

AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

CIN-U21098MP2014PTC032173

ANNUAL REPORT

2019-20



AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

Reg. Office: Plot E-1, Industrial Area No. 1, A.B. Road, Dewas, Madhya Pradesh-455001
Tel+ /Fax: 07272-437846

Email: aaradhyadisposalindustries@gmail.com

CIN: U21098MP2014PTC032173

DIRECTORS' REPORT

To,
The members of
AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

The Directors presenting their 7th Annual Report together with Audited financial statements for the year ended March, 31st 2020.

Your directors submit the following particulars/disclosures and information's as required under section 134(3) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 and other applicable rules there under.

1. FINANCIAL SUMMARY OR HIGHLIGHTS

Pursuant to the Rule 8 of the Companies (Accounts) Rules, 2014 your directors submit the followings financial highlights:

- (1) Total Revenue from the operation for the year is 47,62,20,130/- as compared to Rs. 50,31,16,003/- in the previous year;
- (2) Other Income for the year was 89,48,370/- as compared to Rs. 26,36,857/- in the previous year;
- (3) Profit before tax for the year was Rs.1,09,60,845/- as compared to Rs. 1,37,30,247/- in the previous year;

Financial Results

Particulars	(Amount in Rs.)	
	31.03.2020	31.03.2019
Total Revenue	48,51,68,500	50,57,52,860
Profit before Depreciation & Amortization Expenses, Interest & Tax	4,78,35,130	45,67,80,510
Less: Interest/Financial/Costs	1,95,18,656	1,79,56,284
Depreciation and Amortization Expenses	1,73,55,629	1,72,85,819
Profit/Loss before Tax	1,09,60,845	1,37,30,247
Less: Provision for Taxation		
Current Income Tax		
Deferred Tax (Debit/credit)	18,29,585	49,96,153
	16,25,804	(9,35,618)
Prior Year Income Tax (credit/debit)	0.00	0.00
MAT (credit/debit)	0.00	0.00
Profit/Loss for the Year	75,05,456	96,69,713
Add: Balance in P & L Account	3,05,89,543	2,09,19,830
Profit available for Appropriation	3,80,94,999	3,05,89,543
Less: Dividend (including Interim & Special Dividend & dividend Distribution Tax)	0.00	0.00
Less: Adjustment for depreciation of previous years	0.00	0.00
Less: Tax on Dividends	0.00	0.00
Balance carried to the Balance Sheet	3,80,94,999	3,05,89,543

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Director



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2. EXTRACT OF THE ANNUAL RETURN AS PROVIDED UNDER SECTION 92(3):

The details forming part of the extract of the Annual Return as provided under section 92(3) as on 31st March, 2019 in the prescribed form MGT-9 annexed herewith as "**Annexure-A**".

3. NUMBER OF MEETINGS OF THE BOARD:

The Board meets at regular intervals to discuss and decide on Company/business policy and strategy apart from other Board businesses.

4. DIRECTORS' RESPONSIBILITY STATEMENT:

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(5) of the Companies Act, 2013:

- that in the preparation of the annual financial statements for the year ended 31st March, 2020, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- that such accounting policies as mentioned in Note '1' of the Notes to the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of Company as at March, 31st 2020 and of the **Profit** of the Company for the year ended on that date;
- that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- that the annual financial statements have been prepared on a going concern basis;
- that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

5. APPOINTMENT OF THE AUDITORS AND EXPLANATIONS OR COMMENTS ON QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY THE AUDITORS IN THEIR REPORT.

- M/s Nidhi Manish Rathi & Company (FRN: 012951C)** Chartered Accountants, Statutory Auditors, the retiring auditors, during the Annual General Meeting held on 31.12.2019, were appointed for a period of 5 years until the conclusion of 11th Annual General Meeting to be held for Financial year 2023-24, subject to ratification at every Annual General Meeting in terms of Section 139 of the Companies Act 2013. They have confirmed their eligibility and willingness under Section 141(3)(g) of the Companies Act, 2013 and the Rules framed thereunder for the next term from the conclusion of ensuing annual general meeting to the conclusion of next annual general meeting. The Board of Directors, therefore, recommends ratification of appointment for F.Y. 2020-21 of **M/s Nidhi Manish Rathi & Company (FRN: 012951C)**, Chartered Accountants, as statutory auditors of the company for the approval of Shareholders.

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- b) Your Board is pleased to inform that there is no such observation made by the Auditors in their report which needs any explanation by the Board. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any further comments.

6. PARTICULARS OF LOANS, GUARANTEES, SECURITY OR INVESTMENTS U/S 186 OF THE COMPANIES ACT, 2013

Company has extended Corporate Guarantee to Axis Bank w.r.t. following Loan facility sanctioned to Food Pack Industries Private Limited on 29/09/2017:-

- | | | | |
|-----|-------------|---|-----------------|
| i) | Term Loan | - | Rs. 1,70,00,000 |
| ii) | Cash Credit | - | Rs. 30,00,000 |

Guarantee has been provided by complying with all provisions U/s 186 and any other provisions of the Companies Act 2013.

In addition to above corporate guarantee company has not provided any loans, advances given nor provided any guarantee or securities to any other persons or body corporate during the financial year under review, pursuant to the Section 186 of the Companies Act, 2013.

7. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO SECTION 188(1)

All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transactions with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders' as utmost priority.

