 2,21,383.00 | 32,286.00 |
| ADVANCE TAX | 26,00,000.00 | |
| RANJAN RAMESHBHAI PETHANI | 10,00,000.00 | |
| SHIVANG VITTHALBHAI PETHANI | 20,00,000.00 | |
| Sundry Debtors | 10,18,88,312.83 | 18,50,610.68 |
| Cash-in-hand | 1,26,525.43 | |
| Cash | 1,26,525.43 | |
| Bank Accounts | 35,84,631.76 | |
| HDFC BANK A/C NO - 50200066100959 NEW | 10,075.50 | |
| HDFC BANK NO - 50200016346924 | 35,74,556.26 | |
| TCS ON PURCHASE | 8,897.67 | |
| Grand Total | 12,51,91,862.18 | 18,82,896.68 |

