CA Sanyam Jain

M/S BHATIA SUBHASH & CO.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF,
DOIWALA SUGAR COMPANY LIMITED
MILL ROAD DOIWALA, DIST DEHRADUN
CIN- U15424UR2001SGC026403

Report on the Audit of the Financial Statements Opinion
We have audited the financial statements of **DOIWALA SUGAR COMPANY LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Company Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, its loss and its cash flows for the year ended on that date,
a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2024
b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
c) In the case of cash flow statement, for the cash flows for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Accounting Standards (AS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the 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. We have determined the matters described below to be the key audit matters to be communicated in our report.

M/S BHATIA SUBHASH & CO.
Sarraffa Bazar, Saharanpur
8755994900, sanyamjain691@gmail.com

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

S. No.	Key Audit Matter	Auditor's Response
1.	**Evaluation of various disputed claims including taxes against the Company pending under appeals** The Company has material amount of disputed claims including taxes and these are at present pending for adjudication at various forums, which involves significant judgment to determine the possible outcomes of these pending disputes, as their likely outcome shall be known in future. Refer Note Nos. 2 to notes to accounts of the financial statements.	**Principal Audit Procedures** Obtained detailed list of all pending claims including taxes based on tax assessments and demands up to the year ended 31st March, 2024 from Management. We have checked the relevant papers and documents and also verified Management's underlying assumptions in estimating the tax provision and the possible outcome of the pending litigations. In course of our verification, we have also considered legal precedence and other rulings in evaluating Management's position on these uncertain tax positions. **Audit Conclusion:** Our procedures did not identify any material exceptions.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included Report of the Directors and following Annexures thereto (namely Management Discussion and Analysis, Report on Corporate Governance, Annual Report on Corporate Social Responsibility Activities, Form AOC-1, Conservation of energy, Technology Absorption and Exchange Earnings and Outgo), 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 identified above when it becomes available 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation

and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

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 Financial Statements for the financial year ended March 31, 2024 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.

Other Matter

a) Capital Items purchased not put to use are shown as 'Capital Item on stock' under Current Assets rather than under 'Property, Plant and Equipment.
b) Some Balance confirmation letter from Sundry Debtors and Creditors as on the reporting date are not on record.
c) Public company having aggregate outstanding loan exceeding Rs.50 Crores is required to appoint the Independent Director, but there is no such independent Director in the company.
d) Administrative Charges on PF Rs. 25.71 Lacs deposited in advance refund of which still pending.
e) Company has paid late fee to ROC of Rs.8500.00.
f) Company has received grant for plant modernization in 2019-20 of Rs.9.00 Lacs out of which unutilized amount of Rs.6.44 Lacs was not refunded back to the concerned authority and no utilization certificate available on record.

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, we give in the '**Annexure A**', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. The Comptroller & Auditor General of India has issued directions indication the area to be examined in terms of sub-section (5) of section 143 of Companies Act 2013, the compliance of which is set out in **Annexure 'C'**

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

3. As required by Section 143 (3) of the Act, 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 and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards (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 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure B**' to this report:

g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

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, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its Notes to accounts- refer point 2.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's 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;

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

(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. The company has not declared or paid any dividend during the year and in the immediately preceding financial year.

For M/s Bhatia Subhash & Co
Chartered Accountants
FRN- 023033N

(CA Sanyam Jain)
ACA/ Partner
M. No- 463263

UDIN- 24463263BKAUYK7993

Date: 19.09.2024
Place: Dehradun

Annexure 'A'

THE ANNEXURE REFERRED TO IN PARAGRAPH 1 UNDER THE HEADING "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF EVEN DATE TO THE MEMBERS OF DOIWALA SUGAR COMPANY LIMITED AS AT AND FOR THE YEAR ENDED MARCH 31, 2024.

We report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company is not having any intangible assets. So, this clause is not applicable.

(b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) According to the information and explanation given to us and on the basis of our examination of records of the company, the title deed of immovable properties is held in the name of the company.

(d) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. So, this clause is not applicable.

(e) We have been informed that, no proceedings have been initiated during the year or are pending against the company as at 31st March, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets of the sugar units of the company. As informed to us that no such quarterly returns/statements are submitted to bank due to bank official always available at company premises and stock is taken on daily basis.

(iii) (a) According to information and explanation given to us, during the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, provision of clauses (iii) (a) and (b) to (f) of paragraph 3 of aforesaid order are not applicable to the company.

(iv) According to information and explanation given to us, during the year company has not given loans, made investments, given guarantees and provided securities, covered by provisions of section 185 and 186 of the Companies Act, 2013.

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

(v) According to information and explanation given to us, the company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.

(vi) According to information and explanation given to us, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act for the business activity carried out by the company. Hence, Clause (vi) of paragraph 3 of the aforesaid order is not applicable to the company.

(vii) (a) According to the records made available to us, company is not regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. Details are as follow:

MONTH	Nature	Amount Payable	Amount Paid	Due Date	Payment Date	Delay Period
TDS						
Jan-24	TDS	1081109	1081109	07.02.2024	08.02.2024	1
TCS						
Jan-24	TCS	73027	73027	07.02.2024	08.02.2024	1

(b) According to the information and explanations given to us, the following dues have not been deposited by the company on account of any dispute:

Name of the Statute	Nature of the Dues	Amount (Rs. In Lacs)	Period to which the amount relates	Forum where Dispute is Pending
UPCL	Electricity	Rs.14.93 Lakh	02.05.2003 till 11.10.2010	Hon'ble High Court of Uttarakhand
FCI	Differential Levy Price Claims	Rs.79.90 lakh	1990-91 to 2011-12	Hon'ble High Court of Uttarakhand
EPFO	ESIC/PF	Rs.15.67 Lakh	2005-06	CGIT Lucknow
EPFO	ESIC/PF	Rs.58.94 Lakh	Aug-2018 to Aug-2020	Hon'ble High Court of Allahabad
GST	GST Demand 2017-18	Rs.2.18 Lakh	2017-18	Appeal Pending at SGST office Dehradun

(viii) According to the information and explanations given by the management, no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) According to the information and explanations given by the management, we are of the opinion that the company has made defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Details are as follows:

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

S. No.	Nature of Borrowing, Including debt securities	Name of lender	Amount not paid on due date	Unpaid Since	Whether Principal or Interest
i)	Loan	Govt. Of Uttarakhand	20,000,000.00	12.11.01	Principal
ii)	Loan	Govt. Of Uttarakhand	40,000,000.00	15.10.03	Principal
iii)	Loan	Govt. Of Uttarakhand	87,500,000.00	28.11.03	Principal
iv)	Loan	Govt. Of Uttarakhand	78,401,000.00	26.03.04	Principal
v)	Loan	Govt. Of Uttarakhand	50,000,000.00	02.07.07	Principal
vi)	Loan	Govt. Of Uttarakhand	93,345,750.00	29.10.07	Principal
vii)	Loan	Govt. Of Uttarakhand	83,389,000.00	14.10.08	Principal
viii)	Loan	Govt. Of Uttarakhand	28,347,000.00	21.01.09	Principal
ix)	Loan	Shakkar Vishesh Nidhi	43,173,512.00	27.09.11	Principal
x)	Loan	Govt. Of Uttarakhand	66,000,000.00	16.07.12	Principal
xi)	Loan	Govt. Of Uttarakhand	173,075,000.00	04.10.12	Principal
xii)	Loan	Govt. Of Uttarakhand	166,121,000.00	08.07.13	Principal
xiii)	Loan	Govt. Of Uttarakhand	50,000,000.00	22.08.13	Principal
xiv)	Loan	Govt. Of Uttarakhand	100,828,000.00	21.09.13	Principal
xv)	Loan	Govt. Of Uttarakhand	158,769,000.00	10.06.14	Principal
xvi)	Loan	Govt. Of Uttarakhand	41,000,000.00	25.01.16	Principal
xvii)	Accrued Interest	Govt. Of Uttarakhand	2,94,41,87,377.00		Interest
xviii)	Loan	Mandi Parishad	1,15,00,000.00	30.06.2003	Principal
xix)	Loan	Mandi Parishad	1,00,00,000.00	30.09.2003	Principal
xx)	Loan	Mandi Parishad	1,00,00,000.00	30.12.2003	Principal
xxi)	Accrued Interest	Mandi Parishad	5,42,38,767.00		Interest

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender as on the date of the financial statements;

(c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for:

Nature of the fund raised	Name of the lender	Amount diverted (Rs.)	Purpose for which amount was sanctioned	Purpose for which amount was utilized	Remarks
			Nil		

(d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

(e) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix) (e) of the Order is not applicable to the Company.

(f) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on Clause 3(ix) (f)of the Order is not applicable to the Company.

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

(x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) hence, the requirement to report on clause 3(x) (a) of the Order is not applicable to the Company.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) hence, the requirement to report on clause 3(x) (b) of the Order is not applicable to the Company.

(xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the cost auditor/ secretarial auditor or by in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.

(xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the Notes to the financial statements as required by the applicable Accounting Standards, (Audit Committee)

(xiv)(a) According to the information and explanations given to us, the company does not have an internal audit system during the year.

(xv) On the basis of our examination of the records of the company and according to the information and explanations given to us, company has not entered into any non-cash transactions with directors or persons connected with its directors.

(xvi)(a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, Clause (xvi)(a), (b), (c) and (d) of paragraph 3 of the aforesaid Order is not applicable to the Company.

(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year.

BHATIA SUBHASH & CO.
CA SANYAM JAIN
(PARTNER)
CHARTERED ACCOUNTANTS

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, that the company is incurring operating and financial losses over the years. Total amount of loan and interest accumulated thereon is Rs.430.99 Cr as on 31.03.2024. The repayment capability of the company is doubtful.

(xx) Based on our examination, the provision of section 135 is not applicable on the company. Hence this clause is not applicable on the company.

For M/s Bhatia Subhash & Co
Chartered Accountants
FRN- 023033N

(CA Sanyam Jain)
ACA/ Partner
M. No- 463263

UDIN- 24463263BKAUYK7993

Date: 19.09.2024
Place: Dehradun

ANNEXURE 'B' TO THE INDEPENDENT AUDITORS REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF DOIWALA SUGAR COMPANY LIMTED

Report on Internal Financial Controls with reference to financial statements

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

We have audited the internal financial controls over financial reporting of **DOIWALA SUGAR COMPANY LIMITED** ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For M/s Bhatia Subhash & Co
Chartered Accountants
FRN- 023033N

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

(CA Sanyam Jain)
ACA/ Partner
M. No- 463263

UDIN- 24463263BKAUYK7993
Date: 19.09.2024
Place: Dehradun

ANNEXURE 'C'

FORMING PART OF THE INDEOENDENT AUDITORS' REPORT

Directions issued by the Comptroller & Auditor General of India in Term of Section 143(5) of the Companies Act, 2013

(Annexure-C referred to in paragraph 2 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date)

S.No	Directions	Reply
1	Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	According to the information and explanation given to us and based on our audit all accounting transactions are routed through accounting software i.e tally system implemented by the company.
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a government company, then this direction is also applicable for statutory auditor of lender company).	According to the information and explanation given to us and based on our audit, there is no case of restructuring of an existing loan or case of waiver/write off of debts/loan/interest etc. made by a lender to the company due to the company's inability to repay the loan.
3	Whether funds (grants/subsidy etc.) received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for/utilized as per its term and conditions? List the cases of deviation.	According to the information and explanation given to us and based on our audit, the funds (Equity) received for specific schemes (projects) from Central Government were properly accounted for/utilized as per the respective terms and conditions except the following a) An amount of Rs.9,00,000 was received in F.Y 2019-20 from State Government for Plant Modernization. Total amount remain unutilized was Rs.6,44,021.00 which is not still return to the concerned authorities with utilization certificate even after so many reminders.

For M/s Bhatia Subhash & Co
Chartered Accountants
FRN- 023033N

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

(CA Sanyam Jain)
ACA/ Partner
M. No- 463263

UDIN- 24463263BKAUYK7993
Date: 19.09.2024
Place: Dehradun

Doiwala Sugar Company Limited, Doiwala
Corporate Identification Number : U15424UR2001SGC026403
Registered Address : Mill Road, Doiwala- 248140, Distt- Dehradun

Balance Sheet as at 31st March ' 2024

(Rupees In Thousands)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
1	*2*	*3*	*4*
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	*Note No. 1*	60,000.00	60,000.00
(b) Reserves and surplus	*Note No. 2*	(45,44,688.84)	(45,30,497.97)
(c) Money received against share warrants		-	
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	*Note No. 3*	-	-
(b) Deferred tax liabilities (Net)	*Depreciation (Comp. Act) '!A20*	-	
(c) Other Long term liabilities	*Note No. 4*	-	-
(d) Long-term provisions	*Note No. 5*	1,64,456.70	1,55,872.66
(4) Current liabilities			
(a) Short-term borrowings	*Note No. 6*	3,34,064.62	3,70,909.47
(b) Trade payables:-	*Note No. 7*		
(A) total outstanding dues of micro enterprises and small enterprises; and		1,318.83	1,744.92
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]		6,911.01	16,631.72
(c) Other current liabilities	*Note No. 8*	47,49,298.79	47,92,908.58
(d) Short-term provisions	*Note No. 9*	1,38,781.70	1,80,396.21
Total :-		**9,10,142.81**	**10,47,965.59**
II. Assets			
Non-current assets			
(1)(a) Property Plant & Equiqment and intangible assets			
(i) Property Plant & Equiqment	*Note No. 10*	31,158.57	32,105.88
(ii) Intangible assets	*Note No. 11*	-	-
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	*Note No. 12*	-	-
(c) Deferred tax assets (net)	*Depreciation (Comp. Act) '!A20*		
(d) Long-term loans and advances	*Note No. 13*	-	-
(e) Other non-current assets	*Note No. 14*	1,708.98	1,610.96
(2) Current assets			
(a) Current investments			
(b) Inventories/work-in-progress/finished goods/stores & spares (including capital items)/loose tools at cost		7,95,753.79	9,62,347.08
(c) Trade receivables	*Note No. 15*	33.48	33.48
(d) Cash and cash equivalents	*Note No. 16*	45,191.42	21,457.81
(e) Short-term loans and advances	*Note No. 17*	-	-
(f) Other current assets	*Note No. 18*	36,296.57	30,410.38
Total :-		**9,10,142.81**	**10,47,965.59**
Contingent liabilities and commitments	*Note No. 19*	200.00	200.00
Summary of Significant Accounting Policies			

The accompanying notes form an integral part of these financial statements
As per our Report of even date attached.

For M/s Bhatia Subhash & Company
Chartered Accountants
Firm Regn No. 023033N

(Sanyam Jain, ACA)
Partner
Membership No.: 463263

BHATIA SUBHASH & CO. ★ CHARTERED ACCOUNTANTS ★ CA SANYAM JAIN (PARTNER)

Date: 19.09.2024
Place: Dehradun

For and on Behalf of Board of Directors of
Doiwala Sugar Company Limited

Company Secretary
M.N.: ACS 23265

Executive Director
DIN: 09745016

Chief Accountant I/c

Authorized Director
DIN: 09462188

Doiwala Sugar Company Limited, Doiwala
Corporate Identification Number : U15424UR2001SGC026403
Registered Address : Mill Road, Doiwala- 248140, Distt- Dehradun

Statement of Profit and Loss for the Year ending 31st March 2024

(Rupees In Thousand)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
1	2	3	4
I. Revenue from operations	*Note No. 20*	12,50,076.52	12,03,091.55
II. Other income	*Note No. 21*	6,17,050.21	6,24,126.47
III. Total Income (I + II)		**18,67,126.73**	**18,27,218.02**
IV. Expenses:			
Cost of materials consumed		10,32,401.69	12,44,759.71
Purchases of Stock-in-Trade		8,530.39	12,169.74
Changes in inventories of	*Note No. 22*		
finished goods		1,29,586.47	(3,395.22)
work-in-progress and		21,268.77	(6,015.87)
Stock-in-Trade			
Employee benefits expense	*Note No. 23*	3,63,255.42	3,62,069.75
Finance costs	*Note No. 24*	2,47,506.30	2,54,279.35
Depreciation and amortisation expense	Depreciation (Comp. Act) '!A1	3,302.39	1,530.62
Other expenses	*Note No. 25*	80,389.25	74,469.44
Total expenses		**18,86,240.68**	**19,39,867.52**
V. Profit before exceptional and extraordinary items and tax (III - IV)		**(19,113.95)**	**(1,12,649.50)**
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		**(19,113.95)**	**(1,12,649.50)**
VIII. Prior Period/Extraordinary items	***Anx-45***	(4,839.84)	2,879.32
IX. Profit before tax (VII- VIII)		**(14,274.11)**	**(1,15,528.82)**
X. Tax expense:			
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		**(14,274.11)**	**(1,15,528.82)**
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit (Loss) for the period (XI + XIV)		**(14,274.11)**	**(1,15,528.82)**
Earnings per equity share (in Rs.):			
(1) Basic	*Note No. 26*	(2.38)	(19.25)
(2) Diluted	*Note No. 27*	(2.38)	(19.25)

The accompanying notes form an integral part of these financial statements
As per our Report of even date attached.

For M/s Bhatia Subhash & Company
Chartered Accountants
Firm Regn No. 023033N

BHATIA SUBHASH & CO. ★ CA SANYAM JAIN (PARTNER) ★ CHARTERED ACCOUNTANTS

(Sanyam Jain, ACA)
Partner
Membership No. : 463263

Date: 19-09-2024
Place: Dehradun

For and on Behalf of Board of Directors of
Doiwala Sugar Company Limited

Company Secretary
M.N.: ACS 23265

Executive Director
DIN: 09745016

Chief Accountant I/c

Authorized Director
DIN: 09462188

Doiwala Sugar Company Limited, Doiwala
Corporate Identification Number : U15424UR2001SGC026403
Registered Address : Mill Road, Doiwala- 248140, Distt- Dehradun

Notes to Accounts (Forming part of Balance Sheet)

Note No. 1 : Share Capital

Part (a)

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Authorized Share Capital			
60,00,000 Equity Shares (Prev. Year 60,00,000) of Rs. 10/- Each		60,000.00	60,000.00
Nil Preference Shares (Prev. Year Nil) of Rs. Nil Each			
Issued, Subscribed and Paid Up Capital			
60,00,000 Equity Shares (Prev. Year 60,00,000) of Rs. 10/- Each		60,000.00	60,000.00
Nil Preference Shares (Prev. Year Nil) of Rs. Nil Each			
Total :-		60,000.00	60,000.00

Part (b)

Reconciliation of the Shares Outstanding at the beginning and at the end of the year

Equity Shares	Anx. No.	Number	Amount
At the beginning of the year		60,00,000	60,000.00
Issued during the year		-	-
Outstanding at the end of the year		60,00,000	60,000.00

Preference Shares	Anx. No.	Number	Amount
At the beginning of the year		-	-
Issued during the year		-	-
Outstanding at the end of the year		-	-

Part (c)

Terms/Rights attached

i Equity Shares

a) The Company has only one class of Equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share.

b) No Dividend was declared for the current financial year due to loss of Rs. 1.43 crore incurred by the company.

Part (d)

Details of Shareholders holding more than 5% Shares in the Company

Name of the Shareholders	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Hon'ble Governor Government of Uttarakhand holding 99.99% equity shares		59,99,900	59,99,900

Shares held by the promoter at the end of the year	Anx. No.	% Change during the year
S.No. Promoter Name No. Of Shares % of Total Shares		
Hon'ble Governor Government of Uttarakhand		99.99%
Total :-		99.99%

Note No. 2 : Reserves and Surplus

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Capital Reserves			
Opening Balance			
Addition during the year			
Transfer during the year			
Closing Balance		-	-
(b) Capital Redemption Reserve			
Opening Balance			
Addition during the year			
Transfer during the year			
Closing Balance		-	-

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

(d) Debenture Redemption Reserve			
Opening Balance			
Addition during the year			
Transfer during the year			
Closing Balance		-	-
(e) Revaluation Reserve			
Opening Balance			
Addition during the year			
Transfer during the year			
Closing Balance		-	-
(f) Share Options Outstanding Account			
Opening Balance			
Addition during the year			
Transfer during the year			
Closing Balance		-	-
(g) Other Reserves-(Molasses storage facilities reserve fund)			
Opening Balance	Anx-1	1,591.36	1,519.22
Addition during the year	Anx-1	83.24	72.14
Transfer during the year			
Closing Balance		**1,674.60**	**1,591.36**
(h) Surplus (Debit balance of Profit & Loss Account)			
Losses upto 31.03.2022	Anx-2	(45,32,089.33)	(44,16,560.51)
Loss for the year	Anx-2	(14,274.11)	(1,15,528.82)
Total :-		**(45,44,688.84)**	**(45,30,497.97)**

Note No. 3 : Long-Term Borrowings

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Bonds/debentures		-	-
(b) Term loans		-	-
(A) from banks		-	-
(B) from other parties		-	-
(c) Deferred payment liabilities		-	-
(d) Deposits		-	-
(e) Loans and advances from related parties		-	-
(f) Long term maturities of finance lease obligations		-	-
(g) Other loans and advances (specify nature)		-	-
Total :-		0.00	0.00

Note No. 4 : Other Long-term Liabilities

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Trade payables		-	-
(b) Others		-	-
Total :-		**-**	**-**

Note No. 5 : Long-term provisions

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits (Gratuity & Leave Encashment)	Anx-8	1,64,456.70	1,55,872.66
(b) Others (specify nature)		-	-
Total :-		**1,64,456.70**	**1,55,872.66**

Note No. 6 : Short-term borrowings

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans repayable on demand			
(A) from banks (Uttarakhand State Co-op. Bank Ltd.)	Ann-4	3,34,064.62	3,70,909.47
(B) from other parties			
(b) Loans and advances from related parties		-	
(c) Deposits		-	
(d) Other loans and advances (specify nature)			

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

Total :-		3,34,064.62	3,70,909.47

Note No. 7 : Trade Payables

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Total outstanding dues of micro enterprises and small enterprises:			
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	Anx-5(1)	1,318.83	1,744.92
(b) Interest thereon			
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year			
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006			
(e) the amount of interest accrued and remaining unpaid at the end of each accountang year			
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			
		1,318.83	**1,744.92**
Total outstanding dues of creditors other than micro enterprises and small enterprises	Anx-5(1)	6,911.01	16,631.72
Total :-		**8,229.84**	**18,376.64**

Trading payables aging schedule

Particulars	Anx. No.	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME	Anx-5(1)	1,293.07	6.68	9.12	9.97	**1,318.84**
(ii) Others	Anx-5(1)	2,963.68	2,621.81	15.66	1,309.85	**6,911.00**
(iii) Disputed Dues - MSME						
(iv) Disputed Dues - Others						

Note No. 8 : Other current liabilities

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Current maturities of finance lease obligations & loans			
(b) Loan from Govt. of Uttarakhand & Rajya Mandi Parishad	Sch-C	13,11,449.26	13,11,449.26
(c) Interest accrued but not due on borrowings		-	-
(d) Interest accrued and due on borrowings	Sch-C	29,98,426.15	27,83,152.57
(e) Income received in advance		-	-
(f) Unpaid dividends		-	-
(g) Application money received for allotment of securities and due for refund and interest accrued thereon.		-	-
(h) Unpaid matured deposits and interest accrued thereon		-	-
(i) Unpaid matured debentures and interest accrued thereon		-	-
(j) Other payables			
Other dues	Anx-5	43,006.81	41,223.14
Cane dues	Anx-5	3,72,711.28	5,66,289.51
Labour dues	Anx-5	6,086.70	8,328.23
Duties & taxes	Anx-5	7,659.40	8,259.55
Misc. dues	Anx-5	2,995.27	48,550.60
Creditors for Services	Anx-5	6,963.92	25,655.72
Total :-		**47,49,298.79**	**47,92,908.58**

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

Note No. 9 : Short-term provisions

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits	Anx-7, 8 & 9	1,15,457.89	1,61,257.21
(b) Others (specify nature)			
Guarantee fee payable to Govt. of Uttarakhand	Anx-7	14,689.81	10,505.00
Provision for Contingent Difference Levy Price Claims	Anx-10	7,989.98	7,989.98
Provision for Plant Modernization Expenses	Anx-7	644.02	644.02
Total :-		**1,38,781.70**	**1,80,396.21**

Note No. 10 : Property, Plant & Equiqment

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Land	Sch-A	3,014.37	3,014.37
(b) Non Factory Building	Sch-A	2,692.54	2,828.01
(c) Factory Building	Sch-A	2,830.21	2,994.09
(d) Soil Testing Lab	Sch-A	-	-
(e) Plant and Equipment	Sch-A	18,810.10	20,198.89
(f) Furniture and Fixture	Sch-A	34.83	40.30
(g) Vehicles	Sch-A	262.77	284.08
(h) Office Equipments	Sch-A	1,227.87	139.47
(i) Environment Monitoring System	Sch-A	260.75	314.12
(j) Tubewell and Pipe Line	Sch-A	5.76	5.76
(k) Electrical Equipments	Sch-A	67.66	70.69
(l) Works Equipments	Sch-A	6.99	6.99
(m) Weighbridges	Sch-A	1,620.67	1,781.81
(n) Lab Equipments	Sch-A	324.05	427.30
(o) Soil Testing Lab Equipments and Accessories	Sch-A	-	-
Total :-		31,158.57	32,105.88

