SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED

At Post :- 27/2718 SAMBHAJI NAGAR KAKADE PLOT OSMANABAD MH 413501 IN

STATUTORY AUDIT REPORT
FOR
FY 2022-23
AY 2023-24

DIPAK BHATBHAGE AND COMPANY

Chartered Accountants

Office I –Rupamata Complex, Samarth Nagar, Osmanabad-413501.

cadipakbhatbhage@gmail.com
Contact No.9970801611

DIPAK BHATBHAGE AND COMPANY
Chartered Accountants
Partner's
Dipak J. Bhatbhage C.A, M.Com
Asmita D. Bhatbhage C.A, M.Com, DISA
(02472) 221611 9970801611 cadipakbhatbhage@gmail.com
Office No. 10, I'st floor, Rupamata Complex, Behind District Court, Samarth Nagar, Osmanabad - 413501.

INDEPENDENT AUDITOR'S REPORT

To the Members of

Shree Siddhivinayak Greentech Industries Private Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Shree Siddhivinayak Greentech Industries Private Limited** ("the Company"), which comprise the Balance sheet as of **March 31, 2023**, the Statement of Profit and Loss and the 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 ("the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013, as amended ("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 March 31, 2023, and its loss and its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained us is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

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Key Audit Matters

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

Information other than the Financial Statements and Auditors' Report thereon.

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's report and Business Responsibility Report but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements; or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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.

Management's Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Management and Board of Directors are 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.

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Those Board of Directors is 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 scepticism throughout the audit. We are 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting in preparation of the Financial Statements 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.

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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, 2023, and are therefore the key audit matters. We describe these matters in our auditors' 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 Section 143 (11) of the Act, we enclose in the Annexure B statement on the matters specified in paragraphs 3 and 4 of the said order.

2. (A) 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 Statement of Cash

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operating effectiveness of such controls, refer to our separate report in Annexure A.

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as

(C) Amended in our opinion and to the best of our information and according to the explanations given to us.

a) The Company does not have any pending litigations which would impact its financial position.

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

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year.

d)

i) The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- Directly or indirectly lender invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

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e) The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.

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CA Dipak J. Bhatbhage
M.No.153597
Place: Osmanabad
Date: 30/08/2023
UDIN: 23153597BGVTNW8425

ANNEXURE - A TO THE AUDITORS' REPORT

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 **SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED.** ("The Company") as of 31 March 2023 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 ('ICAI'). 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 the 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 were established and maintained and if such controls operated effectively in all material respects.

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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 judgment, 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.

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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 31 March 2023, 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, DIPAK BHATBHAGE AND COMPANY
Chartered Accountants
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CA Dipak J. Bhatbhage
M.No.153597
Place: Osmanabad
Date: 30/08/2023
UDIN: 23153597BGVTNW8425

ANNEXURE B TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED FOR THE YEAR ENDED 31st March 2023.

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 does not have any intangible assets:

(b) As explained to us, fixed assets have been physically verified by the management at regular intervals: as informed to us no material discrepancies were noticed in such verification.

(c) As explained to us, the lease Rent deeds of immovable properties are held in the name of company.

(d) According to the information and explanations given to us, the Company has not revalued its property, plant and Equipment (including Right of Use assets) and its intangible assets.

(e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

ii.

(a) According to the information and explanation given to us there is not any inventory during the financial year.

(b) Quarterly returns / statements has filed by the company with financial institutions are in agreement with the books of account.

iii.

(a) According to the Information & Explanation provided to us, the Company has provided loans or provided advances in the nature of loans, or given guarantee, or provided security to any other entity. Contracts between the company and its related parties are not available for verification.

(b) In Our Opinion, the provisions of paragraph 3 clause (vi)of the order are not applicable to the company as the company is not engaged in the production of goods covered by the companies (Cost Records and Audit) Rules 2014 Rule 3.

(c) According to the information and explanations given to us and based on the audit procedures performed by us, the company is regular in depositing the undisputed statutory dues and other material statutory dues as applicable with the appropriate authorities in in India.

