

BHARGAVA AJAY & ASSOCIATES
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF,
DOIWALA SUGAR COMPANY LIMITED
MILL ROAD DOIWALA, DIST DEHRADUN**

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the standalone financial statements of **DOIWALA SUGAR COMPANY LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, 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, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, 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, 2025, its **loss** and its cash flows for the year ended on that date,

Basis for Qualified Opinion

OUTSTANDING DUES OF MSME SUPPLIERS

The Company has not paid dues amounting to Rs. 34.81 lakhs of MSME Suppliers within the stipulated time i.e. 15 days as per section 15 of the MSMED Act, 2006, attracting ITC reversal under CGST Rule 37 and disallowance u/s 43B of the Income-tax Act. The payment to MSME Suppliers is due beyond 15 days amounting to Rs. 34.81 lakh on which provision for Interest amounting to Rs. 6.78 lakhs under Section 16 of the MSMED Act, 2006 has not been recognised. Thus, the Loss is understated to the extent of Rs 6.78 Lacs.

DIFFERENCE BETWEEN REVENUE AND GSTR-1

As compared to the figures in the GSTR-1, The revenue is under booked by ₹12.14 lakhs, thus leading to understatement of Revenue and overstatement of loss to the extent of Rs 12.14 Lacs.



Mismatch in ITC

GST Input Tax Credit as per books is approximately ₹16.50 lakhs; however, GST portal reflects, Nil , ITC as on 31.03.2025, which may be due to the excess booking of expenditure in the books of accounts ,or booking of expenditure after the closure of relevant financial year. Reconciliation for the same is not available.

ADVANCES TO STAFF FOR EXPENDITURE

In the absence of the Management approval for some expenditure bills for Rs.4,15,851/- against which advances had already been given to the staff, the same are not booked in the Books of Accounts for the F.Y-2024-25,thus leading to overstatement of Advances and understatement of Expenses and the Loss to this extent.

MISCLASSIFICATION OF EXPENSES

The Company is classifying the expenses, Society & Council commission for Rs. 151.34 lakhs, Transportation Charges for RS. 649.10 lakhs, Cane marketing expenses for RS. 160.90 lakhs in Raw Material consumption of Rs 11218.84 Lacs. The actual cost of material consumed is only Rs. 10257.50.

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 qualified opinion.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors are 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.

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.

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, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, 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'**
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, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2025 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 its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year and in the immediately preceding financial year.
- vi. Based on our examination, which includes test checks, the company has used accounting software (Tally Prime) for maintaining its books of accounts for the financial year ended 31st March 2025 which does not have a feature of recording audit trail. (edit log) facility. Accordingly, Audit Trail has not been preserved by the company as per the statutory requirements for record retention.

For M/s Bhargava Ajay & Associates
Chartered Accountants
FRN- 006560C


(CA Shalini Arora)
FCA/ Partner
M. No- 519424
UDIN- 25519424BNGAIJ1065
Date: 27.09.2025
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, 2025.

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, 2025 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
- (iii) (a) According to information and explanation given to us, during the year the company has not made any 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.
- (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
Feb-25	PF	55,76,299	55,76,299	15.03.2025	03.04.2025	19

- (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:

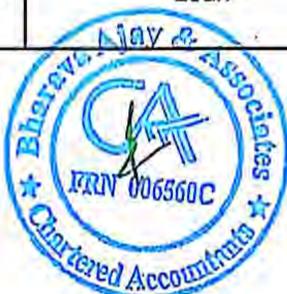
Name of the Statute	Nature of the Dues	Amount (Rs. In Lacs)	Period to which the amount relates	Forum where Dispute is Pending
UPCL	Electricity	Rs.14.93 Lakh	02.05.2003 till 11.10.2010	Hon'ble High Court of Uttarakhand
Labour Court	Promotional Benefits	Rs. 3.41 Lakh	-	Hon'ble High Court of Uttarakhand
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	10.08.2018 to 30.10.2020	Hon'ble High Court of Allahabad
EPFO	ESIC/PF	Rs. 2.26 crores towards damages and Rs. 1.21 Crores towards interest (intt.)	11.10.2020 to 20.03.2024	Hon'ble High Court of Allahabad
GST	GST Demand	Rs. 1.82 Crore	2021-22	CGST Division, Rishikesh

- (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 defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Details are as follows:

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)	Loan	Govt. Of Uttarakhand	371,398,000.00	06.05.24	Principal
xviii)	Accrued Interest	Govt. Of Uttarakhand	3,173,887,682.00		Interest
xix)	Loan	Mandi Parishad	1,15,00,000.00	30.06.2003	Principal
xx)	Loan	Mandi Parishad	1,00,00,000.00	30.09.2003	Principal
xxi)	Loan	Mandi Parishad	1,00,00,000.00	30.12.2003	Principal
xxii)	Accrued Interest	Mandi Parishad	5,66,01,267.00		Interest

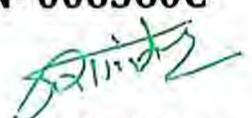
- (b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender as on the date of the financial statements;
- (c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- (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.
- (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.
- (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.491.33 Cr as on 31.03.2025. 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 Bhargava Ajay & Associates
Chartered Accountants
FRN- 006560C


(CA Shalini Arora)
FCA/ Partner
M. No- 519424
UDIN- 25519424BNGAIJ1065
Date: 27.09.2025
Place: Dehradun



ANNEXURE 'B'

TO THE INDEPENDENT AUDITORS REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF DOIWALA SUGAR COMPANY LIMITED

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, 2025 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.

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.

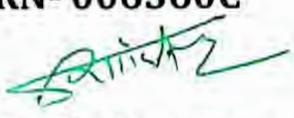
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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, 2025, 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 Bhargava Ajay & Associates
Chartered Accountants
FRN- 006560C


(CA Shalini Arora)

FCA/ Partner

M. No- 519424

UDIN- 25519424BNGAIJ1065

Date: 27.09.2025

Place: Dehradun



ANNEXURE 'C'

FORMING PART OF THE INDEPENDENT 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 except inventory for which records are maintained separately in the company Stores. Based on our examination, which includes test checks, the company has used accounting software (Tally Prime) for maintaining its books of accounts for the financial year ended 31st March 2025 which does not have a feature of recording audit trail. (edit log) facility. Accordingly, Audit Trail has not been preserved by the company as per the statutory requirements for record retention.
2	Whether there are 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	<p>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.</p>	<p>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</p> <ul style="list-style-type: none"> a) 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 is returnable to the concerned authority, same has not been returned back due to some procedural issues. b) During the year company has not received any grants/subsidy from state Government due to change in policy by which loan has been provided to the company from the Government during the current financial year 2024-25 instead of Subsidy given in the earlier years.
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**For M/s Bhargava Ajay & Associates
Chartered Accountants
FRN- 006560C**



**(CA Shalini Arora)
FCA/ Partner
M. No- 519424
UDIN- 25519424BNGAIJ1065
Date: 27.09.2025
Place: Dehradun**



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 2025

(Amount in Thousand)

S. No.	Particulars	As at 31st March 2025	As at 31st March 2024
(A)	Cash flow from operating activities		
	Net (loss) / profit after taxation	(5,53,333.71)	(14,274.11)
	Non-cash adjustment to reconcile (loss)/profit before tax to net cash flows		
	Add: Depreciation & Ammortization	4,029.45	3,302.39
	Add: Transfer to Molasses Storage Reserve Fund	37.39	83.24
	Add: Finance Cost of the Company	2,57,313.71	2,47,506.30
	Less: Interest	(1,219.63)	(2,096.14)
	Less: Other Income	(1,011.35)	(6,14,954.07)
	Operating (loss)/profit before working capital changes	(2,94,184.14)	(3,80,432.39)
	Movements in working capital		
	(Increase)/Decrease in Inventories	(2,77,672.41)	1,66,593.29
	(Increase)/Decrease in Other Current Assets	(3,037.51)	(5,886.19)
	(Increase)/Decrease in Short term Loans & Advances	-	-
	(Increase)/Decrease in Trade Receivables	(126.38)	-
	(Increase)/Decrease in Current Investments	-	-
	Increase/(Decrease) in Short term Borrowings	91,619.54	(36,844.85)
	Increase/(Decrease) in Short term Provisions	40,817.67	(41,614.51)
	Increase/(Decrease) in Trade Payables	8,143.56	(10,146.80)
	Increase/(Decrease) in Other Current Liabilities	7,81,242.86	(43,609.79)
	Net change in working capital	6,40,987.33	28,491.15
	Cash (used in) / generated from operations	3,46,803.19	(3,51,941.24)
	Direct taxes paid	-	-
	Net cash cash flow (used in) / generated from operating activities	3,46,803.19	(3,51,941.24)
(B)	Cash flow from investing activities		
	Purchase of fixed assets	(9,358.12)	(2,355.08)
	Proceeds from sale of assets	-	-
	Net cash flow (used in) investing activities	(9,358.12)	(2,355.08)
(C)	Cash flow from financing activities		
	Repayment of long-term borrowings & Prov	(52,932.11)	8,584.04
	Proceeds from Long term Loans & Advances	(1,356.25)	(98.02)
	<u>Finance Cost Paid</u>		
	(i) Interest on Loans	(2,49,708.01)	(2,43,232.64)
	(ii) Finance Cost (Others)	(7,605.70)	(4,273.66)
	Interest & Other Income Received	2,230.98	6,17,050.21
	Net cash flow generated from financing activities	(3,09,371.09)	3,78,029.93
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	28,073.98	23,733.61
	Cash and cash equivalents at the beginning of the year	45,191.42	21,457.81
	Cash and cash equivalents at the end of the period	73,265.40	45,191.42

As per our report of even date attached

For M/s Bhargava Ajay & Associates
 Chartered Accountants
 Firm's Registration No. 006560C

(CA Shalini Arora)
 FCA/Partner
 Membership No. 519424

Date: 27/09/2025

Place: Dehradun



For and on Behalf of DOIWALA SUGAR COMPANY LIMITED

Shivani Varma
 Company Secretary
 M.N.: ACS 23265

Simha
 Executive Director

DIN: 09745016

(Signature)
 I/c Chief Accountant

(Signature)
 Authorised Director

DIN: 07434778

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

Balance Sheet as at 31st March 2025

(Rupees In Thousands)

Particulars	Note No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of previous reporting period 31/03/2024
1	2	3	4
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	<u>Note No. 1</u>	60,000.00	60,000.00
(b) Reserves and surplus	<u>Note No. 2</u>	(50,97,985.15)	(45,44,688.84)
(c) Money received against share warrants		-	
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	<u>Note No. 3</u>	-	-
(b) Deferred tax liabilities (Net)	<u>Depreciation (Comp. Act) 'IA20</u>	-	-
(c) Other Long term liabilities	<u>Note No. 4</u>	-	-
(d) Long-term provisions	<u>Note No. 5</u>	1,11,524.59	1,64,456.70
(4) Current liabilities			
(a) Short-term borrowings	<u>Note No. 6</u>	4,25,684.16	3,34,064.62
(b) Trade payables:-	<u>Note No. 7</u>		
(A) total outstanding dues of micro enterprises and small enterprises; and	<u>Note No. 7</u>	3,481.47	1,318.83
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]	<u>Note No. 7</u>	12,891.92	6,911.01
(c) Other current liabilities	<u>Note No. 8</u>	55,30,541.65	47,49,298.79
(d) Short-term provisions	<u>Note No. 9</u>	1,79,599.37	1,38,781.70
Total :-		12,25,738.01	9,10,142.81
II. Assets			
Non-current assets			
(1)(a) Property Plant & Equipment and intangible assets			
(i) Property Plant & Equipment	<u>Note No. 10</u>	36,487.24	31,158.57
(ii) Intangible assets	<u>Note No. 11</u>	-	-
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	<u>Note No. 12</u>	-	-
(c) Deferred tax assets (net)	<u>Depreciation (Comp. Act) 'IA20</u>		
(d) Long-term loans and advances	<u>Note No. 13</u>	-	-
(e) Other non-current assets	<u>Note No. 14</u>	3,065.23	1,708.98
(2) Current assets			
(a) Current investments			
(b) Inventories/work-in-progress/finished goods/stores & spares (including capital items)/loose tools at cost	<u>Note No. 23</u>	10,73,426.20	7,95,753.79
(c) Trade receivables	<u>Note No. 15</u>	159.86	33.48
(d) Cash and cash equivalents	<u>Note No. 16</u>	73,265.40	45,191.42
(e) Short-term loans and advances	<u>Note No. 17</u>	-	-
(f) Other current assets	<u>Note No. 18</u>	39,334.08	36,296.57
Total :-		12,25,738.01	9,10,142.81
Contingent liabilities and commitments		<u>Note No. 19</u>	70,553.76
Summary of Significant Accounting Policies			200.00

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

For M/s Bhargava Ajay & Associates
Chartered Accountants
Firm's Registration No. 006560C

(CA Shalini Arora)
FCA/Partner
Membership No.: 519424

Date: 27/09/2025
Place: Dehradun



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

Shivani Vansol
Company Secretary
M.N.: ACS 23265
Sunil
Executive Director

Sunil
Chief Accountant I/c
Lawrence
Authorized Director

DIN: 09745016

DIN: 07934778

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 2025

(Rupees In Thousand)

Particulars	Note No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of previous reporting period 31/03/2024
1	2	3	4
I. Revenue from operations	Note No. 20	9,39,096.91	12,50,076.52
II. Other income	Note No. 21	2,230.98	6,17,050.21
III. Total Income (I + II)		9,41,327.89	18,67,126.73
IV. Expenses:			
Cost of materials consumed	Note No. 22	11,21,884.55	10,32,401.69
Purchases of Gunny Bag		11,130.44	8,530.39
Changes in inventories of finished goods	Note No. 23	(2,45,619.42)	1,29,586.47
work-in-progress and Stock-in-Trade		(21,984.94)	21,268.77
Employee benefits expense	Note No. 24	2,78,759.05	3,63,255.42
Finance costs	Note No. 25	2,57,313.71	2,47,506.30
Depreciation and amortisation expense	Depreciation (Comp. Act) 'A1	4,029.45	3,302.39
Other expenses	Note No. 26	77,088.25	80,389.25
Total expenses		14,82,601.09	18,86,240.68
V. Profit before exceptional and extraordinary items and tax (III - IV)		(5,41,273.20)	(19,113.95)
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		(5,41,273.20)	(19,113.95)
VIII. Prior Period/Extraordinary items	Note No. 27	12,060.51	(4,839.84)
IX. Profit before tax (VII- VIII)		(5,53,333.71)	(14,274.11)
X. Tax expense:			
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		(5,53,333.71)	(14,274.11)
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)		(5,53,333.71)	(14,274.11)
Earnings per equity share (in Rs.):			
(1) Basic	Note No. 28	(92.22)	(2.38)
(2) Diluted	Note No. 29	(92.22)	(2.38)

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

For M/s Bhargava Ajay & Associates
Chartered Accountants
Firm's Registration No. 006560C



(CA Shalini Arora)
FCA/Partner
Membership No. : 519424

Date: 27/09/2025...

Place: Dehradun



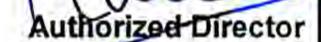
For and on Behalf of Board of Directors of
Doiwala Sugar Company Limited


Company Secretary
M.N.: ACS 23265


Executive Director

DIN: 09745016


Chief Accountant I/c


Authorized Director

DIN: 07934778

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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
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. 55.33 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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(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		-	-
(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	1,674.61	1,591.36
Addition during the year	Anx-1	37.39	83.24
Transfer during the year			
Closing Balance	Anx-1	1,712.00	1,674.60
(h) Surplus (Debit balance of Profit & Loss Account)			
Losses upto 31.03.2024	Anx-2	(45,46,363.44)	(45,32,089.33)
Loss for the year	Anx-2	(5,53,333.71)	(14,274.11)
Total :-	Anx-2	(50,99,697.15)	(45,46,363.44)
Grand Total :-	Note 2	(50,97,985.15)	(45,44,688.84)

Note No. 3 : Long-Term Borrowings

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(a) Trade payables		-	-
(b) Others		-	-
Total :-		-	-



Note No. 5 : Long-term provisions

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(a) Provision for employee benefits (Gratuity & Leave Encashment)	Anx-8	1,11,524.59	1,64,456.70
(b) Others (specify nature)		-	-
Total :-		1,11,524.59	1,64,456.70

Note No. 6 : Short-term borrowings

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(a) Loans repayable on demand			
(A) from banks (Uttarakhand State Co-op. Bank Ltd.)	Ann-4	4,25,684.16	3,34,064.62
(B) from other parties			
(b) Loans and advances from related parties		-	
(c) Deposits		-	
(d) Other loans and advances (specify nature)			
Total :-		4,25,684.16	3,34,064.62

Note No. 7 : Trade Payables

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
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)	3,481.47	1,318.83
(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 accounting 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			
		3,481.47	1,318.83
Total outstanding dues of creditors other than micro enterprises and small enterprises	Anx-5(1)	12,891.92	6,911.01
Total :-		16,373.39	8,229.84



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)	3,421.85	-	49.65	9.97	3,481.47
(ii) Others	Anx-5(1)	8,489.45	628.27	2,464.36	1,309.85	12,891.93
(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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(a) Current maturities of finance lease obligations & loans			
(b) Loan from Govt. of Uttarakhand & Rajya Mandi Parishad	Sch-C	16,82,847.26	13,11,449.26
(c) Interest accrued but not due on borrowings		-	-
(d) Interest accrued and due on borrowings	Sch-C	32,30,488.96	29,98,426.15
(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	30,197.93	43,006.81
Cane dues	Anx-5	5,49,624.08	3,72,711.28
Labour dues	Anx-5	9,099.77	6,086.70
Duties & taxes	Anx-5	3,122.42	7,659.40
Misc. dues	Anx-5	2,894.65	2,995.27
Creditors for Services	Anx-5	21,622.56	6,963.92
Excess of Plant Modernization amount (Returnable)		644.02	-
Total :-		55,30,541.65	47,49,298.79

Note No. 9 : Short-term provisions

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(a) Provision for employee benefits	Anx-7, 8 & 9	1,41,209.39	1,15,457.89
(b) Others (specify nature)			
Guarantee fee payable to Govt. of Uttarakhand	Anx-7	30,400.00	14,689.81
Provision for Contingent Difference Levy Price Claims	Anx-10	7,989.98	7,989.98
Provision for Plant Modernization Expenses	Anx-7	-	644.02
Total :-		1,79,599.37	1,38,781.70



Note No. 10 : Property, Plant & Equipment

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(a) Land	Sch-A	3,014.37	3,014.37
(b) Non Factory Building	Sch-A	2,563.58	2,692.54
(c) Factory Building	Sch-A	2,680.82	2,830.21
(d) Soil Testing Lab	Sch-A	-	-
(e) Plant and Equipment	Sch-A	23,167.75	18,810.10
(f) Furniture and Fixture	Sch-A	30.76	34.83
(g) Vehicles	Sch-A	1,770.49	262.77
(h) Office Equipments	Sch-A	683.64	1,227.87
(i) Environment Monitoring System	Sch-A	260.75	260.75
(j) Tubewell and Pipe Line	Sch-A	5.76	5.76
(k) Electrical Equipments	Sch-A	581.11	67.66
(l) Works Equipments	Sch-A	6.99	6.99
(m) Weighbridges	Sch-A	1,474.26	1,620.67
(n) Lab Equipments	Sch-A	246.96	324.05
(o) Soil Testing Lab Equipments and Accessories	Sch-A	-	-
Total :-		36,487.24	31,158.57