Note No. 11 : Intangible assets

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Goodwill		-	-
(b) Brands /trademarks		-	-
(c) Computer software		-	-
(d) Mastheads and publishing titles		-	-
(e) Mining rights		-	-
(f) Copyrights, and patents and other intellectual property rights, services and operating rights		-	-
(g) Recipes, formulae, models, designs and prototypes		-	-
(h) Licences and franchise		-	-
(i) Others (specify nature)		-	-
Total :-		0.00	0.00

Note No. 12 : Non-current investments

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Investment property		-	-
(b) Investments in Equity Instruments		-	-
(c) Investments in preference shares		-	-
(d) Investments in Government or trust securities		-	-
(e) Investments in debentures or bonds		-	-
(f) Investments in Mutual Funds		-	-
(g) Investments in partnership firms		-	-
(h) Other non-current investments (specify nature)		-	-
Total :-		0.00	0.00

Note No. 13 : Long-term loans and advances

Particulars		Figures as at the end of current reporting period			Figures as at the end of the previous reporting period		
	Anx. No.	Secured, Considered Good	Unsecured Considered Good	Doubtful	Secured, Considered Good	Unsecured Considered Good	Doubtful
(a) Capital Advances		-	-	-	-	-	-
(b) Loans and advances to related parties		-	-	-	-	-	-
(c) Other loans and advances (specify nature)		-	-	-	-	-	-
Total :-		-	-	-	-	-	-

Note No. 14 : Other non-current assets

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)		-	-
(ia) Security Deposits	Anx-13	1,705.98	1,603.30
(ii) Others (Prepaid Expenses)	Anx-20(5)	3.00	7.66
Total :-		1,708.98	1,610.96

Note No. 15 : Trade Receivables

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a)Trade Receivables outstanding for a period exceeding			
six months from the date they are due for payment			
Secured, considered good	Anx-15	-	-
Unsecured , considered good			
Doubtful less allowances for bad and doubtful debts		-	-
(b)Trade Receivables outstanding for a period not exceeding			
six months from the date they are due for payment			
Secured, considered good			
Unsecured , considered good	Anx-15	33.48	33.48

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SAMYAM JAIN (PARTNER)

Doubtful less allowances for bad and doubtful debts			
Total :-		33.48	33.48

Trade Receivables ageing schedule for trade receivables outstanding

Particulars	Anx. No.	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables - Considered good	Anx-15	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - Considered doubtful							
(iii) Disputed Trade Receivables - Considered good	Anx-15	-	9.38	-	-	33.48	42.86
(iv) Disputed Trade Receivables - Considered doubtful							

Note No. 16 : Cash and Cash Equivalents

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Balances with banks	Anx-16	42,428.54	18,839.61
(b) Cheques, drafts on hand		-	-
(c) Cash on hand	Anx-18	-	25.35
(d) Others (specify nature)			
Earmarked balances with scheduled bank in fixed deposits for molasses funds	Anx-16	2,494.16	2,324.13
Fixed deposits pledge with DCB, Doiwala in lieu of Guarantee for pollution control board	Anx-16	243.40	243.40
Other commitments			
FDR with scheduled bank pledged with Central Excise	Anx-17	21.82	21.82
FDR pledged with Education Department	Anx-17	3.50	3.50
Total :-		**45,191.42**	**21,457.81**

Note No. 17 : Short-term loans and advances

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans and advances to related parties (giving details thereof):		-	-
(a) Secured, considered good;		-	-
(b) Unsecured, considered good;		-	-
(c) Doubtful.		-	-
(b) Others (specify nature).			
(a) Secured, considered good;			
(b) Unsecured, considered good;			
(c) Doubtful.		-	-
Total :-		**0.00**	**0.00**

Note No. 18 : Other current assets (Duties & Taxes)

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Interest accrued on fixed deposits	Anx-19	94.54	73.62
Advances recoverable in cash or in kind for which value is to be received	Anx-20	13,596.67	15,241.45
Claim recoverable	Anx-10	15,686.72	7,989.98
Registrar General of Hon'ble High Court, Uttarakhand		1,841.32	1,841.32
Amount deposited with ADJ-7, Dehradun		2,500.00	2,500.00
Amount deposited with CGIT, Lucknow		589.48	589.48
Purchase tax deposited in advance		1.62	1.62
Income tax deducted at source on FDR		209.51	125.25
TCS collected by suppliers		17.38	18.43
Administrative charges deposited in advance	Anx-22	72.52	342.42
Amount paid to Provident Fund Comm. Dehradun		1,567.95	1,567.95
Amount paid to Deputy Labour Comm. Dehradun		118.86	118.86
Subsidy receivable-pending approval		-	-
Total :-		**36,296.57**	**30,410.38**

Note No. 19 : Contingent liabilities and commitments (to the extent not provided for)

Particulars	Anx. No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Contingent liabilities			
(a) Claims against the company not acknowledged as debt;			
(b) Guarantees;		200.00	200.00
(c) Other money for which the company is contingently liable.			
(ii) Commitments			
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;			
(b) Uncalled liability on shares and other investments partly paid;			
(c) Other commitments (specify nature)			
Total :-		200.00	200.00

BHATIA SUBHASH & CO.
CA SANYAM JAIN
(PARTNER)
CHARTERED ACCOUNTANTS

Note No. 20 : Revenue from Operations

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
(a) Sale of products	Anx-23	12,50,076.52	12,03,091.55
(b) Sale of services		-	-
(c) Other operating revenues		-	-
Total :-		**12,50,076.52**	**12,03,091.55**

Note No. 21 : Other Income

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income (in case of a company other than a finance company)		-	
(b) Dividend Income		-	
(c) Net gain/loss on sale of investments		-	
(d) Other non-operating income (net of expenses directly attributable to such income)		-	
(e) Interest income on bank deposits	Anx-24	2,096.14	1,289.59
(f) House rent received from employees	Anx-24	768.94	681.11
(g) Miscellaneous receipts	Anx-24	506.03	33.44
(h) Security/Earnest money forfeited	Anx-24	-	-
(i) Receipt against right to information	Anx-24	0.20	1.08
(j)Receipt from Agola sale	Anx-24	30.00	113.65
(k) Sale of Tender Form	Anx-24	85.20	92.68
(l) Sale of scrap	Anx-24	3.26	2,068.69
(m) Sale of Ordinary Soil	Anx-24	160.00	123.06
(n) Tender Registration Fees Receipt	Anx-24	-	88.00
(o) Profit on sale of store	Anx-24	17.17	5.18
(p) Subsidy received from Uttarakhand Govt. for payment of cane price arrear	Anx-24	6,12,734.00	6,19,142.00
(q) Buffer stock claim received from Govt. of India	Anx-24	-	-
(r) Export sugar subsidy received from Govt. of India	Anx-24	-	-
(s) Unclaimed credit balance written back	Anx-24	-	9.56
(t) Penalty recovered from suppliers & contractors	Anx-24	448.53	284.63
(u) Grnat Utilized for Plant Modernization Plan	Anx-24	-	-
(v) Insurance claim received	Anx-24	200.74	193.80
Total :-		**6,17,050.21**	**6,24,126.47**

Note No. 22 : Change in Inventories

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
Finished Goods			
Inventory at the beginning of the year	Anx-14	8,99,375.73	8,95,980.51

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

Inventory at the end of the year	Anx-14	7,69,789.26	8,99,375.73
Increase or Decrease in Inventory		1,29,586.47	(3,395.22)
Work-in-Progress			
Inventory at the beginning of the year	Anx-14	21,268.77	15,252.90
Inventory at the end of the year	Anx-14	-	21,268.77
Increase or Decrease in Inventory		21,268.77	(6,015.87)
Stock in Trade			
Inventory at the beginning of the year	Anx-14	22,484.17	23,612.74
Inventory at the end of the year	Anx-14	25,964.52	22,484.17
Increase or Decrease in Inventory		(3,480.35)	1,128.57
Total Inventory at the beginning of the Year		9,43,128.67	9,34,846.15
Total Inventory at the end of the Year		7,95,753.78	9,43,128.67

Note No. 23 : Employee Benefit Expenses

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
(i) salaries and wages	Anx-29	3,29,860.90	3,29,611.70
(ii) contribution to provident and other funds	Anx-29	30,307.38	30,810.99
(iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP)		-	-
(iv) staff welfare expenses	Anx-29	3,087.14	1,647.06
Total :-		**3,63,255.42**	**3,62,069.75**

Note No. 24 : Finance Costs

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest expense	Anx-30 & 31	2,43,277.11	2,49,600.29
(b) Other borrowing costs		4,229.19	4,679.06
(c) Applicable net gain/loss on foreign currency transactions and translation		-	-
Total :-		**2,47,506.30**	**2,54,279.35**

Note No. 25 : Other Expenses

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
(a) Power and Fuel	Anx-33	15,088.78	13,995.82
(b) Packing and Storage Expenses	Anx-34	2,581.40	3,168.83
(c) Repair to Buildings	Anx-35	7,170.85	3,760.11
(d) Repair to Machineries	Anx-36	41,278.50	38,720.53
(e) Other Repairs	Anx-37	64.23	25.45
(f) Expenses on Plant Modernization Plan		-	-
(g) Insurance Charges	Anx-38	869.38	930.46
(h) Rates and Taxes	Anx-39	854.16	769.08

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

(i) Environment Monitoring Expenses	Anx-40	1,515.39	1,338.41
(j) Cane Development Expenses	Anx-41	25.29	3.97
(k) Administrative Expenses as per Note 'B'	Anx-42	7,382.85	8,270.56
(l) Sugar Selling Expenses	Anx-43	3,475.17	3,414.08
(m) Molasses Storage Facilities Reserve Fund	Anx-44	83.25	72.14
Total :-		**80,389.25**	**74,469.44**

Note No. 26 : Basic Earning per Share

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:			
(i) Earnings attributable to equity shareholders		(14,274.11)	(1,15,528.82)
(ii) Weighted Average of outstanding Equity Shares *		60,00,000	60,00,000
(iii) Basic Earning per share (in Rs.)		(2.38)	(19.25)

Note No. 27 : Diluted Earning per Share

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:			
(i) Earnings attributable to equity shareholders		(14,274.11)	(1,15,528.82)
(ii) Weighted Average of outstanding Equity Shares *		60,00,000	60,00,000
(iii) Diluted Earning per share (in Rs.)		(2.38)	(19.25)

***Weighted Average of Outstanding Equity Shares**

Particulars	Anx. No.	Figures for the current reporting period	Figures for the previous reporting period
(i) Opening no. of shares		60,00,000	60,00,000
Weights		1.00	1.00
(ii) Allotment made during the year		-	-
Weights		-	-
Weighted Average		60,00,000.00	60,00,000.00

BHATIA SUBHASH & CO.
CA SANYAM JAIN
(PARTNER)
CHARTERED ACCOUNTANTS

Doiwala Sugar Company Limited, Doiwala

Corporate Identification Number : U15424UR2001SGC026403

Registered Address : Mill Road, Doiwala- 248140, Distt- Dehradun

Depreciation Chart as per the Companies Act for the year ended 31st March' 2024

Note No. 10 (b)

S.No.	Asset	Date Of Purchase/ Installation	Original Cost	Addition During the Year	Sale during the Year	Gross Block as on 31-March-2023	5% Residual Value	Life as per Companies Act 2013	Life as on	No. of Days asset used in current year	Balance Life	Rate of Depreciation	Depreciation up to 31 March 2023	WDV as on 31 March 2023	Depreciation for the year	Depreciation for the year for single shift	Depreciation for operating period of Five Months in three Shift	Total Depreciaion during the year	WDV as on March 2024
1-	LAND		30,14,366.47			30,14,366.47								30,14,366.47				-	30,14,366.47
2-	NON FACTORY BUILDING																		
A) i)	Boundary Wall	1-Apr-1984	1,19,648.39			1,19,648.39	5,982.42	60	40	365	20	4.87	1,02,563.16	17,085.23	832.05	832.05		832.05	16,253.18
ii)	Dormatory	1-Apr-1985	7,62,253.74			7,62,253.74	38,112.69	60	39	365	21	3.13	6,85,468.82	76,784.92	2,403.37	2,403.37		2,403.37	74,381.55
iii)	Overhead Tank	24-Feb-1986	1,21,083.20			1,21,083.20	6,054.16	60	38	365	22	4.52	1,03,558.62	17,524.58	792.11	792.11		792.11	16,732.47
iv)	D & E Type Quarter	1-Apr-1985	27,30,551.49			27,30,551.49	1,36,527.57	60	39	365	21	4.84	23,24,168.27	4,06,383.22	19,668.95	19,668.95		19,668.95	3,86,714.27
v)	F Type Quarter	10-May-1988	10,95,515.52			10,95,515.52	54,775.78	60	36	365	24	4.79	9,08,792.70	1,86,722.82	8,944.02	8,944.02		8,944.02	1,77,778.80
vi)	A Type Quarter	1-Apr-1989	4,47,790.88			4,47,790.88	22,389.54	60	35	365	25	4.85	3,66,349.35	81,441.53	3,949.91	3,949.91		3,949.91	77,491.62
vii)	B Type Quarter	1-Apr-1989	4,71,955.35			4,71,955.35	23,597.77	60	35	365	25	4.84	3,86,123.69	85,831.66	4,154.25	4,154.25		4,154.25	81,677.41
viii)	C Type Quarter	1-Apr-1989	6,20,595.68			6,20,595.68	31,029.78	60	35	365	25	4.86	5,07,150.76	1,13,444.92	5,513.42	5,513.42		5,513.42	1,07,931.50
ix)	D Type Quarter	30-Jun-1990	5,44,250.19			5,44,250.19	27,212.51	60	34	365	26	4.92	4,37,989.88	1,06,260.31	5,228.01	5,228.01		5,228.01	1,01,032.30
x)	E Type Quarter	1-Apr-1989	50,02,441.13			50,02,441.13	2,50,122.06	60	35	365	25	4.85	40,90,367.70	9,12,073.43	44,235.56	44,235.56		44,235.56	8,67,837.87
xi)	G Type Quarter	1-Apr-1991	24,56,332.08			24,56,332.08	1,22,816.60	60	33	365	27	4.82	19,66,906.84	4,89,425.24	23,590.30	23,590.30		23,590.30	4,65,834.94
xii)	Boundary Wall of A,B & C Type Quarter	26-Jan-1992	39,510.73			39,510.73	1,975.54	60	32	365	28	4.77	31,347.69	8,163.04	389.38	389.38		389.38	7,773.66
xiii)	Boundry Wall for Badripur Centre	30-Nov-2006	3,96,033.00			3,96,033.00	19,801.65	60	17	365	43	4.82	2,21,696.43	1,74,336.57	8,403.02	8,403.02		8,403.02	1,65,933.55
B)	Dormatory	22-May-1993	6,90,844.56			6,90,844.56	34,542.23	60	31	365	29	4.83	5,38,310.01	1,52,534.55	7,367.42	7,367.42		7,367.42	1,45,167.13
TOTAL 2 (A+B):-	NON FACTORY BUILDING:-		1,54,98,805.94	-	-	1,54,98,805.94	7,74,940.30						1,26,70,793.92	28,28,012.02	1,35,471.77	1,35,471.77	-	1,35,471.77	26,92,540.25
3-	FACTORY BUILDING																		
1)	Mill House	20-Dec-1990	32,28,273.37			32,28,273.37	1,61,413.67	30	33	365	-	-	30,66,859.70	1,61,413.67	-	-		-	1,61,413.67
2)	Boiler House	1-Apr-1989	21,24,291.56			21,24,291.56	1,06,214.58	30	35	365	-	-	20,18,076.98	1,06,214.58	-	-		-	1,06,214.58
3)	Pan cum Manufacturing House	1-Apr-1989	39,02,341.71			39,02,341.71	1,95,117.09	30	35	365	-	-	37,07,224.62	1,95,117.09	-	-		-	1,95,117.09
4)	Power House	1-Apr-1989	9,10,665.14			9,10,665.14	45,533.26	30	35	365	-	-	8,65,131.88	45,533.26	-	-		-	45,533.26
5)	Evaporation House	1-Apr-1989	7,95,249.81			7,95,249.81	39,762.49	30	35	365	-	-	7,55,487.32	39,762.49	-	-		-	39,762.49
6)	Pan House	1-Apr-1989	7,40,369.10			7,40,369.10	37,018.46	30	35	365	-	-	7,03,350.64	37,018.46	-	-		-	37,018.46
7)	Injection Pump House	1-Apr-1989	2,26,911.77			2,26,911.77	11,345.59	30	35	365	-	-	2,15,566.18	11,345.59	-	-		-	11,345.59
8)	Bagging House	1-Apr-1989	22,12,085.22			22,12,085.22	1,10,604.26	30	35	365	-	-	21,01,480.96	1,10,604.26	-	-		-	1,10,604.26
9)	Clarifier	1-Apr-1989	16,66,636.59			16,66,636.59	83,331.83	30	35	365	-	-	15,83,304.76	83,331.83	-	-		-	83,331.83
10)	Fibrizer cum cutter	1-Apr-1989	4,30,483.64			4,30,483.64	21,524.18	30	35	365	-	-	4,08,959.46	21,524.18	-	-		-	21,524.18
11)	Lime House	1-Apr-1989	3,42,855.54			3,42,855.54	17,142.78	30	35	365	-	-	3,25,712.76	17,142.78	-	-		-	17,142.78
12)	Juice weighing scale	1-Apr-1989	2,25,882.36			2,25,882.36	11,294.12	30	35	365	-	-	2,14,588.24	11,294.12	-	-		-	11,294.12
13)	Molasses weighing scale House	1-Apr-1989	2,78,842.94			2,78,842.94	13,942.15	30	35	365	-	-	2,64,900.79	13,942.15	-	-		-	13,942.15
14)	Filter House	1-Apr-1989	2,85,730.56			2,85,730.56	14,286.53	30	35	365	-	-	2,71,444.03	14,286.53	-	-		-	14,286.53
15)	Spray Pump House	1-Apr-1989	2,53,635.23			2,53,635.23	12,681.76	30	35	365	-	-	2,40,953.47	12,681.76	-	-		-	12,681.76
16)	Shed for D.M Plant	1-Apr-1989	1,51,273.23			1,51,273.23	7,563.66	30	35	365	-	-	1,43,709.57	7,563.66	-	-		-	7,563.66
17)	New Sugar Godown	3-Nov-1998	78,28,075.17			78,28,075.17	3,91,403.76	30	25	365	5	8.76	71,49,424.23	6,78,650.94	59,449.82	59,449.82		59,449.82	6,19,201.12
18)	Non Residential Building	30-Sep-1998	1,00,498.00			1,00,498.00	5,024.90	30	26	365	4	9.46	92,240.62	8,257.38	781.15	781.15		781.15	7,476.23
19)	Shed on unloader	5-Jul-1998	2,53,721.44			2,53,721.44	12,686.07	30	26	365	4	9.13	2,33,248.02	20,473.42	1,869.22	1,869.22		1,869.22	18,604.20
20)	Workshop & Moulding shop Building	1-Apr-1989	5,86,451.34			5,86,451.34	29,322.57	30	35	365	-	-	5,57,128.77	29,322.57	-	-		-	29,322.57
21)	Factory Compound Wall	1-Apr-1989	3,40,318.42			3,40,318.42	17,015.92	30	35	365	-	-	3,23,302.50	17,015.92	-	-		-	17,015.92
22)	Store in Farm House	1-Apr-1989	6,474.12			6,474.12	323.71	30	35	365	-	-	6,150.41	323.71	-	-		-	323.71
23)	Hydel House	1-Apr-1989	20,273.60			20,273.60	1,013.68	30	35	365	-	-	19,259.92	1,013.68	-	-		-	1,013.68
24)	Cabines for 40 ton weighbridge	1-Apr-1989	19,017.86			19,017.86	950.89	30	35	365	-	-	18,066.97	950.89	-	-		-	950.89
25)	Weighbridge cabines 20 ton weighbridge	1-Apr-1989	20,196.89			20,196.89	1,009.84	30	35	365	-	-	19,187.05	1,009.84	-	-		-	1,009.84
26)	Tubewell Room	1-Apr-1990	26,959.74			26,959.74	1,347.99	30	34	365	-	-	25,611.75	1,347.99	-	-		-	1,347.99
27)	Lab Building	1-Apr-1990	2,46,399.34			2,46,399.34	12,319.97	30	34	365	-	-	2,34,079.37	12,319.97	-	-		-	12,319.97
28)	Token Room	1-Apr-1990	15,790.67			15,790.67	789.53	30	34	365	-	-	15,001.14	789.53	-	-		-	789.53
29)	Check Weighment Room	1-Apr-1990	20,885.53			20,885.53	1,044.28	30	34	365	-	-	19,841.25	1,044.28	-	-		-	1,044.28
30)	Sulabh Sauchalaya	1-Apr-1989	2,07,243.71			2,07,243.71	10,362.19	30	35	365	-	-	1,96,881.52	10,362.19	-	-		-	10,362.19
31)	Centrifugal House	7-Oct-1991	18,721.26			18,721.26	936.06	30	33	365	-	-	17,785.20	936.06	-	-		-	936.06
32)	G.M. Office Cabine	21-Sep-1992	59,557.34			59,557.34	2,977.87	30	32	365	-	-	56,579.47	2,977.87	-	-		-	2,977.87
33)	Sugar Godown	27-Mar-1993	22,15,319.99			22,15,319.99	1,10,766.00	30	31	365	-	-	21,04,553.99	1,10,766.00	-	-		-	1,10,766.00
34)	School Building	1-Apr-1993	13,655.53			13,655.53	682.78	30	31	365	-	-	12,972.75	682.78	-	-		-	682.78
35)	Sugar Godown	21-Nov-1994	23,59,099.16			23,59,099.16	1,17,954.96	30	29	365	1	8.35	22,18,669.25	1,40,429.91	11,725.90	11,725.90		11,725.90	1,28,704.01
36)	New Sugar Godown	31-Mar-1996	69,47,585.87			69,47,585.87	3,47,379.29	30	28	365	2	8.76	64,90,185.01	4,57,400.86	40,068.32	40,068.32		40,068.32	4,17,332.54
37)	Store Building	31-Mar-1996	7,11,137.56			7,11,137.56	35,556.88	30	28	365	2	8.76	6,64,319.15	46,818.41	4,101.29	4,101.29		4,101.29	42,717.12
38)	Boundary Wall	3-Aug-1995	2,61,414.56			2,61,414.56	13,070.73	30	29	365	1	8.96	2,45,643.41	15,771.15	1,413.10	1,413.10		1,413.10	14,358.05
39)	Weighbridge Room	13-Nov-1999	81,377.80			81,377.80	4,068.89	30	24	365	6	8.86	73,590.82	7,786.98	689.93	689.93		689.93	7,097.05
40)	C.C Road	5-Dec-2003	6,94,707.21			6,94,707.21	34,735.36	10	20	365	-	-	6,59,971.85	34,735.36	-	-		-	34,735.36
41)	C.C Road Molasses Tank	30-Oct-2004	2,20,188.01			2,20,188.01	11,009.40	10	19	365	-	-	2,09,178.61	11,009.40	-	-		-	11,009.40
42)	C.C Road Bagasse Yard	30-Oct-2004	2,00,206.21			2,00,206.21	10,010.31	10	19	365	-	-	1,90,195.90	10,010.31	-	-		-	10,010.31
43)	C.C Road	22-Sep-2006	3,46,031.00			3,46,031.00	17,301.55	10	18	365	-	-	3,28,729.45	17,301.55	-	-		-	17,301.55
44)	Kisan Vishram Bhawan	21-Nov-2022	4,82,250.75			4,82,250.75	24,112.54	30	1	365	29	9.40	16,442.77	4,65,807.98	43,785.95	43,785.95		43,785.95	4,22,022.03
TOTAL 3:-	FACTORY BUILDING :-		4,20,79,085.85			4,20,79,085.85	21,03,954.33						3,90,84,992.51	29,94,093.34	1,63,884.68	1,63,884.68	-	1,63,884.68	28,30,208.66
4-	Soil Testing Lab Building		1.00			1.00	0.05			365	-	-	-	1.00	-	-		-	1.00
TOTAL 4:-	Soil Testing Lab Building		1.00			1.00	0.05	-	-		-	-	-	1.00	-	-	-	-	1.00
5-	PLANT & MACHINERY						-												