(d) According to the information and explanations given to us and based on records of the company examined by us there are no dues of income tax, sales tax, professional tax or any other statutory dues on account of any dispute.

(e) According to the company examined by us and as per the information and explanations given to us there is no such transactions recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act,1961(43 of 1961).

(f) According to the records of the company examined by us and as per the Information & Explanation given to us the company has not defaulted in repayment of loans or borrowing to a financial institution, bank, Government.

(g) According to the Information & Explanation provided to us, the Company has granted loans/advances in the nature of loans repayable on demand or without specifying any terms or period of repayment, in the absence of the details of information we are unable to comment on this.

iv. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.

v.

(a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared a willful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion, and according to the information and explanations provided to us, money raised by way of term loans during the year has been applied for the purpose for which they were raised.

(d) The company did not raise any short-term loans fund during the year. Therefore, the provisions of paragraph 3 clause (iv) (d) of the order in not applicable to the company.

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(e) According to the Information & Explanation given to us and on an overall examination of the Standalone Financial statements of the Company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

(f) The company has not any subsidiaries, joint ventures, or associate companies. Therefore, the provisions of paragraph 3 Clause (ix)(f) of the order is not applicable to the company.

vi.

(a) The Company did not raise any money by way of an initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly, or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

vii.

(a) During our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b) We have not come across any instance of fraud by the Company or on the Company during audit of the standalone financial statement for the year ended March 31, 2023, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

viii.

(a) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

ix. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been

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disclosed in the standalone financial statements as required by the applicable accounting standard.

x.

(a) In our opinion and based on our examination, the Company does not require to comply with the provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

(b) In our opinion the company has an internal audit system commensurate with the size and nature of the business.

xi. According to the information and explanations given to us, in our opinion during the year the Company has not entered non-cash transactions with directors or Persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

xii.

(a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

(b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.

(c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order is not applicable to the Company.

(d) The Company does not have more than one CIC as a part of its group. Hence, the provisions stated in paragraph clause 3 (xvi)(d) of the Order are not applicable to the Company.

xiii. Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.

xiv. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.

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xv. 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, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the company as and when they fall due.

xvi.

(a) In our opinion, and according to the information and explanations given to us, the company has not transferred any unspent amount to funds specified in schedule VII to the company's Act accordingly to the provisions of paragraph 3 Clause (xx) (a) of the order is not applicable to the company.

(b) In our opinion, and according to the information and explanations given to us, the company has not transferred any unspent amount to funds specified in schedule VII to the company's Act according to the provisions of paragraph 3 Clause (xx) (b) of the order which is not applicable to the company.

xvii. In our opinion and according to the information and explanations given to us that the company has not requirement of consolidated of its financial statements Therefore reporting under clause 3(xxi) of the Order is not applicable to the company.

For, DIPAK BHATBHAGE AND COMPANY
Chartered Accountants
FRN 136883W

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CA Dipak J. Bhatbhage
M.No.153597
Place: Osmanabad
Date: 30/08/2023
UDIN: - 23153597BGVTNW8425

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED

U15134MH2022PTC385368

Notes Forming Part of the Financial Statements as at 31-03-2023

Note No. 1 : Corporate Information

Shree Siddhivinayak Greentech Industries Private Limited(referred to as "Company") is incorporated as on 24th June 2022. The basic objective of the company is to carry out the business of manufacturers, producers, traders etc in agricultural inputs and other such ancillary activities as set out in the object clause of MOA. The Company is currently operating Manufacture of Sugarcane Product and other By- Product unit at 27/2718 Sambhaji Nagar Kakade Plot Osmanabad Osmanabad Mh 413501 In.