Note No. 11 : Intangible assets

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(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	Anx. No.	Figures as at the end of current reporting period 31/03/2025			Figures as at the end of the previous reporting period 31/03/2024		
		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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)		-	-
(ia) Security Deposits	Anx-13	3,063.35	1,705.98
(ii) Others (Prepaid Expenses)	Anx-20(5)	1.88	3.00
Total :-		3,065.23	1,708.98



Note No. 15 : Trade Receivables

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(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	159.86	33.48
Doubtful less allowances for bad and doubtful debts			
Total :-		159.86	33.48

Trade Receivables ageing schedule for trade receivables outstanding

Particulars	Anx. No.	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Trade Receivables - Considered good	Anx-15	159.86	-	-	-	-	159.86
(ii) Trade Receivables - Considered doubtful	Anx-15	-	-	-	-	-	-

Note No. 16 : Cash and Cash Equivalents

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(a) Balances with banks	Anx-16	70,244.96	42,428.54
(b) Cheques, drafts on hand		-	-
(c) Cash on hand	Anx-18	-	-
(d) Others (specify nature)			
Earmarked balances with scheduled bank in fixed deposits for molasses funds	Anx-16	2,732.00	2,494.16
Fixed deposits pledge with DCB, Doiwala in lieu of Guarantee for pollution control board	Anx-16	288.44	243.40
Other commitments			
FDR with scheduled bank pledged with Central Excise	Anx-17	-	21.82
FDR pledged with Education Department	Anx-17	-	3.50
Total :-		73,265.40	45,191.42

Note No. 17 : Short-term loans and advances

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(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

Particulars	Anx. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
Interest accrued on fixed deposits	Anx-19	93.10	94.54
Advances recoverable in cash or in kind for which value is to be received	Anx-20	8,487.38	13,823.56
Claim recoverable	Anx-10	16,602.11	15,686.72
Amount deposited with various forum/court	Anx-21	13,998.73	6,617.61
Purchase tax deposited in advance		-	1.62
Income tax deducted at source on FDR		-	-
TCS collected by suppliers		-	-



Administrative charges deposited in advance	Anx-22	152.76	72.52
Subsidy receivable-pending approval		-	-
Total :-		39,334.08	36,296.57

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 31/03/2025	Figures as at the end of the previous reporting period 31/03/2024
(i) Contingent liabilities			
(a) Claims against the company not acknowledged as debt;		70553.76	
(b) Guarantees;		-	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 :-		70,553.76	200.00



Note No. 20 : Revenue from Operations

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
(a) Sale of products	Anx-23	9,39,096.91	12,50,076.52
(b) Sale of services		-	-
(c) Other operating revenues		-	-
Total :-		9,39,096.91	12,50,076.52

Note No. 21 : Other Income

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
(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	1,219.63	2,096.14
(f) House rent received from employees	Anx-24	638.88	768.94
(g) Miscellaneous receipts	Anx-24	17.13	506.03
(h) Security/Earnest money forfeited	Anx-24	27.00	-
(i) Receipt against right to information	Anx-24	1.13	0.20
(j) Receipt from Agola sale	Anx-24	12.60	30.00
(k) Sale of Tender Form	Anx-24	87.64	85.20
(l) Sale of scrap	Anx-24	3.45	3.26
(m) Sale of Ordinary Soil	Anx-24	-	160.00
(n) Tender Registration Fees Receipt	Anx-24	-	-
(o) Profit on sale of store	Anx-24	17.71	17.17
(p) Subsidy received from Uttarakhand Govt. for payment of cane price arrear	Anx-24	-	6,12,734.00
(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	-	-
(t) Penalty recovered from suppliers & contractors	Anx-24	195.29	448.53
(u) Grnat Utilized for Plant Modernization Plan	Anx-24	-	-
(v) Insurance claim received	Anx-24	10.52	200.74
Total :-		2,230.98	6,17,050.21



Note No. 22 : Cost of Material Consumed

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
Cost of raw material consumed (sugar cane)	Anx-25	10,11,348.77	9,34,432.74
Society & council commission	Anx-26	15,134.15	13,692.07
Transportation charges	Anx-26	64,910.80	56,420.30
Cane marketing expenses	Anx-26	16,090.47	15,961.76
Other material consumables	Anx-27	14,400.36	11,894.82
Total :-		11,21,884.55	10,32,401.69

Note No. 23 : Change in Inventories

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
Raw Material (Sugar Cane)	Anx-14	4,528.93	-
Finished Goods			
Inventory at the beginning of the year	Anx-14	7,69,789.26	8,99,375.73
Inventory at the end of the year	Anx-14	10,15,408.68	7,69,789.26
Increase or Decrease in Inventory		(2,45,619.42)	1,29,586.47
Work-in-Progress			
Inventory at the beginning of the year	Anx-14	-	21,268.77
Inventory at the end of the year	Anx-14	21,984.94	-
Increase or Decrease in Inventory		(21,984.94)	21,268.77
Stock in Trade			
Inventory at the beginning of the year	Anx-14	25,964.52	22,484.17
Inventory at the end of the year	Anx-14	31,503.65	25,964.52
Increase or Decrease in Inventory		(5,539.13)	(3,480.35)
Total Inventory at the beginning of the Year		7,95,753.78	9,43,128.67
Total Inventory at the end of the Year		10,73,426.20	7,95,753.78

Note No. 24 : Employee Benefit Expenses

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
(i) salaries and wages	Anx-29	2,47,513.69	3,29,860.90
(ii) contribution to provident and other funds	Anx-29	29,804.20	30,307.38
(iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP)		-	-
(iv) staff welfare expenses	Anx-29	1,441.16	3,087.14
Total :-		2,78,759.05	3,63,255.42



Note No. 25 : Finance Costs

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
(a) Interest expense	Anx-30 & 31	2,49,708.01	2,43,277.11
(b) Other borrowing costs		7,605.70	4,229.19
(c) Applicable net gain/loss on foreign currency transactions and translation		-	-
Total :-		2,57,313.71	2,47,506.30

Note No. 26 : Other Expenses

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
(a) Power and Fuel	Anx-33	13,164.09	15,088.78
(b) Packing and Storage Expenses	Anx-34	3,166.07	2,581.40
(c) Repair to Buildings	Anx-35	6,568.57	7,170.85
(d) Repair to Machineries	Anx-36	42,196.39	41,278.50
(e) Other Repairs	Anx-37	18.65	64.23
(f) Expenses on Plant Modernization Plan		-	-
(g) Insurance Charges	Anx-38	552.51	869.38
(h) Rates and Taxes	Anx-39	734.10	854.16
(i) Environment Monitoring Expenses	Anx-40	599.24	1,515.39
(j) Cane Development Expenses	Anx-41	32.71	25.29
(k) Administrative Expenses as per Note 'B'	Anx-42	6,767.58	7,382.85
(l) Sugar Selling Expenses	Anx-43	3,250.95	3,475.17
(m) Molasses Storage Facilities Reserve Fund	Anx-44	37.39	83.25
Total :-		77,088.25	80,389.25

Note No. 27 : Prior Period Items

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
Salary & Wages	Anx-45	583.40	102.29
Repair & Maintenance	Anx-45	45.64	121.11
Manufacturing Expenses	Anx-45	-	1,127.37
Professional Charges	Anx-45	45.30	156.00
Fine & Penalties	Anx-45	524.16	-
Others	Anx-45	12,223.84	80.13
Less: Prior Period Income	Anx-45	1,361.83	6,426.74
Total :-		12,060.51	(4,839.84)



Note No. 28 : Basic Earning per Share

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
Earning per share has been computed as under:			
(i) Earnings attributable to equity shareholders		(5,53,333.71)	(14,274.11)
(ii) Weighted Average of outstanding Equity Shares *		60,00,000	60,00,000
(iii) Basic Earning per share (in Rs.)		(92.22)	(2.38)

Note No. 29 : Diluted Earning per Share

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
Earning per share has been computed as under:			
(i) Earnings attributable to equity shareholders		(5,53,333.71)	(14,274.11)
(ii) Weighted Average of outstanding Equity Shares *		60,00,000	60,00,000
(iii) Diluted Earning per share (in Rs.)		(92.22)	(2.38)

*Weighted Average of Outstanding Equity Shares

Particulars	Anx. No.	Figures for the current reporting period 31/03/2025	Figures for the previous reporting period 31/03/2024
(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

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

For M/s Bhargava Ajay & Associates
Chartered Accountants
Firm's Registration No. 006560C

(CA Shalini Arora)
FCA/Partner
Membership No. : 519424

Date: 27/09/2025...

Place: Dehradun...



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

Shivani Vajmae
Company Secretary
M.N.: ACS 23265

Sinh
Executive Director

DIN: 09745016

Chief Accountant I/c

Authorized Director

DIN: 07934778

Depreciation Chart as per the Companies Act for the year ended 31st March 2025

S.No.	Asset	Date of Purchase/Installation	Original Cost	Addition During the Year	Sale during the Year	Gross Block as on 31st March 2025	5% Residual Value	Life as per Companies Act 2013	No. of Days Asset used in current year	Balance Life	Rate of Depreciation	Depreciation up to 31st March 2024	Depreciation for the year	Depreciation for the year for single shift	Depreciation for operating period of Five Months in three Shift	Total Depreciation during the year	WDV as on 31st March 2024	WDV as on March 2025
1-	LAND		30,14,364.07			30,14,364.07											30,14,364.07	
2-	NON FACTORY BUILDING																	
A)	Boundary Wall	14-Apr-1984	1,19,648.29			1,19,648.29	5,982.02	01	41	15	4.27	1,03,266.27	791.53	791.53		791.53	16,253.18	15,461.65
	Dormitory	14-Apr-1985	7,62,253.74			7,62,253.74	38,112.69	01	43	21	3.13	6,67,672.15	2,228.14	2,228.14		2,228.14	74,381.59	72,624.41
	Overhead Tank	24-Feb-1986	1,21,083.20			1,21,083.20	6,054.16	01	43	21	4.57	1,04,509.04	756.31	756.31		756.31	15,596.16	15,596.16
	D & E Type Quarter	14-Apr-1985	27,30,951.65			27,30,951.65	1,36,527.57	01	43	20	4.84	24,43,807.07	18,716.97	18,716.97		18,716.97	3,86,144.57	3,67,427.60
	F Type Quarter	10-Apr-1983	19,59,515.52			19,59,515.52	97,975.76	01	37	23	4.74	17,71,539.76	8,515.00	8,515.00		8,515.00	1,77,975.76	1,69,460.76
	A Type Quarter	14-Apr-1984	4,07,790.88			4,07,790.88	20,389.54	01	37	24	4.84	3,77,401.34	3,750.54	3,750.54		3,750.54	73,389.54	73,389.54
	B Type Quarter	14-Apr-1985	4,71,955.35			4,71,955.35	23,597.77	01	35	24	4.65	4,07,357.58	3,961.35	3,961.35		3,961.35	1,67,411.11	1,63,449.76
	C Type Quarter	14-Apr-1989	6,70,956.68			6,70,956.68	31,029.18	01	35	24	4.66	5,72,661.18	5,245.07	5,245.07		5,245.07	1,07,501.50	1,02,356.00
	D Type Quarter	30-Jun-1990	5,44,260.15			5,44,260.15	27,212.51	01	35	25	4.97	4,73,717.59	4,510.79	4,510.79		4,510.79	1,01,207.56	96,696.81
	E Type Quarter	14-Apr-1989	50,02,441.10			50,02,441.10	2,50,122.05	01	35	24	4.66	43,14,603.28	42,060.14	42,060.14		42,060.14	8,25,717.71	8,25,717.71
	D Type Quarter	14-Apr-1991	21,56,332.08			21,56,332.08	1,07,816.00	01	34	28	4.82	19,90,697.11	21,631.24	21,631.24		21,631.24	4,03,311.70	4,03,311.70
	Boundary Wall of A, B & C Type Quarter	26-Jun-1992	39,510.73			39,510.73	1,975.54	01	35	27	4.77	37,535.19	370.60	370.60		370.60	7,407.86	7,407.86
	Boundary Wall for B & C Type Quarter	26-Jun-1992	3,56,033.00			3,56,033.00	17,801.65	01	35	27	4.82	3,28,231.35	2,990.00	2,990.00		2,990.00	1,59,535.65	1,59,535.65
	Boundary Wall for B & C Type Quarter	22-Mar-1993	6,59,844.55			6,59,844.55	32,492.73	01	32	28	4.83	5,45,677.43	7,011.57	7,011.57		7,011.57	1,33,955.56	1,33,955.56
	Dormitory		1,54,97,664.84			1,54,97,664.84	7,74,936.30					1,24,04,336.89	1,24,04,336.89		1,24,04,336.89	25,03,917.17	25,03,917.17	
3-	FACTORY BUILDING																	
1)	Mill House	20-Dec-1960	32,28,273.37			32,28,273.37	1,61,413.67	30	34	35	-	30,66,860.70	-	-	-	-	1,61,413.67	1,61,413.67
2)	Boiler House	21-21-1956	21,21,21.56			21,21,21.56	1,06,113.53	30	36	35	-	20,18,039.98	-	-	-	-	1,06,113.53	1,06,113.53
3)	Pan cum Workshop House	14-Apr-1989	39,02,311.71			39,02,311.71	1,95,117.09	30	35	35	-	37,07,214.62	-	-	-	-	1,95,117.09	1,95,117.09
4)	Pan House	14-Apr-1989	9,10,668.14			9,10,668.14	4,55,334.07	30	35	35	-	8,65,334.07	-	-	-	-	4,55,334.07	4,55,334.07
5)	Evaporation House	14-Apr-1989	1,56,749.81			1,56,749.81	78,374.90	30	35	35	-	1,56,749.81	-	-	-	-	78,374.90	78,374.90
6)	Pan House	14-Apr-1989	7,40,369.10			7,40,369.10	3,70,184.55	30	35	35	-	7,03,204.55	-	-	-	-	7,03,204.55	7,03,204.55
7)	Evaporation House	14-Apr-1989	2,28,911.77			2,28,911.77	1,14,455.88	30	35	35	-	2,15,455.88	-	-	-	-	2,15,455.88	2,15,455.88
8)	Evaporation House	14-Apr-1989	22,12,665.22			22,12,665.22	1,10,633.26	30	35	35	-	21,01,665.22	-	-	-	-	21,01,665.22	21,01,665.22
9)	Chiller	14-Apr-1989	16,06,636.59			16,06,636.59	80,331.83	30	35	35	-	15,83,307.76	-	-	-	-	15,83,307.76	15,83,307.76
10)	Flume cum couse	14-Apr-1989	4,30,423.64			4,30,423.64	2,15,211.82	30	35	35	-	4,08,599.46	-	-	-	-	4,08,599.46	4,08,599.46
11)	Flume House	14-Apr-1989	3,42,665.54			3,42,665.54	1,71,332.77	30	35	35	-	3,25,332.77	-	-	-	-	3,25,332.77	3,25,332.77
12)	Juice weighing scale	14-Apr-1989	2,28,827.26			2,28,827.26	1,14,413.63	30	35	35	-	2,14,413.63	-	-	-	-	2,14,413.63	2,14,413.63
13)	Utilities weighing scale House	14-Apr-1989	2,78,827.26			2,78,827.26	1,39,413.63	30	35	35	-	2,39,413.63	-	-	-	-	2,39,413.63	2,39,413.63
14)	Filter House	14-Apr-1989	2,65,750.56			2,65,750.56	1,32,875.28	30	35	35	-	2,32,875.28	-	-	-	-	2,32,875.28	2,32,875.28
15)	Spray Pump House	14-Apr-1989	2,51,025.23			2,51,025.23	1,25,512.61	30	35	35	-	2,25,512.61	-	-	-	-	2,25,512.61	2,25,512.61
16)	Shed for O.M.Pack	14-Apr-1989	1,51,273.23			1,51,273.23	75,636.61	30	35	35	-	1,25,636.61	-	-	-	-	1,25,636.61	1,25,636.61
17)	New Sugar Godown	31-Mar-1993	18,28,075.17			18,28,075.17	91,403.76	30	25	35	4	6.77	17,09,671.40	54,203.94	54,203.94	17,09,671.40	17,63,875.34	17,63,875.34
18)	New Rectification Building	30-Sep-1993	1,00,680.00			1,00,680.00	5,034.40	30	27	35	3	9.45	93,645.60	70,25	70,25	1,00,680.00	1,00,680.00	
19)	Shed on veranda	5-Jul-1993	2,53,771.44			2,53,771.44	12,688.57	30	27	35	3	9.11	2,35,112.87	1,694.56	1,694.56	2,53,771.44	2,53,771.44	
20)	Workshop A, Machine Shop Building	14-Apr-1989	5,66,631.34			5,66,631.34	28,331.57	30	35	35	-	5,38,300.77	-	-	-	-	5,38,300.77	5,38,300.77
21)	Factory Compound Wall	14-Apr-1989	3,40,316.02			3,40,316.02	17,015.81	30	35	35	-	3,23,300.21	-	-	-	-	3,23,300.21	3,23,300.21
22)	Shed in Farm House	14-Apr-1989	6,474.12			6,474.12	323.71	30	38	35	-	6,150.41	-	-	-	-	6,150.41	6,150.41
23)	Hydel House	20-7-1980	20,712.60			20,712.60	1,035.63	30	35	35	-	19,677.07	-	-	-	-	19,677.07	19,677.07
24)	Cabinets for 40 ton evaporator	14-Apr-1989	19,017.86			19,017.86	950.89	30	35	35	-	18,066.97	-	-	-	-	18,066.97	18,066.97
25)	Workshop for 20 ton evaporator	14-Apr-1989	20,185.85			20,185.85	1,009.27	30	35	35	-	19,176.58	-	-	-	-	19,176.58	19,176.58
26)	Tube well Room	14-Apr-1990	28,669.74			28,669.74	1,433.49	30	35	35	-	27,236.25	-	-	-	-	27,236.25	27,236.25
27)	Lab Building	14-Apr-1990	2,46,226.34			2,46,226.34	12,311.32	30	35	35	-	2,33,915.02	-	-	-	-	2,33,915.02	2,33,915.02
28)	Tank Room	14-Apr-1990	15,190.65			15,190.65	759.53	30	35	35	-	14,431.12	-	-	-	-	14,431.12	14,431.12
29)	Direct Weighment Room	14-Apr-1990	20,885.50			20,885.50	1,044.27	30	35	35	-	19,841.23	-	-	-	-	19,841.23	19,841.23
30)	Subst. Saugkhya	7-Apr-1995	2,67,243.71			2,67,243.71	13,362.19	30	35	35	-	2,53,881.52	-	-	-	-	2,53,881.52	2,53,881.52
31)	Control Room	7-Oct-1991	19,771.26			19,771.26	988.01	30	34	35	-	18,783.25	-	-	-	-	18,783.25	18,783.25
32)	GLL Office Cabin	21-Sep-1992	59,557.34			59,557.34	2,977.87	30	34	35	-	56,579.47	-	-	-	-	56,579.47	56,579.47
33)	Sugar Godown	27-Mar-1993	22,15,319.99			22,15,319.99	1,10,766.00	30	32	35	-	21,04,553.99	-	-	-	-	21,04,553.99	21,04,553.99
34)	Sugar Building	14-Apr-1993	13,656.53			13,656.53	682.78	30	32	35	-	12,973.75	-	-	-	-	12,973.75	12,973.75
35)	Sugar Godown	21-Nov-1984	23,59,085.16			23,59,085.16	1,17,954.56	30	32	35	8.35	21,39,250.55	10,749.05	10,749.05		10,749.05	1,17,954.56	1,17,954.56
36)	New Sugar Godown	31-Mar-1996	3,47,565.87			3,47,565.87	17,379.29	30	25	35	1	3,29,186.58	3,600.00	3,600.00		3,600.00	3,32,786.58	3,32,786.58
37)	Stem Building	31-Mar-1996	7,11,137.55			7,11,137.55	35,566.83	30	25	35	1	6,75,570.72	3,746.29	3,746.29		3,746.29	3,35,326.81	3,35,326.81
38)	Boundary Wall	3-Apr-1995	2,61,414.55			2,61,414.55	13,070.73	30	30	35	8.97	2,48,343.82	1,767.73	1,767.73		1,767.73	1,30,576.09	1,30,576.09
39)	Workshop Room	13-Nov-1994	61,377.80			61,377.80	3,068.89	30	25	35	5	58,308.91	628.08	628.08		628.08	55,098.91	55,098.91
40)	C.C. Road	5-Dec-2003	6,54,707.21			6,54,707.21	32,735.36	10	21	35	-	6,21,971.85	-	-	-	-	6,21,971.85	6,21,971