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

A)	1)	Bloom Shaft	22-Nov-1999	2,01,995.00			2,01,995.00	10,099.75	15	24	365		-	1,91,895.25	10,099.75			-		-	10,099.75
	2)	P.H. Shaft	3-Jun-1999	5,35,521.22			5,35,521.22	26,776.06	15	25	365		-	5,08,745.16	26,776.06			-		-	26,776.06
	3)	Retubing of Boiler	25-Oct-1999	61,98,783.35			61,98,783.35	3,09,939.17	15	24	365		-	58,88,844.18	3,09,939.17			-		-	3,09,939.17
B)		ENERGY SAVING DEVICE																			
	1)	Semi Kestner Body 300 sq. calandria cone Etc complete	21-Mar-1990	7,91,006.88			7,91,006.88	39,550.34	15	34	365		-	7,51,456.54	39,550.34			-		-	39,550.34
	2)	Air Heater Tube Plate	21-Mar-1990	7,31,124.76			7,31,124.76	36,556.24	15	34	365		-	6,94,568.52	36,556.24			-		-	36,556.24
	3)	Economiser Tube	21-Mar-1990	5,68,051.30			5,68,051.30	28,402.57	15	34	365		-	5,39,648.73	28,402.57			-		-	28,402.57
	4)	Instrumentation Micro Processon Based	21-Mar-1990	16,88,095.97			16,88,095.97	84,404.80	15	34	365		-	16,03,691.17	84,404.80			-		-	84,404.80
	5)	Power Factor Capacitor & Panel	21-Mar-1990	4,01,003.68			4,01,003.68	20,050.18	15	34	365		-	3,80,953.50	20,050.18			-		-	20,050.18
	6)	Fluid Drive Coupling	20-Mar-1990	39,712.27			39,712.27	1,985.61	15	34	365		-	37,726.66	1,985.61			-		-	1,985.61
	7)	Electric Motor	24-Sep-1997	3,27,673.82			3,27,673.82	16,383.69	15	27	365		-	3,11,290.13	16,383.69			-		-	16,383.69
	8)	Power Capacitor	14-Jan-1998	1,49,700.60			1,49,700.60	7,485.03	15	26	365		-	1,42,215.57	7,485.03			-		-	7,485.03
	9)	Welding Transformer	25-Jan-1998	34,788.50			34,788.50	1,739.43	15	26	365		-	33,049.07	1,739.43			-		-	1,739.43
	10)	Electric Motors 7.5k w	15-Dec-2006	35,022.35			35,022.35	1,751.12	15	17	365		-	33,271.23	1,751.12			-		-	1,751.12
	11)	Electric Motors 55 K w	5-Dec-2006	1,01,709.93			1,01,709.93	5,085.50	15	17	365		-	96,624.43	5,085.50			-		-	5,085.50
	12)	Electric Cyrin	20-Jun-2006	11,877.20			11,877.20	593.86	15	18	365		-	11,283.34	593.86			-		-	593.86
	13)	Electric Motor K.W 11	21-Jan-2008	17,513.00			17,513.00	875.65	15	16	365		-	16,637.35	875.65			-		-	875.65
	14)	Electric Motor K.W 11	17-Feb-2008	17,535.75			17,535.75	876.79	15	16	365		-	16,658.96	876.79			-		-	876.79
	15)	Electric Motor K.W 5.5	13-Dec-2007	9,482.77			9,482.77	474.14	15	16	365		-	9,008.63	474.14			-		-	474.14
	16)	Electric Motor K.W 1.5	5-Jan-2009	9,048.00			9,048.00	452.40	15	15	365		12.86	8,494.83	553.17	71.13	71.13	29.64	100.77		452.40
	17)	Electric Motor K.W 3.7	15-Jan-2010	13,775.00			13,775.00	688.75	15	14	365	1	11.90	12,778.54	996.46	118.59	118.59	49.41	168.00		628.46
	18)	Electric Motor KW 18.5 (2Nos.)	25-Apr-2009	1,47,687.00			1,47,687.00	7,384.35	15	15	365		13.12	1,38,615.88	9,071.12	1,190.34	1,190.34	496.43	1,686.77		7,384.35
	19)	Electric Motor KW 3.7	21-Jan-2009	13,775.00			13,775.00	688.75	15	15	365		13.77	12,919.29	855.71	117.85	117.85	49.11	166.96		688.75
	20)	Electric Motor KW 3.7	10-Jan-2012	13,399.00			13,399.00	669.95	15	12	365	3	12.45	11,943.28	1,455.72	181.26	181.26	75.53	256.79		1,198.93
	21)	Electric Motor 1HP	15-Oct-2012	5,400.00			5,400.00	270.00	15	11	365	4	12.19	4,703.29	696.71	84.93	84.93	35.39	120.32		576.39
	22)	Electric Motor 10HP	3-Jan-2014	23,397.00			23,397.00	1,169.85	15	10	365	5	11.58	19,968.94	3,428.06	397.09	397.09	165.45	562.54		2,865.52
	23)	3Phase Induction Motor 15HP, 11KW, 960RPM	22-Dec-2013	42,804.00			42,804.00	2,140.20	15	10	365	5	12.22	36,109.77	6,694.23	817.96	817.96	340.82	1,158.78		5,535.45
	24)	3Phase Induction Motor 15HP, 11KW, 1450RPM	1-Dec-2013	53,658.00			53,658.00	2,682.90	15	10	365	5	12.18	45,295.29	8,362.71	1,018.87	1,018.87	424.53	1,443.40		6,919.31
	25)	3Phase Induction Motor 20HP, 15KW	10-Dec-2013	50,529.00			50,529.00	2,526.45	15	10	365	5	12.20	42,640.84	7,888.16	962.17	962.17	400.90	1,363.07		6,525.09
	26)	3Phase Induction Motor 2HP, 1.5KW	8-Dec-2013	9,522.00			9,522.00	476.10	15	10	365	5	12.20	8,036.48	1,485.52	181.20	181.20	75.50	256.70		1,228.82
	27)	Electric Motor 7.5KW, 10HP	13-Dec-2012	23,397.00			23,397.00	1,169.85	15	11	365	4	12.99	20,163.16	3,233.84	420.02	420.02	175.01	595.03		2,638.81
	28)	Electric Motor 7.5KW, 10HP (1 No.)	23-Jul-2014	23,397.34			23,397.34	1,169.87	15	10	365	5	13.02	19,424.29	3,973.05	517.15	517.15	215.48	732.63		3,240.42
	29)	3Phase Induction Motor 20HP, 15KW	18-Nov-2015	38,619.00			38,619.00	1,930.95	15	8	365	7	12.52	29,422.10	9,196.90	1,151.02	1,151.02	479.59	1,630.61		7,566.29
	30)	Electric Motor 10HP, 7.5KW (2 Nos.)	8-Dec-2015	39,341.00			39,341.00	1,967.05	15	8	365	7	12.55	29,917.65	9,423.35	1,182.69	1,182.69	492.79	1,675.48		7,747.87
	31)	Electric Motor 18.5KW (2 Nos.)	17-Nov-2015	1,03,979.00			1,03,979.00	5,198.95	15	8	365	7	12.51	79,218.03	24,760.97	3,097.16	3,097.16	1,290.48	4,387.64		20,373.33
	32)	Electric Motor 7.5HP, 5.5KW	18-Nov-2015	16,833.00			16,833.00	841.65	15	8	365	7	12.52	12,824.29	4,008.71	501.70	501.70	209.04	710.74		3,297.97
	33)	Electric Motor 7.5HP, 5.5KW	8-Dec-2015	16,833.00			16,833.00	841.65	15	8	365	7	12.55	12,800.99	4,032.01	506.04	506.04	210.85	716.89		3,315.12
	34)	3Phase Induction Motor 20HP, 15KW	13-Dec-2016	39,997.00			39,997.00	1,999.85	15	7	365	8	1.84	37,461.47	2,535.53	46.53	46.53	19.39	65.92		2,469.61
	35)	Electric Motor 7.5HP, 5.5KW	22-Jan-2017	17,521.00			17,521.00	876.05	15	7	365	8	3.28	16,177.26	1,343.74	44.01	44.01	18.34	62.35		1,281.39
	36)	3Phase Induction Motor 2HP, 1.5KW	6-Nov-2017	7,358.00			7,358.00	367.90	15	6	365	9	9.99	5,667.07	1,690.93	168.89	168.89	70.37	239.26		1,451.67
	37)	3Phase Induction Motor 215HP 16KW	30-Apr-2018	17,01,972.00			17,01,972.00	85,098.60	15	6	365	9	11.05	12,34,950.40	4,67,021.60	51,625.12	51,625.12	21,510.47	73,135.59		3,93,886.01
	38)	3Phase Induction Motor 2HP 1.5KW	29-Dec-2018	6,679.00			6,679.00	333.95	15	5	365	10	11.89	4,137.81	2,541.19	302.25	302.25	125.94	428.19		2,113.00
	39)	3Phase Induction Motor 5HP	29-Jan-2019	12,055.00			12,055.00	602.75	15	5	365	10	12.03	7,349.87	4,705.13	565.94	565.94	235.81	801.75		3,903.38
	40)	3Phase Induction Motor 5HP (2 Nos.)	5-Feb-2019	24,110.00			24,110.00	1,205.50	15	5	365	10	12.06	14,645.76	9,464.24	1,141.05	1,141.05	475.44	1,616.49		7,847.75
	41)	3Phase Electric Induction Motor 20HP 15KW	25-Jan-2021	1,04,249.00			1,04,249.00	5,212.45	16	3	365	13	11.88	35,480.88	68,768.12	8,169.65	8,169.65	3,404.02	11,573.67		57,194.45
	42)	3Phase Electric Induction Motor 20HP 15KW	1-Mar-2022	1,04,249.00	-		1,04,249.00	5,212.45	15	2	365	13	12.69	20,606.08	83,642.92	10,615.76	10,615.76	4,423.23	15,038.99		68,603.93
	43)	Electric Motor 18.5KW (2 Nos.)	18-Aug-2021	3,42,051.40	-		3,42,051.40	17,102.57	15	3	365	12	12.84	1,09,494.77	2,32,556.63	29,860.27	29,860.27	12,441.78	42,302.05		1,90,254.58
	44)	Steam Trubine Boiler Feed Pump Multistage	8-Feb-2023	26,80,000.00			26,80,000.00	1,34,000.00	15	1	365	14	12.64	97,901.99	25,82,098.01	3,26,255.68	3,26,255.68	1,35,939.87	4,62,195.55		21,19,902.46
	45)	KSB Submersible Pump with 52HP Motor	1-Apr-2022	1,80,000.00			1,80,000.00	9,000.00	10	2	365	8	17.02	72,190.50	1,07,809.50	18,347.91	18,347.91	7,644.96	25,992.87		81,816.63
TOTAL 5 (A+B):-				**1,77,26,233.09**	-	-	**1,77,26,233.09**	**8,86,311.67**						**1,34,68,909.22**	**42,57,323.87**	**4,59,660.23**	**4,59,660.23**	**1,91,525.57**	**6,51,185.80**		**36,06,138.07**
C)		AIR POLLUTION CONTROL																			
	1)	Fly Ash Arrester	21-Mar-1990	4,36,491.50			4,36,491.50	21,824.58	15	34	365		-	4,14,666.92	21,824.58	-	-	-	-		21,824.58
TOTAL 5 (C):-		AIR POLLUTION CONTROL		**4,36,491.50**	-	-	**4,36,491.50**	**21,824.58**						**4,14,666.92**	**21,824.58**	-	-	-	-		**21,824.58**
D)		OTHER CANE MILLING																			
	1)	Cane Unloader	20-Mar-1990	34,52,537.26			34,52,537.26	1,72,626.86	15	34	365	-	-	32,79,910.40	1,72,626.86	-	-	-	-		1,72,626.86
	2)	Cane Carrier	20-Mar-1990	16,09,894.40			16,09,894.40	80,494.72	15	34	365	-	-	15,29,399.68	80,494.72	-	-	-	-		80,494.72
	3)	Cane Leveller	20-Mar-1990	6,32,548.05			6,32,548.05	31,627.40	15	34	365	-	-	6,00,920.65	31,627.40	-	-	-	-		31,627.40
	4)	Fibrizer	20-Mar-1990	19,57,021.99			19,57,021.99	97,851.10	15	34	365	-	-	18,59,170.89	97,851.10	-	-	-	-		97,851.10
	5)	Cane Chopper	20-Mar-1990	3,80,139.16			3,80,139.16	19,006.96	15	34	365	-	-	3,61,132.20	19,006.96	-	-	-	-		19,006.96
	6)	Rake Type Shared Carrier	20-Mar-1990	5,18,470.66			5,18,470.66	25,923.53	15	34	365	-	-	4,92,547.13	25,923.53	-	-	-	-		25,923.53
	7)	Mills Assembly	20-Mar-1990	83,59,191.72			83,59,191.72	4,17,959.59	15	34	365	-	-	79,41,232.13	4,17,959.59	-	-	-	-		4,17,959.59
	8)	Open Transmission Gearing	20-Mar-1990	52,47,151.86			52,47,151.86	2,62,357.59	15	34	365	-	-	49,84,794.27	2,62,357.59	-	-	-	-		2,62,357.59
	9)	Bagasse Elevator	20-Mar-1990	6,87,351.85			6,87,351.85	34,367.59	15	34	365	-	-	6,52,984.26	34,367.59	-	-	-	-		34,367.59
	10)	Bagasse Return Carrier	20-Mar-1990	12,96,512.52			12,96,512.52	64,825.63	15	34	365	-	-	12,31,686.89	64,825.63	-	-	-	-		64,825.63
	11)	Bagasse Cross Carrier	20-Mar-1990	7,21,429.33			7,21,429.33	36,071.47	15	34	365	-	-	6,85,357.86	36,071.47	-	-	-	-		36,071.47
	12)	Water Weighing Scale	20-Mar-1990	2,95,815.16			2,95,815.16	14,790.76	15	34	365	-	-	2,81,024.40	14,790.76	-	-	-	-		14,790.76
	13)	Recirculation water tank with Pump	20-Mar-1990	72,565.24			72,565.24	3,628.26	15	34	365	-	-	68,936.98	3,628.26	-	-	-	-		3,628.26
	14)	Juice Tank with Pump	20-Mar-1990	10,12,784.50			10,12,784.50	50,639.23	15	34	365	-	-	9,62,145.27	50,639.23	-	-	-	-		50,639.23
	15)	Mill House Gentry	20-Mar-1990	1,45,444.37			1,45,444.37	7,272.22	15	34	365	-	-	1,38,172.15	7,272.22	-	-	-	-		7,272.22
	16)	Mill House Crane	20-Mar-1990	9,15,735.02			9,15,735.02	45,786.75	15	34	365	-	-	8,69,948.27	45,786.75	-	-	-	-		45,786.75
	17)	Automatic Cane Feeding Device	20-Mar-1990	3,41,541.48			3,41,541.48	17,077.07	15	34	365	-	-	3,24,464.41	17,077.07	-	-	-	-		17,077.07
	18)	Donnely Chute	20-Mar-1990	1,05,777.73			1,05,777.73	5,288.89	15	34	365	-	-	1,00,488.84	5,288.89	-	-	-	-		5,288.89
	19)	Under Feed Rollers	20-Mar-1990	10,37,633.82			10,37,633.82	51,881.69	15	34	365	-	-	9,85,752.13	51,881.69	-	-	-	-		51,881.69
	20)	Mill Turbine	20-Mar-1990	35,68,777.56			35,68,777.56	1,78,438.88	15	34	365	-	-	33,90,338.68	1,78,438.88	-	-	-	-		1,78,438.88
	21)	Secondary Gear Box	20-Mar-1990	36,46,421.95			36,46,421.95	1,82,321.10	15	34	365	-	-	34,64,100.85	1,82,321.10	-	-	-	-		1,82,321.10
	22)	Juice Screen	20-Mar-1990	1,66,599.93			1,66,599.93	8,330.00	15	34	365	-	-	1,58,269.93	8,330.00	-	-	-	-		8,330.00
	23)	Cush Cush Conveyor	20-Mar-1990	49,569.74			49,569.74	2,478.49	15	34	365	-	-	47,091.25	2,478.49	-	-	-	-		2,478.49
	24)	Bagasse Belt Conveyor	20-Mar-1990	1,02,869.81			1,02,869.81	5,143.49	15	34	365	-	-	97,726.32	5,143.49	-	-	-	-		5,143.49
	25)	Mill Gangway	20-Mar-1990	1,81,517.26			1,81,517.26	9,075.86	15	34	365	-	-	1,72,441.40	9,075.86	-	-	-	-		9,075.86
	26)	Piping Work	20-Mar-1990	11,16,153.19			11,16,153.19	55,807.66	15	34	365	-	-	10,60,345.53	55,807.66	-	-	-	-		55,807.66

BHATIA SUBHASH & CO.
CA
CA SANYAM JAIN
(PARTNER)
CHARTERED ACCOUNTANTS

27)	Electricals	20-Mar-1990	12,26,474.28			12,26,474.28	61,323.71	15	34	365	-		11,65,150.57	61,323.71	-	-	-	-	61,323.71
28)	Intermediate Rake Carrier	21-Mar-1990	8,34,540.19			8,34,540.19	41,727.01	15	34	365	-	-	7,92,813.18	41,727.01	-	-	-	-	41,727.01
29)	Dryseed Rubber Belt Conveyor	21-Jul-1993	6,29,400.00			6,29,400.00	31,470.00	15	31	365	-	-	5,97,930.00	31,470.00	-	-	-	-	31,470.00
30)	Bagasse Carrier	15-Sep-1997	2,69,298.57			2,69,298.57	13,464.93	15	27	365	-	-	2,55,833.64	13,464.93	-	-	-	-	13,464.93
31)	Sugar Bag Stacker	14-Jan-1998	2,87,050.00			2,87,050.00	14,352.50	15	26	365	-	-	2,72,697.50	14,352.50	-	-	-	-	14,352.50
32)	Sugar Bag Stacker	18-Mar-1998	2,86,477.00			2,86,477.00	14,323.85	15	26	365	-	-	2,72,153.15	14,323.85	-	-	-	-	14,323.85
33)	Weighting Machine	25-Oct-2000	1,20,009.00			1,20,009.00	6,000.45	15	23	365	-	-	1,14,008.55	6,000.45	-	-	-	-	6,000.45
34)	P.M. Shaft	30-Dec-2000	2,66,449.74			2,66,449.74	13,322.49	15	23	365	-	-	2,53,127.25	13,322.49	-	-	-	-	13,322.49
35)	Gear Box	20-Nov-2000	26,68,633.00			26,68,633.00	1,33,431.65	15	23	365	-	-	25,35,201.35	1,33,431.65	-	-	-	-	1,33,431.65
36)	Sugar Bag Printing Machine	12-Nov-2009	1,39,944.00			1,39,944.00	6,997.20	15	14	365	1	12.59	1,29,581.41	10,362.59	1,304.22	1,304.22	543.43	1,847.65	8,514.94
37)	P.M. Shaft	25-Jan-2011	6,37,520.00			6,37,520.00	31,876.00	15	13	365	2	12.60	5,80,030.23	57,489.77	7,243.71	7,243.71	3,018.21	10,261.92	47,227.85
38)	P.M. Roller Shaft	1-Mar-2019	7,57,900.00			7,57,900.00	37,895.00	15	5	365	10	12.69	4,22,372.23	3,35,527.77	42,584.40	42,584.40	17,743.50	60,327.90	2,75,199.87
39)	P.M. Roller Shaft	21-Sep-2020	6,75,220.00			6,75,220.00	33,761.00	15	4	365	11	12.97	2,89,819.76	3,85,400.24	49,975.08	49,975.08	20,822.95	70,798.03	3,14,602.21
TOTAL 5 (D):-	OTHER CANE MILLING		4,64,20,371.34	-	-	4,64,20,371.34	23,21,018.58						4,34,21,101.59	29,99,269.75	1,01,107.41	1,01,107.41	42,128.09	1,43,235.50	28,56,034.25
E)	REST OF THE PLANT:-																		
1)	Juice weighing scales	20-Mar-1990	5,37,075.19			5,37,075.19	26,853.76	15	34	365	-	-	5,10,221.43	26,853.76	-	-	-	-	26,853.76
2)	Phosphae Prep. & storage arrangement	20-Mar-1990	80,497.85			80,497.85	4,024.89	15	34	365	-	-	76,472.96	4,024.89	-	-	-	-	4,024.89
3)	Juice heater	21-Mar-1990	29,80,393.52			29,80,393.52	1,49,019.68	15	34	365	-	-	28,31,373.84	1,49,019.68	-	-	-	-	1,49,019.68
4)	Juice sulphiter	21-Mar-1990	4,16,706.39			4,16,706.39	20,835.32	15	34	365	-	-	3,95,871.07	20,835.32	-	-	-	-	20,835.32
5)	Milk Lime prepration	21-Mar-1990	5,23,923.60			5,23,923.60	26,196.18	15	34	365	-	-	4,97,727.42	26,196.18	-	-	-	-	26,196.18
6)	Sulphur furnace air compressor	21-Mar-1990	7,16,069.83			7,16,069.83	35,803.49	15	34	365	-	-	6,80,266.34	35,803.49	-	-	-	-	35,803.49
7)	Clarifier assembly	21-Mar-1990	19,67,369.55			19,67,369.55	98,368.48	15	34	365	-	-	18,69,001.07	98,368.48	-	-	-	-	98,368.48
8)	Vaccum filter assembly	21-Mar-1990	24,70,732.65			24,70,732.65	1,23,536.63	15	34	365	-	-	23,47,196.02	1,23,536.63	-	-	-	-	1,23,536.63
9)	Evaporation	21-Mar-1990	90,84,466.64			90,84,466.64	4,54,223.33	15	34	365	-	-	86,30,243.31	4,54,223.33	-	-	-	-	4,54,223.33
10)	Syrup sulphitation unit	21-Mar-1990	9,49,687.67			9,49,687.67	47,484.38	15	34	365	-	-	9,02,203.29	47,484.38	-	-	-	-	47,484.38
11)	Vaccum Pan	21-Mar-1990	85,34,827.46			85,34,827.46	4,26,741.37	15	34	365	-	-	81,08,086.09	4,26,741.37	-	-	-	-	4,26,741.37
12)	Seed Vaccum crystalizer	21-Mar-1990	11,34,166.47			11,34,166.47	56,708.32	15	34	365	-	-	10,77,458.15	56,708.32	-	-	-	-	56,708.32
13)	Condensor	21-Mar-1990	5,89,526.65			5,89,526.65	29,476.33	15	34	365	-	-	5,60,050.32	29,476.33	-	-	-	-	29,476.33
14)	Injection water pump	21-Mar-1990	31,18,047.80			31,18,047.80	1,55,902.39	15	34	365	-	-	29,62,145.41	1,55,902.39	-	-	-	-	1,55,902.39
15)	Cooling curing rading plant	21-Mar-1990	31,22,781.29			31,22,781.29	1,56,139.06	15	34	365	-	-	29,66,642.23	1,56,139.06	-	-	-	-	1,56,139.06
16)	Vertical crystalizer	21-Mar-1990	20,13,773.38			20,13,773.38	1,00,688.67	15	34	365	-	-	19,13,084.71	1,00,688.67	-	-	-	-	1,00,688.67
17)	Cfg. Machine	21-Mar-1990	80,86,025.23			80,86,025.23	4,04,301.26	15	34	365	-	-	76,81,723.97	4,04,301.26	-	-	-	-	4,04,301.26
18)	Continuous Cfg	21-Mar-1990	12,89,164.91			12,89,164.91	64,458.25	15	34	365	-	-	12,24,706.66	64,458.25	-	-	-	-	64,458.25
19)	Magma Mixer	21-Mar-1990	4,23,831.44			4,23,831.44	21,191.57	15	34	365	-	-	4,02,639.87	21,191.57	-	-	-	-	21,191.57
20)	Pig Mill	21-Mar-1990	3,72,419.31			3,72,419.31	18,620.97	15	34	365	-	-	3,53,798.34	18,620.97	-	-	-	-	18,620.97
21)	Magna Pump	21-Mar-1990	4,20,288.46			4,20,288.46	21,014.42	15	34	365	-	-	3,99,274.04	21,014.42	-	-	-	-	21,014.42
22)	Molasses pump	21-Mar-1990	2,77,645.48			2,77,645.48	13,882.27	15	34	365	-	-	2,63,763.21	13,882.27	-	-	-	-	13,882.27
23)	Sugar heater water system	21-Mar-1990	92,595.44			92,595.44	4,629.77	15	34	365	-	-	87,965.67	4,629.77	-	-	-	-	4,629.77
24)	Pug mill hot water system	21-Mar-1990	31,550.52			31,550.52	1,577.53	15	34	365	-	-	29,972.99	1,577.53	-	-	-	-	1,577.53
25)	Run off tanks	21-Mar-1990	76,680.46			76,680.46	3,834.02	15	34	365	-	-	72,846.44	3,834.02	-	-	-	-	3,834.02
26)	Vapour extractional system	21-Mar-1990	1,31,731.57			1,31,731.57	6,586.58	15	34	365	-	-	1,25,144.99	6,586.58	-	-	-	-	6,586.58
27)	Sugar bag stiching machine	26-Feb-2004	67,564.00			67,564.00	3,378.20	15	20	365	-	-	64,185.80	3,378.20	-	-	-	-	3,378.20
28)	Tyco Make Automatic weighing baging machine	27-Nov-2003	1,78,687.56			1,78,687.56	8,934.38	15	20	365	-	-	1,69,753.18	8,934.38	-	-	-	-	8,934.38
29)	Mono rail with chain pulley block	21-Mar-1990	68,680.78			68,680.78	3,434.04	15	34	365	-	-	65,246.74	3,434.04	-	-	-	-	3,434.04
30)	Sugar melter	21-Mar-1990	1,87,945.06			1,87,945.06	9,397.25	15	34	365	-	-	1,78,547.81	9,397.25	-	-	-	-	9,397.25
31)	Seed magma mixer	21-Mar-1990	1,75,596.75			1,75,596.75	8,779.84	15	34	365	-	-	1,66,816.91	8,779.84	-	-	-	-	8,779.84
32)	Gross chopper	21-Mar-1990	4,45,414.16			4,45,414.16	22,270.71	15	34	365	-	-	4,23,143.45	22,270.71	-	-	-	-	22,270.71
33)	Sugar elevator	21-Mar-1990	3,19,338.14			3,19,338.14	15,966.91	15	34	365	-	-	3,03,371.23	15,966.91	-	-	-	-	15,966.91
34)	Sugar grader sugar weighing & Bagging machine & Bag Stitching Machine	21-Mar-1990	12,28,637.75			12,28,637.75	61,431.89	15	34	365	-	-	11,67,205.86	61,431.89	-	-	-	-	61,431.89
35)	Molasses weighing scale	21-Mar-1990	2,45,293.90			2,45,293.90	12,264.70	15	34	365	-	-	2,33,029.20	12,264.70	-	-	-	-	12,264.70
36)	Hot & cold water service tank	21-Mar-1990	2,64,013.31			2,64,013.31	13,200.67	15	34	365	-	-	2,50,812.64	13,200.67	-	-	-	-	13,200.67
37)	Recirculation cold water tank	21-Mar-1990	66,44,446.27			66,44,446.27	3,32,222.31	15	34	365	-	-	63,12,223.96	3,32,222.31	-	-	-	-	3,32,222.31
38)	H.P. & medium piping	21-Mar-1990	8,82,517.15			8,82,517.15	44,125.86	15	34	365	-	-	8,38,391.29	44,125.86	-	-	-	-	44,125.86
39)	Exhaust vapour process piping	21-Mar-1990	68,89,821.02			68,89,821.02	3,44,491.05	15	34	365	-	-	65,45,329.97	3,44,491.05	-	-	-	-	3,44,491.05
40)	Steam generation	21-Mar-1990	2,30,96,586.86			2,30,96,586.86	11,54,829.34	15	34	365	-	-	2,19,41,757.52	11,54,829.34	-	-	-	-	11,54,829.34
41)	P.R.D.S.	21-Mar-1990	26,52,177.69			26,52,177.69	1,32,608.88	15	34	365	-	-	25,19,568.81	1,32,608.88	-	-	-	-	1,32,608.88
42)	Power house equipment	21-Mar-1990	1,35,59,203.72			1,35,59,203.72	6,77,960.19	15	34	365	-	-	1,28,81,243.53	6,77,960.19	-	-	-	-	6,77,960.19
43)	Weight & Sulphited juice pump with motor	10-Feb-1995	3,76,990.47			3,76,990.47	18,849.52	15	29	365	-	-	3,58,140.95	18,849.52	-	-	-	-	18,849.52
44)	Capicator	14-Jan-1998	1,38,862.00			1,38,862.00	6,943.10	15	26	365	-	-	1,31,918.90	6,943.10	-	-	-	-	6,943.10
45)	Tyco Machine Complete	23-Jan-2009	2,15,000.00			2,15,000.00	10,750.00	15	15	365	-	12.90	2,01,844.96	13,155.04	1,697.46	1,697.46	707.58	2,405.04	10,750.00
46)	Tyco Machine Complete	25-Jan-2009	2,15,000.00			2,15,000.00	10,750.00	15	15	365	-	12.91	2,01,844.25	13,155.75	1,698.48	1,698.48	707.27	2,405.75	10,750.00
47)	Evaporator Quad Bodies	3-Mar-2023	71,30,102.84			71,30,102.84	3,56,505.14	15	1	365	14	12.70	1,45,260.38	69,84,842.46	8,86,992.82	8,86,992.82	3,69,580.34	12,56,573.16	57,28,269.30
48)	Vapour Line Juice Heater of 170 sq mtr	4-Nov-2023		7,45,000.00		7,45,000.00	37,250.00	15	-	149	15	18.10	-	-	55,046.32	55,046.32	22,935.97	77,982.29	6,67,017.71
TOTAL 5 (E):-	REST OF THE PLANT:-		11,44,23,858.19	7,45,000.00	-	11,51,68,858.19	57,58,442.90						10,20,69,517.18	1,23,54,341.01	9,45,435.08	9,45,435.08	3,93,931.16	13,39,366.24	1,17,59,974.77
F)	WORK SHOP MACHINERY OTHER :-																		
1)	Drilling machine	21-Mar-1990	1,69,005.76			1,69,005.76	8,450.29	15	34	365	-	-	1,60,555.47	8,450.29	-	-	-	-	8,450.29
2)	Lathe machine	21-Mar-1990	30,480.04			30,480.04	1,524.00	15	34	365	-	-	28,956.04	1,524.00	-	-	-	-	1,524.00
3)	Diesel generation 150 K.G.	21-Mar-1990	45,312.57			45,312.57	2,265.63	15	34	365	-	-	43,046.94	2,265.63	-	-	-	-	2,265.63
4)	Drilling machine	31-Mar-1990	10,668.01			10,668.01	533.40	15	34	365	-	-	10,134.61	533.40	-	-	-	-	533.40
5)	Planner	21-Mar-1990	6,096.01			6,096.01	304.80	15	34	365	-	-	5,791.21	304.80	-	-	-	-	304.80
6)	Shopper machine	21-Mar-1990	5,334.00			5,334.00	266.70	15	34	365	-	-	5,067.30	266.70	-	-	-	-	266.70
7)	Power hakshaw machine	21-Mar-1990	1,066.80			1,066.80	53.34	15	34	365	-	-	1,013.46	53.34	-	-	-	-	53.34
8)	Grading Machine	21-Mar-1990	1,524.00			1,524.00	76.20	15	34	365	-	-	1,447.80	76.20	-	-	-	-	76.20
9)	Air blower machine	21-Mar-1990	2,133.62			2,133.62	106.68	15	34	365	-	-	2,026.94	106.68	-	-	-	-	106.68
10)	Effluent treatment plant	21-Mar-1990	17,99,430.17			17,99,430.17	89,971.51	15	34	365	-	-	17,09,458.66	89,971.51	-	-	-	-	89,971.51
11)	Lathe machine	1-Sep-1993	1,32,706.00			1,32,706.00	6,635.30	15	31	365	-	-	1,26,070.70	6,635.30	-	-	-	-	6,635.30
12)	Shopper machine	1-Sep-1993	62,648.00			62,648.00	3,132.40	15	31	365	-	-	59,515.60	3,132.40	-	-	-	-	3,132.40
13)	Welding machine	3-Dec-1993	21,505.00			21,505.00	1,075.25	15	30	365	-	-	20,429.75	1,075.25	-	-	-	-	1,075.25
14)	Lathe machine	14-Feb-1995	4,84,800.00			4,84,800.00	24,240.00	15	29	365	-	-	4,60,560.00	24,240.00	-	-	-	-	24,240.00
15)	Planner Machine	9-Aug-1996	2,83,240.00			2,83,240.00	14,162.00	15	28	365	-	-	2,69,078.00	14,162.00	-	-	-	-	14,162.00