Note No. 2 : Basis of Preparation

The financial statement of company have been prepared in accordance with generally accepted accounting policies in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respect with the accounting standards notified under the Companies (Accounting Standards) Rule, 2006 and relevant Provisions of the Companies Act, 2013. The Financial Statements have been prepared on an accrual basis and under historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

a. **Summary of significant accounting policies**

During the year ended 31 March 2023, the revised Schedule III notified under the Companies Act 2013, has become applicable to the company, for preparation and representation of its financial statements, the adoption of revised Schedule III does not impact recognition and measurement principles followed for preparation of financial statements. However, it has significant impact on presentation and disclosure made in financial statements. The company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

b. **Inventories**

i) Raw materials, stores ,and spares, packing materials and chemicals are valued at cost .

ii) Finished goods and work in process are valued at cost or net realizable value whichever is lower. In case of finished goods and works in progress cost comprises of material, direct labour, and applicable overhead expenses

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c. **Fixed Asset**

Fixed Asset are stated at cost of acquisition (net of indirect Tax Credit), installation or construction including financing cost till commencement of commercial, production, other direct expenses incurred to bring the asset to its present location and condition, less accumulated depreciation thereon .

d. **Impairment of Asset :**

The company applies the test of impairments of certain assets as provided in accounting standard 28 "Impairment Asset"

e. **Revenue Recognition**

Revenue from sale of goods is not recognized as Commercial production is not yet started. Revenue is recognized only when it can be reliably measured, and it is reasonable to expect ultimate collection.

f. **Investment**

Company has made investment and same is recorded as per accounting standard 13."AS 13 Accounting for Investment"

g. **Employees Retirement Benefits**

Company was not liable to pay retirement and employee benefits during the year, however no provision for retirement and employee benefits is made by the company.

h. **Foreign Exchange Transactions**

There is no foreign currency transaction during the FY 2022-23

i. **CGST ,SGST & IGST credit**

CGST, SGST, & IGST Credits receivable /availed are treated as an asset with relevant expenses being accounted net of such credits, and the same are reduced to the extent of their utilization.

j. **Borrowing Costs**

Borrowing Cost directly attributable to the acquisition and construction of asset are capitalized as a part of the cost of respective asset up to the date when such asset is ready for intended use as per AS-16.

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k. **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events, and it is probable that there will be outflow of resources. Contingent assets or Liabilities are neither recognized nor disclosed in the financial statements.

l. **Earning Per Shar**

The basic earnings per share calculated by dividing the net profit after tax for the year by the weighted average number of equities shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

m. **Cash Flow Statements**

Cash flows are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

n. **Operating Cycle**

Based on the nature of products/activities of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

o. **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

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27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	10,00,000.00	
Reserves and surplus	2		
Money received against share warrants			
		10,00,000.00	
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	44,66,88,545.00	
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	4		
		44,66,88,545.00	
Current liabilities			
Short-term borrowings	5	10,25,000.00	
Trade payables	6		
(A) Micro enterprises and small enterprises			
(B) Others		3,97,88,638.82	
Other current liabilities			
Short-term provisions	4	2,78,700.00	
		4,10,92,338.82	
TOTAL		**48,87,80,883.82**	
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	7		
Property,Plant and Equipment		42,17,06,340.73	
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances	8		
Other non-current assets	9		
		42,17,06,340.73	
Current assets			
Current investments	10	10,75,210.00	
Inventories			
Trade receivables			
Cash and cash equivalents	11	1,67,66,213.34	
Short-term loans and advances	8	39,95,749.81	
Other current assets	12	4,52,37,369.94	
		6,70,74,543.09	
TOTAL		**48,87,80,883.82**	

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For DIPAK BHATBHAGE AND COMPANY
Chartered Accountant
(FRN: 0136883W)

DIPAK JYOTIRAM BHATBHAGE
PARTNER
Membership No.: 153597
Place: Osmanabad
Date: 30/08/2023
UDIN : 23153597BGVTNW8425

DIPAK BHATBHAGE AND COMPANY
FRN 136883W
CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors

DATTATRAY KASHINATH KULKARNI
Individual Promoter
DIN: 02745916

DIPALI DATTATRAYA KULKARNI
Individual Promoter
DIN: 09021630

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

Statement of Profit and loss for the year ended 31st March 2023

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income			
Total Income			
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses			
Other expenses			
Total expenses			
Profit before exceptional, extraordinary and prior period items and tax			
Exceptional items			
Profit before extraordinary and prior period items and tax			
Extraordinary items			
Prior period item			
Profit before tax			
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period			
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For DIPAK BHATBHAGE AND COMPANY
Chartered Accountant
(FRN: 0136883W)

DIPAK JYOTIRAM BHATBHAGE
PARTNER
Membership No.: 153597
Place: Osmanabad
Date: 30/08/2023
UDIN : 23153597BGVTNW8425

DIPAK BHATBHAGE AND COMPANY
FRN 136883W
CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors

DATTATRAY KASHINATH KULKARNI
Individual Promoter
DIN: 02745916

DIPALI DATTATRAYA KULKARNI
Individual Promoter
DIN: 09021630

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2023

	PARTICULARS	31st March 2023
A.	**Cash Flow From Operating Activities**	
	Adjustments for non Cash/ Non trade items:	
	Adjusted For:	
	Increase / (Decrease) in trade payables	3,97,88,638.82
	Increase / (Decrease) in other current liabilities	2,78,700.00
	(Increase) / Decrease in Short Term Loans & Advances	(39,95,749.81)
	(Increase) / Decrease in other current assets	(4,52,37,369.94)
	Cash generated from Operations	**(91,65,780.93)**
	Net Cash flow from Operating Activities(A)	**(91,65,780.93)**
B.	**Cash Flow From Investing Activities**	
	Purchase of tangible assets	(42,17,12,640.73)
	Proceeds from sales of tangible assets	6,300.00
	Current Investments / (Purchased) sold	(10,75,210.00)
	Net Cash used in Investing Activities(B)	**(42,27,81,550.73)**
C.	**Cash Flow From Financing Activities**	
	Increase in / (Repayment) of Short term Borrowings	10,25,000.00
	Increase in / (Repayment) of Long term borrowings	44,66,88,545.00
	Increase / (Decrease) in share capital	10,00,000.00
	Net Cash used in Financing Activities(C)	**44,87,13,545.00**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	**1,67,66,213.34**
F.	Cash & Cash Equivalents at End of period	1,67,66,213.34
G.	**Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)**	**1,67,66,213.34**

Note: This is the first year of the company and it has not started production during this financial year hence all the expenses incurred before commencement of operation or production has to be charged as preoperative expenses or capitalized with the cost of fixed assets in relations to which they have incurred.

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For DIPAK BHATBHAGE AND COMPANY
Chartered Accountant
(FRN: 0136883W)

DIPAK JYOTIRAM BHATBHAGE
PARTNER
Membership No.: 153597
Place: Osmanabad
Date: 30/08/2023
UDIN : 23153597BGVTNW8425

For and on behalf of the Board of Directors

DATTATRAY KASHINATH KULKARNI
Individual Promoter
DIN: 02746916

DIPALI DATTATRAYA KULKARNI
Individual Promoter
DIN: 09021630

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

Notes to Financial statements for the year ended 31st March 2023
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
510000 (31/03/2022:0) Equity shares of Rs. 100.00/- par value	5,10,00,000.00	
Issued :		
10000 (31/03/2022:0) Equity shares of Rs. 100.00/- par value	10,00,000.00	
Subscribed and paid-up :		
10000 (31/03/2022:0) Equity shares of Rs. 100.00/- par value	10,00,000.00	
Total	**10,00,000.00**	

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	10,000	10,00,000.00		
Redeemed or bought back during the period				
Outstanding at end of the period	**10,000**	**10,00,000.00**		

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 100.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
Type of Share	Name of Shareholders	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 100.00]	Dattatraya Kashinathrao Kulkarni	5,000	50.00		0.00
Equity [NV: 100.00]	Dipali Dattatraya Kulkarni	5,000	50.00		0.00
	Total :	**10,000**	**100.00**		**0.00**