S.No.	Asset	Date of Purchase/Installation	Original Cost	Addition During the Year	Sale during the Year	Gross Block as on 31-March-2025	5% Residual Value	Life as per Companies Act 2013	No. of Days asset used in current year	Balance Life	Rate of Depreciation	Depreciation up to 31 March 2024	Depreciation for the year	Depreciation for operating period of five months in three shift	Total Depreciation during the year	WDV as on 31 March 2025
1)	ENERGY SAVING DEVICE															
1)	Solar Inverter 600 W, 20 A, 230V, 50 Hz, etc. complete	21-Mar-1950	7,91,000.00			7,91,000.00	20,500.00	15	365	-	-	29,500.34	-	-	-	29,500.34
2)	Air Heater 1000 Watt	21-Mar-1950	7,31,124.75			7,31,124.75	36,500.00	15	365	-	-	36,500.21	-	-	-	36,500.21
3)	Economic Tube	21-Mar-1950	5,68,161.30			5,68,161.30	28,400.00	15	365	-	-	28,400.57	-	-	-	28,400.57
4)	Investment in More Precision Band	21-Mar-1950	15,88,025.50			15,88,025.50	84,400.00	15	365	-	-	84,400.80	-	-	-	84,400.80
5)	Power Factor Capacitor & Panel	21-Mar-1950	4,01,003.66			4,01,003.66	20,050.00	15	365	-	-	20,050.18	-	-	-	20,050.18
6)	Fluid Drive Coupling	20-Mar-1950	36,712.27			36,712.27	1,835.61	15	365	-	-	1,835.61	-	-	-	1,835.61
7)	Electric Motor	24-Sep-1997	3,27,573.52			3,27,573.52	16,378.66	15	27	365	-	16,378.66	-	-	-	16,378.66
8)	Power Capacitor	14-Jan-1998	1,42,700.00			1,42,700.00	7,135.00	15	27	365	-	7,135.00	-	-	-	7,135.00
9)	Welding Transformer	25-Jan-1998	34,765.50			34,765.50	1,738.28	15	27	365	-	1,738.28	-	-	-	1,738.28
10)	Electric Motors 7.5 Kw.	15-Dec-2005	35,022.25			35,022.25	1,751.12	15	12	365	-	1,751.12	-	-	-	1,751.12
11)	Electric Motors 55 Kw.	5-Dec-2006	1,01,706.53			1,01,706.53	5,085.33	15	15	365	-	5,085.33	-	-	-	5,085.33
12)	Electric Oven	20-Jun-2006	11,877.20			11,877.20	593.86	15	15	365	-	593.86	-	-	-	593.86
13)	Electric Motor 11 Kw	21-Jan-2008	17,513.00			17,513.00	875.65	15	17	365	-	875.65	-	-	-	875.65
14)	Electric Motor 11 Kw	17-Feb-2008	17,538.75			17,538.75	876.94	15	17	365	-	876.94	-	-	-	876.94
15)	Electric Motor 5.5 Kw	13-Dec-2007	9,432.17			9,432.17	471.61	15	17	365	-	471.61	-	-	-	471.61
16)	Electric Motor 11 Kw	5-Jan-2009	9,011.00			9,011.00	450.55	15	15	365	-	450.55	-	-	-	450.55
17)	Electric Motor 11 Kw	15-Jan-2010	13,175.00			13,175.00	658.75	15	15	365	-	658.75	-	-	-	658.75
18)	Electric Motor 18.5 Kw (11 Kw)	25-Apr-2001	1,47,687.00			1,47,687.00	7,384.35	15	15	365	-	7,384.35	-	-	-	7,384.35
19)	Electric Motor 11 Kw	21-Jan-2009	13,175.00			13,175.00	658.75	15	15	365	-	658.75	-	-	-	658.75
20)	Electric Motor 11 Kw	10-Jan-2012	13,175.00			13,175.00	658.75	15	13	365	-	658.75	-	-	-	658.75
21)	Electric Motor 11 Kw	15-Oct-2012	5,430.00			5,430.00	271.50	15	12	365	-	271.50	-	-	-	271.50
22)	Electric Motor 10 Kw	3-Jan-2014	21,297.00			21,297.00	1,064.85	15	11	365	-	1,064.85	-	-	-	1,064.85
23)	3Phase Induction Motor 15 Kw 10 Kw 5000 RPM	27-Dec-2013	4,164.00			4,164.00	208.20	15	11	365	-	208.20	-	-	-	208.20
24)	3Phase Induction Motor 15 Kw 10 Kw 1600 RPM	1-Oct-2013	5,574.00			5,574.00	278.70	15	11	365	-	278.70	-	-	-	278.70
25)	3Phase Induction Motor 20 Kw 15 Kw	10-Dec-2013	9,572.00			9,572.00	478.60	15	11	365	-	478.60	-	-	-	478.60
26)	3Phase Induction Motor 20 Kw 15 Kw	13-Dec-2012	2,397.00			2,397.00	119.85	15	12	365	-	119.85	-	-	-	119.85
27)	Electric Motor 7.5 Kw 10 Kw	23-Jul-2014	21,297.34			21,297.34	1,065.37	15	11	365	-	1,065.37	-	-	-	1,065.37
28)	3Phase Induction Motor 20 Kw 15 Kw	18-Jan-2015	33,614.00			33,614.00	1,680.70	15	9	365	-	1,680.70	-	-	-	1,680.70
29)	3Phase Induction Motor 20 Kw 15 Kw	8-Dec-2015	10,575.00			10,575.00	528.75	15	5	365	-	528.75	-	-	-	528.75
30)	Electric Motor 10 Kw 7.5 Kw 5.5 Kw	17-Jan-2015	15,833.00			15,833.00	791.65	15	5	365	-	791.65	-	-	-	791.65
31)	Electric Motor 7.5 Kw 5.5 Kw	18-Jan-2015	15,833.00			15,833.00	791.65	15	5	365	-	791.65	-	-	-	791.65
32)	Electric Motor 7.5 Kw 5.5 Kw	8-Dec-2015	15,833.00			15,833.00	791.65	15	5	365	-	791.65	-	-	-	791.65
33)	3Phase Induction Motor 20 Kw 15 Kw	13-Dec-2016	2,997.00			2,997.00	149.85	15	6	365	-	149.85	-	-	-	149.85
34)	Electric Motor 7.5 Kw 5.5 Kw	20-Jan-2017	17,513.00			17,513.00	875.65	15	8	365	-	875.65	-	-	-	875.65
35)	3Phase Induction Motor 20 Kw 15 Kw	51-Jan-2017	7,354.00			7,354.00	367.70	15	7	365	-	367.70	-	-	-	367.70
36)	3Phase Induction Motor 21 Kw 15 Kw	30-Apr-2018	11,01,972.00			11,01,972.00	55,098.60	15	7	365	-	55,098.60	-	-	-	55,098.60
37)	3Phase Induction Motor 20 Kw 15 Kw	29-Dec-2018	6,799.00			6,799.00	339.95	15	6	365	-	339.95	-	-	-	339.95
38)	3Phase Induction Motor 20 Kw 15 Kw	20-Jan-2019	12,055.00			12,055.00	602.75	15	6	365	-	602.75	-	-	-	602.75
39)	3Phase Induction Motor 20 Kw 15 Kw	5-Feb-2019	21,110.00			21,110.00	1,055.50	15	6	365	-	1,055.50	-	-	-	1,055.50
40)	3Phase Induction Motor 20 Kw 15 Kw	25-Mar-2021	1,04,215.00			1,04,215.00	5,210.75	15	4	365	-	5,210.75	-	-	-	5,210.75
41)	3Phase Induction Motor 20 Kw 15 Kw	14-Mar-2021	1,04,215.00			1,04,215.00	5,210.75	15	3	365	-	5,210.75	-	-	-	5,210.75
42)	Electric Motor 18.5 Kw (11 Kw)	18-Sep-2021	3,41,651.40			3,41,651.40	17,082.57	15	2	365	-	17,082.57	-	-	-	17,082.57
43)	3Phase Induction Motor 20 Kw 15 Kw	8-Feb-2023	26,80,000.00			26,80,000.00	1,34,000.00	15	2	365	-	1,34,000.00	-	-	-	1,34,000.00
44)	ASB Sump/Bolt Pump with High Voltage	1-Apr-2022	1,80,000.00			1,80,000.00	9,000.00	10	1	268	-	9,000.00	-	-	-	9,000.00
45)	3Phase Electric Induction Motor 20 Kw 15 Kw	5-Mar-2024	-	30,612.00		30,612.00	1,530.60	15	1	268	-	1,530.60	-	-	-	1,530.60
46)	3Phase Electric Induction Motor 20 Kw 15 Kw	26-Feb-2024	-	3,11,000.00		3,11,000.00	15,550.00	15	1	125	-	15,550.00	-	-	-	15,550.00
47)	3Phase Electric Induction Motor 15 Kw 11 Kw 950 RPM (21 Kw)	15-Feb-2024	-	1,20,000.00		1,20,000.00	6,000.00	15	1	125	-	6,000.00	-	-	-	6,000.00
48)	3Phase Electric Induction Motor 15 Kw 11 Kw 950 RPM (21 Kw)	15-Feb-2024	-	4,11,812.00		4,11,812.00	20,590.60	15	1	125	-	20,590.60	-	-	-	20,590.60
TOTAL 5 (A+B+C)			1,77,28,233.09			1,77,28,233.09	8,86,416.59					1,41,29,898.87				33,984.22
G																
1)	AIR POLLUTION CONTROL															
1)	Flue Gas Analyser	21-Mar-1950	4,36,415.50			4,36,415.50	21,820.78	15	365	-	-	4,14,594.72	-	-	-	4,14,594.72
TOTAL 5 (D)			4,36,415.50			4,36,415.50	21,820.78					4,14,594.72				4,14,594.72
D)																
OTHER CASES INCLUDING																
1)	Caro Unibloc	20-Mar-1950	34,57,537.26			34,57,537.26	1,72,876.86	15	365	-	-	1,72,876.86	-	-	-	1,72,876.86
2)	Caro Curral	20-Mar-1950	16,09,851.40			16,09,851.40	80,492.57	15	365	-	-	80,492.57	-	-	-	80,492.57
3)	Caro Lander	20-Mar-1950	6,27,543.05			6,27,543.05	31,377.15	15	365	-	-	31,377.15	-	-	-	31,377.15
4)	Forcer	20-Mar-1950	15,57,071.55			15,57,071.55	77,853.58	15	365	-	-	77,853.58	-	-	-	77,853.58
5)	Caro Chopper	20-Mar-1950	3,80,132.16			3,80,132.16	19,006.61	15	365	-	-	19,006.61	-	-	-	19,006.61
6)	Caro Lander	20-Mar-1950	5,15,470.65			5,15,470.65	25,773.53	15	365	-	-	25,773.53	-	-	-	25,773.53
7)	Caro Assembly	20-Mar-1950	61,56,151.72			61,56,151.72	307,805.86	15	365	-	-	307,805.86	-	-	-	307,805.86
8)	Open Transmission Gearbox	20-Mar-1950	52,47,151.85			52,47,151.85	262,355.93	15	365	-	-	262,355.93	-	-	-	262,355.93
9)	Bayston Elevator	20-Mar-1950	12,95,512.52			12,95,512.52	64,775.63	15	365	-	-	64,775.63	-	-	-	64,775.63
10)	Bayston Return Camer	20-Mar-1950	7,21,479.33			7,21,479.33	36,074.47	15	365	-	-	36,074.47	-	-	-	36,074.47
11)	Bayston Drive Center	20-Mar-1950	2,95,815.16			2,95,815.16	14,790.76	15	365	-	-	14,790.76	-	-	-	14,790.76
12)	Water Wringing Sock	20-Mar-1950	72,965.24			72,965.24	3,648.26	15	365	-	-	3,648.26	-	-	-	3,648.26
13)	Recombination table with Pump	20-Mar-1950	10,12,784.50			10,12,784.50	50,639.23	15	365	-	-	50,639.23	-	-	-	50,639.23
14)	Water Tank with Pump	20-Mar-1950	1,45,444.37			1,45,444.37	7,272.22	15	365	-	-	7,272.22	-	-	-	7,272.22
15)	1M1 Hopper Crane	20-Mar-1950	5,15,725.02			5,15,725.02	25,786.26	15	365	-	-	25,786.26	-	-	-	25,786.26
16)	1M1 Hopper Crane	20-Mar-1950	3,41,511.48			3,41,511.48	17,077.07	15	365	-	-	17,077.07	-	-	-	17,077.07
17)	Automatic Case Feeding Device	20-Mar-1950	1,65,777.73			1,65,777.73	8,288.89	15	365	-	-	8,288.89	-	-		