BHATIA SUBHASH & CO.
CA SANYAM JAIN
(PARTNER)
CHARTERED ACCOUNTANTS

16)	Tube discoupling	16-Feb-1995	24,195.18			24,195.18	1,209.76	15	29	365	-	-	22,985.42	1,209.76	-	-	-	-	1,209.76
17)	Lathe Grinder	17-Feb-1995	10,410.47			10,410.47	520.52	15	29	365	-	-	9,889.95	520.52	-	-	-	-	520.52
TOTAL 5 (F):-	WORK SHOP MACHINERY OTHER :-		30,90,555.63	-	-	30,90,555.63	1,54,527.78						29,36,027.85	1,54,527.78	-	-	-	-	1,54,527.78
G)	OTHER OLD MACHINERY																			
1)	Filter press	23-Sep-1986	1,19,391.52			1,19,391.52	5,969.58	15	38	365	-	-	1,13,421.94	5,969.58	-	-	-	-	5,969.58
2)	Filter press frame No. 30 & plate 20	30-Sep-1986	396.68			396.68	19.83	15	38	365	-	-	376.85	19.83	-	-	-	-	19.83
3)	Hot air blower	5-Feb-1987	8,500.00			8,500.00	425.00	15	37	365	-	-	8,075.00	425.00	-	-	-	-	425.00
4)	Sugar grader	1-Apr-1987	1,86,084.58			1,86,084.58	9,304.23	15	37	365	-	-	1,76,780.35	9,304.23	-	-	-	-	9,304.23
5)	D.G. Set	30-Aug-1991	8,99,000.00			8,99,000.00	44,950.00	15	33	365	-	-	8,54,050.00	44,950.00	-	-	-	-	44,950.00
6)	Sugar weighing 200 Kg	1-Feb-1992	42,331.80			42,331.80	2,116.59	15	32	365	-	-	40,215.21	2,116.59	-	-	-	-	2,116.59
7)	Steel molasses tank	27-Mar-1997	27,98,100.08			27,98,100.08	1,39,905.00	15	27	365	-	-	26,58,195.08	1,39,905.00	-	-	-	-	1,39,905.00
8)	Dry seed crystallizer on pan station	29-Nov-1992	35,000.33			35,000.33	1,750.02	15	31	365	-	-	33,250.31	1,750.02	-	-	-	-	1,750.02
9)	Raw juice sulphate juice for weighed sulphited	1-Dec-1992	2,37,510.40			2,37,510.40	11,875.52	15	31	365	-	-	2,25,634.88	11,875.52	-	-	-	-	11,875.52
10)	40 Ton fan with Cond	20-Mar-1993	2,01,696.33			2,01,696.33	10,084.82	15	31	365	-	-	1,91,611.51	10,084.82	-	-	-	-	10,084.82
11)	L.T. make Termatic Mach	8-Dec-1992	89,507.16			89,507.16	4,475.36	15	31	365	-	-	85,031.80	4,475.36	-	-	-	-	4,475.36
12)	Steel molasses tank	1-Feb-1993	22,87,976.47			22,87,976.47	1,14,398.82	15	31	365	-	-	21,73,577.65	1,14,398.82	-	-	-	-	1,14,398.82
13)	Steel molasses tank	3-Dec-1988	8,20,938.87			8,20,938.87	41,046.94	15	35	365	-	-	7,79,891.93	41,046.94	-	-	-	-	41,046.94
TOTAL 5 (G):-	OTHER OLD MACHINERY		77,26,434.22	-	-	77,26,434.22	3,86,321.71						73,40,112.51	3,86,321.71	-	-	-	-	3,86,321.71
H)	FOUNDATION	20-Mar-1990	5,05,599.83			5,05,599.83	25,279.99	30	34	365	-	-	4,80,319.84	25,279.99	-	-	-	-	25,279.99
TOTAL 5 (A TO H):-	PLANT & MACHINERY :-		19,03,29,543.80	7,45,000.00	-	19,10,74,543.80	95,53,727.21						17,01,30,655.11	2,01,98,888.69	15,06,202.72	15,06,202.72	6,27,584.82	21,33,787.54	1,88,10,101.15
6-	TUBEWELL & PIPING	1-Apr-1985	1,15,157.33			1,15,157.33	5,757.87	30	39	365	-	-	1,09,399.46	5,757.87	-	-	-	-	5,757.87
TOTAL 6:-	TUBEWELL & PIPING		1,15,157.33	-	-	1,15,157.33	5,757.87						1,09,399.46	5,757.87	-	-	-	-	5,757.87
7-	ELECTRICAL EQUIPMENT																			
1)	Cooler	1-Apr-1989	9,072.80			9,072.80	453.64	10	35	365	-	-	8,619.16	453.64	-	-	-	-	453.64
2)	Exhaust fan	24-Aug-1990	16,938.60			16,938.60	846.93	10	34	365	-	-	16,091.67	846.93	-	-	-	-	846.93
3)	Water Storage	9-Nov-1990	5,266.98			5,266.98	263.35	10	33	365	-	-	5,003.63	263.35	-	-	-	-	263.35
4)	A.C	26-Apr-1990	77,902.71			77,902.71	3,895.14	10	34	365	-	-	74,007.57	3,895.14	-	-	-	-	3,895.14
5)	Ceiling Fan	16-May-1987	41,360.98			41,360.98	2,068.05	10	37	365	-	-	39,292.93	2,068.05	-	-	-	-	2,068.05
6)	Table Fan	28-Apr-1987	2,931.00			2,931.00	146.55	10	37	365	-	-	2,784.45	146.55	-	-	-	-	146.55
7)	Blower	25-Jan-1992	3,600.00			3,600.00	180.00	10	32	365	-	-	3,420.00	180.00	-	-	-	-	180.00
8)	Ceiling fan	15-Oct-1991	1,490.84			1,490.84	74.54	10	32	365	-	-	1,416.30	74.54	-	-	-	-	74.54
9)	Ceiling fan	20-May-1992	1,492.90			1,492.90	74.65	10	32	365	-	-	1,418.25	74.65	-	-	-	-	74.65
10)	Ceiling fan	14-Sep-1992	2,985.80			2,985.80	149.29	10	32	365	-	-	2,836.51	149.29	-	-	-	-	149.29
11)	Exhaust fan	3-Sep-1992	850.00			850.00	42.50	10	32	365	-	-	807.50	42.50	-	-	-	-	42.50
12)	Room Heater	7-Dec-1992	1,500.00			1,500.00	75.00	10	31	365	-	-	1,425.00	75.00	-	-	-	-	75.00
13)	Ceiling fan	30-Apr-1992	1,183.74			1,183.74	59.19	10	32	365	-	-	1,124.55	59.19	-	-	-	-	59.19
14)	Room Heater	27-Nov-1992	190.00			190.00	9.50	10	31	365	-	-	180.50	9.50	-	-	-	-	9.50
15)	Ceiling Fan (17 nos.)	9-May-1995	5,355.00			5,355.00	267.75	10	29	365	-	-	5,087.25	267.75	-	-	-	-	267.75
16)	Refrigerator with Stablizer	1-Sep-1994	9,495.00			9,495.00	474.75	10	30	365	-	-	9,020.25	474.75	-	-	-	-	474.75
17)	Voltas water cooler	13-Jul-1993	15,484.01			15,484.01	774.20	10	31	365	-	-	14,709.81	774.20	-	-	-	-	774.20
18)	Tushar water cooler	18-Jul-1993	16,838.94			16,838.94	841.95	10	31	365	-	-	15,996.99	841.95	-	-	-	-	841.95
19)	Air Condition	26-Apr-1990	15,529.52			15,529.52	776.48	10	34	365	-	-	14,753.04	776.48	-	-	-	-	776.48
20)	PCCTPMO	26-Apr-1990	8,526.36			8,526.36	426.32	10	34	365	-	-	8,100.04	426.32	-	-	-	-	426.32
21)	Cable 11 KVA	7-Oct-1998	1,28,250.00			1,28,250.00	6,412.50	10	25	365	-	-	1,21,837.50	6,412.50	-	-	-	-	6,412.50
22)	Transformer	26-Apr-1990	45,084.80			45,084.80	2,254.24	10	34	365	-	-	42,830.56	2,254.24	-	-	-	-	2,254.24
23)	Cable for KVA room	26-Apr-1990	25,943.55			25,943.55	1,297.18	10	34	365	-	-	24,646.37	1,297.18	-	-	-	-	1,297.18
24)	Capicator	26-Apr-1990	21,568.80			21,568.80	1,078.44	10	34	365	-	-	20,490.36	1,078.44	-	-	-	-	1,078.44
25)	Capicator	28-Apr-1990	43,490.06			43,490.06	2,174.50	10	34	365	-	-	41,315.56	2,174.50	-	-	-	-	2,174.50
26)	Capicator	28-Apr-1990	3,751.92			3,751.92	187.60	10	34	365	-	-	3,564.32	187.60	-	-	-	-	187.60
27)	Capicator	28-Apr-1990	11,277.81			11,277.81	563.89	10	34	365	-	-	10,713.92	563.89	-	-	-	-	563.89
28)	Capicator	28-Apr-1990	7,542.03			7,542.03	377.10	10	34	365	-	-	7,164.93	377.10	-	-	-	-	377.10
29)	Padestel Fan	5-Nov-1990	1,157.19			1,157.19	57.86	10	33	365	-	-	1,099.33	57.86	-	-	-	-	57.86
30)	Padestel Fan	1-Nov-1990	292.31			292.31	14.62	10	33	365	-	-	277.69	14.62	-	-	-	-	14.62
31)	Desert Cooler	2-Nov-1995	1,272.91			1,272.91	63.65	10	28	365	-	-	1,209.26	63.65	-	-	-	-	63.65
32)	Cooler	5-Nov-1990	3,373.06			3,373.06	168.65	10	33	365	-	-	3,204.41	168.65	-	-	-	-	168.65
33)	Air Conditioner	26-Apr-1990	18,051.94			18,051.94	902.60	10	34	365	-	-	17,149.34	902.60	-	-	-	-	902.60
34)	Voltage Steplizer 2 nos.	17-Jun-2005	5,117.00			5,117.00	255.85	10	19	365	-	-	4,861.15	255.85	-	-	-	-	255.85
35)	Water coller 2 nos.	17-Jun-2005	55,498.00			55,498.00	2,774.90	10	19	365	-	-	52,723.10	2,774.90	-	-	-	-	2,774.90
36)	Gyser	18-Sep-2010	6,400.00			6,400.00	320.00	10	14	365	-	-	6,080.00	320.00	-	-	-	-	320.00
37)	Tube Descleaning Equipment with 5HP Motor (1 Nos.)	14-Jan-2015	13,974.00			13,974.00	698.70	10	9	365	1	25.47	12,716.29	1,257.71	320.34	320.34		320.34	937.37
38)	Tube Descleaning Equipment with 5HP Motor (1 Nos.)	18-Feb-2016	14,386.50			14,386.50	719.33	10	8	365	2	25.65	12,636.02	1,750.48	449.00	449.00		449.00	1,301.48
39)	Tube Descleaning Machine Complete (1 No.)	30-Jun-2016	14,386.50			14,386.50	719.33	10	8	365	2	24.51	12,714.17	1,672.33	409.89	409.89		409.89	1,262.44
40)	Tube Descleaning Machine Complete (1 No.)	15-Feb-2017	12,358.00			12,358.00	617.90	10	7	365	3	25.24	10,380.36	1,977.64	499.16	499.16		499.16	1,478.48
41)	Tube Descleaning Equipment with 5HP Motor (1 Nos.)	16-Mar-2018	13,000.00			13,000.00	650.00	10	6	365	4	25.80	10,109.28	2,890.72	745.81	745.81		745.81	2,144.91
42)	Tube Descleaning M/c (1 Nos.)	9-Jan-2020	13,792.00			13,792.00	689.60	10	4	365	6	25.44	8,410.95	5,381.05	1,368.94	1,368.94		1,368.94	4,012.11
44)	Tube Descleaning M/c Complete Electric Motor 3.7KW	22-Mar-2022	15,500.00	-		15,500.00	775.00	10	2	365	8	25.83	4,085.19	11,414.81	2,948.45	2,948.45		2,948.45	8,466.36
44)	Voltas A.C. 1.5 Ton	26-Aug-2021	22,265.64	-		22,265.64	1,113.28	10	3	365	7	26.82	8,726.70	13,538.94	3,631.14	3,631.14		3,631.14	9,907.80
45)	Electronic Weighing Machine 300Kg. Cap.	30-Nov-2023	-	8,050.00		8,050.00	402.50	10	-	123	10	25.89	-	-	702.33	702.33		702.33	7,347.67
TOTAL 7:-	ELECTRICAL EQUIPMENT		7,35,729.20	8,050.00	-	7,43,779.20	37,189.00						6,65,042.16	70,687.04	11,075.06	11,075.06	-	11,075.06	67,661.98
8-	FURNITURE & FIXTURE:-																			
1)	Steel office table	1-Jun-1987	12,968.75			12,968.75	648.44	10	37	365	-	-	12,320.31	648.44	-	-		-	648.44
2)	Steel office chair	1-Jun-1987	13,098.30			13,098.30	654.92	10	37	365	-	-	12,443.38	654.92	-	-		-	654.92
3)	Steel office typist tab	1-Jun-1987	909.82			909.82	45.49	10	37	365	-	-	864.33	45.49	-	-		-	45.49
4)	Steel almirah large	1-Jun-1987	15,796.16			15,796.16	789.81	10	37	365	-	-	15,006.35	789.81	-	-		-	789.81
5)	Steel office table with sunmica tape	1-Jun-1987	802.83			802.83	40.14	10	37	365	-	-	762.69	40.14	-	-		-	40.14
6)	Steel chair half	16-Jun-1987	6,877.24			6,877.24	343.86	10	37	365	-	-	6,533.38	343.86	-	-		-	343.86
7)	Double bed 3 nos.	1-Apr-1987	20,041.66			20,041.66	1,002.08	10	37	365	-	-	19,039.58	1,002.08	-	-		-	1,002.08
8)	Filing cabnet	1-Apr-1987	5,610.45			5,610.45	280.52	10	37	365	-	-	5,329.93	280.52	-	-		-	280.52
9)	Dining set	1-Apr-1987	20,800.00			20,800.00	1,040.00	10	37	365	-	-	19,760.00	1,040.00	-	-		-	1,040.00
10)	Central Table	1-Apr-1989	4,247.35			4,247.35	212.37	10	35	365	-	-	4,034.98	212.37	-	-		-	212.37
11)	Chair	1-Apr-1989	4,322.16			4,322.16	216.11	10	35	365	-	-	4,106.05	216.11	-	-		-	216.11