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From Others						
Latur Multistate Co-Op Ltd -903/3	1,88,06,264.00		1,88,06,264.00			
Shikshan Maharshi Dnyandev Mohekar Multistate Co.Op.Cre.Soc.Ltd.Moha	5,00,14,729.00		5,00,14,729.00			
Shree Om Siddhivinayak Multi Co-Op 512	2,92,64,573.00		2,92,64,573.00			
Shree Siddhivinayak Multistate Co-Op Credit-056	23,98,71,176.00		23,98,71,176.00			
Yashada Multistate Co.Op.Credit - 695	6,99,40,855.00		6,99,40,855.00			
Dipali Dattatraya Kulkarni - Loan	3,87,90,948.00		3,87,90,948.00			
	44,66,88,545.00		**44,66,88,545.00**			

DIPAK BHATTHAGE AND COMPANY * CHARTERED ACCOUNTANTS * FRN

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

Note No. 4 Provisions

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
Other provisions	Long-term	Short-term	Total	Long-term	Short-term	Total
Other Provision		2,63,700.00	2,63,700.00			
Other Provision		15,000.00	15,000.00			
		2,78,700.00	2,78,700.00			
Total		2,78,700.00	2,78,700.00			

Note No. 5 Short-term borrowings- Unsecured Loan

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Anil sukhdev kale	5,00,000.00	
Asha shivaji Landage	25,000.00	
Sudhir Dattatray Saste	5,00,000.00	
Total	10,25,000.00	

Note No. 6 Trade payables

₹ in rupees

Particulars	As at 31st March 2023	As at31st March 2022
(B) Others		
Trade Payable	3,97,88,638.82	
	3,97,88,638.82	
Total	3,97,88,638.82	

DIPAK GHATGE AND COMPANY
FRN 136083W
CHARTERED ACCOUNTANTS

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O, Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

₹ in rupees

Note No. 7 Property,Plant and Equipment and Intangible assets as at 31st March 2023

	Assets		Gross Block							Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (In Years)	Balance as at 1st April 2022	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
A	Tangible assets														
	Own Assets														
	Building and Premises			7,79,07,877.41		6,300.00			7,79,01,577.41					7,79,01,577.41	
	AC SET			1,95,037.87					1,95,037.87					1,95,037.87	
	GENERATOR			40,54,254.64					40,54,254.64					40,54,254.64	
	LPG GAS CYLENDER (BHARAT)			8,858.00					8,858.00					8,858.00	
	Plant and Machinary Factory			33,89,88,391.67					33,89,88,391.67					33,89,88,391.67	
	Inverter and Battery			44,147.64					44,147.64					44,147.64	
	Computer and Printers			4,69,668.50					4,69,668.50					4,69,668.50	
	Furniture and Fixture			44,405.00					44,405.00					44,405.00	
	Total (A)			42,17,12,640.73		6,300.00			42,17,06,340.73					42,17,06,340.73	

General Notes :

1.	No depreciation if remaining useful life is negative or zero.
2.	If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
3.	Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4.	If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

DIPAK BHATBHAGE AND COMPANY CHARTERED ACCOUNTANTS FRN 136693W

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

Company has not started production during this year hence all Fixed asset is treated as Work in Progress.

Note No. 8 Loans and advances

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good		1,60,000.00		
		1,60,000.00		
Other loans and advances				
Loans and Advances		38,35,749.81		
		38,35,749.81		
Total		**39,95,749.81**		

Note No. 10 Current investments

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Other current investments (Unquoted)		
In Others		
Share in Latur Multistate Co Op (Lower of cost and Market value)	50,000.00	
Shares in Shree Om Siddhivinayak (Lower of cost and Market value)	50,000.00	
Shares in Siddhivianyak Mult Co-Op (Lower of cost and Market value)	9,25,110.00	
Shares in SMD Mohekar (Lower of cost and Market value)	50,100.00	
Gross Investment	**10,75,210.00**	
Net Investment	**10,75,210.00**	
Aggregate amount of unquoted investments	**10,75,210.00**	