S.No.	Asset	Date of Purchased/Installation	Original Cost	Addition During the Year	Gross Block as on 31-March-2025	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-2024	WDV as on 31-March-2024	Depreciation for the year	Depreciation for the year for single shift	Depreciation for operating period of Five Months in three Shift	Total Depreciation during the year	WDV as on March 2025
23	Cash Over	20-Mar-1960	45,916.74		45,916.74	2,178.65	15	35	365	-	-	2,478.45	-	-	-	-	-	2,026.5
24	Bogino Ball Conveyor	20-Mar-1960	1,07,669.81		1,07,669.81	5,143.69	15	35	365	-	-	97,726.32	-	-	-	-	-	5,143.69
25	W/C Conveyor	20-Mar-1960	1,41,511.25		1,41,511.25	9,075.66	15	35	365	-	-	1,32,435.59	-	-	-	-	-	9,075.66
26	Paper Wea	20-Mar-1960	11,16,153.15		11,16,153.15	56,807.66	15	35	365	-	-	10,59,345.49	-	-	-	-	-	56,807.66
27	Electricity	20-Mar-1960	12,25,074.28		12,25,074.28	61,253.71	15	35	365	-	-	11,63,820.57	-	-	-	-	-	61,253.71
28	Intermediate Rate Cleaner	21-Jun-1960	3,34,526.15		3,34,526.15	16,726.33	15	35	365	-	-	3,17,800.00	-	-	-	-	-	3,17,800.00
29	Crushed Rubber Ball Conveyor	21-Jul-1960	6,29,420.00		6,29,420.00	31,471.00	15	35	365	-	-	5,97,949.00	-	-	-	-	-	31,471.00
30	Explosion Cleaner	15-Sep-1997	2,69,256.57		2,69,256.57	13,462.83	15	25	365	-	-	2,55,793.74	-	-	-	-	-	13,462.83
31	Sugar Bag Stacker	14-Jun-1968	2,67,690.00		2,67,690.00	13,384.50	15	27	365	-	-	2,54,305.50	-	-	-	-	-	13,384.50
32	Sugar Bag Stacker	15-Mar-1966	2,66,677.00		2,66,677.00	13,333.85	15	27	365	-	-	2,53,343.15	-	-	-	-	-	13,333.85
33	Wrapping Machine	26-Oct-2000	1,20,006.00		1,20,006.00	6,000.30	15	24	365	-	-	1,14,005.70	-	-	-	-	-	6,000.30
34	P.M. Shift	20-Dec-2000	2,66,447.74		2,66,447.74	13,322.38	15	21	365	-	-	2,53,125.36	-	-	-	-	-	13,322.38
35	Gear Box	20-Dec-2000	2,67,633.00		2,67,633.00	13,381.65	15	21	365	-	-	2,54,251.35	-	-	-	-	-	13,381.65
36	Sugar Bag Photo Machine	17-Jun-2005	1,33,944.00		1,33,944.00	6,697.20	15	15	365	-	-	1,27,246.80	-	-	-	-	-	6,697.20
37	P.M. Shift	25-Jun-2011	6,37,520.00		6,37,520.00	31,876.00	15	11	365	-	-	5,95,644.00	-	-	-	-	-	31,876.00
38	P.M. Refill Shift	1-Mar-2019	7,57,900.00		7,57,900.00	37,895.00	15	6	365	-	-	7,20,005.00	-	-	-	-	-	37,895.00
39	P.M. Refill Shift	21-Sep-2020	6,25,200.00		6,25,200.00	31,260.00	15	5	365	-	-	5,93,940.00	-	-	-	-	-	31,260.00
TOTAL 5 (B) - REST OF THE PLANT:																		
1	Accumulating scales	20-Mar-1960	5,37,075.15		5,37,075.15	26,853.76	15	35	365	-	-	5,10,221.39	-	-	-	-	-	26,853.76
2	Phosphate Prep & storage arrangement	20-Mar-1960	80,491.25		80,491.25	4,024.56	15	35	365	-	-	76,466.69	-	-	-	-	-	4,024.56
3	Accumulator	21-Jun-1960	29,160.25		29,160.25	1,458.01	15	35	365	-	-	27,702.24	-	-	-	-	-	1,458.01
4	Accumulator	21-Jun-1960	4,16,706.50		4,16,706.50	20,835.32	15	35	365	-	-	3,95,871.18	-	-	-	-	-	20,835.32
5	W/C Preparation	21-Jun-1960	5,71,601.80		5,71,601.80	28,580.09	15	35	365	-	-	5,43,021.71	-	-	-	-	-	28,580.09
6	Sugar Machine at conveyor	21-Jun-1960	7,15,092.82		7,15,092.82	35,754.61	15	35	365	-	-	6,79,338.21	-	-	-	-	-	35,754.61
7	Crusher assembly	21-Jun-1960	19,67,369.55		19,67,369.55	98,368.48	15	35	365	-	-	18,69,001.07	-	-	-	-	-	98,368.48
8	Vacuum filter assembly	21-Jun-1960	24,70,712.65		24,70,712.65	123,536.63	15	35	365	-	-	23,47,176.02	-	-	-	-	-	123,536.63
9	Evaporation	21-Jun-1960	90,84,626.64		90,84,626.64	454,233.33	15	35	365	-	-	86,304,393.31	-	-	-	-	-	454,233.33
10	Sugar preparation unit	21-Jun-1960	9,43,687.67		9,43,687.67	47,184.38	15	35	365	-	-	8,96,503.29	-	-	-	-	-	47,184.38
11	Vacuum Pan	21-Jun-1960	65,34,677.46		65,34,677.46	326,733.87	15	35	365	-	-	62,079,943.59	-	-	-	-	-	326,733.87
12	Seed Vacuum Dryer	21-Jun-1960	11,34,166.07		11,34,166.07	56,708.32	15	35	365	-	-	10,77,457.75	-	-	-	-	-	56,708.32
13	Conveyor	21-Jun-1960	5,65,576.65		5,65,576.65	28,278.83	15	35	365	-	-	5,37,297.82	-	-	-	-	-	28,278.83
14	Injection water pump	21-Jun-1960	31,13,047.80		31,13,047.80	155,662.39	15	35	365	-	-	29,57,385.41	-	-	-	-	-	155,662.39
15	Cooling water pump	21-Jun-1960	31,22,711.25		31,22,711.25	156,108.06	15	35	365	-	-	29,66,603.19	-	-	-	-	-	156,108.06
16	Vertical crystallizer	21-Jun-1960	29,13,773.35		29,13,773.35	145,688.67	15	35	365	-	-	27,68,084.68	-	-	-	-	-	145,688.67
17	Ch. Machine	21-Jun-1960	80,86,025.25		80,86,025.25	404,301.26	15	35	365	-	-	76,81,723.99	-	-	-	-	-	404,301.26
18	Conveyor	21-Jun-1960	12,66,164.91		12,66,164.91	63,308.25	15	35	365	-	-	12,02,856.66	-	-	-	-	-	63,308.25
19	Wagon Water	21-Jun-1960	4,29,831.44		4,29,831.44	21,491.57	15	35	365	-	-	4,08,339.87	-	-	-	-	-	21,491.57
20	Wagon Pump	21-Jun-1960	3,72,415.31		3,72,415.31	18,620.77	15	35	365	-	-	3,53,794.54	-	-	-	-	-	18,620.77
21	Wagon Pump	21-Jun-1960	4,29,284.66		4,29,284.66	21,464.23	15	35	365	-	-	4,07,820.43	-	-	-	-	-	21,464.23
22	Wagon pump	21-Jun-1960	2,77,645.48		2,77,645.48	13,882.27	15	35	365	-	-	2,63,763.21	-	-	-	-	-	13,882.27
23	Sugar heater water system	21-Jun-1960	12,595.44		12,595.44	629.77	15	35	365	-	-	11,965.67	-	-	-	-	-	629.77
24	Pan oil hot water system	21-Jun-1960	31,520.53		31,520.53	1,575.53	15	35	365	-	-	29,945.00	-	-	-	-	-	1,575.53
25	Pan oil tank	21-Jun-1960	76,680.46		76,680.46	3,834.02	15	35	365	-	-	72,846.44	-	-	-	-	-	3,834.02
26	Wagon extraction system	21-Jun-1960	1,31,771.57		1,31,771.57	6,586.58	15	35	365	-	-	1,25,184.99	-	-	-	-	-	6,586.58
27	Sugar bag washing machine	28-Feb-2004	67,564.00		67,564.00	3,378.20	15	21	365	-	-	64,185.80	-	-	-	-	-	3,378.20
28	Wagon Automatic weighing baggy machine	21-Jun-2000	1,72,687.55		1,72,687.55	8,634.38	15	21	365	-	-	1,64,053.17	-	-	-	-	-	8,634.38
29	Wagon rail with chain hoist & block	21-Jun-1960	68,680.78		68,680.78	3,434.04	15	35	365	-	-	65,246.74	-	-	-	-	-	3,434.04
30	Sugar motor	21-Jun-1960	1,67,543.06		1,67,543.06	8,377.15	15	35	365	-	-	1,59,165.91	-	-	-	-	-	8,377.15
31	Seed machine motor	21-Jun-1960	1,75,524.75		1,75,524.75	8,776.24	15	35	365	-	-	1,66,748.51	-	-	-	-	-	8,776.24
32	Grain chopper	21-Jun-1960	4,45,414.15		4,45,414.15	22,270.71	15	35	365	-	-	4,23,143.44	-	-	-	-	-	22,270.71
33	Sugar elevator	21-Jun-1960	3,15,334.11		3,15,334.11	15,766.71	15	35	365	-	-	2,99,567.40	-	-	-	-	-	15,766.71
34	Sugar motor sugar weighing & bagging machine & bag	21-Jun-1960	12,28,671.75		12,28,671.75	61,431.59	15	35	365	-	-	11,67,240.16	-	-	-	-	-	61,431.59
35	Wagon weighing scale	21-Jun-1960	2,45,273.50		2,45,273.50	12,263.70	15	35	365	-	-	2,33,009.80	-	-	-	-	-	12,263.70
36	Hot & cold water service tank	21-Jun-1960	2,64,013.31		2,64,013.31	13,200.67	15	35	365	-	-	2,50,812.64	-	-	-	-	-	13,200.67
37	Reconstruction cold water tank	21-Jun-1960	66,44,445.27		66,44,445.27	3,32,222.31	15	35	365	-	-	63,12,222.96	-	-	-	-	-	3,32,222.31
38	H.P. & medium pump	21-Jun-1960	8,75,517.15		8,75,517.15	43,775.86	15	35	365	-	-	8,31,741.29	-	-	-	-	-	43,775.86
39	Electric motor process pump	21-Jun-1960	68,687.02		68,687.02	3,434.04	15	35	365	-	-	65,253.00	-	-	-	-	-	3,434.04
40	Steam generator	21-Jun-1960	2,30,56,556.66		2,30,56,556.66	1,152,828.34	15	35	365	-	-	2,19,336.32	-	-	-	-	-	1,152,828.34
41	P.P.D.S.	21-Jun-1960	25,52,077.67		25,52,077.67	1,276,038.88	15	35	365	-	-	23,244,738.79	-	-	-	-	-	1,276,038.88
42	Power house equipment	21-Jun-1960	1,35,59,203.72		1,35,59,203.72	6,779,601.19	15	35	365	-	-	1,28,812,402.53	-	-	-	-	-	6,779,601.19
43	Wagon & Sphered feet pump with motor	10-Feb-1965	3,78,580.47		3,78,580.47	18,929.02	15	30	365	-	-	3,59,651.45	-	-	-	-	-	18,929.02
44	Expander	14-Jun-1968	1,38,662.00		1,38,662.00	6,933.10	15	27	365	-	-	1,31,728.90	-	-	-	-	-	6,933.10
45	Wagon Corrector	23-Jun-2000	2,15,000.00		2,15,000.00	10,750.00	15	15	365	-	-	2,04,250.00	-	-	-	-	-	10,750.00
46	Iron Machine Complete	25-Jun-2000	2,15,000.00		2,15,000.00	10,750.00	15	15	365	-	-	2,04,250.00	-	-	-			

S.No.	Asset	Date of Purchase/Installation	Original Cost	Addition During the Year	Sale during the Year	Gross Block as on 31-March-2025	5% Residual Value	Life as per Companies Act 2013	No. of Days used in current year	Balance Life	Rate of Depreciation	Depreciation up to 31 March 2024	Depreciation for the year	Depreciation for the year for single shift	Depreciation for operating period of Five Months in three Shift	Total Depreciation during the year	WDV as on 31 March 2024	WDV as on March 2025
1	Flare	21-Mar-1994	5165.01			5098.01	374.61	15	365	-	-	5751.21	34.60	-	-	5785.81	34.60	34.60
2	Shopper machine	21-Mar-1994	5334.00			5334.00	266.70	15	365	-	-	5067.30	266.70	-	-	5334.00	266.70	266.70
3	Power tubular machine	21-Mar-1994	1065.60			1065.60	53.28	15	365	-	-	1012.32	53.28	-	-	1065.60	53.28	53.28
4	Creding Machine	21-Mar-1994	1574.00			1574.00	78.70	15	365	-	-	1495.30	78.70	-	-	1574.00	78.70	78.70
5	Ar boyer machine	21-Mar-1994	2133.27			2133.27	106.66	15	365	-	-	2026.61	106.66	-	-	2133.27	106.66	106.66
6	Ellect treatment plant	21-Mar-1994	1769.43			1769.43	88.47	15	365	-	-	1680.96	88.47	-	-	1769.43	88.47	88.47
7	Tube machine	1-Sep-1993	132705.00			132705.00	6635.25	15	365	-	-	126069.75	6635.25	-	-	132705.00	6635.25	6635.25
8	Shopper machine	1-Sep-1993	62648.00			62648.00	3132.40	15	365	-	-	59515.60	3132.40	-	-	62648.00	3132.40	3132.40
9	Washing machine	3-Oct-1993	21565.00			21565.00	1078.25	15	365	-	-	20486.75	1078.25	-	-	21565.00	1078.25	1078.25
10	Washing machine	14-Feb-1995	48460.00			48460.00	2423.00	15	365	-	-	46037.00	2423.00	-	-	48460.00	2423.00	2423.00
11	Plumer Machine	5-Aug-1996	283795.00			283795.00	14189.75	15	365	-	-	269605.25	14189.75	-	-	283795.00	14189.75	14189.75
12	Tube drawing	16-Feb-1995	24155.18			24155.18	1207.76	15	365	-	-	22947.42	1207.76	-	-	24155.18	1207.76	1207.76
13	Tube drawing	17-Feb-1995	9410.07			9410.07	470.50	15	365	-	-	8939.57	470.50	-	-	9410.07	470.50	470.50
14	WORK SHOP MACHINERY OTHER		333055.83			333055.83	16652.79					316403.04	16652.79			333055.83	16652.79	16652.79
15	OTHER OLD MACHINERY																	
16	Fez press	21-Sep-1966	11921.52			11921.52	596.08	15	365	-	-	11325.44	596.08	-	-	11921.52	596.08	596.08
17	Fez press	30-Sep-1966	299.56			299.56	14.98	15	365	-	-	284.58	14.98	-	-	299.56	14.98	14.98
18	Fez press	5-Feb-1967	8500.00			8500.00	425.00	15	365	-	-	8075.00	425.00	-	-	8500.00	425.00	425.00
19	Sege grinder	1-Apr-1987	166084.58			166084.58	8304.23	15	365	-	-	157780.35	8304.23	-	-	166084.58	8304.23	8304.23
20	D.C. Set	30-Sep-1991	355000.00			355000.00	17750.00	15	365	-	-	337250.00	17750.00	-	-	355000.00	17750.00	17750.00
21	Sege grinding 200 kg	1-Feb-1992	42331.80			42331.80	2116.59	15	365	-	-	40215.21	2116.59	-	-	42331.80	2116.59	2116.59
22	Steel coil	27-Aug-1997	275500.00			275500.00	13775.00	15	365	-	-	261725.00	13775.00	-	-	275500.00	13775.00	13775.00
23	Dry feed on roller on job station	26-Jun-1992	36000.33			36000.33	1800.02	15	365	-	-	34200.31	1800.02	-	-	36000.33	1800.02	1800.02
24	Fez press	1-Dec-1997	237510.40			237510.40	11875.52	15	365	-	-	225634.88	11875.52	-	-	237510.40	11875.52	11875.52
25	40 Ton ball mill	20-Mar-1993	201695.33			201695.33	10084.77	15	365	-	-	191610.56	10084.77	-	-	201695.33	10084.77	10084.77
26	L.L. mule Hydraulic Mch	6-Dec-1992	68507.16			68507.16	3425.36	15	365	-	-	65081.80	3425.36	-	-	68507.16	3425.36	3425.36
27	Steel coil	1-Feb-1993	224795.47			224795.47	11239.77	15	365	-	-	213555.70	11239.77	-	-	224795.47	11239.77	11239.77
28	Steel coil	3-Dec-1988	820538.47			820538.47	41026.92	15	365	-	-	779511.55	41026.92	-	-	820538.47	41026.92	41026.92
29	OTHER OLD MACHINERY		772443.27			772443.27	38622.17					733821.10	38622.17			772443.27	38622.17	38622.17
30	FOUR 11 INVA	26-Mar-1990	505566.63			505566.63	25278.33	30	365	-	-	480288.30	25278.33	-	-	505566.63	25278.33	25278.33
31	TURBINE & PIPING	1-Apr-1995	15157.33			15157.33	757.87	30	365	-	-	14399.46	757.87	-	-	15157.33	757.87	757.87
32	ELECTRICAL EQUIPMENT		135157.33			135157.33	6757.87					128400.46	6757.87			135157.33	6757.87	6757.87
33	Decker	1-Apr-1986	9728.80			9728.80	486.44	10	365	-	-	9242.36	486.44	-	-	9728.80	486.44	486.44
34	Exhaust fan	21-Sep-1990	15538.60			15538.60	776.93	10	365	-	-	14761.67	776.93	-	-	15538.60	776.93	776.93
35	Water Storage	5-Mar-1990	5265.58			5265.58	263.28	10	365	-	-	5002.30	263.28	-	-	5265.58	263.28	263.28
36	A.C	28-Feb-1990	77502.71			77502.71	3875.14	10	365	-	-	73627.57	3875.14	-	-	77502.71	3875.14	3875.14
37	Ceiling Fan	15-Mar-1987	41360.95			41360.95	2068.05	10	365	-	-	39292.90	2068.05	-	-	41360.95	2068.05	2068.05
38	Table Fan	28-Feb-1987	2511.00			2511.00	125.55	10	365	-	-	2385.45	125.55	-	-	2511.00	125.55	125.55
39	Boiler	25-Jun-1992	3000.00			3000.00	150.00	10	365	-	-	2850.00	150.00	-	-	3000.00	150.00	150.00
40	Ceiling fan	15-Oct-1991	1490.84			1490.84	74.54	10	365	-	-	1416.30	74.54	-	-	1490.84	74.54	74.54
41	Ceiling fan	20-Mar-1992	1422.90			1422.90	71.15	10	365	-	-	1351.75	71.15	-	-	1422.90	71.15	71.15
42	Ceiling fan	14-Sep-1997	255.80			255.80	12.79	10	365	-	-	243.01	12.79	-	-	255.80	12.79	12.79
43	Exhaust fan	3-Sep-1997	600.00			600.00	30.00	10	365	-	-	570.00	30.00	-	-	600.00	30.00	30.00
44	Room Heater	30-Apr-1997	1500.00			1500.00	75.00	10	365	-	-	1425.00	75.00	-	-	1500.00	75.00	75.00
45	Room Heater	27-Nov-1997	1437.4			1437.4	71.87	10	365	-	-	1365.53	71.87	-	-	1437.4	71.87	71.87
46	Room Heater	27-Nov-1997	160.00			160.00	8.00	10	365	-	-	152.00	8.00	-	-	160.00	8.00	8.00
47	Ceiling Fan (17 nos.)	5-Mar-1995	5355.00			5355.00	267.75	10	365	-	-	5087.25	267.75	-	-	5355.00	267.75	267.75
48	Refrigerator with Stand	1-Sep-1994	9455.00			9455.00	472.75	10	365	-	-	9002.25	472.75	-	-	9455.00	472.75	472.75
49	Water cooler	15-Mar-1993	1548.01			1548.01	77.40	10	365	-	-	1470.61	77.40	-	-	1548.01	77.40	77.40
50	Turkey water cooler	15-Mar-1993	16335.94			16335.94	816.80	10	365	-	-	15519.14	816.80	-	-	16335.94	816.80	816.80
51	As Condition	26-Apr-1991	15579.57			15579.57	778.98	10	365	-	-	14800.59	778.98	-	-	15579.57	778.98	778.98
52	P.C.U.F.W.O	28-Apr-1991	8525.36			8525.36	426.27	10	365	-	-	8099.09	426.27	-	-	8525.36	426.27	426.27
53	OKH 11 INVA	7-Oct-1998	128250.00			128250.00	6412.50	10	365	-	-	121837.50	6412.50	-	-	128250.00	6412.50	6412.50
54	Tire lammer	26-Apr-1990	45084.80			45084.80	2254.24	10	365	-	-	42830.56	2254.24	-	-	45084.80	2254.24	2254.24
55	OKH 11 INVA	26-Apr-1990	26540.95			26540.95	1327.05	10	365	-	-	25213.90	1327.05	-	-	26540.95	1327.05	1327.05
56	Capacitor	28-Apr-1990	21558.80			21558.80	1077.94	10	365	-	-	20480.86	1077.94	-	-	21558.80	1077.94	1077.94
57	Capacitor	28-Apr-1990	41650.06			41650.06	2082.50	10	365	-	-	39567.56	2082.50	-	-	41650.06	2082.50	2082.50
58	Capacitor	28-Apr-1990	37515.2			37515.2	1875.76	10	365	-	-	35639.44	1875.76	-	-	37515.2	1875.76	1875.76
59	Capacitor	28-Apr-1990	11477.61			11477.61	573.88	10	365	-	-	10903.73	573.88	-	-	11477.61	573.88	573.88
60	Capacitor	28-Apr-1990	75420.08			75420.08	3771.00	10	365	-	-	71649.08	3771.00	-	-	75420.08	3771.00	3771.00
61	Payal Fan	5-Jun-1990	1197.19			1197.19	59.86	10	365	-	-	1137.33	59.86	-	-	1197.19	59.86	59.86
62	Payal Fan	14-Jun-1990	292.31			292.31	14.62	10	365	-	-	277.69	14.62	-	-	292.31	14.62	14.62
63	Open Cooler	24-Jun-1995	17725.91			17725.91	886.29	10	365	-	-	16839.62	886.29	-	-	17725.91	886.29	886.29
64	Cooler	5-Jun-1990	3373.06															