BHATIA SUBHASH & CO.
CA SANYAM JAIN
(PARTNER)
CHARTERED ACCOUNTANTS

12)	Sofa Set	1-Apr-1989	64,199.20			64,199.20	3,209.96	10	35	365	-	-	60,989.24	3,209.96	-	-	-	-	3,209.96
13)	Steel stool	1-Apr-1989	200.00			200.00	10.00	10	35	365	-	-	190.00	10.00	-	-	-	-	10.00
14)	T.T. Table	1-Jul-1990	2,300.00			2,300.00	115.00	10	34	365	-	-	2,185.00	115.00	-	-	-	-	115.00
15)	Godrej multi frame rack	27-Jul-1991	511.35			511.35	25.57	10	33	365	-	-	485.78	25.57	-	-	-	-	25.57
16)	Revolving chair	26-Feb-1992	918.85			918.85	45.94	10	32	365	-	-	872.91	45.94	-	-	-	-	45.94
17)	Revolving chair	12-Aug-1991	787.50			787.50	39.38	10	33	365	-	-	748.12	39.38	-	-	-	-	39.38
18)	Foam covered sofa	24-Oct-1991	3,400.00			3,400.00	170.00	10	32	365	-	-	3,230.00	170.00	-	-	-	-	170.00
19)	Central table with mica	29-Oct-1991	1,800.00			1,800.00	90.00	10	32	365	-	-	1,710.00	90.00	-	-	-	-	90.00
20)	Central table with mica	9-Nov-1991	600.00			600.00	30.00	10	32	365	-	-	570.00	30.00	-	-	-	-	30.00
21)	Easy chair	24-Oct-1991	1,600.00			1,600.00	80.00	10	32	365	-	-	1,520.00	80.00	-	-	-	-	80.00
22)	Easy chair	9-Nov-1991	800.00			800.00	40.00	10	32	365	-	-	760.00	40.00	-	-	-	-	40.00
23)	Easy chair	13-Nov-1991	400.00			400.00	20.00	10	32	365	-	-	380.00	20.00	-	-	-	-	20.00
24)	Easy chair	4-Jan-1992	737.00			737.00	36.85	10	32	365	-	-	700.15	36.85	-	-	-	-	36.85
25)	Office stool	30-Nov-1991	200.00			200.00	10.00	10	32	365	-	-	190.00	10.00	-	-	-	-	10.00
26)	Steel almirah	28-Nov-1991	5,460.00			5,460.00	273.00	10	32	365	-	-	5,187.00	273.00	-	-	-	-	273.00
27)	Steel almirah	26-Dec-1991	5,460.00			5,460.00	273.00	10	32	365	-	-	5,187.00	273.00	-	-	-	-	273.00
28)	Office table	26-Dec-1991	1,590.00			1,590.00	79.50	10	32	365	-	-	1,510.50	79.50	-	-	-	-	79.50
29)	Wooden table	5-Nov-1992	150.00			150.00	7.50	10	31	365	-	-	142.50	7.50	-	-	-	-	7.50
30)	Chair	22-Feb-1993	792.00			792.00	39.60	10	31	365	-	-	752.40	39.60	-	-	-	-	39.60
31)	Fancy stool 1 nos.	3-Dec-1992	275.00			275.00	13.75	10	31	365	-	-	261.25	13.75	-	-	-	-	13.75
32)	Office table 1 nos.	26-Dec-1992	1,485.00			1,485.00	74.25	10	31	365	-	-	1,410.75	74.25	-	-	-	-	74.25
33)	Chair - 14 nos.	21-Jan-1993	3,920.00			3,920.00	196.00	10	31	365	-	-	3,724.00	196.00	-	-	-	-	196.00
34)	Revolving chair	3-Nov-1992	2,766.61			2,766.61	138.33	10	31	365	-	-	2,628.28	138.33	-	-	-	-	138.33
35)	Office table 1 nos.	3-Nov-1992	2,766.61			2,766.61	138.33	10	31	365	-	-	2,628.28	138.33	-	-	-	-	138.33
36)	Chairs - 6 nos.	3-Nov-1992	4,231.28			4,231.28	211.56	10	31	365	-	-	4,019.72	211.56	-	-	-	-	211.56
37)	Almirah - 3 nos.	26-Dec-1992	2,300.00			2,300.00	115.00	10	31	365	-	-	2,185.00	115.00	-	-	-	-	115.00
38)	Sofa set	28-Jan-1997	5,900.00			5,900.00	295.00	10	27	365	-	-	5,605.00	295.00	-	-	-	-	295.00
39)	Chairs - 6 nos.	1-Apr-2004	19,379.42			19,379.42	968.97	10	20	365	-	-	18,410.45	968.97	-	-	-	-	968.97
40)	Steel Almirah 2 nos.	9-Feb-2006	10,165.00			10,165.00	508.25	10	18	365	-	-	9,656.75	508.25	-	-	-	-	508.25
41)	Polyset Chairs &Almirh	30-May-2006	6,825.00			6,825.00	341.25	10	18	365	-	-	6,483.75	341.25	-	-	-	-	341.25
42)	Steel Almirh	2-Aug-2006	4,530.00			4,530.00	226.50	10	18	365	-	-	4,303.50	226.50	-	-	-	-	226.50
43)	Computors Chairs & Tables	24-Nov-2006	36,600.00			36,600.00	1,830.00	10	17	365	-	-	34,770.00	1,830.00	-	-	-	-	1,830.00
44)	Office Chairs & Tables	27-Nov-2006	11,400.00			11,400.00	570.00	10	17	365	-	-	10,830.00	570.00	-	-	-	-	570.00
45)	Office Chairs (5Nos.)	5-Feb-2010	13,803.00			13,803.00	690.15	10	14	365	-	-	13,112.85	690.15	-	-	-	-	690.15
46)	Office Chairs (2Nos.)	31-Mar-2010	5,411.00			5,411.00	270.55	10	14	365	-	-	5,140.45	270.55	-	-	-	-	270.55
47)	Steel Almirah (2 Nos.)	11-Jun-2010	14,269.00			14,269.00	713.45	10	14	365	-	-	13,555.55	713.45	-	-	-	-	713.45
48)	Office Rack	11-Jun-2010	7,019.00			7,019.00	350.95	10	14	365	-	-	6,668.05	350.95	-	-	-	-	350.95
49)	Steel Almirah	31-Jan-2013	11,678.00			11,678.00	583.90	10	11	365	-	-	11,094.10	583.90	-	-	-	-	583.90
50)	Office Table	14-Sep-2013	5,682.00			5,682.00	284.10	10	11	365	-	-	5,397.90	284.10	-	-	-	-	284.10
51)	Steel Almirah	14-Sep-2013	9,973.00			9,973.00	498.65	10	11	365	-	-	9,474.35	498.65	-	-	-	-	498.65
52)	Premier Chair Polyset (1 No.)	27-Jan-2015	14,643.00			14,643.00	732.15	10	9	365	1	25.55	13,322.20	1,320.80	337.46	337.46	-	337.46	983.34
53)	Steel Almirah (1 No.)	23-Feb-2015	8,599.00			8,599.00	429.95	10	9	365	1	25.69	7,820.47	778.53	200.00	200.00	-	200.00	578.53
54)	Steel Almirah (1 No.)	15-May-2015	8,599.00			8,599.00	429.95	10	9	365	1	26.00	7,813.93	785.07	204.12	204.12	-	204.12	580.95
55)	Steel Almirah (1 No.)	27-Aug-2015	8,599.00			8,599.00	429.95	10	9	365	1	26.83	7,796.03	802.97	215.44	215.44	-	215.44	587.53
56)	Office Chair (1No.)	31-Mar-2017	7,028.00			7,028.00	351.40	10	7	365	3	25.60	5,880.88	1,147.12	293.66	293.66	-	293.66	853.46
57)	Office Table (1 No.)	31-Mar-2017	9,371.00			9,371.00	468.55	10	7	365	3	25.60	7,841.45	1,529.55	391.56	391.56	-	391.56	1,137.99
58)	Steel Almirah (1 No.)	31-May-2017	11,795.00			11,795.00	589.75	10	7	365	3	26.13	9,814.33	1,980.67	517.55	517.55	-	517.55	1,463.12
59)	Steel Almirah (1 No.)	19-Aug-2017	5,800.00			5,800.00	290.00	10	7	365	3	26.77	4,791.72	1,008.28	269.92	269.92	-	269.92	738.36
60)	High Back Revolving Chair (Godrej Make)	27-Nov-2021	17,688.98	-		17,688.98	884.45	10	2	365	8	25.19	5,630.77	12,058.21	3,037.46	3,037.46	-	3,037.46	9,020.75
TOTAL 8:-	**FURNITURE & FIXTURE:-**		**4,69,882.52**	-	-	**4,69,882.52**	**23,494.13**						**4,29,583.34**	**40,299.18**	**5,467.17**	**5,467.17**	-	**5,467.17**	**34,832.01**
9-	**OFFICE EQUIPMENT :-**																		
A) 1)	English Typewriter	9-Feb-1987	4,405.68			4,405.68	220.28	5	37	365	-	-	4,185.40	220.28	-	-	-	-	220.28
2)	English Typewriter	25-Jan-1987	12,946.97			12,946.97	647.35	5	37	365	-	-	12,299.62	647.35	-	-	-	-	647.35
3)	Calculator	1-Apr-1986	14,315.80			14,315.80	715.79	5	38	365	-	-	13,600.01	715.79	-	-	-	-	715.79
4)	Electronic watch.	4-May-1990	280.00			280.00	14.00	5	34	365	-	-	266.00	14.00	-	-	-	-	14.00
5)	Calculator	21-Feb-1992	1,820.00			1,820.00	91.00	5	32	365	-	-	1,729.00	91.00	-	-	-	-	91.00
6)	Air Gun	2-Dec-1991	3,672.00			3,672.00	183.60	5	32	365	-	-	3,488.40	183.60	-	-	-	-	183.60
7)	Calculator 1 nos.	22-Aug-1992	600.00			600.00	30.00	5	32	365	-	-	570.00	30.00	-	-	-	-	30.00
8)	Calculator 3 nos.	3-Sep-1992	1,800.00			1,800.00	90.00	5	32	365	-	-	1,710.00	90.00	-	-	-	-	90.00
9)	Calculator 2 nos.	24-Nov-1992	650.00			650.00	32.50	5	31	365	-	-	617.50	32.50	-	-	-	-	32.50
10)	Typewriter 2 nos.	26-Dec-1992	11,351.03			11,351.03	567.55	5	31	365	-	-	10,783.48	567.55	-	-	-	-	567.55
11)	Calculator 2 nos.	16-Apr-1992	595.00			595.00	29.75	5	32	365	-	-	565.25	29.75	-	-	-	-	29.75
12)	Telephone 1 nos.	28-Jan-1993	4,800.00			4,800.00	240.00	5	31	365	-	-	4,560.00	240.00	-	-	-	-	240.00
13)	Telephone Exchange Fiting 17 Telephone	15-Jan-1993	1,07,214.74			1,07,214.74	5,360.74	5	31	365	-	-	1,01,854.00	5,360.74	-	-	-	-	5,360.74
14)	Calculator 3 Nos.	11-Mar-1993	900.00			900.00	45.00	5	31	365	-	-	855.00	45.00	-	-	-	-	45.00
15)	Typewriter 1 nos.	6-Oct-1996	32,035.00			32,035.00	1,601.75	5	28	365	-	-	30,433.25	1,601.75	-	-	-	-	1,601.75
16)	Telephone exchange (UPT)	21-Jul-1993	18,900.00			18,900.00	945.00	5	31	365	-	-	17,955.00	945.00	-	-	-	-	945.00
17)	Calculator 2 nos.	21-Dec-2002	6,590.00			6,590.00	329.50	5	21	365	-	-	6,260.50	329.50	-	-	-	-	329.50
18)	Cordless Phone	14-Jan-1998	3,889.41			3,889.41	194.47	5	26	365	-	-	3,694.94	194.47	-	-	-	-	194.47
B) 1)	IBM Computer with monitor	26-May-2005	46,599.28			46,599.28	2,329.96	3	19	365	-	-	44,269.32	2,329.96	-	-	-	-	2,329.96
2)	Printer	26-May-2002	32,240.00			32,240.00	1,612.00	3	22	365	-	-	30,628.00	1,612.00	-	-	-	-	1,612.00
3)	Tally Gold 1 nos.	5-Aug-2005	17,100.00			17,100.00	855.00	3	19	365	-	-	16,245.00	855.00	-	-	-	-	855.00
4)	Computors for weighbridge	28-Nov-2006	4,10,682.16			4,10,682.16	20,534.11	3	17	365	-	-	3,90,148.05	20,534.11	-	-	-	-	20,534.11
5)	Fax Machine	9-Sep-2008	5,720.00			5,720.00	286.00	5	16	365	-	-	5,434.00	286.00	-	-	-	-	286.00
6)	Photo Copier Machine	11-Oct-2008	53,040.00			53,040.00	2,652.00	5	15	365	-	-	50,388.00	2,652.00	-	-	-	-	2,652.00
7)	Wipro 800DX Printer	12-Dec-2009	7,280.00			7,280.00	364.00	3	14	365	-	-	6,916.00	364.00	-	-	-	-	364.00
8)	Computer (2 Nos.)	28-Jan-2011	69,400.00			69,400.00	3,470.00	3	13	365	-	-	65,930.00	3,470.00	-	-	-	-	3,470.00
9)	Computer (6Nos.)	29-Jan-2011	2,08,202.00			2,08,202.00	10,410.10	3	13	365	-	-	1,97,791.90	10,410.10	-	-	-	-	10,410.10
10)	HP Laserjet Printer (2 Nos.)	7-Jan-2011	11,934.00			11,934.00	596.70	3	13	365	-	-	11,337.30	596.70	-	-	-	-	596.70
11)	HP Laserjet Printer (1 Nos.)	8-Jan-2011	5,967.00			5,967.00	298.35	3	13	365	-	-	5,668.65	298.35	-	-	-	-	298.35
12)	HP Laserjet Printer (2 Nos.)	12-Jan-2011	11,934.00			11,934.00	596.70	3	13	365	-	-	11,337.30	596.70	-	-	-	-	596.70

BHATIA SUBHASH & CO.
CA
CA SANYAM JAIN
(PARTNER)
CHARTERED ACCOUNTANTS

13)	HP Laserjet Printer (2 Nos.)	22-Jan-2011	11,934.00			11,934.00	596.70	3	13	365		-	11,337.30	596.70	-	-		-	596.70
14)	HP Laserjet Printer (2 Nos.)	29-Jan-2011	11,933.00			11,933.00	596.65	3	13	365		-	11,336.35	596.65	-	-		-	596.65
15)	HP Officejet Printer 7001	7-Jan-2011	14,447.00			14,447.00	722.35	3	13	365	-	-	13,724.65	722.35	-	-		-	722.35
16)	HCL Laptop (1 No.)	1-Feb-2011	40,755.00			40,755.00	2,037.75	3	13	365	-	-	38,717.25	2,037.75	-	-		-	2,037.75
17)	Dot Matrix Printer (2 Nos.)	30-Nov-2012	17,000.00			17,000.00	850.00	3	11	365	-	-	16,150.00	850.00	-	-		-	850.00
18)	Ammonia Printing Machine (1 No.)	26-Oct-2012	19,005.00			19,005.00	950.25	5	11	365	-	-	18,054.75	950.25	-	-		-	950.25
19)	Dell All-in-One Desktop Computer (1 No.)	30-Sep-2014	50,000.00			50,000.00	2,500.00	3	10	365	-	-	47,500.00	2,500.00	-	-		-	2,500.00
20)	Dell All-in-One Desktop Computer (2 Nos.)	14-Jan-2016	66,000.00			66,000.00	3,300.00	3	8	365	-	-	62,700.00	3,300.00	-	-		-	3,300.00
21)	HP Desktop Computer (2 Nos.)	28-Sep-2015	69,200.00			69,200.00	3,460.00	3	9	365	-	-	65,740.00	3,460.00	-	-		-	3,460.00
22)	HP Desktop Computer (1 No.)	15-Jan-2016	39,400.00			39,400.00	1,970.00	3	8	365	-	-	37,430.00	1,970.00	-	-		-	1,970.00
23)	HP LaserJet Printer M1005 (2 Nos.)	13-Jan-2016	26,600.00			26,600.00	1,330.00	3	8	365	-	-	25,270.00	1,330.00	-	-		-	1,330.00
24)	HP ScanJet Scanner 5590	13-Jan-2016	29,000.00			29,000.00	1,450.00	3	8	365	-	-	27,550.00	1,450.00	-	-		-	1,450.00
25)	Hand Held Computer (2 Nos.)	5-Mar-2016	47,940.00			47,940.00	2,397.00	3	8	365	-	-	45,543.00	2,397.00	-	-		-	2,397.00
26)	Fax Machine	13-Feb-2017	7,800.00			7,800.00	390.00	5	7	365	-	-	7,410.00	390.00	-	-		-	390.00
27)	Photo Copier Machine	1-Oct-2016	1,45,425.00			1,45,425.00	7,271.25	5	8	365	-	-	1,38,153.75	7,271.25	-	-		-	7,271.25
28)	Wipro LQ DSI Printer	5-Jan-2017	26,250.00			26,250.00	1,312.50	3	7	365	-	-	24,937.50	1,312.50	-	-		-	1,312.50
29)	Dot Matrix Printer (2 Nos.)	22-Dec-2017	13,220.34			13,220.34	661.02	3	6	365	-	-	12,559.32	661.02	-	-		-	661.02
30)	HP LaserJet Printer M1005 (1 No.)	13-Jul-2017	16,267.00			16,267.00	813.35	3	7	365	-	-	15,453.65	813.35	-	-		-	813.35
31)	HP Desktop Computer (1 No.)	13-Jul-2017	40,667.00			40,667.00	2,033.35	3	7	365	-	-	38,633.65	2,033.35	-	-		-	2,033.35
32)	Fax Machine (1 No.)	13-Jul-2017	7,800.00			7,800.00	390.00	3	7	365	-	-	7,410.00	390.00	-	-		-	390.00
33)	C.P.U. (Cane Server)	5-Dec-2018	9,400.00			9,400.00	470.00	3	5	365	-	-	8,930.00	470.00	-	-		-	470.00
34)	HP Desktop with Monitor (1 No.)	3-Dec-2019	31,864.41			31,864.41	1,593.22	3	4	365	-	-	30,271.19	1,593.22	-	-		-	1,593.22
35)	Epson LR310 Printer (2 Nos.)	5-Dec-2019	15,169.50			15,169.50	758.48	3	4	365	-	-	14,411.02	758.48	-	-		-	758.48
36)	HP LaserJet Printer P1108 (1 No.)	4-Oct-2019	7,796.61			7,796.61	389.83	3	4	365	-	-	7,406.78	389.83	-	-		-	389.83
37)	HP DT501-I3/10th/4GB/1TB/W10 (2Nos.)	23-Dec-2020	64,744.06			64,744.06	3,237.20	3	3	365	-	60.77	56,491.16	8,252.90	5,015.70	5,015.70		5,015.70	3,237.20
38)	HP-AIO-22 DFO14IIN/4GB/1TB/W10 (1 No.)	23-Dec-2020	35,931.36			35,931.36	1,796.57	3	3	365	-	60.77	31,351.20	4,580.16	2,783.59	2,783.59		2,783.59	1,796.57
39)	HP Laserjet M1005 MFP (2 Nos.)	23-Dec-2020	32,371.18			32,371.18	1,618.56	3	3	365	-	60.77	28,244.84	4,126.34	2,507.78	2,507.78		2,507.78	1,618.56
40)	CPU Dual Core (Pareller Port-PS2 Port) (2 Nos.)	23-Dec-2020	18,981.36			18,981.36	949.07	3	3	365	-	60.78	16,561.81	2,419.55	1,470.48	1,470.48		1,470.48	949.07
41)	Epson LQ1310 Printer (1 No.)	23-Dec-2020	13,812.71			13,812.71	690.64	3	3	365	-	60.77	12,052.01	1,760.70	1,070.06	1,070.06		1,070.06	690.64
42)	HP Laserjet M1136 MFP (1 No.)	24-Mar-2021	12,627.12			12,627.12	631.36	3	3	365	-	62.98	10,921.48	1,705.64	1,074.28	1,074.28		1,074.28	631.36
43)	HP AIO i5/1TB/8GB/Win 10Pro/23.8" Computer	15-Jun-2021	56,771.19			56,771.19	2,838.56	3	3	365	-	63.88	48,912.56	7,858.63	5,020.07	5,020.07		5,020.07	2,838.56
44)	HP DTS01-PF 1999/i3/10th Gen/4GB/Win 10/19" Compu	5-Oct-2021	32,372.03	-		32,372.03	1,618.60	3	2	365	1	58.35	23,042.01	9,330.02	5,444.07	5,444.07		5,444.07	3,885.95
45)	TVS MSP 270 Star Printer (2 Nos.)	25-Mar-2022	16,016.94	-		16,016.94	800.85	3	2	365	1	63.01	10,164.04	5,852.90	3,687.91	3,687.91		3,687.91	2,164.99
46)	Lenevo M10 Plus Tablat (10 Nos.)	29-May-2023		1,92,372.90		1,92,372.90	9,618.65	3	1	308	2	77.64	-	-	1,26,033.87	1,26,033.87		1,26,033.87	66,339.03
47)	HP Desktop SO1 i3/8GB DDR4 RAM/512GB SSD/Win11	23-May-2023		43,644.07		43,644.07	2,182.20	3	1	314	2	77.64	-	-	29,150.60	29,150.60		29,150.60	14,493.47
48)	HP Desktop SO1 i3/8GB DDR4 RAM/512GB SSD/Win11	9-Nov-2023		3,70,000.00		3,70,000.00	18,500.00	3	-	144	3	63.16	-	-	92,196.30	92,196.30		92,196.30	2,77,803.70
49)	HP Desktop SO1 i3/8GB DDR4 RAM/512GB SSD/Win11	16-Nov-2023		92,500.00		92,500.00	4,625.00	3	-	137	3	63.16	-	-	21,928.63	21,928.63		21,928.63	70,571.37
50)	HP Desktop SO1 i3/8GB DDR4 RAM/512GB SSD/Win11	21-Dec-2023		46,250.00		46,250.00	2,312.50	3	-	102	3	63.16	-	-	8,163.21	8,163.21		8,163.21	38,086.79
51)	HP Laserjet Pro MFP M126A Printer	23-May-2023		16,864.41		16,864.41	843.22	3	1	314	2	77.64	-	-	11,264.02	11,264.02		11,264.02	5,600.39
52)	HP Laserjet Pro MFP M126A Printer (2 Nos.)	9-Nov-2023		38,400.00		38,400.00	1,920.00	3	-	144	3	63.16	-	-	9,568.48	9,568.48		9,568.48	28,831.52
53)	HP Laserjet Pro MFP M126A Printer (2 Nos.)	16-Nov-2023		38,400.00		38,400.00	1,920.00	3	-	137	3	63.16	-	-	9,103.35	9,103.35		9,103.35	29,296.65
54)	I Print Marvel Bluetooth Dot Matrix Printer (25 Nos.)	25-Nov-2023		2,25,250.00		2,25,250.00	11,262.50	3	-	128	3	63.16	-	-	49,891.21	49,891.21		49,891.21	1,75,358.79
55)	I Print Marvel Bluetooth Dot Matrix Printer (15 Nos.)	25-Nov-2023		1,35,150.00		1,35,150.00	6,757.50	3	-	128	3	63.16	-	-	29,934.73	29,934.73		29,934.73	1,05,215.27
56)	HP Laserjet Pro MFP M126A Printer	21-Dec-2023		19,200.00		19,200.00	960.00	3	-	102	3	63.16	-	-	3,388.84	3,388.84		3,388.84	15,811.16
57)	Lenevo Desktop Intel Xeon Silver 4208CA/960GB SSD	9-Nov-2023		2,46,000.00		2,46,000.00	12,300.00	3	-	144	3	63.16	-	-	61,298.08	61,298.08		61,298.08	1,84,701.92
59)	Windows Server 2019 Standard 16 core	9-Nov-2023		76,000.00		76,000.00	3,800.00	3	-	144	3	63.16	-	-	18,937.62	18,937.62		18,937.62	57,062.38
60)	Online UPS 2KVA/26AH Battary & Rack	16-Nov-2023		62,000.00		62,000.00	3,100.00	3	-	137	3	63.16	-	-	14,698.11	14,698.11		14,698.11	47,301.89
TOTAL 9:-	**OFFICE EQUIPMENT :-**		**21,55,365.88**	**16,02,031.38**	**-**	**37,57,397.26**	**1,87,869.88**						**20,15,892.14**	**1,39,473.74**	**5,13,630.99**	**5,13,630.99**	**-**	**5,13,630.99**	**12,27,874.13**
10-	**WORK EQUIPMENTS:-**					-							-						
1)	Cease fire extinghutor 3 Kg.2 nos.	21-Dec-1995	6,160.00			6,160.00	308.00	15	28	365	-	-	5,852.00	308.00	-	-		-	308.00
2)	Cease fire extinghutor 3 Kg. 5 nos.	21-Dec-1995	15,400.00			15,400.00	770.00	15	28	365	-	-	14,630.00	770.00	-	-		-	770.00
3)	Hydraulic pressure	19-Jan-1985	1,18,206.49			1,18,206.49	5,910.32	15	39	365	-	-	1,12,296.17	5,910.32	-	-		-	5,910.32
TOTAL 10:-	**WORK EQUIPMENTS:-**		**1,39,766.49**	**-**	**-**	**1,39,766.49**	**6,988.32**						**1,32,778.17**	**6,988.32**	**-**	**-**	**-**	**-**	**6,988.32**
11-	**WEIGHBRIDGE: -**					-							-						
1)	Weighbridge 5Ton - 2 nos	1-Jan-1998	1,30,547.33			1,30,547.33	6,527.37	30	26	365	4	3.98	1,22,552.01	7,995.32	318.21	318.21		318.21	7,677.11
2)	Weighbridge 5Ton - 2 nos	8-Feb-1998	1,31,806.03			1,31,806.03	6,590.30	30	26	365	4	4.08	1,23,691.57	8,114.46	331.07	331.07		331.07	7,783.39
3)	Weighbridge 5Ton - 2 nos	30-Dec-1998	93,592.50			93,592.50	4,679.63	30	25	365	5	4.62	87,375.46	6,217.04	287.23	287.23		287.23	5,929.81
4)	Weighbridge 5Ton - 2 nos	9-Jan-1999	93,592.50			93,592.50	4,679.63	30	25	365	5	4.70	87,347.47	6,245.03	293.52	293.52		293.52	5,951.51
5)	Weighbridge 5Ton - 2 nos	12-Dec-2002	82,020.00			82,020.00	4,101.00	30	21	365	9	6.64	73,868.29	8,151.71	541.27	541.27		541.27	7,610.44
6)	Weighbridge 5Ton - 2 nos	13-Dec-2002	82,020.00			82,020.00	4,101.00	30	21	365	9	6.64	73,863.54	8,156.46	541.59	541.59		541.59	7,614.87
7)	Weighbridge 5Ton - 2 nos	24-Dec-2002	82,020.00			82,020.00	4,101.00	30	21	365	9	6.66	73,846.04	8,173.96	544.39	544.39		544.39	7,629.57
8)	Weighbridge 5Ton - 2 nos	21-Jan-2003	14,300.00			14,300.00	715.00	30	21	365	9	6.71	12,867.24	1,432.76	96.14	96.14		96.14	1,336.62
9)	Weighbridge 5Ton - 2 nos	10-Mar-2002	4,74,236.48			4,74,236.48	23,711.82	30	22	365	8	7.98	4,24,091.66	50,144.82	4,001.56	4,001.56		4,001.56	46,143.26
10)	Weighbridge 5Ton - 2 nos	22-Dec-2004	99,438.50			99,438.50	4,971.93	30	19	365	11	7.37	86,971.27	12,467.23	918.83	918.83		918.83	11,548.40
11)	Weighbridge 5 Ton	26-Dec-2002	82,020.00			82,020.00	4,101.00	30	21	365	9	6.67	73,845.69	8,174.31	545.23	545.23		545.23	7,629.08
12)	Weighbridge 5 Ton	1-Jan-2003	82,020.00			82,020.00	4,101.00	30	21	365	9	6.68	73,835.06	8,184.94	546.75	546.75		546.75	7,638.19
13)	Electronic Weighbridge	1-Jan-2005	13,800.00			13,800.00	690.00	30	19	365	11	7.39	12,065.32	1,734.68	128.19	128.19		128.19	1,606.49
14)	Computorised weighbridges 5 nos	24-Nov-2006	11,59,184.01			11,59,184.01	57,959.20	30	17	365	13	7.92	9,75,280.52	1,83,903.49	14,565.16	14,565.16		14,565.16	1,69,338.33
15)	Complete Electronic Weighbridge 10 Ton- 1 No.	17-Nov-2015	3,91,950.00			3,91,950.00	19,597.50	30	8	365	22	9.40	2,02,405.23	1,89,544.77	17,817.21	17,817.21		17,817.21	1,71,727.56
16)	Complete Electronic Weighbridge 80 Ton- 1 No.	14-Nov-2019	16,36,062.12			16,36,062.12	81,803.11	30	4	365	26	9.39	4,62,868.98	11,73,193.14	1,10,162.84	1,10,162.84		1,10,162.84	10,63,030.30
17)	Old Weighbridge 10MT with balance box cover Model No. 15241464 (2 Nos)	31-Mar-2023	40,000.00			40,000.00	2,000.00	30	1	367	29	9.50	10.41	39,989.59	3,799.01	3,799.01		3,799.01	36,190.58
18)	Old Weighbridge 10MT with balance box cover Model No. 144711470 (2 Nos)	31-Mar-2023	40,000.00			40,000.00	2,000.00	30	1	367	29	9.50	10.41	39,989.59	3,799.01	3,799.01		3,799.01	36,190.58
19)	Old Weighbridge 5MT with balance box cover (2 Nos)	31-Mar-2023	20,000.00			20,000.00	1,000.00	30	1	367	29	9.50	5.21	19,994.79	1,899.51	1,899.51		1,899.51	18,095.28
TOTAL 11:-	**WEIGHBRIDGE: -**		**47,48,609.47**			**47,48,609.47**	**2,37,430.49**						**29,66,801.38**	**17,81,808.09**	**1,61,136.72**	**1,61,136.72**	**-**	**1,61,136.72**	**16,20,671.37**
12-	**VEHICLE & CONVEYANCE :-**					-							-						
1)	Cycle	1-Aug-1980	274.85			274.85	13.74	10	44	365	-	-	261.11	13.74	-	-		-	13.74
2)	Ambassdor Car U A 07 H 0005	19-Mar-2004	4,19,187.00			4,19,187.00	20,959.35	8	20	365	-	-	3,98,227.65	20,959.35	-	-		-	20,959.35
3)	Tractor No. UP-07-8739	31-May-1990	1,61,512.64			1,61,512.64	8,075.63	8	34	365	-	-	1,53,437.01	8,075.63	-	-		-	8,075.63
4)	Mahindra Bolero 5599	24-Nov-2004	4,42,107.00			4,42,107.00	22,105.35	8	19	365	-	-	4,20,001.65	22,105.35	-	-		-	22,105.35