Note No. 11 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Latur Multistate Co.Op.Cre.Soc.Ltd C/A-523	1,000.00	
Shikshan Maharshi Mohekar C/A 619	19,462.50	
Shree Om Siddhivinayak Multi Co-Op C/A 58	19,316.00	
Shree Siddhivinayak Multistate Co-Op 0271	1,26,84,675.38	
SJSB BANK -710	1,26,085.39	
State Bank of India -20509742640	16,70,503.07	
Yashada Multistate Co.Op.Credit Society Ltd.-123	73,820.00	
Total	**1,45,94,862.34**	
Cash in hand		
Cash in hand	21,71,351.00	
Total	**21,71,351.00**	
Total	**1,67,66,213.34**	

Note No. 12 Other current assets

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
TCS	3,40,716.51	
Preoperative Expenses	3,86,04,609.56	
Balance with Revenue Authority	62,92,043.87	
Total	**4,52,37,369.94**	

DIPAK BHAGE AND COMPANY
FRN
136860W
CHARTERED ACCOUNTANTS

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

Note No. 8(a) Loans and advances : Other loans and advances: Secured, considered good(Head)

₹ in rupees

Particulars	As at 31st March 2023	
	Long-term	Short-term
Factory Work Advances		18,98,000.00
Staff Advance		19,17,749.81
Dipali D Kulkarni		20,000.00
Total		**38,35,749.81**

Note No. 12(a) Other current assets:Other Assets:Preoprative Expenses

₹ in rupees

Particulars	31st March 2023
Electricity Bill Expenses	33,99,073.00
Bank Charges	1,75,04,328.67
Advertisement expenses	1,67,16,716.39
Statutory Audit fees	2,93,000.00
Trial and Run Expenses	6,91,491.50
Total	**3,86,04,609.56**

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

(F.Y. 2022-2023)

Note number: 13 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.14	0.00	0.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	447.71	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.00	0.00	0.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	0.00	0.00	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	0.00	0.00	0.00	
(i) Net profit ratio	Net Profit	Net Sales	0.00	0.00	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.00	0.00	0.00	
(k) Return on investment					0.00	

DIPAK BHATBHAGE AND COMPANY
FRN 136853W
CHARTERED ACCOUNTANTS

SHREE SIDDHIVINAYAK GREENTECH INDUSTRIES PRIVATE LIMITED (F.Y. 2022-2023)
27/2718, SAMBHAJI NAGAR KAKADE PLOT, Osmanabad H.O,
Osmanabad, OSMANABAD, OSMANABAD-413501
CIN : U15134MH2022PTC385368

Note 14 : Disclosures under Accounting Standards

(i) Details of related parties:

Description of relationship	Nature of Relationship	Names of related parties
Entities in which KMP have significant influence	Relative of Director	Shree Om Siddhivinayak Multi Co-Op 512
Entities in which KMP have significant influence	Relative of Director	Shree Siddhivinayak Multistate Co-Op Credit-056
Entities in which KMP have significant influence	Relative of Director	Shree Siddhivinayak Mult Term Loan -64
Key Management Personnel (KMP)	Director	Dipali D Kulkarni

(ii) Details of related party transactions and balances outstanding:

Particulars	Nature of Relationship	31.03.2023	31.03.2022
Transactions during the year			
Cash Credit /Bank OD			
Shree Om Siddhivinayak Multi Co-Op 512	Relative of Director	29264573.00	0.00
Shree Siddhivinayak Multistate Co-Op Credit-056	Relative of Director	239871176.00	0.00
Shree Siddhivinayak Mult Term Loan -64	Relative of Director	38790948.00	0.00
Loan/Advance Given			
Dipali D Kulkarni	Director	20000.00	0.00

Balances outstanding at the end of the year			
Bank OD			
Shree Om Siddhivinayak Multi Co-Op 512	Relative of Director	29264573.00	0.00
Shree Siddhivinayak Multistate Co-Op Credit-056	Relative of Director	239871176.00	0.00
Shree Siddhivinayak Mult Term Loan -64	Relative of Director	38790848.00	0.00
Loans and Advance			
Dipali D Kulkarni	Director	20000.00	0.00