S.No.	Asset	Date of Purchase/Installation	Original Cost	Addition During the Year	Sale during the Year	Gross Block as on 31-March-2025	5% Residual Value	Life as per Companies Act 2013	No. of Days Asset used in current year	Balance Life	Ratio of Depreciation	Depreciation up to 31-March-2024	WDV as on 31-March-2024	Depreciation for the year	Depreciation for operating period of Five Months in three shift	Depreciation for the year for single shift	Total Depreciation during the year	WDV as on March-2025
41	1 kva Decoding Unit (Central Electric Meter 3.207)	23-Mar-2022	15,600.00			15,600.00	175.00	10	3	7	25.63	1,033.64	3,693.35	2,166.66	2,166.66	2,166.66	2,166.66	5,719.59
42	1 kva A.C. 1.5 Ton	28-Aug-2021	27,265.84			27,265.84	1,110.28	10	4	6	24.82	12,892.84	5,047.60	2,687.27	2,687.27	2,687.27	2,687.27	7,200.53
43	Electronic Weighing Machine 200kg Cap	30-Nov-2020	5,600.00			5,600.00	407.50	10	1	9	25.21	702.33	737.57	1,852.35	1,852.35	1,852.35	1,852.35	5,652.27
44	ACB 600 Amp Datasheet 3 Poles (1 No.)	14-Feb-2024	2,45,833.40	2,45,833.40		2,45,833.40	17,034.17	10	13	10	25.86	21,302.49	21,302.49	21,302.49	21,302.49	21,302.49	21,302.49	2,24,530.91
47	ACB Panel for D/Fan 630/600 Amp (2 Nos.)	18-Nov-2024	3,31,000.00	3,31,000.00		3,31,000.00	16,500.00	10	13	10	25.85	31,385.91	31,385.91	31,385.91	31,385.91	31,385.91	31,385.91	2,99,614.09
TOTAL 7->	ELECTRICAL EQUIPMENT		7,07,713.28	5,71,833.40		12,79,546.68	66,123.17					67,817.22	67,817.22	67,227.75	67,227.75	67,227.75	67,227.75	5,91,111.41
TOTAL 8->	FURNITURE & FIXTURE-																	
1)	Steel office table	1-Jun-1987	12,988.75			12,988.75	648.44	10	35			12,340.31	648.44					648.44
2)	Steel office chair	1-Jun-1987	13,055.52			13,055.52	654.27	10	35			12,401.25	654.27					654.27
3)	Steel office typewriter	1-Jun-1987	905.52			905.52	45.28	10	35			860.24	45.28					45.28
4)	Steel chair with back	1-Jun-1987	15,725.25			15,725.25	786.26	10	35			15,038.99	786.26					786.26
5)	Steel office table with horizontal top	1-Jun-1987	802.53			802.53	40.12	10	35			762.41	40.12					40.12
6)	Steel chair with back	1-Jun-1987	6,877.24			6,877.24	343.86	10	35			6,533.38	343.86					343.86
7)	Donkey load 3 nos.	1-Apr-1987	20,041.56			20,041.56	1,002.08	10	35			19,039.48	1,002.08					1,002.08
8)	Flay cabinet	1-Apr-1987	5,910.45			5,910.45	295.52	10	35			5,614.93	295.52					295.52
9)	Dining set	1-Apr-1987	20,800.00			20,800.00	1,040.00	10	35			19,760.00	1,040.00					1,040.00
10)	Central Table	1-Apr-1987	4,247.35			4,247.35	212.37	10	35			4,034.98	212.37					212.37
11)	Chair	1-Apr-1989	4,202.25			4,202.25	210.11	10	35			4,006.06	210.11					210.11
12)	Soas Set	1-Apr-1989	64,189.20			64,189.20	3,209.46	10	35			60,979.74	3,209.46					3,209.46
13)	Steel desk	1-Apr-1992	200.00			200.00	10.00	10	35			190.00	10.00					10.00
14)	T.T. Table	1-Apr-1990	2,300.00			2,300.00	115.00	10	35			2,185.00	115.00					115.00
15)	Godri table frame desk	27-Jul-1991	511.35			511.35	25.57	10	31			485.78	25.57					25.57
16)	Revolving chair	28-Feb-1992	918.85			918.85	45.94	10	31			872.91	45.94					45.94
17)	Revolving chair	12-Aug-1991	787.50			787.50	39.38	10	31			748.12	39.38					39.38
18)	Foam covered sofa	24-Oct-1991	3,400.00			3,400.00	170.00	10	31			3,230.00	170.00					170.00
19)	Central table with mica	28-Oct-1991	1,600.00			1,600.00	80.00	10	31			1,520.00	80.00					80.00
20)	Central table with mica	24-Oct-1991	600.00			600.00	30.00	10	31			570.00	30.00					30.00
21)	Entry chair	24-Oct-1991	1,600.00			1,600.00	80.00	10	31			1,520.00	80.00					80.00
22)	Entry chair	5-Jun-1991	800.00			800.00	40.00	10	31			760.00	40.00					40.00
23)	Entry chair	13-Nov-1991	400.00			400.00	20.00	10	31			380.00	20.00					20.00
24)	Entry chair	6-Jun-1992	751.00			751.00	37.55	10	31			713.45	37.55					37.55
25)	Office stool	30-Nov-1991	200.00			200.00	10.00	10	31			190.00	10.00					10.00
26)	Steel cabinet	28-Nov-1991	5,480.00			5,480.00	274.00	10	31			5,206.00	274.00					274.00
27)	Steel cabinet	26-Dec-1991	5,480.00			5,480.00	274.00	10	31			5,206.00	274.00					274.00
28)	Office table	25-Dec-1991	1,540.00			1,540.00	77.00	10	31			1,463.00	77.00					77.00
29)	Wooden table	5-Nov-1992	590.00			590.00	29.50	10	31			560.50	29.50					29.50
30)	Chair	22-Feb-1993	792.00			792.00	39.60	10	31			752.40	39.60					39.60
31)	Energy stool 1 nos.	3-Dec-1992	275.00			275.00	13.75	10	31			261.25	13.75					13.75
32)	Office table 1 nos.	26-Dec-1992	1,485.00			1,485.00	74.25	10	31			1,410.75	74.25					74.25
33)	Chair - 14 nos.	21-Jan-1993	3,920.00			3,920.00	196.00	10	31			3,724.00	196.00					196.00
34)	Revolving chair	3-Jun-1992	2,766.61			2,766.61	138.33	10	31			2,628.28	138.33					138.33
35)	Office table 1 nos.	3-Mar-1992	2,766.61			2,766.61	138.33	10	31			2,628.28	138.33					138.33
36)	Chair - 6 nos.	4-Jul-1992	4,211.25			4,211.25	210.56	10	31			4,000.69	210.56					210.56
37)	Chair - 3 nos.	26-Dec-1992	2,300.00			2,300.00	115.00	10	31			2,185.00	115.00					115.00
38)	Soa set	28-Jan-1991	5,900.00			5,900.00	295.00	10	35			5,605.00	295.00					295.00
39)	Steel cabinet 2 nos.	1-Apr-2003	15,375.42			15,375.42	768.77	10	21			14,606.65	768.77					768.77
40)	Steel cabinet 2 nos.	5-Feb-2006	10,165.00			10,165.00	508.25	10	15			9,656.75	508.25					508.25
41)	Polystyrene Chair 4 Nos.	30-Mar-2008	6,825.00			6,825.00	341.25	10	15			6,483.75	341.25					341.25
42)	Steel cabinet	2-Jul-2006	1,530.00			1,530.00	76.50	10	15			1,453.50	76.50					76.50
43)	Complex Chair & Table	2-Jul-2006	36,000.00			36,000.00	1,800.00	10	13			34,200.00	1,800.00					1,800.00
44)	Office Chair & Table	21-Nov-2006	11,400.00			11,400.00	570.00	10	13			10,830.00	570.00					570.00
45)	Office Chair (1 No.)	5-Feb-2010	13,800.00			13,800.00	690.00	10	15			13,110.00	690.00					690.00
46)	Office Chair (1 No.)	31-Mar-2010	5,411.00			5,411.00	270.55	10	15			5,140.45	270.55					270.55
47)	Steel cabinet (2 Nos.)	11-Jun-2010	14,280.00			14,280.00	714.00	10	15			13,566.00	714.00					714.00
48)	Office table	11-Jun-2010	7,045.00			7,045.00	352.25	10	15			6,692.75	352.25					352.25
49)	Steel cabinet	31-Jul-2013	11,678.00			11,678.00	583.90	10	12			11,094.10	583.90					583.90
50)	Office table	14-Sep-2013	5,682.00			5,682.00	284.10	10	12			5,397.90	284.10					284.10
51)	Steel cabinet	14-Sep-2013	9,971.00			9,971.00	498.55	10	12			9,472.45	498.55					498.55
52)	Premier Chair Polyester (1 No.)	27-Jun-2015	14,643.00			14,643.00	732.15	10	10			13,910.85	732.15					732.15
53)	Steel cabinet (1 No.)	23-Feb-2015	8,592.00			8,592.00	429.60	10	10			8,162.40	429.60					429.60
54)	Steel cabinet (1 No.)	15-Mar-2015	8,592.00			8,592.00	429.60	10	10			8,162.40	429.60					429.60
55)	Steel cabinet (1 No.)	27-Aug-2015	8,592.00			8,592.00	429.60	10	10			8,162.40	429.60					429.60
56)	Office Chair (1 No.)	31-Mar-2017	7,023.00			7,023.00	351.15	10	8			6,671.85	351.15					351.15
57)	Office Table (1 No.)	5-Jul-2017	5,371.00			5,371.00	268.55	10	8			5,102.45	268.55					268.55
58)	Steel cabinet (1 No.)	31-Mar-2017	11,795.00			11,795.00	589.75	10	8			11,205.25	589.75					589.75
59)	Steel cabinet (1 No.)	19-Aug-2017	5,800.00			5,800.00	290.00	10	8			5,510.00	290.00					290.00
60)	High Back Revolving Chair (Good Quality)	21-Nov-2021	17,683.50			17,683.50	884.18	10	3			16,799.32	884.18					884.18
TOTAL 8->	FURNITURE & FIXTURE-		4,89,872.51			4,89,872.51	24,484.13					4,65,388.38	4,65,388.38					

S.No.	Asset	Date of Purchase/Installation	Original Cost	Addition During the Year	Sale during the Year	Gross Block as on 31-March-2025	5% Residual Value	Life as per Companies Act 2013	No. of Days used in current year	Balance Life	Rate of Depreciation	Depreciation up to 31-March-2024	WDV as on 31-March-2024	Depreciation for the year	Depreciation for operating period of Five Months in three Shift	Total Depreciation during the year	WDV as on March-2025
1	Calculator 1 nos	3-May-1972	1,800.00			1,800.00	90.00	5	33	34	-	1,710.00	50.00	-	-	50.00	50.00
2	Calculator 2 nos	24-Jun-1992	650.00			650.00	32.50	5	35	35	-	617.50	32.50	-	-	32.50	32.50
3	Typewriter 2 nos	20-Dec-1972	11,351.00			11,351.00	567.55	5	35	35	-	10,783.45	567.55	-	-	567.55	567.55
4	Calculator 2 nos	16-Feb-1972	550.00			550.00	27.50	5	35	35	-	512.50	27.50	-	-	27.50	27.50
5	Telephone 1 nos	28-Jun-1993	4,800.00			4,800.00	240.00	5	35	35	-	4,560.00	240.00	-	-	240.00	240.00
6	Telephone Exchange Plug 17 Telephone	15-Jun-1993	1,07,214.74			1,07,214.74	5,360.74	5	35	35	-	1,01,854.00	5,360.74	-	-	5,360.74	5,360.74
7	Typewriter 1 nos	8-Oct-1995	3,205.00			3,205.00	160.25	5	35	35	-	3,044.75	160.25	-	-	160.25	160.25
8	Telephone Exchange (LPT)	21-Dec-2002	15,600.00			15,600.00	780.00	5	35	35	-	14,820.00	780.00	-	-	780.00	780.00
9	Calculator 2 nos	14-Jun-1958	3,855.41			3,855.41	192.77	5	35	35	-	3,662.64	192.77	-	-	192.77	192.77
10	Computer with monitor	28-Mar-2005	45,552.22			45,552.22	2,277.61	3	20	35	-	43,274.61	2,277.61	-	-	2,277.61	2,277.61
11	Printer	28-Mar-2005	3,240.00			3,240.00	162.00	3	20	35	-	3,078.00	162.00	-	-	162.00	162.00
12	389 Gold 1 nos	5-Aug-2005	17,100.00			17,100.00	855.00	3	20	35	-	16,245.00	855.00	-	-	855.00	855.00
13	Computers to receptionist	28-Nov-2005	4,10,620.15			4,10,620.15	20,531.11	3	15	35	-	3,90,089.04	20,531.11	-	-	20,531.11	20,531.11
14	Fax Machine	5-Sep-2008	5,720.00			5,720.00	286.00	5	17	35	-	5,434.00	286.00	-	-	286.00	286.00
15	Photo Copier Washer	12-Oct-2009	53,947.00			53,947.00	2,697.35	5	15	35	-	51,249.65	2,697.35	-	-	2,697.35	2,697.35
16	Wash 600X Printer	12-Oct-2009	7,240.00			7,240.00	362.00	3	15	35	-	6,878.00	362.00	-	-	362.00	362.00
17	Computer (7 Nos)	28-Jun-2011	8,600.00			8,600.00	430.00	3	11	35	-	8,170.00	430.00	-	-	430.00	430.00
18	Computer (2 Nos)	28-Jun-2011	2,08,202.00			2,08,202.00	10,410.10	3	11	35	-	1,97,791.90	10,410.10	-	-	10,410.10	10,410.10
19	HP LaserJet Printer (2 Nos)	1-Jan-2011	11,914.00			11,914.00	595.70	3	11	35	-	11,318.30	595.70	-	-	595.70	595.70
20	HP LaserJet Printer (1 Nos)	8-Jun-2011	5,957.00			5,957.00	297.85	3	11	35	-	5,659.15	297.85	-	-	297.85	297.85
21	HP LaserJet Printer (7 Nos)	12-Jun-2011	11,954.00			11,954.00	597.70	3	11	35	-	11,356.30	597.70	-	-	597.70	597.70
22	HP LaserJet Printer (7 Nos)	27-Jun-2011	11,954.00			11,954.00	597.70	3	11	35	-	11,356.30	597.70	-	-	597.70	597.70
23	HP LaserJet Printer (1 Nos)	28-Jun-2011	11,954.00			11,954.00	597.70	3	11	35	-	11,356.30	597.70	-	-	597.70	597.70
24	HP ColorJet Printer 7001	1-Jan-2011	14,447.00			14,447.00	722.35	3	11	35	-	13,724.65	722.35	-	-	722.35	722.35
25	HP ColorJet Printer 7001	1-Feb-2011	4,755.00			4,755.00	237.75	3	11	35	-	4,517.25	237.75	-	-	237.75	237.75
26	Dot Matrix Printer (2 Nos)	30-Nov-2012	17,000.00			17,000.00	850.00	3	12	35	-	16,150.00	850.00	-	-	850.00	850.00
27	Acronis Printing Machine (1 Nos)	20-Oct-2012	19,065.00			19,065.00	953.25	5	12	35	-	18,111.75	953.25	-	-	953.25	953.25
28	Del ALN-Opt Desktop Computer (1 Nos)	30-Sep-2014	50,000.00			50,000.00	2,500.00	3	11	35	-	47,500.00	2,500.00	-	-	2,500.00	2,500.00
29	Del ALN-Opt Desktop Computer (2 Nos)	14-Jun-2015	66,000.00			66,000.00	3,300.00	3	5	35	-	62,700.00	3,300.00	-	-	3,300.00	3,300.00
30	HP Desktop Computer (1 Nos)	28-Sep-2015	69,200.00			69,200.00	3,460.00	3	10	35	-	65,740.00	3,460.00	-	-	3,460.00	3,460.00
31	HP Desktop Computer (1 Nos)	15-Jun-2016	35,600.00			35,600.00	1,780.00	3	8	35	-	33,820.00	1,780.00	-	-	1,780.00	1,780.00
32	HP LaserJet Printer (1 Nos)	13-Jun-2016	28,000.00			28,000.00	1,400.00	3	5	35	-	26,600.00	1,400.00	-	-	1,400.00	1,400.00
33	Hand Held Computer (2 Nos)	5-Mar-2016	7,600.00			7,600.00	380.00	5	2	35	-	7,220.00	380.00	-	-	380.00	380.00
34	Fax Machine	13-Feb-2017	1,650.00			1,650.00	82.50	5	2	35	-	1,567.50	82.50	-	-	82.50	82.50
35	Photo Copier Washer	1-Oct-2016	1,650.00			1,650.00	82.50	5	2	35	-	1,567.50	82.50	-	-	82.50	82.50
36	Wash 600X Printer (2 Nos)	5-Jun-2017	26,250.00			26,250.00	1,312.50	3	8	35	-	24,937.50	1,312.50	-	-	1,312.50	1,312.50
37	Dot Matrix Printer (2 Nos)	27-Dec-2017	13,200.00			13,200.00	660.00	3	7	35	-	12,540.00	660.00	-	-	660.00	660.00
38	HP LaserJet Printer (1 Nos)	13-Jul-2017	16,287.00			16,287.00	814.35	3	6	35	-	15,472.65	814.35	-	-	814.35	814.35
39	HP Desktop Computer (1 Nos)	41-Sep-2017	61,967.00			61,967.00	3,098.35	3	6	35	-	58,868.65	3,098.35	-	-	3,098.35	3,098.35
40	Fax Machine (1 Nos)	13-Jul-2017	7,800.00			7,800.00	390.00	3	6	35	-	7,410.00	390.00	-	-	390.00	390.00
41	CPU (Cable Server)	5-Dec-2018	9,400.00			9,400.00	470.00	3	6	35	-	8,930.00	470.00	-	-	470.00	470.00
42	HP Desktop with Monitor (1 Nos)	3-Dec-2019	31,864.41			31,864.41	1,593.22	3	5	35	-	30,271.19	1,593.22	-	-	1,593.22	1,593.22
43	HP LaserJet Printer (1 Nos)	4-Oct-2019	7,758.51			7,758.51	387.93	3	5	35	-	7,370.58	387.93	-	-	387.93	387.93
44	HP LaserJet Printer (1 Nos)	23-Dec-2020	64,714.05			64,714.05	3,235.70	3	4	35	-	61,478.35	3,235.70	-	-	3,235.70	3,235.70
45	HP AIO-22 DF Color LaserJet MFP (1 Nos)	23-Dec-2020	35,811.35			35,811.35	1,790.57	3	4	35	-	34,020.78	1,790.57	-	-	1,790.57	1,790.57
46	HP LaserJet MFP (2 Nos)	23-Dec-2020	32,311.15			32,311.15	1,615.56	3	4	35	-	30,695.59	1,615.56	-	-	1,615.56	1,615.56
47	HP Dual Core Printer Post-PS2 Port (2 Nos)	23-Dec-2020	18,811.35			18,811.35	940.57	3	4	35	-	17,870.78	940.57	-	-	940.57	940.57
48	HP LaserJet MFP (1 Nos)	23-Dec-2020	12,172.71			12,172.71	608.64	3	4	35	-	11,564.07	608.64	-	-	608.64	608.64
49	HP LaserJet MFP (1 Nos)	24-Mar-2021	12,071.17			12,071.17	603.56	3	4	35	-	11,467.61	603.56	-	-	603.56	603.56
50	HP AIO-22 DF Color LaserJet MFP (2 Nos)	15-Jun-2021	56,771.19			56,771.19	2,838.56	3	4	35	-	53,932.63	2,838.56	-	-	2,838.56	2,838.56
51	HP AIO-22 DF Color LaserJet MFP (2 Nos)	5-Oct-2021	37,372.50			37,372.50	1,868.63	3	3	35	-	35,503.87	1,868.63	-	-	1,868.63	1,868.63
52	HP LaserJet MFP (1 Nos)	25-Mar-2022	14,016.94			14,016.94	700.85	3	3	35	-	13,316.09	700.85	-	-	700.85	700.85
53	Lenovo M10 Pin 1001 (1 Nos)	23-May-2022	1,92,372.50			1,92,372.50	9,618.63	3	2	35	-	1,82,753.87	9,618.63	-	-	9,618.63	9,618.63
54	HP Desktop SOI DGB DGB RAM/512GB SSD/Win11 Pro	23-May-2022	4,544.07			4,544.07	227.20	3	2	35	-	4,316.87	227.20	-	-	227.20	227.20
55	HP Desktop SOI DGB DGB RAM/512GB SSD/Win11 Pro	23-May-2022	3,700.00			3,700.00	185.00	3	2	35	-	3,515.00	185.00	-	-	185.00	185.00
56	HP Desktop SOI DGB DGB RAM/512GB SSD/Win11 Pro	23-May-2022	4,525.00			4,525.00	226.25	3	2	35	-	4,298.75	226.25	-	-	226.25	226.25
57	HP Desktop SOI DGB DGB RAM/512GB SSD/Win11 Pro	21-Dec-2022	46,250.00			46,250.00	2,312.50	3	1	35	-	43,937.50	2,312.50	-	-	2,312.50	2,312.50
58	HP LaserJet MFP (1 Nos)	23-Mar-2023	15,854.41			15,854.41	792.72	3	1	35	-	15,061.69	792.72	-	-	792.72	792.72
59	HP LaserJet MFP (1 Nos)	23-Mar-2023	38,400.00			38,400.00	1,920.00	3	1	35	-	36,480.00	1,920.00	-	-	1,920.00	1,920.00
60	HP LaserJet MFP (1 Nos)	16-Nov-2023	38,400.00			38,400.00	1,920.00	3	1	35	-	36,480.00	1,920.00	-	-	1,920.00	1,920.00
61	HP LaserJet MFP (1 Nos)	25-Feb-2023	2,25,750.00			2,25,750.00	11,287.50	3	1	35	-	2,14,462.50	11,287.50	-	-	11,287.50	11,287.50
62	HP LaserJet MFP (1 Nos)	25-Feb-2023	1,25,150.00			1,25,150.00	6,257.50	3	1	35	-	1,18,892.50	6,257.50	-	-	6,257.50	6,257.50
63	HP LaserJet MFP (1 Nos)	21-Dec-2023	19,200.00			19,200.00	960.00	3	1	35	-	18,240.00	960.00	-	-	960.00	960.00
64	Lenovo Desktop Intel Xeon Silver E5606/32GB/500GB SSD/Win11 Pro	9-Mar-2023	2,46,000.00			2,46,000.00	12,300.00	3	1	35	-	2,33,700.00	12,300.00	-	-	12,300.00	12,300.00
65	Windows Server 2019 Standard 15 nos																