BHATIA SUBHASH & CO. CA CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

5)	Maruti Omni	15-Feb-2005	2,52,971.81			2,52,971.81	12,648.59	8	19	365			2,40,323.22	12,648.59		-		-	12,648.59
6)	H.M.T. Tractors with Front Dozers (2 Nos.)	20-Nov-2006	10,96,318.00			10,96,318.00	54,815.90	8	17	365			10,41,502.10	54,815.90		-		-	54,815.90
7)	H.M.T. Tractor with Loader	29-Dec-2011	10,53,676.00			10,53,676.00	52,683.80	8	12	365			10,00,992.20	52,683.80		-		-	52,683.80
8)	New Mahindra Bolero Jeep SLX	12-Nov-2014	7,95,737.00			7,95,737.00	39,786.85	8	9	365			7,55,950.15	39,786.85		-		-	39,786.85
9)	New Maruti Ertiga Car 7 Seater Ac	24-Aug-2016	10,33,526.00			10,33,526.00	51,676.30	8	8	365		29.21	9,60,530.96	72,995.04	21,318.74	21,318.74		21,318.74	51,676.30
TOTAL 12:-	VEHICLE & CONVEYANCE :-		52,55,310.30	-	-	52,55,310.30	2,62,765.51						49,71,226.05	2,84,084.25	21,318.74	21,318.74	-	21,318.74	2,62,765.51
13-	LABORATORY EQUIPMENT:-																		
1)	Laboratory Equipment	31-Jan-1991	31,754.92			31,754.92	1,587.75	10	33	365			30,167.17	1,587.75		-		-	1,587.75
2)	Auto Digital Polarimeter	13-Jan-2009	3,62,130.00			3,62,130.00	18,106.50	10	15	365			3,44,023.50	18,106.50		-		-	18,106.50
3)	Auto Digital Polarimeter	21-Dec-2021	5,88,000.00	-		5,88,000.00	29,400.00	10	2	365	8	25.33	1,80,394.99	4,07,605.01	1,03,246.35	1,03,246.35		1,03,246.35	3,04,358.66
TOTAL 13:-	LABORATORY EQUIPMENT:-		9,81,884.92	-	-	9,81,884.92	49,094.25						5,54,585.66	4,27,299.26	1,03,246.35	1,03,246.35	-	1,03,246.35	3,24,052.91
14-	Soil Testing Lab Equipments & Accessories		1.00			1.00	0.05			365			-	1.00	-	-		-	1.00
TOTAL 14:-	LABORATORY EQUIPMENT:-		1.00	-	-	1.00	0.05						-	1.00	-	-	-	-	1.00
15-	ENVIRONMENT MONITORING SYSTEM																		
1)	Effluent Treatment Plant		1,06,100.00			1,06,100.00	1,06,100.00						-	1,06,100.00	-	-		-	1,06,100.00
2)	Online Monitoring System		65,896.00			65,896.00	65,896.00						-	65,896.00	-	-		-	65,896.00
3)	Clarifire Mechanism for ETP	11-Jan-2018	8,25,000.00			8,25,000.00	41,250.00	6	6	365		38.38	7,58,052.86	66,947.14	25,697.14	25,697.14		25,697.14	41,250.00
4)	Foundation of Clarifire Mechanism	1-Apr-2018	9,00,000.00			9,00,000.00	45,000.00	6	6	365		38.08	8,27,326.53	72,673.47	27,673.47	27,673.47		27,673.47	45,000.00
5)	Pipe & Pipe Fitting for ETP with Pump	11-Jan-2018	50,000.00			50,000.00	2,500.00	4	6	365			47,500.00	2,500.00	-	-		-	2,500.00
TOTAL 15:-	POLUTION CONTROL & MONITORING SYSTEM		19,46,996.00	-	-	19,46,996.00	2,60,746.00						16,32,879.39	3,14,116.61	53,370.61	53,370.61	-	53,370.61	2,60,746.00
GRAND TOTAL :-			26,74,70,506.17	23,55,081.38	-	26,98,25,587.55	1,35,03,957.39	-	-	-	-	-	23,53,64,629.29	3,21,05,876.88	26,74,804.81	26,74,804.81	6,27,584.82	33,02,389.63	3,11,58,568.63

Note No. 10 (c) : Calculation of Deferred Tax

	Dep as per IT Act	-
	Dep as per Co Act	-
	Diff	-
	Deferred Tax Asset/Liability	-

For M/s Bhatia Subhash & Company
Chartered Accountants
Firm Regn No. 023033N

(Sanyam Jain, ACA)
Partner
Membership No. : 463263

Date: 19.09.2024
Place: Dehradun

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

For and on Behalf of Board of Directors of
Doiwala Sugar Company Limited

Company Secretary
M.N.: ACS 33265

Executive Director
DIN: 09745016

Chief Accountant I/c

Authorized Director
DIN: 09462188

Additional Regulatory Information

(i) Title deeds of immovable property not held in the name of the company

	Relevant Line Item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company
	PPE	Land	NIL	NIL	NIL	NIL	NIL
		Building	NIL	NIL	NIL	NIL	NIL
	Investment Property	Land	NIL	NIL	NIL	NIL	NIL
		Building	NIL	NIL	NIL	NIL	NIL
	PPE retired from active use and held for disposal	Land	NIL	NIL	NIL	NIL	NIL
		Building	NIL	NIL	NIL	NIL	NIL
	Others		NIL	NIL	NIL	NIL	NIL

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	NIL	NIL
Directors	NIL	NIL
KMP	NIL	NIL
Related Party	NIL	NIL

(iv) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP aging schedule

(Amount in Rs.)

CWIP	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	NIL	NIL	NIL	NIL	NIL
Projects temporarily suspended	NIL	NIL	NIL	NIL	NIL

*Total shall tally with CWIP amount in the balance sheet.

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following **CWIP completion schedule** shall be given**:

(Amount in Rs.)

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	NIL	NIL	NIL	NIL
Project 2	NIL	NIL	NIL	NIL

**Details of projects where activity has been suspended shall be given separately.

(v) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

(Amount in Rs.)

Intangible Assets under development	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	NIL	NIL	NIL	NIL	NIL
Projects temporarily suspended	NIL	NIL	NIL	NIL	NIL

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**:

(Amount in Rs.)

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

Intangible Assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	NIL	NIL	NIL	NIL
Project 2	NIL	NIL	NIL	NIL

**Details of projects where activity has been suspended shall be given separately.

vi) Details of Benami Property held

Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-

(a) Details of such property, including year of acquisition, **NIL**
(b) Amount thereof, **NIL**
(c) Details of Beneficiaries, **NIL**
(d) If property is in the books, then reference to the item in the Balance Sheet, **NIL**
(e) If property is not in the books, then the fact shall be stated with reasons, **NIL**
(f) Where there are proceedings against the company under this law as an abetter of the transaction or as the transferor then the details shall be provided, **NIL**
(g) Nature of proceedings, status of same and company's view on same. **NIL**

vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. **NIL**
(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed. **NIL**

viii) Wilful Defaulter*

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given:

(a) Date of declaration as wilful defaulter, **N.A.**
(b) Details of defaults (amount and nature of defaults), **N.A.**

* **"wilful defaulter"** here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

ix) Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of Struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company,
NIL	Investments in securities	NIL	NIL
NIL	Receivables	NIL	NIL
NIL	Payables	NIL	NIL
NIL	Shares held by stuck off company	NIL	NIL
NIL	Other outstanding balances (to be specified)	NIL	NIL

x) Registration of charges or satisfaction with Registrar of Companies

Active Charge

S. No.	SRN & Charge Id	Charge Holder Name	Date of Creation	Amount in Rs.	Address
1	AA6950018 & 100145148	Uttarakhand State Co-op. Bank Ltd. Uttarakhand	22/11/2017	750,000,000.00	Administrative Office, Nainital Road, Haldwani, Haldwani UR263139IN

xi) Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed

xii) Following Ratios to be disclosed:-

	Numerator	Denominator	Current Year	Previous Year
(a) Current Ratio,	Total Current Assets	Total Current Liabilities	0.17	0.19
(b) Return on Equity Ratio,	Profit for the year less Preference Dividend (if any)	Average shareholder's equity	-0.01	-0.03
(c) Return on Capital employed,	Profit before interest and taxes	Capital Employed = Net Worth + Lease Liabilities + Deffered Tax Liabilities	-0.05	-0.031

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

xiii) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

xiv) Utilisation of Borrowed funds and share premium:

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) 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
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

The company shall disclose the following:-

(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary. **N.A.**
(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries. **N.A.**
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries, **N.A.**
(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).; **N.A.**

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the the company shall, **N.A.**

(i) 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
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:- **N.A.**

(I) date and amount of fund received from Funding parties with complete details of each Funding party. **N.A.**
(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries. **N.A.**
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries **N.A.**
(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).; **N.A.**

For M/s Bhatia Subhash & Company
Chartered Accountants
Firm Regn No. 023033N

(Sanyam Jain, ACA)
Partner
Membership No. : 463263

Date: 19.09.2024
Place: Dehradun

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

For and on Behalf of Board of Directors of
Doiwala Sugar Company Limited

Company Secretary
M.N.: ACS 23265

Executive Director
DIN : 09745016

Chief Accountant I/c

Authorized Director
DIN : 09462188

DOIWALA SUGAR COMPANY LIMITED
DOIWALA (DISTT- DEHRADUN)
Balance Sheet as at 31st March, 2024

Amount in Rupees

PARTICULARS			Annex. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(I) EQUITY AND LIABILITIES:					
1- Shareholder's funds					
(a) Share Capital					
Authorized					
60,00,000 equity shares of ` 10/- each				6,00,00,000.00	6,00,00,000.00
Issued subscribed and paid up capital					
60,00,000 equity shares of ` 10/- each fully paid.				6,00,00,000.00	6,00,00,000.00
1) Shares outstanding at the beginning of the year- 60,00,000 equity shares of ` 10/- each	6,00,00,000.00				
2) Shares issued during the year	Nil				
3) Shares bought back during the year	Nil				
4) Shares outstanding at the end of the year- 60,00,000 equity shares of ` 10/- each	6,00,00,000.00				
The details of Shareholders holding more than 5%					
Hon'ble Governor Government of Uttarakhand holding 59,99,900 equity shares (99.99%)					
Information of 5 years immediately preceding					
Shares allotted as fully paid up pursuant to contracts without payment in cash: 59,50,000 equity shares of ` 10/- each allotted as fully paid for consideration other than cash.					
(b) Reserves and Surplus					
(i) Capital Reserve Fund					
(As per last Balance Sheet)					
(ii) Other Reserves :-					
Molasses storage facilities reserve fund					
Opening balance	15,91,359.00		A-1		15,19,223.00
Current year transfer	83,247.00		A-1		72,136.00
		16,74,606.00			
		16,74,606.00			
(iii) Surplus					
Debit Balance of Profit and Loss Account					
Losses upto 31.03.2023	4,53,20,89,328.83				(4,41,65,60,503.73)
Loss for the year	1,42,74,110.53	4,54,63,63,439.36	A-2	(4,54,46,88,833.36)	(11,55,28,825.10)
2- Non-current liabilities					
(a) Long-term Borrowings					
Unsecured Loans (As per Point No. 3 of Note 'C')					
Government of Uttarakhand					
(i) Loan amount		-	Sch.-C		-
(ii) Interest accured & due thereon		-	Sch.-C	-	-
Government of India					
(i) Term Loan - I		-	Sch.-C		-
(ii) Term Loan - II		-	Sch.-C		-
(iii) Term Loan - III		-	Sch.-C	-	-
(b) Long-term Provisions					
Provision for employees benefits					
(i) Gratuity		16,08,12,876.00	A-8		15,31,73,166.00
(ii) Leave encashment		36,43,820.00	A-8	16,44,56,696.00	26,99,490.00
3- Current Liabilities					
(a) Short-term Borrowings					
Secured Loans					
Working Capital Loans					
(i) Cash credit account with					
Uttarakhand State Co-op. Bank, Dehradun (Secured by pledge of sugar stock & store Hypo.)	33,40,64,622.87		A-4		37,09,09,468.77

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

4-	**Trade Payables**					
	(i) Creditors for Material/Supplies		82,29,839.37	A-5		1,83,76,643.86
5-	**Other Current Liabilities**					
	Unsecured Loans (As per Point No. 3 of Note 'C')					
	(i) Government of Uttarakhand					
	Loan amount	1,27,99,49,262.00		Sch.-C		1,27,99,49,262.00
	Interest accrued & due thereon upto 31.03.2023	2,73,12,76,297.00		Sch.-C		2,51,83,65,217.00
	Interest accrued & due thereon	21,29,11,080.00	4,22,41,36,639.00	Sch.-C		21,29,11,080.00
	(ii) Loan from Rajya Mandi Parishad	3,15,00,000.00		Sch.-C		3,15,00,000.00
	Interest accrued & due thereon upto 31.03.2023	5,18,76,267.00		Sch.-C		4,95,13,767.00
	Interest accrued & due thereon	23,62,500.00	8,57,38,767.00	Sch.-C		23,62,500.00
	(iii) Other dues		4,30,06,812.60	A-5		4,12,23,140.06
	(iv) Cane dues		37,27,11,279.75	A-5		56,62,89,511.91
	(v) Labour dues		60,86,699.06	A-5		83,28,231.80
	(vi) Duties & taxes (Statutory Dues)		76,59,396.00	A-5		82,59,547.00
	(vii) Misc. dues		29,95,272.00	A-5		4,85,50,596.83
	(viii) Creditors for Services		69,63,920.78	A-5		2,56,55,718.26
	(d) Short-term provisions					
	(i) Provisions for employees benefits					
	(i) Gratuity	2,09,17,827.00		A-8		1,83,11,004.00
	(ii) Leave encashment	28,26,162.00		A-8		20,14,690.00
	(iii) Provision for other dues of employees	4,71,84,387.00		A-9		9,64,02,013.00
	(iv) Salary arrear of sugar wage board staff	4,45,29,506.00	11,54,57,882.00	A-7		4,45,29,506.00
	(ii) Guarantee fee payable to Govt. of Uttarakhand		1,46,89,813.00	A-7		1,05,04,999.00
	(iii) Provision for Contingent Difference Levy Price Claims		79,89,982.00	A-10		79,89,982.00
	(iv) Provision for Plant Modernization Expenses		6,44,021.00	A-7	5,23,03,74,946.43	6,44,021.00
					91,01,42,809.07	**1,04,79,65,585.66**

Notes Referred to above form an integral part of Balance Sheet

As per our report of even date attached.

For M/s Bhatia Subhash & Company
Chartered Accountants

(Sanyam Jain, ACA)
Partner
Membership No. : 463263
FRN: 023033N

Place : Dehradun
Date : 19.09.2024

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

DOIWALA SUGAR COMPANY LIMITED

Company Secretary
M.N.: ACS 23265

Executive Director
DIN: 09745016

Chief Accountant I/c

Authorized Director
DIN: 09462188

DOIWALA SUGAR COMPANY LIMITED
DOIWALA (DISTT- DEHRADUN)
Balance Sheet as at 31st March, 2024

Amount in Rupees

PARTICULARS			Annex. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(II) ASSETS					
1- Non-current assets					
(a) Fixed assets					
Tangible assets					
(i) As per Schedule 'A'	3,11,58,568.63		A-11		3,21,05,876.88
(ii) Capital work in progress	-			3,11,58,568.63	-
(b) Long-term loans and advances					
Security Deposits:					
Hydel & others (Unsecured, considered good)		17,05,979.45	A-13	17,05,979.45	16,03,298.45
2- Current assets					
(a) Inventories (As per Point no. 6 of Note 'C')					
(i) Raw Material (Sugar Cane)		-	A-14		1,92,18,412.25
Work-in progress					
(i) Sugar in process	-				1,80,99,900.00
(ii) Molasses in process	-	-	A-14		31,68,871.00
Finished Goods/Stock in trade					
Internally Manufactured					
(i) Sugar	69,24,08,310.00				79,02,01,525.00
(ii) Molasses	6,85,45,201.00				9,11,70,203.00
(iii) Bagasse	88,35,750.00	76,97,89,261.00	A-14		1,80,04,000.00
Stores & Spares (Including capital items)		2,58,19,006.40	A-14		2,23,53,483.21
Loose tools at cost		1,45,518.14	A-14	79,57,53,785.54	1,30,690.11
(b) Trade receivables outstanding for a period exceeding six months from the date they are due for payment (Secured, considered good)			A-15	33,482.00	33,482.00
(c) Cash and cash equivalents					
(i) Bank Balance					
With scheduled bank in current account		4,24,28,543.91	A-16		1,88,39,604.48
(ii) Earmarked balances					
Fixed deposit for molasses fund with scheduled bank		24,94,161.00	A-16		23,24,131.00
(iii) Guarantees					
Fixed deposit pledged with District Co-op. Bank, Doiwala non-scheduled bank against guarantee for Pollution Control Board (maximum outstanding balance at any time during the year ` 2,00,000/- (F.Y. 2018-19 ` 2,00,000/-)		2,43,399.00	A-16		2,43,399.00
(iv) Other commitments					
(Fixed deposits with more than 12 months maturity)					
FDR with scheduled bank pledged with Central Excise	21,820.00				21,820.00
FDR pledged with Education Department	3,500.00	25,320.00	A-17		3,500.00
(v) Cash/Cheques/Drafts in hand		-	A-18	4,51,91,423.91	25,348.74

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

(d) Other current assets				
(i) Interest accrued on fixed deposits	94,539.00	A-19		73,615.00
(ii) Advances recoverable in cash or in kind for which value is to be received	1,35,99,668.58	A-20		1,52,49,110.68
(iii) Claim recoverable	1,56,86,724.00	A-10		79,89,982.00
(iv) Registrar General of Hon'ble High Court, Uttarakhand	18,41,315.00			18,41,315.00
(v) Amount deposited with ADJ-7, Dehradun	25,00,000.00			25,00,000.00
(vi) Amount deposited with CGIT, Lucknow	5,89,475.00			5,89,475.00
(vii) Purchase tax deposited in advance	1,619.00			1,619.00
(viii) Income tax deducted at source on FDR	2,09,508.00			1,25,254.00
(ix) TCS collected by suppliers	17,379.96			18,429.36
(x) Administrative charges deposited in advance	72,524.00	A-22		3,42,423.50
(xi) Amount paid to Provident Fund Comm. Dehradun	15,67,954.00			15,67,954.00
(xii) Amount paid to Deputy Labour Comm. Dehradun	1,18,863.00		3,62,99,569.54	1,18,863.00
	TOTAL:-		**91,01,42,809.07**	**1,04,79,65,585.66**

Notes Referred to above form an integral part of Balance Sheet

As per our report of even date attached.