S.No.	Asset	Date Of Purchase/ Installation	Original Cost	Addition During the Year	Sale during the Year	Gross Block as on 31-March-2025	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 2024	WDV as on 31 March 2024	Depreciation for the year	Depreciation for the year for single shift	Depreciation for operating period of Five Months in three Shift	Total Depreciation during the year	WDV as on March 2025
10- WORK EQUIPMENTS->																			
1)	Coste fire extinguisher 3 kg. 2 nos.	21-Dec-1996	6 160.00			6 160.00	308.00	15	26	365	-	-	5 852.00	308.00	-	-	-	-	308.00
2)	Coste fire extinguisher 3 Kg. 5 nos.	21-Dec-1996	15 000.00			15 000.00	770.00	15	26	365	-	-	14 530.00	770.00	-	-	-	-	770.00
3)	Hydraulic pressure	15-Jan-1995	1 13 206.49			1 13 206.49	5 910.32	15	40	365	-	-	1 12 296.17	5 910.32	-	-	-	-	5 910.32
TOTAL 10->			1,31,766.49			1,31,766.49	6,988.32						1,32,778.17	6,988.32					6,988.32
11- WEIGHBRIDGE->																			
1)	Weghbridge 5Ton - 2 nos	1-Jan-1993	1 30 547.33			1 30 547.33	6 527.37	30	27	365	3	3.97	1 22 570.22	7 677.11	304.78	304.78		304.78	7 372.33
2)	Weghbridge 5Ton - 2 nos	8-Feb-1993	1 31 205.03			1 31 205.03	6 590.26	30	27	365	3	4.07	1 24 022.54	7 763.35	316.78	316.78		316.78	7 446.61
3)	Weghbridge 5Ton - 2 nos	30-Dec-1996	93 992.50			93 992.50	4 679.63	30	26	365	4	4.63	87 662.86	5 929.61	274.56	274.56		274.56	5 655.05
4)	Weghbridge 5Ton - 2 nos	5-Jan-1999	93 992.50			93 992.50	4 679.63	30	26	365	4	4.65	87 640.86	5 951.51	279.13	279.13		279.13	5 672.38
5)	Weghbridge 5Ton - 2 nos	12-Dec-2002	82 070.00			82 070.00	4 101.00	30	22	365	8	6.54	74 408.56	7 610.44	505.33	505.33		505.33	7 105.11
6)	Weghbridge 5Ton - 2 nos	13-Dec-2002	82 070.00			82 070.00	4 101.00	30	22	365	8	6.65	74 406.13	7 614.87	506.29	506.29		506.29	7 108.48
7)	Weghbridge 5Ton - 2 nos	24-Dec-2002	82 070.00			82 070.00	4 101.00	30	22	365	8	6.67	74 350.43	7 629.57	508.69	508.69		508.69	7 120.61
8)	Weghbridge 5Ton - 2 nos	21-Jan-2003	11 300.00			11 300.00	715.00	30	22	365	8	6.72	12 960.28	1 336.67	69.62	69.62		69.62	1 246.80
9)	Weghbridge 5Ton - 2 nos	10-Mar-2002	4 74 234.48			4 74 234.48	23 711.82	30	23	365	7	7.95	4 28 093.27	45 143.26	3 666.65	3 666.65		3 666.65	42 451.41
10)	Weghbridge 5Ton - 2 nos	22-Dec-2001	99 435.50			99 435.50	4 971.93	30	23	365	10	7.34	87 600.13	11 518.40	852.27	852.27		852.27	10 666.13
11)	Weghbridge 5 Ton	25-Dec-2002	82 070.00			82 070.00	4 101.00	30	22	365	8	6.65	74 390.92	7 629.08	508.10	508.10		508.10	7 120.99
12)	Weghbridge 5 Ton	1-Jan-2003	82 070.00			82 070.00	4 101.00	30	22	365	8	6.68	74 381.81	7 638.19	510.23	510.23		510.23	7 127.96
13)	Electronic Weghbridge	1-Jan-2005	13 600.00			13 600.00	650.00	30	20	365	10	7.40	12 193.51	1 606.49	118.63	118.63		118.63	1 481.61
14)	Computerized wegghbridge 5 nos	24-Nov-2005	11 55 134.01			11 55 134.01	5 759.20	30	13	365	12	7.92	7 69 845.68	1 69 338.33	13 411.60	13 411.60		13 411.60	1 55 923.73
15)	Complete Electronic Wegghbridge 10 Ton - 1 Hb.	17-Nov-2015	3 91 950.00			3 91 950.00	19 597.50	30	9	365	21	9.35	2 20 222.44	1 71 727.56	16 125.22	16 125.22		16 125.22	1 55 602.34
16)	Complete Electronic Wegghbridge 80 Ton - 1 Hb.	14-Nov-2019	15 36 062.12			15 36 062.12	61 603.11	30	5	365	25	9.35	5 73 031.82	10 63 030.30	99 816.55	99 816.55		99 816.55	9 63 211.75
17)	Old Wegghbridge 10MT with balance box cover Model No. 15241464 (2 Nos)	31-Mar-2023	40 000.00			40 000.00	2 000.00	30	2	365	28	9.50	3 808.42	36 190.58	3 438.11	3 438.11		3 438.11	32 752.47
18)	Old Wegghbridge 10MT with balance box cover Model No. 144711470 (2 Nos)	31-Mar-2023	40 000.00			40 000.00	2 000.00	30	2	365	28	9.50	3 808.42	36 190.58	3 438.11	3 438.11		3 438.11	32 752.47
19)	Old Wegghbridge 5MT with balance box cover (7 Nos)	31-Mar-2023	20 000.00			20 000.00	1 000.00	30	2	365	28	9.50	1 504.72	18 095.28	1 719.05	1 719.05		1 719.05	16 376.23
TOTAL 11->			47 43 669.47			47 43 669.47	2 37 430.48						31 27 331.10	18 20 071.37	1 48 412.64	1 48 412.64		1 48 412.64	14 74 281.77
12- VEHICLE & CONVEYANCE->																			
1)	Cycle	1-Aug-1980	274.85			274.85	13.74	10	45	365	-	-	251.11	13.74	-	-	-	-	13.74
2)	Ambassador Car UA 07 H 0005	18-Mar-2001	4 15 137.00			4 15 137.00	20 599.35	8	21	365	-	-	3 99 227.65	20 599.35	-	-	-	-	20 599.35
3)	Tractor 10 HP 07-8732	31-May-1990	1 61 512.64			1 61 512.64	8 075.63	8	25	365	-	-	1 53 070.01	8 075.63	-	-	-	-	8 075.63
4)	Mahindra Bolero 5005	24-Nov-2004	4 42 997.00			4 42 997.00	22 105.35	8	20	365	-	-	4 20 001.65	22 105.35	-	-	-	-	22 105.35
5)	Mahindra Orza	15-Feb-2006	2 52 971.61			2 52 971.61	12 648.59	6	20	365	-	-	2 40 323.22	12 648.59	-	-	-	-	12 648.59
6)	HMT Tractor with Front Dozers (2 Nos)	20-Nov-2005	10 95 318.00			10 95 318.00	54 815.50	6	15	365	-	-	10 41 502.13	54 815.50	-	-	-	-	54 815.50
7)	HMT Tractor with Loader	29-Dec-2011	10 53 676.00			10 53 676.00	52 683.60	8	13	365	-	-	10 00 992.20	52 683.60	-	-	-	-	52 683.60
8)	Hero Mahindra Bolero Jeep SLX	12-Nov-2014	7 55 717.00			7 55 717.00	39 788.65	8	10	365	-	-	7 55 950.15	39 788.65	-	-	-	-	39 788.65
9)	Hero Mahindra Bolero Car 7 Seater AC	24-Aug-2016	10 33 572.00			10 33 572.00	51 691.50	8	9	365	-	-	9 81 685.20	51 691.50	-	-	-	-	51 691.50
10)	Mahindra Scorpio 1.6 D 2ND	25-Oct-2024	17 43 418.00	17 43 418.00		17 43 418.00	87 170.50	8	-	158	8	31.23	-	-	2 35 688.14	2 35 688.14		2 35 688.14	15 07 729.86
TOTAL 12->			52 58 310.20	17 43 418.00		69 99 728.20	3 49 034.41						49 92 544.73	2 62 765.51	2 35 688.14	2 35 688.14		2 35 688.14	17 79 435.37
13- LABORATORY EQUIPMENT->																			
1)	Laboratory Equipment	31-Jan-1991	31 754.92			31 754.92	1 587.75	10	34	365	-	-	30 167.17	1 587.75	-	-	-	-	1 587.75
2)	Auto Digital Polerometer	13-Jan-2009	3 67 130.00			3 67 130.00	18 105.50	10	16	365	-	-	3 44 020.50	18 105.50	-	-	-	-	18 105.50
3)	Auto Digital Polerometer	21-Dec-2021	5 88 000.00			5 88 000.00	29 400.00	10	3	365	7	25.33	2 83 641.34	3 04 358.66	77 094.05	77 094.05		77 094.05	2 27 254.61
TOTAL 13->			8 81 884.92			8 81 884.92	48 094.25						4 57 832.81	3 24 652.81	77 094.05	77 094.05		77 094.05	2 48 918.89
14- Soil Testing Lab Equipments & Accessories																			
TOTAL 14->			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		65 895.00			65 895.00	65 895.00						-	65 895.00	-	-	-	-	65 895.00
3)	Chemical Mechanism for ETP	11-Jan-2018	8 25 000.00			8 25 000.00	41 250.00	6	7	365	-	-	7 83 750.00	41 250.00	-	-	-	-	41 250.00
4)	Foundation of Chemical Mechanism	1-Apr-2018	5 00 000.00			5 00 000.00	45 000.00	6	7	365	-	-	8 55 000.00	45 000.00	-	-	-	-	45 000.00
5)	Pipe & Pipe Fitting for ETP with Pump	11-Jan-2018	50 000.00			50 000.00	2 500.00	4	7	365	-	-	47 500.00	2 500.00	-	-	-	-	2 500.00
TOTAL 15->			19 48 995.00			19 48 995.00	2 60 748.00						18 86 250.00	2 60 748.00	-	-		-	2 60 748.00
GRAND TOTAL->			28 98 25 517.55	17 58 117.47		27 91 83 795.82	1 29 71 863.28						23 81 57 018.92	3 11 58 568.83	33 12 108.50	33 12 108.50		33 12 108.50	40 29 450.15

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

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

For M/s Bhargava Ajay & Associates
Chartered Accountants
Firm's Registration No. 006560C

(CA Shalini Arora)
FCA/Partner
Membership No. : 519424

Date: 27/09/2025
Place: Dehradun



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

Shivani Vansh
Company Secretary
M.N.: ACS 23265
Sinh
Executive Director
DIN: 09745016

Chief Accountant J/c
Authorized Director
DIN: 07934778

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

CWIP	Amount in CWIP for a period of				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
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**:

CWIP	To be completed in				(Amount in Rs.)
	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 ageing schedule

Intangible Assets under development	Amount in CWIP for a period of				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
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**:

Intangible Assets under development	To be completed in				(Amount in Rs.)
	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 abettor 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**

Detail of charges to be satisfied:

S. No.	SRN & Charge Id	Charge Holder Name	Date of Creation	Amount in Rs.	Address
1	AB2463152 & 100145148	Uttarakhand State Co-op. Bank Ltd. Uttarakhand	22/11/2017	75,00,00,000.00	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	0.19	0.17
(b) Return on Equity Ratio,	Profit for the year less Preference Dividend (if any)	Average shareholder's equity	-0.11	-0.01
(c) Return on Capital employed,	Profit before interest and taxes	Capital Employed = Net Worth + Lease Liabilities + Deferred Tax Liabilities	-0.11	-0.05

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 Bhargava Ajay & Associates
Chartered Accountants
Firm's Registration No. 006560C

(CA Shalini Arora)
FCA/Partner
Membership No. : 519424

Date: 27/09/2025
Place: Dehradun



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

Shivani Vardol
Company Secretary
M.N.: ACS 23265

Sinh
Executive Director
DIN : 09745016

Chief Accountant/c

Authorized Director
DIN : 07934718

DOIWALA SUGAR COMPANY LIMITED
DOIWALA (DISTT- DEHRADUN)
Balance Sheet as at 31st March, 2025

PARTICULARS	Annex. No.	Amount in Rupees	
		Figures as at the end of current reporting period 31/03/2025	Figures as at the end of previous reporting period 31/03/2024
(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	16,74,606.00	A-1	15,91,359.00
Current year transfer	37,392.00	A-1	83,247.00
	17,11,998.00		
	17,11,998.00		
(iii) Surplus			
Debit Balance of Profit and Loss Account			
Losses upto 31.03.2024	4,54,63,63,439.36		(4,53,20,89,328.83)
Loss for the year	55,33,33,712.67	A-2	(1,42,74,110.53)
	5,09,96,97,152.03		
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 accrued & 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	11,04,50,932.00	A-8	16,08,12,876.00
(ii) Leave encashment	10,73,658.00	A-8	36,43,820.00
	11,15,24,590.00		
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.)	42,56,84,159.59	A-4	33,40,64,622.87



4-	Trade Payables						
	(i) Creditors for Material/Supplies		1,63,73,391.50	A-5			82,29,839.37
5-	Other Current Liabilities						
	Unsecured Loans (As per Point No. 3 of Note 'C')						
	(i) Government of Uttarakhand						
	Loan amount	1,65,13,47,262.00		Sch.-C			1,27,99,49,262.00
	Interest accrued & due thereon upto 31.03.2024	2,94,41,87,377.00		Sch.-C			2,73,12,76,297.00
	Interest accrued & due thereon	22,97,00,305.00	4,82,52,34,944.00	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 31.03.2024	5,42,38,767.00		Sch.-C			5,18,76,267.00
	Interest accrued & due thereon	23,62,500.00	8,81,01,267.00	Sch.-C			23,62,500.00
	(iii) Other dues		3,01,97,932.21	A-5			4,30,06,812.60
	(iv) Cane dues		54,96,24,082.19	A-5			37,27,11,279.75
	(v) Labour dues		90,99,765.41	A-5			60,86,699.06
	(vi) Duties & taxes (Statutory Dues)		31,22,424.00	A-5			76,59,396.00
	(vii) Misc. dues		28,94,645.29	A-5			29,95,272.00
	(viii) Creditors for Services		2,16,22,559.46	A-5			69,63,920.78
	(ix) Excess of Plant Modernization amount (Returnable)		6,44,021.00				-
	(d) Short-term provisions						
	(i) Provisions for employees benefits						
	(I) Gratuity	95,31,694.00		A-8			2,09,17,827.00
	(ii) Leave encashment	25,700.00		A-8			28,26,162.00
	(iii) Provision for other dues of employees	12,40,87,275.00		A-9			4,71,84,387.00
	(iv) Salary arrear of sugar wage board staff	75,64,734.00	14,12,09,403.00	A-7			4,45,29,506.00
	(ii) Guarantee fee payable to Govt. of Uttarakhand		3,04,00,000.00	A-7			1,46,89,813.00
	(iii) Provision for Contingent Difference Levy Price Claims		79,89,982.00	A-10			79,89,982.00
	(iv) Provision for Plant Modernization Expenses		-	A-7	6,15,21,98,576.65		6,44,021.00
						1,22,57,38,012.62	91,01,42,809.07

Notes Referred to above form an integral part of Balance Sheet

As per our report of even date attached.

For M/s Bhargava Ajay & Associates
Chartered Accountants
Firm's Registration No. 006560C

(CA Shalini Arora)
FCA/Partner
Membership No. : 519424



Place : Dehradun
Date : 27/09/2025

DOIWALA SUGAR COMPANY LIMITED

Shivani Vamoe
Company Secretary
M.N.: ACS 23265

Sunil
Executive Director
DIN: 09745016

Chief Accountant I/c

Authorized Director
DIN: 07934778

DOIWALA SUGAR COMPANY LIMITED
DOIWALA (DISTT- DEHRADUN)
Balance Sheet as at 31st March, 2025

Amount in Rupees

PARTICULARS	Annex. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of previous reporting period 31/03/2024
(II) ASSETS			
1- Non-current assets			
(a) Fixed assets			
<u>Tangible assets</u>			
(i) As per Schedule 'A'	3,64,87,235.95	A-11	3,11,58,568.63
(ii) Capital work in progress	-		-
			3,64,87,235.95
(b) Other Non current assets			
<u>Security Deposits:</u>			
Hydel & others (Unsecured, considered good)	30,63,346.45	A-13	17,05,979.45
Prepaid expenses (Other Non Current asset)	1,877.00	A-20(5)	2,997.00
			30,65,223.45
2- Current assets			
(a) <u>Inventories</u> (As per Point no. 6 of Note 'C' and verified by the Management of the Company)			
(i) Raw Material (Sugar Cane)	45,28,932.00	A-14	-
<u>Work-in progress</u>			
(i) Sugar in process	1,86,47,395.00		-
(ii) Molasses in process	33,37,544.00	A-14	-
	2,19,84,939.00		-
<u>Finished Goods/Stock in trade</u>			
<u>Internally Manufactured</u>			
(i) Sugar	87,08,27,270.00		69,24,08,310.00
(ii) Molasses	12,07,38,912.00		6,85,45,201.00
(iii) Bagasse	2,38,42,500.00	A-14	88,35,750.00
	1,01,54,08,682.00	A-14	2,58,19,006.40
<u>Stores & Spares (Including capital items)</u>			
	3,12,45,230.70	A-14	2,58,19,006.40
<u>Loose tools at cost</u>			
	2,58,418.24	A-14	1,45,518.14
			1,07,34,26,201.94
(b) (i) 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
(ii) Trade receivables outstanding for a period less than six months from the date they are due for payment (Secured, considered good)			
		A-15	1,59,863.33
(c) <u>Cash and cash equivalents</u>			
(i) <u>Bank Balance</u>			
With scheduled bank in current account	7,02,44,958.88	A-16	4,24,28,543.91
(ii) <u>Earmarked balances</u>			
Fixed deposit for molasses fund with scheduled bank	27,31,997.00	A-16	24,94,161.00
(iii) <u>Guarantees</u>			
Fixed deposit pledged with District Co-op. Bank, Doiwala non-scheduled bank against guarantee for Pollution Control Board (Principal amount of FD deposited in FY 2018-19 is Rs. 2,00,000/-)	2,88,442.00	A-16	2,43,399.00
(iv) <u>Other commitments</u>			
(Fixed deposits with more than 12 months maturity)			
FDR with scheduled bank pledged with Central Excise	-		21,820.00
FDR pledged with Education Department	-	A-17	3,500.00
			-
(v) Cash/Cheques/Drafts In hand			
	-	A-18	-
			7,32,65,397.88



(d) Other current assets			
(i) Interest accrued on fixed deposits	93,102.00	A-19	94,539.00
(ii) Advances recoverable in cash or in kind for which value is to be received	84,87,381.07	A-20	1,38,23,559.54
(iii) Claim recoverable	1,66,02,107.00	A-10	1,56,86,724.00
(iv) Amount deposited with various forum/court	1,39,98,744.00	A-21	66,17,607.00
(v) Purchase tax deposited in advance	-		1,619.00
(vi) Administrative charges on molasses deposited in advance	1,52,756.00	A-22	72,524.00
			3,93,34,090.07
	TOTAL:-		1,22,57,38,012.62
			91,01,42,809.07

Notes Referred to above form an integral part of Balance Sheet

As per our report of even date attached.

For M/s Bhargava Ajay & Associates
Chartered Accountant
Firm's Registration No. 006560C



(CA Shalini Arora)
FCA/Partner
Membership No. : 519424



Place : Dehradun
Date : 27/09/2025

DOIWALA SUGAR COMPANY LIMITED

Shivani Vamade
Company Secretary
M.N.: ACS 23265

Sunil
Executive Director
DIN: 09745016

Swati
Chief Accountant I/c

Ram
Authorized Director
DIN: 07934778

DOIWALA SUGAR COMPANY LIMITED

DOIWALA (DISTT- DEHRADUN)

Statement of Profit & Loss for the year ended 31st March, 2025

Amount in Rupees

PARTICULARS	Annex. No.	Figures as at the end of current reporting period 31/03/2025	Figures as at the end of previous reporting period 31/03/2024
I. Revenue From Operations			
Sale of Products			
1 Sugar		85,07,50,375.84	1,06,19,22,500.90
2 Molasses		8,06,65,968.20	15,37,72,276.78
3 Bagasse		51,95,925.90	3,24,69,732.47
4 Pressmud		24,84,639.55	19,12,009.56
	A-23	93,90,96,909.49	1,25,00,76,519.71
II. Other income as per annexure- 24	A-24	22,30,984.49	61,70,50,213.15
III. Total Revenue (I+II)		94,13,27,893.98	1,86,71,26,732.86
IV. Expenses			
1 Cost of material consumed			
Cost of raw material consumed (sugar cane)	A-25	1,01,13,48,768.58	93,44,32,740.71
Society & council commission	A-26	1,51,34,149.49	1,36,92,067.54
Transportation charges	A-26	6,49,10,800.00	5,64,20,300.00
Cane marketing expenses	A-26	1,60,90,474.95	1,59,61,759.21
Other material consumables	A-27	1,44,00,364.89	1,18,94,822.65
2 Purchase of stock in trade			
Gunny bags	A-28	1,11,30,440.23	85,30,389.00
3 Changes in Inventories of finished goods work-in-progress and stock-in-trade: (As per Note No. 4 of schedule 'C')			
Finished sugar		(17,84,18,960.00)	9,77,93,215.00
Sugar in process		(1,86,47,395.00)	1,80,99,900.00
Molasses		(5,21,93,711.00)	2,26,25,002.00
Molasses in process		(33,37,544.00)	31,68,871.00
Bagasse		(1,50,06,750.00)	91,68,250.00
		(26,76,04,360.00)	
4 Employee benefits expenses			
Salary & wages including retaining allowance	A-29	29,33,48,242.00	30,24,02,442.00
Contribution to provident fund	A-29	2,15,12,122.00	2,21,78,607.00
Contribution to family pension fund	A-29	76,64,826.00	73,90,393.00
Retirement gratuity	A-29	(4,58,34,548.00)	2,74,58,464.00
Employee deposit linked insurance	A-29	6,27,253.00	7,38,378.00
Workmen & staff welfare expenses	A-29	14,41,161.00	30,87,142.75
		27,87,59,056.00	
5 Finance costs			
Interest on cash credit account	A-30	1,76,45,205.00	2,79,59,058.00
Guarantee fee on CC Limit Guarantee given by Govt.		75,00,000.00	41,84,814.00
Bank charges		1,05,703.96	44,382.58
Interest on loans from government of uttarakhand	A-31	22,97,00,305.00	21,29,11,080.00
Interest on loans from rajya mandi parisad	A-31	23,62,500.00	23,62,500.00
Other interest & loan expenses	A-32	-	44,472.00
		25,73,13,713.96	
6 Depreciation & amortization expenses			
Depreciation on fixed assets		40,29,450.15	33,02,389.63



Amount in Rupees

7 Other expenses			
Power and Fuel	1,31,64,090.00	A-33	1,50,88,776.23
Packing and Storage Expenses	31,66,066.66	A-34	25,81,398.12
Repair to Buildings	65,68,569.45	A-35	71,70,848.69
Repair to Machinerles	4,21,96,390.38	A-36	4,12,78,497.58
Other Repairs	18,651.83	A-37	64,233.29
Insurance Charges	5,52,509.00	A-38	8,69,378.38
Rates and Taxes	7,34,098.46	A-39	8,54,156.99
Environment Monitoring Expenses	5,99,240.00	A-40	15,15,394.00
Cane Development Expenses	32,707.50	A-41	25,293.66
Administrative Expenses as per Note 'B'	67,67,577.66	A-42	73,82,850.26
Sugar Selling Expenses	32,50,947.80	A-43	34,75,170.55
Molasses Storage Facilities Reserve Fund	37,392.00	A-44	83,247.00
IV. Total expenses (1+2+3+4+5+6+7)			1,48,26,01,098.99
V. Profit before Exceptional and Extraordinary Items (III-IV)			(54,12,73,205.01)
A) Exceptional and Extraordinary Items			
(a) Prior Period Items		A-45	1,20,60,507.66
VI. PROFIT/(LOSS) FOR THE PERIOD			(55,33,33,712.67)
VII. Earnings per Equity Share			
1 Basic (Amount in ₹)			(92.22)
			(2.38)

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

As per our report of even date attached.

For M/s Bhargava Ajay & Associates
Chartered Accountants
Firm's Registration No. 006560C

DOIWALA SUGAR COMPANY LIMITED

(CA Shalini Arora)
FCA/Partner
Membership No. : 519424



Shivani Vashistha
Company Secretary
M.N.: ACS 23265

S. Singh
Chief Accountant I/c

Singh
Executive Director

Authorized Director

Place : Dehradun

DIN: 09745016

DIN: 07934718

Date : 27/09/2025

DOIWALA SUGAR COMPANY LIMITED, DOIWALA (DEHRADUN)

SCHEDULE FORMING PART OF THE BALANCE SHEET AS ON 31.03.2025

NOTE " A " FIXED ASSETS

(Amount in ₹)

Sr. No	Particulars	Gross block (01.04.2024)	Additions	Adjustment / Transfer	Total Assets as on 31.03.2025	D E P R E C I A T I O N				Net block (31.03.2025)	Net block (31.03.2024)	
						As at 01.04.2024	Transfer to Reserve	For the year	Sales/ Transfer			Total Depreciation up to 31.03.2025
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	1,28,06,265.69	-	1,28,960.50	-	1,29,35,226.19	25,63,579.75	26,92,540.25
	II) Factory Building	4,20,79,085.85	-	-	4,20,79,085.85	3,92,48,877.19	-	1,49,390.63	-	3,93,98,267.82	26,80,818.03	28,30,208.66
	III) Soil Testing Lab	1.00	-	-	1.00	-	-	-	-	-	1.00	1.00
3	Plant and Equipment	19,10,74,543.80	67,96,612.00	-	19,78,71,155.80	17,22,64,442.65	-	24,38,960.59	-	17,47,03,403.24	2,31,67,752.56	1,88,10,101.15
4	Furniture and Fixture	4,69,882.52	-	-	4,69,882.52	4,35,050.51	-	4,071.56	-	4,39,122.07	30,760.45	34,832.01
5	Vehicles	52,55,310.30	17,43,418.00	-	69,98,728.30	49,92,544.79	-	2,35,688.14	-	52,28,232.93	17,70,495.37	2,62,765.51
6	Office Equipments	37,57,397.26	2,39,404.07	-	39,96,801.33	25,29,523.13	-	7,83,638.29	-	33,13,161.42	6,83,639.91	12,27,874.13
7	Environment Monitoring System	19,46,996.00	-	-	19,46,996.00	16,86,250.00	-	-	-	16,86,250.00	2,60,746.00	2,60,746.00
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	7,43,779.20	5,78,683.40	-	13,22,462.60	6,76,117.22	-	65,233.75	-	7,41,350.97	5,81,111.63	67,661.98
	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	31,27,938.10	-	1,46,412.64	-	32,74,350.74	14,74,258.73	16,20,671.37
	V) Lab. Equipments	9,81,884.92	-	-	9,81,884.92	6,57,832.01	-	77,094.05	-	7,34,926.06	2,46,958.86	3,24,052.91
	VI) Soil Testing Lab Equipments and Accessories	1.00	-	-	1.00	-	-	-	-	-	1.00	1.00
TOTAL:-		26,98,25,587.55	93,58,117.47	-	27,91,83,705.02	23,86,67,018.92	-	40,29,450.15	-	24,26,96,469.07	3,64,87,235.95	3,11,58,568.63
9-	Previous Year	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

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 Bhargava Ajay & Associates

Chartered Accountants

Firm's Registration No. 006560C


(CA Shalini Arora)

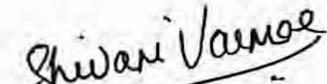
FCA/Partner

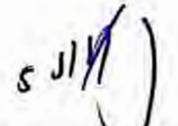
Membership No. : 519424

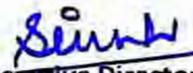
Place : Dehradun

Date : 27/09/2025




Company Secretary
M.N.: ACS 23265


Chief Accountant /c


Executive Director
DIN: 09745016


Authorized Director
DIN: 07934778

DOIWALA SUGAR COMPANY LIMITED, DOIWALA (DEHRADUN)
DETAIL OF ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED AS ON 31.03.2025
NOTE "B" ADMINISTRATIVE EXPENSES

(Amount in Rs.)

S.NO.	PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
1	TRAVELLING EXPENSES :		
a-	Staff	-	52,621.00
b-	Other	43,190.00	53,777.00
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	25,000.00
3	GUEST HOUSE & ENTERTAINMENT EXPENSES	8,407.00	1,13,090.85
4	DISCRETIONARY EXPENSES	30,000.00	-
5	LEGAL EXPENSES	10,72,450.00	6,59,600.00
6	VEHICLE EXPENSES	6,81,232.17	5,24,451.18
7	ADVERTISEMENT	1,87,903.20	1,03,614.04
8	POSTAGE, TELEPHONE & INTERNET CHARGES	72,322.72	69,596.67
9	PRINTING AND STATIONERY	3,20,588.41	3,57,197.94
10	GENERAL STORE CONSUMED	67,101.38	1,50,434.57
11	SEASON INAUGURATION EXPENSES	2,28,040.00	2,01,139.00
12	MISCELLANEOUS EXPENSES	35,802.96	95.00
13	CONTRIBUTION TO UTTARAKHAND SUGARS	36,47,889.30	47,47,539.80
14	BOARD MEETING EXPENSES	56,936.00	53,861.00
15	EXPENSES ON SECURITY INCLUDING FIRE SECURITY	29,877.32	58,478.09
16	SANITATION & CLEANING EXPENSES	56,871.83	70,298.00
17	EXPENSES ON REPAIR OF OFFICE & OTHER EQUIPMENT	1,68,965.37	56,425.12
18	FINE & PENALTIES INCLUDING OTHER INTEREST	-	45,631.00
	GRAND TOTAL :-	67,67,577.66	73,77,850.26

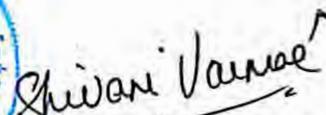
As per our separate report of even date

For M/s Bhargava Ajay & Associates
Chartered Accountants

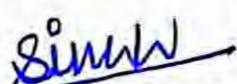
Firm's Registration No. 006560C


(CA Shalini Arora)
FCA/Partner
Membership No. : 519424




Shivani Vanshi
Company Secretary
M.N.: ACS 23265


Chief Accountant I/c


Executive Director
DIN: 09745016


Authorized Director
DIN: 07934778

Place : Dehradun

Date : 27/09/2025

DOIWALA SUGAR COMPANY LIMITED, DOIWALA (DEHRADUN)

**NOTE 'C' FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2025 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 certain 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 changed 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**.



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.
- e. The Company is in the process of reconciling their 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.



- g. The company has filed writ petition no. WPMS 137/2023 at Hon'ble High Court of Uttarakhand, Nainital against order dated 12.01.2023 passed by Hon'ble Labour Court, Dehradun in case no. 58/2011 regarding promotional benefits of Shri Raja Ram S/o Rati Ram and deposited a sum of Rs. 3,41,315.00 vide demand draft no. 215553 dated 02.02.2023 drawn in favour of Registrar General, Uttarakhand High Court in WPMS 137/2023.
- h. The company has made payment of Rs. 1,14,544.00 vide cheque no. 273905 dated 20.05.2025 in compliance to order dated 24.04.2025 passed by Hon'ble High Court of Uttarakhand, Nainital in writ petition no. WPSB 499/2015 towards retirement claim payable to Shri Subhodh Chandra Mathur as the case has been settled by the Hon'ble Court.
- i. In compliance to order dated 16.11.2022 passed by Hon'ble Supreme Court, New Delhi against review petition no. (C) 829/2022 UP State Sugar Corporation Limited V/s M/s Havelia Distillers Pvt. Ltd. The company has made payment to Shri Rameshwar Havelia for amount of Rs. 5,48,299.00 vide cheque no. 582328 dated 31.05.2025 as the case has been settled by the Hon'ble Court.
- j. In compliance to order dated 07.11.2024 passed by Hon'ble Labour Court, Dehradun in case no. PGA 14/2013 the company has made payment to Shri Ramesh Chand S/o Deendayal of amount of Rs. 24,493.00 towards gratuity vide demand draft no. 215741 dated 29.11.2024 drawn in favour of Deputy Labour Commissioner as the case has been settled by the Hon'ble Court.
- k. In compliance to order dated 04.06.2025 passed by Hon'ble Labour Court, Dehradun in case no. PGA 20/2019 the company has made payment to Smt. Brijbala Gupta of amount of Rs. 1,53,005.00 vide demand draft no. 215796 dated 02.07.2025 drawn in favour of Deputy Labour Commissioner as the case has been settled by the Hon'ble Court.
- l. Claims recoverable for Rs. 79.89 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 the 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. Later on the Case has been transferred to Hon'ble Commercial Court, Dehradun and dismissed by the Hon'ble Commercial Court. The Company has filed an appeal before the Hon'ble High Court of Uttarakhand, Nainital on 22.07.2025 against the order passed by the Hon'ble Commercial Court, Dehradun.
- m. 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).
- n. In compliance to order dated 25.07.2025 passed by Hon'ble Central Government Industrial Tribunal, Lucknow (CGIT) in appeal no. 06/2017 regarding default in payment of PF contribution during the period July 1987 and January 1988 to May 1996 the company has done payment of amount of Rs. 1,95,262.00 vide demand draft no. 215811 dated 09.09.2025 drawn in favour of Regional Provident Fund Commissioner, Dehradun as the case has been settled by the Hon'ble Court.



- o. A proceeding has been initiated by EPFO, Dehradun during the year 2020-21 regarding default in payment of PF contribution during the period from 10.08.2018 to 30.10.2020. 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 in appeal no. 17/2021 of Hon'ble Central Government Industrial Tribunal, Lucknow (CGIT) the company has deposited Rs. 5,89,475.00 on 20.07.2021 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) & same has been considered as expense in FY 2021-22. The company has filed writ petition WRIC 3228/2024 against appeal no. 24/2021 (old appeal no.17/2021) at Hon'ble High Court of Allahabad, Bench Lucknow against CGIT order dated 18.10.2023 and the matter is still pending in High Court of Allahabad, Bench Lucknow.
- p. A proceeding has been initiated by EPFO, Dehradun during the year 2024-25 regarding default in payment of PF contribution during the period from 11.10.2020 to 20.03.2024. 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 the company has filed appeal before Hon'ble Central Government Industrial Tribunal, Lucknow (CGIT). The company has deposited Rs. 75,00,000.00 on 18.09.2024 with RPF-1, Dehradun as per the order dated 02.09.2024 issued by CGIT.
- q. A proceeding dated 13.05.2025 has been initiated by office of the Superintendent, Central Goods & Service Tax, Range- II, Division Rishikesh intimating discrepancies in return after scrutiny for Rs. 62,55,684.00 towards short payment of tax and Rs. 1,20,34,052.00 towards excess availment of ITC in GSTR-3B. The company has submitted its reply to the above.

3- Unsecured Loan together with Interest Accrued and Due as on 31.03.2025.