For M/s Bhatia Subhash & Company
Chartered Accountant

(Sanyam Jain, ACA)
Partner
Membership No. : 463263
FRN: 023033N

Place : Dehradun
Date : 19.09.2024

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS — CA SANYAM JAIN (PARTNER)

DOIWALA SUGAR COMPANY LIMITED

Company Secretary
M.N.: ACS 23265

Executive Director
DIN: 09745016

Chief Accountant I/c

Authorized Director
DIN: 09462188

DOIWALA SUGAR COMPANY LIMITED
DOIWALA (DISTT- DEHRADUN)
Statement of Profit & Loss for the year ended 31st March, 2024

Amount in Rupees

PARTICULARS		Annex. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue From Operations				
Sale of Products				
1 Sugar	1,06,19,22,500.90			1,06,47,00,710.65
2 Molasses	15,37,72,276.78			12,07,52,412.50
3 Bagasse	3,24,69,732.47			1,43,77,294.64
4 Pressmud	19,12,009.56	A-23	1,25,00,76,519.71	32,61,129.83
				1,20,30,91,547.62
II. Other income as per annexure- 24		A-24	61,70,50,213.15	62,41,26,471.07
III. Total Revenue (I+II)			1,86,71,26,732.86	1,82,72,18,018.69
IV. Expenses				
1 Cost of material consumed				
Cost of raw material consumed (sugar cane)	93,44,32,740.71	A-25		1,11,06,33,734.24
Society & council commission	1,36,92,067.54	A-26		1,95,30,243.58
Transportation charges	5,64,20,300.00	A-26		8,09,51,937.00
Cane marketing expenses	1,59,61,759.21	A-26		1,89,62,692.49
Other material consumables	1,18,94,822.65	A-27	1,03,24,01,690.11	1,46,81,113.07
2 Purchase of stock in trade				
Gunny bags		A-28	85,30,389.00	1,21,69,738.00
3 Changes in inventories of finished goods work-in-progress and stock-in-trade:				
(As per Note No. 6 of schedule 'C')				
Finished sugar	9,77,93,215.00			43,16,802.00
Sugar in process	1,80,99,900.00			(60,19,700.00)
Molasses	2,26,25,002.00			26,09,477.00
Molasses in process	31,68,871.00			3,829.00
Bagasse	91,68,250.00		15,08,55,238.00	(1,03,21,500.00)
4 Employee benefits expenses				
Salary & wages including retaining allowance	30,24,02,442.00	A-29		29,53,32,485.00
Contribution to provident fund	2,21,78,607.00	A-29		2,24,13,583.00
Contribution to family pension fund	73,90,393.00	A-29		76,40,104.00
Retirement gratuity	2,74,58,464.00	A-29		3,42,79,208.00
Employee deposit linked insurance	7,38,378.00	A-29		7,57,311.00
Workmen & staff welfare expenses	30,87,142.75	A-29	36,32,55,426.75	16,47,061.00
5 Finance costs				
Interest on cash credit account	2,79,59,058.00	A-30		3,43,26,711.00
Guarantee fee on CC Limit Guarantee given by Govt.	41,84,814.00			46,55,399.00
Bank charges	44,382.58			23,657.00
Interest on loans from government of uttarakhand	21,29,11,080.00	A-31		21,29,11,080.00
Interest on loans from rajya mandi parisad	23,62,500.00	A-31		23,62,500.00
Other interest & loan expenses	44,472.00	A-32	24,75,06,306.58	-
6 Depreciation & amortization expenses				
Depreciation on fixed assets			33,02,389.63	15,30,621.24

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

Amount in Rupees

7	**Other expenses**				
	Power and Fuel	1,50,88,776.23	A-33		1,39,95,815.30
	Packing and Storage Expenses	25,81,398.12	A-34		31,68,834.51
	Repair to Buildings	71,70,848.69	A-35		37,60,107.81
	Repair to Machineries	4,12,78,497.58	A-36		3,87,20,533.51
	Other Repairs	64,233.29	A-37		25,447.00
	Insurance Charges	8,69,378.38	A-38		9,30,464.25
	Rates and Taxes	8,54,156.99	A-39		7,69,081.09
	Environment Monitoring Expenses	15,15,394.00	A-40		13,38,413.00
	Cane Development Expenses	25,293.66	A-41		3,974.00
	Administrative Expenses as per Note 'B'	73,82,850.26	A-42		82,70,556.22
	Sugar Selling Expenses	34,75,170.55	A-43		34,14,077.27
	Molasses Storage Facilities Reserve Fund	83,247.00	A-44	8,03,89,244.75	72,136.00
	IV. Total expenses (1+2+3+4+5+6+7)			1,88,62,40,684.82	1,93,98,67,526.58
V.	**Profit before Exceptional and Extraordinary Items (III-IV)**			**(1,91,13,951.96)**	**(11,26,49,507.89)**
	A) Exceptional and Extraordinary Items				
	(a) Prior Period Items		A-45	**(48,39,841.43)**	**28,79,317.21**
VI.	**PROFIT/(LOSS) FOR THE PERIOD**			**(1,42,74,110.53)**	**(11,55,28,825.10)**
VII.	**Earnings per Equity Share**				
	1 Basic (Amount in `)			**(2.38)**	**(19.25)**

Notes Referred to above form an integral part of Statement of Profit & Loss

As per our report of even date attached.

For M/s Bhatia Subhash & Company
Chartered Accountants

(Sanyam Jain, ACA)
Partner
Membership No. : 463263
FRN: 023033N

Place : Dehradun
Date : 19.09.2024

BHATIA SUBHASH & CO. ★ CHARTERED ACCOUNTANTS ★ CA SANYAM JAIN (PARTNER)

DOIWALA SUGAR COMPANY LIMITED

Company Secretary
M.N.: ACS 23265

Executive Director
DIN: 09745016

Chief Accountant I/c

Authorized Director
DIN: 09462188

Doiwala Sugar Company Limited, Doiwala

Corporate Identification Number : U15424UR2001SGC026403

Registered Address : Mill Road, Doiwala- 248140, Distt- Dehradun

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2024

(Amount in Thousand)

S. No.	Particulars	As at 31st March 2024	As at 31st March 2023
(A)	**Cash flow from operating activities**		
	Net (loss) / profit after taxation	(14,274.11)	(1,15,528.82)
	Non-cash adjustement to reconcile (loss)/profit before tax to net cash flows		
	Add: Depreciation & Ammortization	3,302.39	1,530.62
	Add: Transfer to Molasses Storage Reserve Fund	83.24	72.14
	Add: Finance Cost of the Company	2,47,506.30	2,54,279.35
	Less: Interest & Other Income	(6,17,050.21)	(6,24,126.47)
	Operating (loss)/profit before working capital changes	**(3,80,432.39)**	**(4,83,773.18)**
	Movements in working capital		
	(Increase)/Decrease in Inventories	1,66,593.29	(5,930.38)
	(Increase)/Decrease in Other Current Assets	(5,886.19)	(2,258.45)
	(Increase)/Decrease in Short term Loans & Advances	-	-
	(Increase)/Decrease in Trade Receivables	-	55.62
	(Increase)/Decrease in Current Investments	-	-
	Increase/(Decrease) in Short term Borrowings	(36,844.85)	(94,630.41)
	Increase/(Decrease) in Short term Provisions	(41,614.51)	(30,962.28)
	Increase/(Decrease) in Trade Payables	(10,146.80)	(1,866.78)
	Increase/(Decrease) in Other Current Liabilities	(43,609.79)	2,24,378.81
	Net change in working capital	**28,491.15**	**88,786.13**
	Cash (used in) / generated from operations	**(3,51,941.24)**	**(3,94,987.05)**
	Direct taxes paid	-	-
	Net cash cash flow (used in) / generated from operating activities	**(3,51,941.24)**	**(3,94,987.05)**
(B)	**Cash flow from investing activities**		
	Purchase of fixed assets	**(2,355.08)**	**(10,572.36)**
	Proceeds from sale of assets	-	-
	Net cash flow (used in) investing activities	**(2,355.08)**	**(10,572.36)**
(C)	**Cash flow from financing activities**		
	Repayment of long-term borrowings & Prov	8,584.04	9,950.67
	Proceeds from Long term Loans & Advances	(98.02)	311.89
	Finance Cost Paid	(2,47,506.30)	(2,54,279.35)
	Interest & Other Income Received	6,17,050.21	6,24,126.47
	Net cash flow generated from financing activities	**3,78,029.93**	**3,80,109.68**
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	**23,733.61**	**(25,449.73)**
	Cash and cash equivalents at the beginning of the year	21,457.81	46,907.54
	Cash and cash equivalents at the end of the period	**45,191.42**	**21,457.81**

As per our report of even date attached

For M/s Bhatia Subhash & Company
Chartered Accountants
Firm's Registration No. 023033N

(Sanyam Jain, ACA)
Partner
Membership No. 463253
Date: 19.09.2024
Place: Dehradun

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS — CA SANYAM JAIN (PARTNER)

For and on Behalf of DOIWALA SUGAR COMPANY LIMITED

Company Secretary
M.N.: ACS 23265

I/c Chief Accountant

Executive Director
DIN : 09745016

Authorised Director
DIN: 09462188

DOIWALA SUGAR COMPANY LIMITED, DOIWALA (DEHRADUN)

SCHEDULE FORMING PART OF THE BALANCE SHEET AS ON 31.03.2024

NOTE " A " FIXED ASSETS

(Amount in `)

Sr. No		Particulers	Gross block (01.04.2023)	Additions	Adjustment / Transfer	Total Assets as on 31.03.2024	DEPRECIATION					Net block (31.03.2024)	Net block (31.03.2023)
							As at 01.04.2023	Transfer to Reserve	For the year	Sales/ Transfer	Total Depreciation up to 31.03.2024		
1		Land	30,14,366.47	-	-	30,14,366.47	-	-	-	-	-	30,14,366.47	30,14,366.47
2	I)	Non Factory Building	1,54,98,805.94	-	-	1,54,98,805.94	1,26,70,793.92	-	1,35,471.77	-	1,28,06,265.69	26,92,540.25	28,28,012.02
	II)	Factiory Building	4,20,79,085.85	-	-	4,20,79,085.85	3,90,84,992.51	-	1,63,884.68	-	3,92,48,877.19	28,30,208.66	29,94,093.34
	III)	Soil Testing Lab	1.00	-	-	1.00	-	-	-	-	-	1.00	1.00
3		Plant and Equipment	19,03,29,543.80	7,45,000.00	-	19,10,74,543.80	17,01,30,655.11	-	21,33,787.54	-	17,22,64,442.65	1,88,10,101.15	2,01,98,888.69
4		Furnitture and Fixture	4,69,882.52	-	-	4,69,882.52	4,29,583.34	-	5,467.17	-	4,35,050.51	34,832.01	40,299.18
5		Vehicles	52,55,310.30	-	-	52,55,310.30	49,71,226.05	-	21,318.74	-	49,92,544.79	2,62,765.51	2,84,084.25
6		Office Equipments	21,55,365.88	16,02,031.38	-	37,57,397.26	20,15,892.14	-	5,13,630.99	-	25,29,523.13	12,27,874.13	1,39,473.74
7		Environment Monitoring System	19,46,996.00	-	-	19,46,996.00	16,32,879.39	-	53,370.61	-	16,86,250.00	2,60,746.00	3,14,116.61
8	I)	Tube well and Pipe Line	1,15,157.33	-	-	1,15,157.33	1,09,399.46	-	-	-	1,09,399.46	5,757.87	5,757.87
	II)	Electrical Equipments	7,35,729.20	8,050.00	-	7,43,779.20	6,65,042.16	-	11,075.06	-	6,76,117.22	67,661.98	70,687.04
	III)	Works Equipments	1,39,766.49	-	-	1,39,766.49	1,32,778.17	-	-	-	1,32,778.17	6,988.32	6,988.32
	IV)	Weighbridges	47,48,609.47	-	-	47,48,609.47	29,66,801.38	-	1,61,136.72	-	31,27,938.10	16,20,671.37	17,81,808.09
	V)	Lab. Equipments	9,81,884.92	-	-	9,81,884.92	5,54,585.66	-	1,03,246.35	-	6,57,832.01	3,24,052.91	4,27,299.26
	VI)	Soil Testing Lab Equipments and Accessories	1.00	-	-	1.00	-	-	-	-	-	1.00	1.00
		TOTAL:-	**26,74,70,506.17**	**23,55,081.38**	-	**26,98,25,587.55**	**23,53,64,629.29**	-	**33,02,389.63**	-	**23,86,67,018.92**	**3,11,58,568.63**	**3,21,05,876.88**
9-		Previous Year	**25,68,98,152.58**	**1,05,72,353.59**	-	**26,74,70,506.17**	**23,38,34,008.05**	-	**15,30,621.24**	-	**23,53,64,629.29**	**3,21,05,876.88**	**2,30,64,144.53**

Note 1 :- Soil Testing Lab building has been actually put to use in f.y. 2012-13 cost of which for ` 16,71,077/- has been met out of the Govt. grants of ` 20,00,000/- . Soil Testing Lab Building has been capitalized at a nominal value of ` 1/- as per Accounting Standard- 12. The balance unutilized of grants for ` 3,28,923/- refunded by challan deposited SBI Dehradun on dated 29.03.2014 to Asstt. Cane Commissioner, Dehradun,

Note 2 :- Soil Testing Lab equipments & accessories together with glasswares & consumables for ` 28,47,000/- have been met out of Govt. grants received for ` 28,47,000/- . Soil Testing Lab equipments & accessories have been capitalized at a nominal value of ` 1/- as per Accounting Standard- 12.

Note 3 :- The Company has received ` 21.22 lacs during the year 2015-16 as Capital Grant for installation of Effluent Treatment Plant. The Plant has been installed during the year and capitalised at 5% residual value (` 1,06,100/-) as per provisions of Companies Act, 2013.

Note 4 :- The Company has received ` 14.24 lacs during the year 2015-16 as Capital Grant for installation of Online Monitoring System. The Online Monitoring System has been installed during the year and capitalised at 5% residual value (` 65,896/-) as per provisions of Companies Act, 2013.

As per our separate report of even date

For M/s Bhatia Subhash & Company
Chartered Accountants

(Sanyam Jain, ACA)
Partner
Membership No. : 463263
FRN: 023033N

Place : Dehradun
Date : 19.09.2024

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS — CA SANYAM JAIN (PARTNER)

Company Secretary
M.N.: ACS 23265

Chief Accountant I/c

Executive Director
DIN: 09745016

Authorized Director
DIN: 09462188

DOIWALA SUGAR COMPANY LIMITED, DOIWALA (DEHRADUN)

DETAIL OF ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED AS ON 31.03.2024

NOTE "B" ADMINISTRATIVE EXPENSES

(Amount in Rs.)

S.NO.	PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
1	TRAVELLING EXPENSES :		
a-	Staff	52,621.00	90,999.00
b-	Other	53,777.00	61,696.00
2	AUDITORS REMUNERATION :		
a-	Statutory Audit Fee	25,000.00	25,000.00
b-	Tax Audit Fee	10,000.00	10,000.00
c-	Other Expenses	-	-
d-	Cost Audit Fee	25,000.00	20,000.00
3	GUEST HOUSE & ENTERTAINMENT EXPENSES	1,13,090.85	1,61,751.93
4	LEGAL EXPENSES	6,59,600.00	10,38,170.00
5	VEHICLE EXPENSES	5,24,451.18	5,05,955.72
6	ADVERTISEMENT	1,03,614.04	1,52,612.80
7	POSTAGE, TELEPHONE & INTERNET CHARGES	69,596.67	78,722.54
8	PRINTING AND STATIONERY	3,57,197.94	3,80,476.96
9	GENERAL STORE CONSUMED	1,50,434.57	62,279.74
10	SEASON INAUGRATION EXPENSES	2,01,139.00	1,73,533.00
11	MISCELLANEOUS EXPENSES	95.00	6,286.00
12	CONTRIBUTION TO UTTARAKHAND SUGARS	47,47,539.80	50,24,676.00
13	BOARD MEETING EXPENSES	53,861.00	14,657.00
14	EXPENSES ON SECURITY INCLUDING FIRE SECURITY	58,478.09	2,24,319.10
15	SANITATION & CLEANING EXPENSES	70,298.00	98,767.50
16	EXPENSES ON REPAIR OF OFFICE & OTHER EQUIPMENT	56,425.12	17,305.93
17	FINE & PENALTIES INCLUDING OTHER INTEREST	45,631.00	1,23,347.00
	GRAND TOTAL :-	**73,77,850.26**	**82,70,556.22**

As per our separate report of even date

For M/s Bhatia Subhash & Company
Chartered Accountants

(Sanyam Jain, ACA)
Partner
Membership No. : 463263
FRN : 023033N

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

Company Secretary
M.N.: ACS 23265

Chief Accountant I/c

Executive Director
DIN: 09745016

Authorized Director
DIN: 09462188

Place : Dehradun
Date : 19.09.2024

DOIWALA SUGAR COMPANY LIMITED, DOIWALA (DEHRADUN)

NOTE 'C' FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2023 AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING ON THE DATE

1. ***SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & EXPLANATORY NOTES:***

A. **Accounting Convention:**

The price of sugar cane, sugar and molasses are being fixed by State Government through its Authority Uttarakhand Co-operative Sugar Factories Federation. The Company generally has no control in fixation of the prices.
Accounts have been prepared under **"Historical Cost"** convention and as a **"Going Concern"** and accounting policies are in accordance with the specified mandatory Accounting Standards as applicable and relevant requirement of the Companies Act. 2013.
Financial Statements of the Company have been prepared on generally accepted accounting assumptions of a **"Going Concern"** whereas the Accumulated Losses of the Company has exceeded its entire net worth resulting into the Company being in the ambit of a sick Company in terms of definition of Sick Industrial Companies (Special Provision) Amendment Act, 1993 (12 of 1994).

B. **System of Accounting:**

The company has followed **"Mercantile System"** of accounting and has recognized income and expenses on accrual basis except for **Subsidies, Relief, Incentives, Concessions, Insurance Claims and Interest** on overdue bills of pertain customers, **Fine, Penalties & Damages**, if any.

C. **Fixed Assets:**

(i) The Fixed Assets were carried at the cost of acquisition or construction under **"Historical Cost"** convention. The cost of Fixed Assets comprises of purchase price and any attributable cost of bringing the Assets to its working condition for its intended use.

(ii) The Fixed Assets supported by Government Grants/ Subsidies have been shown at a nominal value of Re. 1.00 each in respect of Soil Testing Lab Building, Equipment & Accessories as per Accounting Standard-12 & accordingly shown in notes "A" of Fixed Assets forming part of Balance Sheet.

D. **Method of Depreciation:**

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life and is provided on written down value basis over the useful lives as prescribed in schedule-II of the Companies Act 2013. Depreciable amount for assets is the cost of an asset less its estimated residual value. Any excess or shortage is estimated residual value is either charged recouped from the general reserve & surplus. Depreciation has been charged on fixed assets purchased during the year costing Rs. 5001.00 & above.

E. **Retirement benefits to employees are provided as per AS-15:**

Short Term Employee Benefits are recognized as an expense at the undiscounted amount in the statement of profit and loss for the year in which the related service is rendered.
The provisions for valuation of Gratuity & Leave Encashment of employees has been made on **Actuarial Basis** as per **AS-15**.

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS
CA SANYAM JAIN (PARTNER)

F. **Deferred Tax Assets or Liabilities:**

Tax expense comprises of both Current Tax and Deferred Tax. Deferred Tax reflects the effect of temporary timing differences between the Assets and Liabilities recognized for financial reporting purpose and the amount that are recognized for Current Tax purpose. Deferred Tax Assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such Deferred Tax Assets can be realized.

Deferred Tax Assets after setting off Deferred Tax Liabilities has not been considered in account on **Prudent Basis** as the company is not certain about the income available in future due to past accumulated **Unabsorbed Losses**.

G. **Inventories:**

Inventories are measured at lower of the cost & net realizable value. Bye-products are valued at net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion & other cost including manufacturing overheads.

2. ***NOTES TO ACCOUNTS:***

1- **Significant Disclosures:**

- The matter related to cane purchased on missing cane weighment slips during the crushing season 2016-17 is still under investigation of Special Investigation Team formed by the Govt. of Uttarakhand. **See Note on relevant Annexure.**

2- **Contingent Liabilities & Claims:**

a. Claims/Suits filed by various Parties, Employees and Ex-Employees against the company not acknowledged as **Debts**. Amount indeterminate and not provided for.

b. No provision have been made for suit filed by Parties against the Company where the Company has been Impleaded or has got itself Impleaded to Safeguard its Interest, amount is indeterminate.

c. No provision has been made for Damages, Penalties and Interest, if any for default which might be imposed at a later date on account of late deposit of Provident Fund, Family Pension Fund and Deposit Linked Insurance Fund and other deductions made from salary & wages of the employees. The amount is indeterminate

d. No provision has been made for Income Tax/GST etc. including Penalties, if any, that might be imposed by concerned Authorities. The Assessment of Income Tax have been completed up to the financial year 2019-20.

e. The Company is in the process of reconciling his accounts with various GST returns any yet to furnish the other requisite details in respect of various compliance under GST laws, The accounts are therefore subject to such reconciliation with the information available on GST portal, impact of which is presently unascertainable. The amount is indeterminate.

f. The company has filed a complaint before "**THE ELECTRICITY OMBUDSMAN, UTTARAKHAND**" against order passed by the Consumer Grievance Redressal Forum, Garhwal Zone on confirming a demand of Rs. 8,85,774.00 against the company. **Hon'ble OMBUDSMAN** setting aside the order of Forum and directing the UPCL to re-assess the charges due for a period from the time of installation of the meter i.e. from 02.05.2003 till 11.10.2010. **(The time when the CT was corrected)** Post said order, UPCL raised demand of an arear bill of Rs. 14,93,809.00 against which an appeal was filed before the Hon'ble High Court of Uttarakhand, Nainital. In compliance of the order of Hon'ble Court, the company has deposited sum of Rs. 15,00,000.00 in shape of FDR in the name of Registrar General of High Court of Uttarakhand, so that UPCL shall not disconnect/ discontinue the supply of electricity to the company. The matter is still pending before the Hon'ble Court.

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

g. Claims recoverable for Rs. 79.90 lakh shown under the head other current assets, comprises of differential levy price claims receivable from Food Corporation of India for the financial year 1990-91 of Rs. 3.20 lakh, financial year 1992-93 of Rs. 2.29 lakh, financial year 1993-94 of Rs. 6.78 lakh, financial year 2002-03 of Rs. 5.32 lakh, financial year 2009-10 of Rs. 56.23 lakh and financial year 2011-12 of Rs. 6.08 lakh. The necessary provision has been made in view of contingency of the above claims and litigation pending before the Court of Civil Judge, Senior Division, Dehradun regarding erstwhile dues of M/s Janki Sugar Mills & Company for Rs. 1.33 lakh. In the above matter, as per the order of Hon'ble High Court of Uttarakhand an amount of Rs. 25.00 lakh has been deposited by the Company on 29.05.2020 by Demand Draft in favour of Additional District Judge-7, Dehradun. The matter is pending before the Hon'ble Court.

h. A refund of Rs. 72,927.00 on account of TDS deposited under protest against demand imposed by Deputy Commissioner (TDS), Income Tax Department, Dehradun is still awaited.

i. The Company was filed a suit on Hon'ble High Court of Uttarakhand in the year 2005-06 against demand imposed by Employees Provident Fund Organization (EPFO) for Rs. 15.67 Lakh towards Interest on Late deposits of PF and Damages etc. Later on, the Company was deposited Rs. 7.83 lakh on 02.09.2005 against the total demand as per order of Hon'ble High Court and remaining amount for Rs. 7.84 lakh was recovered by EPFO directly from bank accounts of the Company on 21.03.2014. [from SBI-Doiwala Branch (Rs. 3.37 lakh) and from PNB-Doiwala Branch (Rs. 4.47 lakh)]. The matter was pending at Appellate Tribunal Court. Later on, it has been transferred to Central Government Industrial Tribunal, Lucknow (CGIT).

j. A proceeding has been initiated by EPFO, Dehradun during the year 2020-21 regarding default in payment of PF contribution during the period from Aug-2018 to Aug-2020. EPFO had raised demand of Rs. 58,94,753.00 towards Damages U/s 14B and Rs. 29,99,359.00 towards Interest U/s 7Q. Against the above demand as per direction given in this matter by Hon'ble High Court of Uttarakhand, Nainital and subsequent order of Hon'ble Central Government Industrial Tribunal, Lucknow (CGIT) the company has deposited Rs. 5,89,475.00 vide DD in favour of CGIT and the amount of Interest U/s 7Q for Rs. 29,99,359.00 was recovered by EPFO, Dehradun directly from company's bank account (PNB- Doiwala). The matter is still pending in High court of Allahabad, Bench Lucknow.

k. A proceeding has been initiated by EPFO, Dehradun during the year 2024-25 regarding default in payment of PF contribution during the period from December 2018 to May 2022. EPFO had raised demand of Rs. 2,26,49,994.00 towards Damages U/s 14B and Rs. 1,21,32,894.00 towards interest U/s 7Q. Against the above demand as per direction given in this matter by Hon'ble Central Government Industrial Tribunal, Lucknow (CGIT) the company has to deposit Rs. 75,00,000.00 with RPFC-1, Dehradun.

l. The company has done payment of a sum of Rs. 1,50,000.00 vide cheque no. 389432 dated 02.09.2023 against the order dated 29.03.2023 passed by Hon'ble Labour Court at Dehradun, Uttarakhand in adjudication case no. 74/2003 Sh. Ram Kishore S/o Sh. Bharat Singh V/s Doiwala Sugar Company Limited.

m. The company has done payment of a sum of Rs. 45,631.00 vide DD No. 215626 dated 19.10.2023 against the order dated 04.09.2023 passed by Hon'ble Labour Court at Dehradun, Uttarakhand in adjudication case no. 02/2015 Sh. Shyamlal Goyal S/o Sh. Rampath V/s Doiwala Sugar Company Limited.

n. Society & Council Commission rates are decided by Government of Uttarakhand under the provisions of Cane Act. The Secretary, Cane Development & Sugar Industries, Government of Uttarakhand vide their letter no. 144983 dated 09.08.2023 has been reduced the rate of Society Commission from Rs. 9.15 per qtl to Rs. 5.50 per qtl for the crushing season 2022-23 with retrospective effect. Hence excess payment made and recoverable at the end of the financial year 2022-23 was Rs. 1,05,00,329.02 from which amount of Rs. 91,63,519.30 was recovered/adjusted during the financial year 2023-24 and Rs. 13,36,809.72 yet to be recovered at the end of the financial year 2023-24.

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

3- Unsecured Loan together with Interest Accrued and Due as on 31.03.2024.