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 31.03.24	Amount of Interest 01.04.24 to 31.03.25	Amount of Intt. Accrued & due upto 31.03.25
(A)	Unsecured loan								
i)	Govt. Of Uttarakhand	12.11.01	2,00,00,000.00	Repayment date not specified	18%	12.11.01 to 31.03.25	8,05,80,892.00	36,00,000.00	8,41,80,892.00
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 31.03.25	14,73,33,699.00	72,00,000.00	15,45,33,699.00
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 31.03.25	32,03,93,836.00	1,57,50,000.00	33,61,43,836.00
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 31.03.25	28,27,46,225.00	1,41,12,180.00	29,68,58,405.00
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 31.03.25	15,07,37,705.00	90,00,000.00	15,97,37,705.00
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 31.03.25	27,59,51,461.00	1,68,02,235.00	29,27,53,696.00
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 31.03.25	23,21,00,145.00	1,50,10,020.00	24,71,10,165.00
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 31.03.25	7,75,15,454.00	51,02,460.00	8,26,17,914.00



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 31.03.25	9,72,70,036.00	77,71,232.00	10,50,41,268.00
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 31.03.25	13,91,09,918.00	1,18,80,000.00	15,09,89,918.00
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 31.03.25	35,79,66,518.00	3,11,53,500.00	38,91,20,018.00
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 31.03.25	32,08,91,157.00	2,99,01,780.00	35,07,92,937.00
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 31.03.25	9,54,73,973.00	90,00,000.00	10,44,73,973.00
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 31.03.25	19,10,37,292.00	1,81,49,040.00	20,91,86,332.00
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 31.03.25	14,40,44,811.00	1,46,86,133.00	15,87,30,944.00
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 31.03.25	3,10,34,255.00	37,92,500.00	3,48,26,755.00
xvii)	Govt. Of Uttarakhand	06.05.24	37,13,98,000.00	From 06.05.26 in 5 annual instalments	5.00%	06.05.24 to 31.03.25	-	1,67,89,225.00	1,67,89,225.00
TOTAL (A) :-			1,65,13,47,262.00				2,94,41,87,377.00	22,97,00,305.00	3,17,38,87,682.00

(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 31.03.24	Amount of Interest 01.04.24 to 31.03.25	Amount of Intt. Accrued & due upto 31.03.25
i)	Mandi Parishad	19.09.02	1,15,00,000.00	since 30.06.03	7.50%	19.09.02 to 31.03.25	5,42,38,767.00	23,62,500.00	5,66,01,267.00
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				5,42,38,767.00	23,62,500.00	5,66,01,267.00

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		
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:

<u>Closing Stock in trade</u>		Valued at	Financial Year 2024-25 (Amount in Rs.)	Financial Year 2023-24 (Amount in Rs.)	Net Difference in Rs.	Financial Year 2022-23 (Amount in Rs.)	Net Difference in Rs.
1-	Raw Material (Sugar Cane)	Valued at cost	45,28,932.00	-	45,28,932.00	1,92,18,412.25	(1,92,18,412.25)
2-	<u>Work-in-progress</u>						
	(i) Sugar-in-process	Valued at cost or market price whichever is lower	1,86,47,395.00	-	1,86,47,395.00	1,80,99,900.00	(1,80,99,900.00)
	(ii) Molasses-in-process	Valued at market price	33,37,544.00	-	33,37,544.00	31,68,871.00	(31,68,871.00)
		Total (2) :-	2,19,84,939.00	-	2,19,84,939.00	2,12,68,771.00	(2,12,68,771.00)
3-	Sugar	At cost or market price whichever is lower	87,08,27,270.00	69,24,08,310.00	17,84,18,960.00	79,02,01,525.00	(9,77,93,215.00)
4-	Molasses	Levy molasses- at levy price, Free molasses- at market price	12,07,38,912.00	6,85,45,201.00	5,21,93,711.00	9,11,70,203.00	(2,26,25,002.00)
5-	Bagasse	Valued at cost or market price whichever is lower	2,38,42,500.00	88,35,750.00	1,50,06,750.00	1,80,04,000.00	(91,68,250.00)
6-	(i) Stores & Spares (Annexure-14(A))	Value at cost (weighted average price)	3,10,75,230.70	2,58,19,006.40	52,56,224.30	2,23,53,483.21	34,65,523.19
	(ii) Loose tools (Annexure-14(A))	Value at cost (weighted average price)	2,58,418.24	1,45,518.14	1,12,900.10	1,30,690.11	14,828.03
		Grand Total:-	1,07,32,56,201.94	79,57,53,785.54	27,75,02,416.40	96,23,47,084.57	(16,65,93,299.03)



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

A-	<u>Quantitative Information:-</u>	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 :-		
	<u>(a) Sugar (in Qtls)</u>		
	i) Stock as on 01.04.2024	1,88,182.00	2,40,585.00
	ii) Less: Sugar in Process	-	5,355.00
	iii) Production [Including Nil Qtls Brown & Rori Sugar]	2,68,933.00	2,48,935.00
	iv) Turnover	2,29,942.00	2,95,474.00
	v) Issued for re-melting	2,344.00	509.00
	vi) Stock as on 31.03.2025 [Including 4703 Qtls Sugar in Process (2023-24, Nil Qtls)]	2,24,829.00	1,88,182.00
	<u>(b) Molasses (in Qtls)</u>		
	i) Stock as on 01.04.2024	65,126.20	1,14,679.50
	ii) Stock actual possession of which were delivered and taken over during the year	-	-
	iii) Actual production	1,17,800.00	1,13,890.00
	iv) Add: Dilution due to rainwater/ steam/ dip & excess declared etc.	-	3,050.00
	v) Less: Loss on handling/ drain out/ due to shortage.	-	-
	vi) Turnover	74,783.10	1,66,493.30
	vii) Stock as on 31.03.2025 (Including Nil Qtls. of Burnt Molasses)	1,08,143.10	65,126.20
	<u>(c) Molasses in Process</u>		
	a) Opening stock as on 01.04.2024	-	3,986.00
	b) Less: Issued for production	-	3,986.00
	c) Closing stock as on 31.03.2025	2,996.00	-
	<u>(d) Bagasse (in Qtls)</u>		
	i) Opening Stock as on 01.04.2024	31,500.00	70,000.00
	ii) Production	9,00,178.20	8,22,249.00
	iii) Purchased from others	1,279.80	5,259.40
	iv) Turnover	18,523.80	1,34,529.80
	v) Consumed	8,29,434.20	7,31,478.60
	vii) Closing Stock as on 31.03.2025	85,000.00	31,500.00
	<u>(e) Press-Mud (in Qtls)</u>		
	i) Stock as on 01.04.2024	-	-
	ii) Production	1,16,924.20	95,772.30
	iii) Turnover	1,16,924.20	95,772.30
	(iv) Sent/ throw out	-	-
	v) Closing Stock as on 31.03.2025	-	-



B-	Financial Information:-		
	a) Opening Stock as on 01.04.2024 (in Rs.)		
	i) Sugar	69,24,08,310.00	79,02,01,525.00
	ii) Sugar-in-process	-	1,86,99,900.00
	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
	b) Turnover (in Rs.)		
	i) Sugar	85,07,50,375.84	1,06,19,22,500.90
	ii) Molasses	8,06,65,968.20	15,37,72,276.78
	iii) Bagasse	51,95,925.90	3,24,69,732.47
	iv) Press-Mud	24,84,639.55	19,12,009.56
	Total:-	93,90,96,909.49	1,25,00,76,519.71
c) Closing Stock as on 31.03.2025 (in Rs.)			
i) Sugar	87,08,27,270.00	69,24,08,310.00	
ii) Sugar-in-Process	1,86,47,395.00	-	
iii) Molasses	12,07,38,912.00	6,85,45,201.00	
iv) Molasses-in-Process	33,37,544.00	-	
v) Bagasse	2,38,42,500.00	88,35,750.00	
vi) Press-Mud	-	-	
Total:-	1,03,73,93,621.00	76,97,89,261.00	

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 01.04.2024	-	-	55,614.61	1,92,18,412.25
	ii) Add: Purchased during the year	27,51,663.54	1,01,58,77,700.58	24,89,466.82	91,52,14,328.46
	iii) Consumed [Excluding 710.08 Qtls. Driage (2023-24, 761.97 qtls. Driage)]	27,38,600.00	1,01,13,48,768.58	25,44,319.46	93,44,32,740.71
	iv) Closing stock as on 31.03.2025	12,353.46	45,28,932.00	-	-

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. 563.28 lakh is debited under appropriate head of accounts.



c) **Scrap:**

As at the date of balance sheet, scrap lying at the factory yard is estimated to be Rs. 73.68 lakh. **[2024-25 (50.52 LAKH)]**

- 7- As per the policy of UPCL security alongwith additional security deposited by the company will be returned back at the time of disconnection. The amount of security have been shown under the head Other Non-Current Assets.
- 8- 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.
- 9- 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**

	<u>Current Year</u>	<u>Previous Year</u>
10- Foreign Exchange:		
a) Income in foreign exchange: (Rs.)	NIL	NIL
b) Expenditure in foreign exchange: (Rs.)	NIL	NIL
	<u>Current Year</u>	<u>Previous Year</u>
11- 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
12- 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.		
13- The Company has been paid Rs. 5.98 lakh during the year towards salary in respect of Shri Dinesh Pratap Singh, Whole Time Director.		
14- Schedule 'A', 'B' & 'C' form the part of Balance Sheet and should be read therewith.		
15- Previous Year Figures have Regrouped/Re-Adjusted wherever necessary.		

As per our separate report of even date

For **M/s Bhargava Ajay & Associates**

Chartered Accountants

Firm's Registration No. 006560C



(CA Shalini Arora)
FCA/Partner
Membership No.: 519424

Place: Dehradun
Date: 27/09/2025



Shivani Vanshel
Company Secretary
M.N.: ACS 23265

[Signature]
Chief Accountant / C

[Signature]
Executive Director
DIN: 09745016

[Signature]
Authorized Director
DIN: 07934778



DOIWALA SUGAR COMPANY LIMITED

DIRECTOR REPORT

FOR F.Y. 2024-25

DIRECTOR REPORT

Dear Members,

Your Directors take pleasure in presenting the 24th Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2025.

1. FINANCIAL RESULTS

The Company's financial performance for the financial year ended March 31, 2025:

Particulars	(In Rs.)	
	For the financial year ended	
	31-Mar-25	31-Mar-24
Revenue from Operations	94,13,27,893.98	1,86,71,26,733.86
Profit Before Tax	(-) 55,33,33,712.67	(-) 1,42,74,110.53
Less: Current Tax	-	-
Deferred Tax	-	-
Income Tax earlier years	-	-
Profit For The Year	(-) 55,33,33,712.67	(-) 1,42,74,110.53
Add: Balance in Profit and Loss Account	-	-
Closing Balance	(-) 55,33,33,712.67	(-) 1,42,74,110.53

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, 2025.

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 above website.

4. MEETINGS OF THE BOARD OF DIRECTORS

The company had four board meetings i.e. as on 18/06/2024, 19/09/2024, 30/12/2024 and 26/03/2025 during the Financial Year ended March 31st, 2025 .



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. 2024-25
Sh. Vijay Kumar Yadav	2/2
Sh. Udayraj Singh	2/2
Sh. Shyam Singh	1/1
Sh. Ranvir Singh Chauhan	2/2
Sh. Chandra Singh Dharamshaktu	4/4
Sh. Arurendra Singh Chauhan	0/3
Sh. Himanshu Khurana	1/1
Sh. Dinesh Pratap Singh	4/4

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, 2025 is as under:

Name of the Director	Designation
Sh. Ranvir Singh Chuahan	Director
Sh. Himanshu Khurana	Director
Sh. Shyam Singh	Director
Sh. Chandra Singh Dharamshaktu	Director
Sh. Dinesh Pratap Singh	Executive Director



Sh. Vijay Kumar Yadav ceased to be director w.e.f. 30th October, 2025. Sh. Shyam Singh was appointed as director on the Board of Company w.e.f. 17th March, 2025 and ceased to be director w.e.f. 20th June, 2025. Sh. Prakash Chandra Dumka has been appointed as director of the company w.e.f. 10th May, 2025. Sh. Chandra Singh Dharamshaktu ceased to be director w.e.f. 10th May, 2025. Sh. Trilok Singh Martolia has been appointed as director on the Board of Company w.e.f. 20th June, 2025. Sh. Himanshu Khurana has been appointed as director on the Board of Company w.e.f. 20th March, 2025 in place of Sh. Arurendra Singh Chuahan who ceased to be director w.e.f. 12th April, 2025.

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

During the financial year ending 31st March, 2025 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 2024-25.

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:

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, 2025, there will nil complaints recorded pertaining to sexual harassment.

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

As on March 31, 2025, 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 financial control and such internal financial controls are adequate with reference to the financial statement and were operating effectively.

20. AUDITORS

STATUTORY AUDITORS

M/s Bhargava Ajay & Associates, Dehradun, Chartered Accountants, Dehradun was appointed as statutory auditors of the company for the financial year 2024-25 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, 2025.

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, 2025, 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, 2025 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, 2025 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

Chivari Varnava
Company Secretary I/c Chief Accountant

ACS No. 23265 BAFPS 76200

Place: Dehradun

Date: 29.12.2025

Simha
Executive Director
DIN: 09745016

Laurin
Authorised Director
DIN: 07934778
5

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 2024-25	Previous Year 2023-24
Power & Fuel consumption		
1. Electricity:		
a) Purchased		
Unit (KVAH)	573373	617784
Total Amount in Rs.	5220474.00	5471689.00
Rate in Rs/unit.	9.10	8.85
b) Own Generation		
i. Through Diesel Generator		
Unit KWH	38400	38120
Total Amount in Rs.	895261	867862.23
Rate in Rs/unit.	22.01	22.77
ii. Through Steam Turbine/ Generator		
Unit (M.T)	6319897.90 kwh	5048859 kwh
Unit per Ltr. Gas/Oil		-
Units per Tonne Bagasse	1.76	1.77
Cost per unit	12.11	12.16
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	2.08	1.32
Coal	-	-
Other /Diesel (DG Set)	0.139	0.132
Bagasse(Tonne)(Steam Turbine)	0.145	0.144



Shivani Varnae

Company Secretary

25 No. 23265

(Signature)
I/c Chief Accountant

BAF PS 76209

(Signature)

Executive Director

DIN: 09745016

(Signature)

Authorised Director

DIN: 07934778

Place: Dehradun

Date: 29.12.2025

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
as on Financial Year ended on 31.03.2025

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U15424UR2001SGC026403
ii	Registration Date	19-12-2001
iii	Name of the Company	DOIWALA SUGAR COMPANY LIMITED
iv	Category/Sub-category of the Company	1. Limited by Shares
v	Class of Company	GOVERNMENT COMPANY
vi	Address of the Registered office & contact details	Doiwala Dehradun- 248140, Uttarakhand
vii	Whether listed company	No
viii	Name , Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated

SL No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1	Manufacturing of Sugar	10721	90.38%
2	Other Income	N.A	9.62%

III PARTICULARS OF HOLDING , SUBSIDIARY & ASSOCIATE COMPANIES

SI No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
N.A					



IV	SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)									
	Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
		Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters										
(1) Indian										
a) Individual/HUF	0	0	0	0	0	0	0	0	0	0
b) Central Govt. or State Govt.	0	59,99,900.00	59,99,900.00	99.99%	0	59,99,900.00	59,99,900.00	99.99%	0	0
c) Bodies Corporates	0	0	0	0	0	0	0	0	0	0
d) Bank/FI	0	0	0	0	0	0	0	0	0	0
e) Any other	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (A) (1)	0	59,99,900.00	59,99,900.00	99.99%	0	59,99,900.00	59,99,900.00	99.99%	0	0
(2) Foreign										
a) NRI- Individuals										
b) Other Individuals	0	0	0	0	0	0	0	0	0	0
c) Bodies Corp.	0	0	0	0	0	0	0	0	0	0
d) Banks/FI	0	0	0	0	0	0	0	0	0	0
e) Any other...	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (A) (2)	0	0	0	0	0	0	0	0	0	0
Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	0	59,99,900.00	59,99,900.00	99.99%	0	5999900	5999900	99.99%	0	0
B. PUBLIC SHAREHOLDING										
(1) Institutions										
a) Mutual Funds	0	0	0	0	0	0	0	0	0	0
b) Banks/FI	0	0	0	0	0	0	0	0	0	0
c) Cenntal govt	0	0	0	0	0	0	0	0	0	0
d) State Govt.	0	0	0	0	0	0	0	0	0	0
e) Venture Capital Fund	0	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0	0
g) FIIS	0	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (B)(1):	0	0	0	0	0	0	0	0	0	0
(2) Non Institutions										
a) Bodies corporates	0	0	0	0	0	0	0	0	0	0
i) Indian	0	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0	0
b) Individuals	0	0	0	0	0	0	0	0	0	0
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs	0	100	100	0.01%	0	100	100	0.01%	0	0
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	0	0	0	0	0	0	0	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (B)(2):	0	100	100	0.01%	0	100	100	0.01%	0	0
Total Public Shareholding (B)= (B)(1)+(B)(2)	0	100	100	0.01%	0	100	100	0.01%	0	0
C. Shares held by Custodian for GDRs & ADRs										
	0	0	0	0%	0	0	0	0%	0	0
Grand Total (A+B+C)	0	6000000	6000000	100%	0	6000000	6000000	100%	0	0



(II) SHARE HOLDING OF PROMOTERS

Sl No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No of shares	% of total shares of the company	% of shares pledged encumbered to total shares	No of shares	% of total shares of the company	% of shares pledged encumbered to total shares	
1	Governor of Uttarakhand	5999900	99.99%	0	5999900	99.99%	0	0
Total		5999900	99.99%	0	5999900	99.99%	0	0

(III) CHANGE IN PROMOTERS' SHAREHOLDING

Sl. No.	Share holding at the beginning of the Year	Date	Increase/ Decrease In shareholding	Reasons	Cumulative Share holding during the year	
					No of shares	% of total shares of the company
1						
	At the beginning of the year		-	-	59,99,900.00	99.99%
	Date wise increase/decrease In Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/ sweat equity etc)					
	At the end of the year		-	-	59,99,900.00	99.99%

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters & Holders of GDRs & ADRs)

Sl. No	Shareholding at the end of the year	Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company
	For Each of the Top 10 Shareholders	No. of shares	% of total shares of the company
	At the beginning of the year	No Change	
	Date wise increase/decrease In Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)		
	At the end of the year (or on the date of separation, if separated during the year)		



(v) Shareholding of Directors & KMP

Sl. No	For Each of the Directors & KMP	Shareholding at the beginning of the year		Date	Increase/ Decrease In shareholding	Reasons	Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company				No. of shares	% of total shares of the company
1								
	At the beginning of the year							
	Date wise Increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/ sweat equity etc)	No Change						
	At the end of the year							

V INDEBTEDNESS

Indebtedness of the Company including Interest outstanding/accrued but not due for payment (IN Rs.)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	33,40,64,622.37	1,31,14,49,262.00	0	1,64,55,13,884.37
ii) Interest due but not paid	-	2,99,84,26,144.00	0	2,99,84,26,144.00
iii) Interest accrued but not due	-	-	-	0
Total (i+ii+iii)	33,40,64,622.37	4,30,98,75,406.00	-	4,64,39,40,028.37
Change in Indebtedness during the financial year				
Additions	45,72,58,144.22	60,34,60,805.00	-	1,06,07,18,949.22
Reduction	36,56,38,607.00	-	-	36,56,38,607.00
Net Change	9,16,19,537.22	60,34,60,805.00	-	69,50,80,342.22
Indebtedness at the end of the financial year				
i) Principal Amount	42,56,84,159.59	1,68,28,47,262.00	-	2,10,85,31,421.59
ii) Interest due but not paid	-	3,21,36,99,724.00	-	3,21,36,99,724.00
iii) Interest accrued but not due	-	1,67,89,225.00	-	1,67,89,225.00
Total (i+ii+iii)	42,56,84,159.59	4,91,33,36,211.00	-	5,33,90,20,370.59



VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL
A. Remuneration to Managing Director, Whole time director and/or Manager:

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager	Total Amount
1	Gross salary	Dinesh Pratap Singh	5,98,388.00
	(a) Salary as per provisions contained in section 17(1) of the Income Tax. 1961.	-	-
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-
2	Stock option	-	-
3	Sweat Equity	-	-
4	Commission	-	-
	i. as % of profit	-	-
	ii others, specify	-	-
5	Others, please specify	-	-
	Total (A)	-	5,98,388.00
	Ceiling as per the Act	-	-

B. Remuneration to other directors:

Sl.No	Particulars of Remuneration	Name of the Directors			Total Amount
1	Independent Directors				
	(a) Fee for attending board committee meetings	-	-	-	-
	(b) Commission	-	-	-	-
	(c) Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2	Other Non Executive Directors				
	(a) Fee for attending board committee meetings	-	-	-	-
	(b) Commission	-	-	-	-
	(c) Others, please specify.	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act.	-	-	-	-

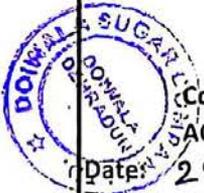
C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross Salary				
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.	-	6,00,000.00	11,27,902.00	17,27,902.00
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	-	-	28,311.00	28,311.00
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	as % of profit	-	-	-	-
	others, specify	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	6,00,000.00	11,56,213.00	17,56,213.00



VII PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees Imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-



Shivani Varma

Company Secretary

ACS 23265

Date: 29.12.2025

Place: Dehradun

Sinuh

Executive Director

DIN: 09745016

Laurel

Director

DIN: 07934778