S. No.	Name of Institutions	Date of Receipt	Amount of Loan Received & Repayable	Repayment Due together with interest	Rate of Intt.	Period for which Intt. Accrued & due	Amount of Intt. Accrued & due upto 31.03.23	Amount of Interest 01.04.23 to 31.03.24	Amount of Intt. Accrued & due upto 31.03.24
(A)	Unsecured loan								
i)	Govt. Of Uttarakhand	12.11.01	2,00,00,000.00	Repayment date not specified	18%	12.11.01 to 31.03.24	7,69,80,892.00	36,00,000.00	8,05,80,892.00
ii)	Govt. Of Uttarakhand	15.10.03	4,00,00,000.00	From 01.11.04 in 5 annual instalments	18%	15.10.03 to 31.03.24	14,01,33,699.00	72,00,000.00	14,73,33,699.00
iii)	Govt. Of Uttarakhand	28.11.03	8,75,00,000.00	From 01.11.04 in 5 annual instalments	18%	28.11.03 to 31.03.24	30,46,43,836.00	1,57,50,000.00	32,03,93,836.00
iv)	Govt. Of Uttarakhand	26.03.04	7,84,01,000.00	From 01.11.04 in 5 annual instalments	18%	26.03.04 to 31.03.24	26,86,34,045.00	1,41,12,180.00	28,27,46,225.00
v)	Govt. Of Uttarakhand	02.07.07	5,00,00,000.00	From 01.04.08 in 5 annual instalments	18%	02.07.07 to 31.03.24	14,17,37,705.00	90,00,000.00	15,07,37,705.00
vi)	Govt. Of Uttarakhand	29.10.07	9,33,45,750.00	From 29.10.08 in 5 annual instalments	18%	29.10.07 to 31.03.24	25,91,49,226.00	1,68,02,235.00	27,59,51,461.00
vii)	Govt. Of Uttarakhand	14.10.08	8,33,89,000.00	From 01.04.09 in 5 annual instalments	18%	14.10.08 to 31.03.24	21,70,90,125.00	1,50,10,020.00	23,21,00,145.00
viii)	Govt. Of Uttarakhand	21.01.09	2,83,47,000.00	From 01.04.09 in 5 annual instalments	18%	21.01.09 to 31.03.24	7,24,12,994.00	51,02,460.00	7,75,15,454.00
ix)	Shakkar Vishesh Nidhi (G.O. Amount ` 4,44,36,000/-, Less Refund ` 12,62,488/-)	27.09.11	4,31,73,512.00	From 01.04.12 in 5 annual instalments	18%	27.09.11 to 31.03.24	8,94,98,804.00	77,71,232.00	9,72,70,036.00
x)	Govt. Of Uttarakhand	16.07.12	6,60,00,000.00	From 01.04.13 in 5 annual instalments	18%	16.07.12 to 31.03.24	12,72,29,918.00	1,18,80,000.00	13,91,09,918.00
xi)	Govt. Of Uttarakhand	04.10.12	17,30,75,000.00	From 01.04.13 in 5 annual instalments	18%	04.10.12 to 31.03.24	32,68,13,018.00	3,11,53,500.00	35,79,66,518.00
xii)	Govt. Of Uttarakhand	08.07.13	16,61,21,000.00	From 01.04.14 in 5 annual instalments	18%	08.07.13 to 31.03.24	29,09,89,377.00	2,99,01,780.00	32,08,91,157.00
xiii)	Govt. Of Uttarakhand	22.08.13	5,00,00,000.00	From 01.04.14 in 5 annual instalments	18%	22.08.13 to 31.03.24	8,64,73,973.00	90,00,000.00	9,54,73,973.00
xiv)	Govt. Of Uttarakhand	21.09.13	10,08,28,000.00	From 01.04.14 in 5 annual instalments	18%	21.09.13 to 31.03.24	17,28,88,252.00	1,81,49,040.00	19,10,37,292.00
xv)	Govt. Of Uttarakhand	10.06.14	15,87,69,000.00	From 01.04.15 in 5 annual instalments	9.25%	10.06.14 to 31.03.24	12,93,58,678.00	1,46,86,133.00	14,40,44,811.00
xvi)	Govt. Of Uttarakhand	25.01.16	4,10,00,000.00	From 01.04.16 in 5 annual instalments	9.25%	25.01.16 to 31.03.24	2,72,41,755.00	37,92,500.00	3,10,34,255.00
		TOTAL (A) :-	**1,27,99,49,262.00**				**2,73,12,76,297.00**	**21,29,11,080.00**	**2,94,41,87,377.00**

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

(B)	Name of Institutions	Date of Receipt	Amount of Loan Received & Repayable	Repayment Due together with interest	Rate of Intt.	Period for which Intt. Accrued & due	Amount of Intt. Accrued & due upto 31.03.23	Amount of Interest 01.04.23 to 31.03.24	Amount of Intt. Accrued & due upto 31.03.24
i)	Mandi Parishad	19.09.02	1,15,00,000.00	since 30.06.03	7.50%	19.09.02 to 31.03.24	5,18,76,267.00	23,62,500.00	5,42,38,767.00
ii)	Mandi Parishad	21.09.02	1,00,00,000.00	since 30.09.03					
iii)	Mandi Parishad	26.10.02	1,00,00,000.00	since 30.12.03					
		TOTAL (B) :-	**3,15,00,000.00**				**5,18,76,267.00**	**23,62,500.00**	5,42,38,767.00

DEFAULT IN RESPECT OF REPAYMENT OF LOANS AND INTEREST:-

Due to financial constraint, the Company defaulted in repayment of above loans and interest on due date. The amount shown under the head other current liabilities unsecured loans & also defaulted in repayment of principal sum to Mandi Parishad together with interest accrued thereon on due date shown under the head short term borrowings.

(C) Details of subsidy received from Government of Uttarakhand.

Financial year	Date of Receipt	Amount Received	Total Amount	Purpose
2015-16	04.09.2015	2,62,81,600.00	8,74,01,600.00	For payment of cane price arrear pertaining to the crushing season 2014-15.
	27.11.2015	6,11,20,000.00		
2016-17	24.06.2016	3,23,46,000.00	5,66,61,000.00	For payment of cane price arrear pertaining to the crushing season 2015-16.
	26.08.2016	2,43,15,000.00		
2017-18	19.07.2017	10,00,00,000.00	29,95,21,000.00	For payment of cane price arrear pertaining to the crushing season 2016-17.
	25.09.2017	9,07,50,000.00		
	08.11.2017	4,54,25,000.00		
	20.01.2018	6,33,46,000.00		
2018-19	26.06.2018	5,28,00,000.00	46,06,00,000.00	For payment of cane price arrear pertaining to the crushing season 2017-18.
	27.09.2018	22,00,00,000.00		
	21.12.2018	18,78,00,000.00		
	25.06.2018	4,00,00,000.00	9,00,00,000.00	For payment of worker's and factory's outstanding dues.
	10.12.2018	5,00,00,000.00		
2019-20	24.06.2019	36,00,00,000.00	46,72,11,000.00	For payment of cane price arrear pertaining to the crushing season 2018-19.
	04.03.2020	10,72,11,000.00		

BHATIA SUBHASH & CO. CHARTERED ACCOUNTANTS CA SANYAM JAIN (PARTNER)

2020-21	18.09.2020	44,63,99,000.00	44,63,99,000.00	For payment of cane price arrear pertaining to the crushing season 2019-20.
2021-22	07.05.2021	48,74,66,750.00	48,74,66,750.00	For payment of cane price arrear pertaining to the crushing season 2020-21.
2022-23	21.05.2022	12,00,00,000.00	61,91,42,000.00	For payment of cane price arrear pertaining to the crushing season 2021-22.
	04.06.2022	12,33,33,000.00		
	12.07.2022	37,58,09,000.00		
2023-24	10.05.2023	33,00,00,000.00	61,27,34,000.00	For payment of cane price arrear pertaining to the crushing season 2022-23.
	09.06.2023	28,27,34,000.00		
	Total (C) :-	**3,62,71,36,350.00**	**3,62,71,36,350.00**	

4- Inventories & changes in inventories of finished goods, work-in-process and stock in trade:

	Closing Stock in trade	Valued at	Financial Year 2023-24 (Amount in Rs.)	Financial Year 2022-23 (Amount in Rs.)	Net Difference in Rs.	Financial Year 2021-22 (Amount in Rs.)	Net Difference in Rs.
1-	**Raw Material (Sugar Cane)**	Valued at cost	-	1,92,18,412.25	(1,92,18,412.25)	2,15,70,557.00	(23,52,144.75)
2-	**Work-in-progress**						
	(i) Sugar-in-process	Valued at cost or market price whichever is lower	-	1,80,99,900.00	(1,80,99,900.00)	1,20,80,200.00	60,19,700.00
	(ii) Molasses-in-process	Valued at market price	-	31,68,871.00	(31,68,871.00)	31,72,700.00	(3,829.00)
		Total (2) :-	**-**	**2,12,68,771.00**	**(2,12,68,771.00)**	**1,52,52,900.00**	**60,15,871.00**
3-	**Sugar**	At cost or market price whichever is lower	69,24,08,310.00	79,02,01,525.00	(9,77,93,215.00)	79,45,18,327.00	(43,16,802.00)
4-	**Molasses**	**Levy molasses**- at levy price, **Free molasses**- at market price	6,85,45,201.00	9,11,70,203.00	(2,26,25,002.00)	9,37,79,680.00	(26,09,477.00)
5-	**Bagasse**		88,35,750.00	1,80,04,000.00	(91,68,250.00)	76,82,500.00	1,03,21,500.00
6-	**(i) Stores & Spares (Annexure-14(A))**	Value at cost (weighted average price)	2,58,19,006.40	2,23,53,483.21	34,65,523.19	2,34,68,564.37	(11,15,081.16)
	(ii) Loose tools (Annexure-14(A))	Value at cost (weighted average price)	1,45,518.14	1,30,690.11	14,828.03	1,44,174.36	(13,484.25)
		Grand Total:-	**79,57,53,785.54**	**96,23,47,084.57**	**(16,65,93,299.03)**	**95,64,16,702.73**	59,30,381.84

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

5- Additional information pursuant to para 3, 4C & 4D of part-II of Schedule VI to the Company Act 2013.

A-	Quantitative Information:-	Information in regard to goods manufactured by the Company.	
		Current Year	Previous Year
i)	Licensed capacity (in M.T.)	2500 TCD	2500 TCD
ii)	Installed capacity (in M.T.)	2500 TCD	2500 TCD
iii)	**Information for such class of goods manufactured, sold & stock during the year :-**		
	(a) Sugar (in Qtls)		
	i) Stock as on 01.04.2023	2,40,585.00	2,40,322.00
	ii) Less: Sugar in Process	5,355.00	3,553.00
	iii) Production [Including 4150 Qtls (2022-23) Brown & Rori Sugar]	2,48,935.00	3,19,605.00
	iv) Turnover	2,95,474.00	3,12,489.00
	v) Issued for re-melting	509.00	3,300.00
	vi) Stock as on 31.03.2024 [Including Nil Qtls Sugar in Process (2022-23, 5355 Qtls)]	1,88,182.00	2,40,585.00
	(b) Molasses (in Qtls)		
	i) Stock as on 01.04.2023	1,14,679.50	1,04,531.50
	ii) Stock actual possession of which were delivered and taken over during the year	-	-
	iii) Actual production	1,13,890.00	1,44,120.00
	iv) Add: Dilution due to rainwater/ steam/ dip & excess declared etc.	3,050.00	10,300.00
	v) Less: Loss on handling/ drain out/ due to shortage.	-	-
	vi) Turnover	1,66,493.30	1,44,272.00
	vii) Stock as on 31.03.2024 (Including Nil Qtls. of Burnt Molasses)	65,126.20	1,14,679.50
	(c) Molasses in Process		
	a) Opening stock as on 01.04.2023	3,986.00	3,546.00
	b) Less: Issued for production	3,986.00	3,546.00
	c) Closing stock as on 31.03.2024	-	3,986.00
	(d) Bagasse (in Qtls)		
	i) Opening Stock as on 01.04.2023	70,000.00	35,000.00
	ii) Production	8,22,249.00	10,32,164.11
	iii) Purchased from others	5,259.40	5,423.80
	iv) Turnover	1,34,529.80	45,147.50
	v) Consumed	7,31,478.60	9,57,440.41
	vii) Closing Stock as on 31.03.2024	31,500.00	70,000.00
	(e) Press-Mud (in Qtls)		
	i) Stock as on 01.04.2023	-	-
	ii) Production	95,772.30	1,19,163.83
	iii) Turnover	95,772.30	1,19,163.83
	(iv) Sent/ throw out	-	-
	v) Closing Stock as on 31.03.2024	-	-

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

B-	**Financial Information:-**		
	a) Opening Stock as on 01.04.2023 (in Rs.)		
	i) Sugar	79,02,01,525.00	79,45,18,327.00
	ii) Sugar-in-process	1,86,99,900.00	1,20,80,200.00
	iii) Molasses	9,11,70,203.00	9,37,79,680.00
	iv) Molasses-in-process	31,68,871.00	31,72,700.00
	v) Bagasse	1,80,04,000.00	76,82,500.00
	vi) Press-Mud	-	-
	Total:-	92,06,44,499.00	91,12,33,407.00
	b) Turnover (in Rs.)		
	i) Sugar	1,06,19,22,500.90	1,06,47,00,710.65
	ii) Molasses	15,37,72,276.78	12,07,52,412.50
	iii) Bagasse	3,24,69,732.47	1,43,77,294.64
	iv) Press-Mud	19,12,009.56	32,61,129.83
	Total:-	1,25,00,76,519.71	1,20,30,91,547.62
	c) Closing Stock as on 31.03.2024 (in Rs.)		
	i) Sugar	69,24,08,310.00	79,02,01,525.00
	ii) Sugar-in-Process	-	1,80,99,900.00
	iii) Molasses	6,85,45,201.00	9,11,70,203.00
	iv) Molasses-in-Process	-	31,68,871.00
	v) Bagasse	88,35,750.00	1,80,04,000.00
	vi) Press-Mud	-	-
	Total:-	76,97,89,261.00	92,06,44,499.00

C-	Raw Material	Current Year		Previous Year	
		Qty. (Qtls.)	Value (in Rs.)	Qty. (Qtls.)	Value (in Rs.)
	Sugar Cane (in Qtls.)				
	i) Stock as on 01.04.2023	55,614.61	1,92,18,412.25	62,431.56	2,15,70,557.00
	ii) Add: Purchased during the year	24,89,466.82	91,52,14,328.46	31,75,761.21	1,10,82,81,589.49
	iii) Consumed [Excluding 761.97 Qtls. Driage (2022-23, 587.32 qtls. Driage)]	25,44,319.46	93,44,32,740.71	31,81,990.84	1,11,06,33,734.24
	iv) Closing stock as on 31.03.2024	-	-	55,614.61	1,92,18,412.25

6- **Stores & Spares:**

a) **Physical Verification:**

Stock of stores and spares parts have been physically verified by the factory management periodically. No major discrepancies have been observed. "**Shortage and Excess**" noticed during physical verification have been adjusted in the books of accounts appropriately.

b) **Consumption:**.

Total value of stores and spares consumed during the year amounting to Rs. 558.97 lakh is debited under appropriate head of accounts.

BHATIA SUBHASH & CO. CA SANYAM JAIN (PARTNER) CHARTERED ACCOUNTANTS

c) **Scrap:**

As at the date of balance sheet, scrap lying at the factory yard is estimated to be Rs. 50.52 lakh. **[2022-23 (27.25 LAKH)]**

7- During the year under review, the Company has not entered into any transaction with related parties within the meaning of AS-18 subject to Managerial Remuneration paid to Executive Director as disclosed to point no. 13 below.

8- Expenditure incurred on the employees who were in receipt of remuneration not less than Rs. 24.00 lakh per year or not less than Rs. 2.00 lakh per month where employed for a part of the year : **NIL**

		Current Year	Previous Year
9-	**Foreign Exchange:**		
a)	Income in foreign exchange: (Rs.)	NIL	NIL
b)	Expenditure in foreign exchange: (Rs.)	NIL	NIL

			Current Year	Previous Year
10-	**Loans & Advances include:**			
(a)	i)	Amount due from Executive Director of the Company. (Rs.)	NIL	NIL
	ii)	Maximum amount due from Executive Director any time during the year. (Rs.)	NIL	NIL
(b)	i)	Amount due from Company Secretary of the company. (Rs.)	NIL	NIL
	ii)	Maximum amount due from Company Secretary any time during the year. (Rs.)	NIL	NIL

11- Most of the balances in Sundry Debtors, Sundry Creditors, Advances to/from Contractors, Advances to Suppliers, Advances to Staff, Other Advance, Security Deposits, Earnest Money and Interest Accrued on Fixed Deposit with Banks are confirmed.

12- The Company has been paid Rs. NIL during the year towards salary in respect of Shri Dinesh Pratap Singh, Whole Time Director.

13- Schedule 'A', 'B' & 'C' form the part of Balance Sheet and should be read therewith.

14- Previous Year Figures have Regrouped/Re-Adjusted wherever necessary.

As per our separate report of even date
For **M/s Bhatia Subhash & Company**
Chartered Accountants

BHATIA SUBHASH & CO. ★ CA SANYAM JAIN (PARTNER) ★ CHARTERED ACCOUNTANTS

(Sanyam Jain, ACA)
Partner
Membership No.: 463263
FRN : **023033N**

Company Secretary
M.N.: ACS 23265

Chief Accountant I/c

Executive Director
DIN: 09745016

Authorized Director
DIN: 09462188

Place: Dehradun
Date: 19.09.2024

DOIWALA SUGAR COMPANY LIMITED

DIRECTOR REPORT

FOR F.Y. 2023-24

DIRECTOR REPORT

Dear Members,

Your Directors take pleasure in presenting the 23rd Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2024.

1. FINANCIAL RESULTS

The Company's financial performance for the financial year ended March 31, 2024:

Particulars	(In Rs.)	
	For the financial year ended	
	31-Mar-24	31-Mar-23
Revenue from Operations	1,86,71,26,733.86	1,82,72,18,018.69
Profit Before Tax	(-) 1,42,74,110.53	(-)11,55,28,825.00
Less: Current Tax	-	-
Deferred Tax	-	-
Income Tax earlier years	-	-
Profit For The Year	(-) 1,42,74,110.53	(-)11,55,28,825.00
Add: Balance in Profit and Loss Account	-	-
Closing Balance	(-) 1,42,74,110.53	(-)11,55,28,825.00

2. STATE OF AFFAIRS / HIGHLIGHTS:

1. The Company is engaged in the business of Manufacturing of sugar.
2. There has been no change in the business of the Company during the financial year ended March 31, 2024.

3. WEB LINK OF ANNUAL RETURN, IF ANY:

The Company is having website i.e. www.doiwalasugars.com and annual return of Company has been published on such website. Link of the same is given below:

4. MEETINGS OF THE BOARD OF DIRECTORS

The company had four board meetings i.e. as on 26/05/2023, 26/09/2023, 27/12/2023 and 19/02/2024 during the Financial Year ended March 31, 2024 .

The names of members of the Board, their attendance at the Board Meetings are as under:

Name of Directors	Number of Meetings attended/ Total Meetings held during the F.Y. 2023-24
Sh. Vijay Kumar Yadav	4
Sh. Udayraj Singh	2
Sh. Meharban Singh Bisht	2
Sh. Arurendra Singh Chauhan	2
Sh. Hansadutt Pande	1
Sh. Chandra Singh Dharamshaktu	2
Sh. Dinesh Pratap Singh	4

5. DETAILS IN RESPECT OF FRAUD:

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

6. BOARD'S COMMENT ON THE AUDITORS' REPORT:

Explanation has been given by the Board on every qualification, reservation, adverse remark or disclaimer made by the statutory auditor in his report.

7. MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

8. MANAGEMENT AND CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Composition of the Board of Directors during the financial year ended March 31, 2024 is as under:

Name of the Director	Designation
Sh. Vijay Kumar Yadav	Director
Sh. Uday Raj Singh	Director
Sh. Arurendra Singh Chauhan	Director
Sh.Chandra Singh Dharamshaktu	Director
Sh. Dinesh Pratap Singh	Executive Director

Sh.. Hansadutt Pande ceased to be director w.e.f. 30th November, 2023. Sh. Chandra Singh Dharamshaktu has been appointed as director w.e.f. 19th December, 2023. Sh. Meharban Singh Bisht has been appointed as director on the Board of Company w.e.f. 03rd July , 2023 in place of Sh. Udayraj Singh who ceased to be director w.e.f. 29th June, 2023. Sh. Uday Raj Singh has been again appointed as director on the Board of Company w.e.f. 11th February, 2024 in place of Sh. Meharban Singh Bisht . Sh. Uday Raj Singh ceased to be director of the company w.e.f. 29th November, 2024. Sh. Ranvir Singh Chauhan has been appointed as director of the company w.e.f.02nd December, 2024

9. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

During the financial year ending 31st March, 2024 no significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

10. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

During the year, your Company has not entered into any contracts or arrangements with the related parties as referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions.

11. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT 2013

During the year, your Company has not given any loans, guarantees, any kind of security or investments to any person or body corporate as per the Section 186 of the Act.

13. TRANSFER TO RESERVE:

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the financial year under review.

14. DIVIDEND

The Company was in losses, therefore, no dividend has been declared for the financial year 2023-24.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo as required under section 134(3)(M) of the Companies Act 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in Annexure-1 and is attached to this report.

16. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ["POSH"]:

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company premises. Company always endeavors to create and provide an environment that is free from any discrimination and harassment.

The policy on prevention of sexual harassment at workplace aims at prevention of harassment of employees {whether permanent, temporary, ad-hoc, consultants, interns or contract workers irrespective of gender} and lays down the guidelines for identification, reporting and prevention of undesired behavior.

During the financial year ended March 31, 2024, there will nil complaints recorded pertaining to sexual harassment.

17. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

As on March 31, 2024, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

18. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Since your Company does not fall under the criteria specified under the provision of Section 135 related to Corporate Social Responsibility read with the Companies (Corporate Social Responsibility Policy) rules, 2014, therefore, Company has not developed and implemented any Corporate Social Responsibility initiatives.

19. INTERNAL FINANCIAL CONTROLS

The company has laid down internal financials control and such internal financial controls are adequate with reference to the financial statement and were operating effectively.

20. AUDITORS

STATUTORY AUDITORS

M/s Bhatia Subhash & Co, Chartered Accountants, Dehradun was appointed as statutory auditors of the company for the financial year 2023-24 by the Comptroller & Auditor General, Government of India. They have conducted the audit of accounts for the above mentioned period. The Auditors comments on the accounts are enclosed and will also be placed before Annual General Meeting.

Cost Auditors

The Board of Directors has approved the appointment of M/s Satnam Singh Saggu (FRN: 102209) Cost Accountants, as Cost Auditors for the financial year ending March 31, 2024.

In accordance with the provisions of Section 148 of the Act read with Companies (Audit & Auditors) Rules, 2014, Company is required to maintain cost records and accordingly, such accounts and records are maintained by the Company.

21. DIRECTOR'S RESPONSIBILITY STATEMENT:

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2024, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, (Auditor/Auditor Firm Name along with FRN). The Directors further confirm that: -

a) In the preparation of the annual accounts for the year ended March 31, 2024 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the year ended on that date.

c) The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

22. DEPOSIT

The company has neither accepted nor renewed any deposits during the year under review.

23. COST RECORD:

As per section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, your Company is required to maintain cost records and accordingly, such accounts and records are maintained.

ACKNOWLEDGEMENT

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The Board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

DOIWALA SUGAR COMPANY LIMITED

Shivani Vamal	SSM	Sinnh	Laxmi
Company Secretary	**I/c Chief Accountant**	**Executive Director**	**Authorised Director**
ACS No. 23265		**DIN:**	**DIN:**

Place: Dehradun
Date: 30.12.2024.

APPENDIX-I

Form for disclosure of particulars with respect to consideration of energy technology absorption.

A. Conservation of Energy: Following equipment have been installed to conserve the energy:-

1. Vapour Line Juice Heater for boiling of Raw Juice
2. Condensate Flash Recovery
3. Double effect Semi Kestner with Pre-Evaporator

FORM -A

Particulars	Current Year 2023-24	Previous Year 2022-23
Power & Fuel consumption		
1. Electricity:		
a) Purchased		
Unit (KVAH)	617784	417240
Total Amount in Rs.	5471689.00	3922056.00
Rate in Rs/unit.	8.85	9.40
b) Own Generation		
i. Through Diesel Generator		
Unit KWH	38120	41828
Total Amount in Rs.	867862.23	905158.00
Rate in Rs/unit.	22.77	21.64
ii. Through Steam Turbine/ Generator		
Unit (M.T)	5048859 kwh	7277635 kwh
Unit per Ltr. Gas/Oil	-	-
Units per Tonne Bagasse	177	178
Cost per unit	12.16	12.17
2. Coal (Specify quality and where used)		
Quantity	-	-
Total cost	-	-
Average Rate	-	-
3. Other Internal Generation		
Units	-	-
Rate/unit	-	-
Power consumed on Generation of per unit : Standard , if any,	-	-
Power consumed on per qtl. Sugar production		
Electricity(Units) Hydel	1.32	1.33
Coal	-	-
Other /Diesel (DG Set)	0.132	0.133
Bagasse(Tonne)(Steam Turbine)	0.144	0.145

Shivani Vaidya

Company Secretary

ACS No. 23265

I/c Chief Accountant

Executive Director

DIN:

Authorised Director

DIN:

Place: Dehradun

Date: 30.12.2024