8. THE STATE OF THE COMPANY'S AFFAIRS

- a) The Authorized Equity Share Capital of the Company is Rs. 50000000/- divided into 50,00,000 equity shares of Rs. 10/- each.
- b) The Issued, Subscribed and Paid-up Equity Share Capital of the Company is Rs. 4,99,00,000/- divided into 49,90,000 equity shares of Rs. 10/- each.
- c) During the year under review, the company has not issued shares with differential voting rights nor granted stock options nor sweat equity Shares as on 31st March, 2020.
- d) The Company has not issued any security convertible into equity shares to directors or promoters of the company.

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e) The Cash and cash equivalent as at 31st March, 2020 was Rs. 30,27,151/-

9. THE AMOUNT PROPOSED TO CARRY TO ANY RESERVES:

The company has not transferred any amount to the general reserves or any other reserves during the year 2019-20. (P.Y. 2018-19: Nil)

10. THE AMOUNT, WHICH IT RECOMMENDS TO BE PAID BY WAY OF DIVIDEND:

To strengthen the financial position of the company, your directors do not recommend any dividend for the year 2019-20. (P.Y. 2018-19: Nil)

11. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There have been no material changes and commitments, affecting the financial position of the Company which had occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

12. THE CHANGE IN THE NATURE OF BUSINESS, IF ANY:

There is no change in the nature of business activities of the Company during the year under review.

13. DETAILS OF DIRECTORS OR KMPS WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR:

For Company it is not required to appoint any Key Managerial Personnel under the provisions of section 203 of the Companies Act, 2013 and rules made there under.

14. THE DETAILS RELATING TO DEPOSITS, COVERED UNDER CHAPTER V OF THE ACT:

- (a) Accepted during the year : Nil
(b) remained unpaid or unclaimed as at the end of the year : Nil
(c) Whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and total amount involved : Nil

15. DETAILS OF DEPOSITS WHICH ARE NOT IN COMPLIANCE WITH THE REQUIREMENTS OF CHAPTER V OF THE ACT:

The Company has not accepted any deposit which is not in compliance of the Companies (Acceptance of Deposits) Rules, 2014 during the year.

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16. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Financial statement of the Company is reviewed by the Board and audited by the Independent Auditors. The Company is having adequate internal financial control.

17. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES :

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

18. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES :

In view of the paid-up capital, profits and turnover of your company, it does not fall under the provisions of the section 135 of the Companies Act, 2013 and the rules made their under.

19. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND :

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF)

20. DISQUALIFICATIONS OF DIRECTORS:

None of the director of the company is disqualified as per the provision of the Sec. 164(2)(b).

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

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014 are as under:

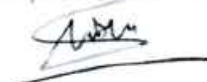
S. No.	Particulars	Comments
(A)	Conservation of energy	
(i)	the steps taken or impact on conservation of energy;	Necessary steps are being taken by company
(ii)	the steps taken by the company for utilizing alternate sources of energy;	Necessary steps are being taken by company
(iii)	the capital investment on energy conservation equipment's	No new or additional capital investment was made during the year
(B)	Technology absorption	

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(i)	the efforts made towards technology absorption	Not applicable as the traditional technology being used.	
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution;	Nil	
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-		
	(a) the details of technology imported	Nil	
	(b) the year of import	N.A.	
	(c) whether the technology been fully absorbed	N.A.	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	N.A.	
(iv)	the expenditure incurred on Research and Development	Nil	
(C)	Foreign exchange earnings and Outgo	In flow	Out Flow
	The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows		
	Export Sales	\$ 164715.00	NIL

22. NON-APPLICABILITY OF CERTAIN PROVISIONS OF THE COMPANIES ACT 2013 FOR THE PERIOD STARTING FROM 01.04.2019 TO 31.03.2020:

- a. The Company is not required to conduct the Secretarial, Cost and Internal Audit under the provisions of the Companies Act, 2013.
- b. Requirement of vigil mechanism is not applicable to the company.
- c. There is no employee drawing remuneration in excess of Rs. 8.50 Lakhs p.m. or Rs. 102.00 Lakhs p.a., therefore the disclosure as required under the Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016, is not applicable to the Company.
- d. There is no voting right exercised by any employee of the Company pursuant to the section 67(3) read with the Rule 16 of the Companies (Share Capital and Debenture) Rules, 2014.
- e. Since the Company is not required to appoint any KMP, the provisions of section 197(12) read with the Rule 5 of the Companies (Appointment and Remuneration of Managerial Persons) 2014, is not applicable to the Company.

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ACKNOWLEDGEMENT:

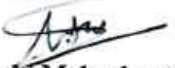
Your Directors acknowledge all stakeholders of the Company viz. members, Bank and other business partners for the excellent support received from them during the period. The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

For and on behalf of the Board of Directors of
Aaradhya Disposal Industries Private Limited

Aaradhya Disposal Industries [P] LTD Aaradhya Disposal Industries [P] LTD

PLACE: DEWAS
DATE: 10/12/2020


Sunil Maheshwari
Director
(DIN: 02611461)


Shashi Maheshwari
Director
(DIN: 06780841)

Extract of Annual Return FORM MGT - 9

As on the financial year ended on 31st March, 2020

[Pursuant to section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. Registration and Other Details

CIN	U21098MP2014PTC032173
Registration Date	16/01/2014
Name of the Company	Aaradhya Disposal Industries Private Limited
Category/Sub-Category of the Company	Company having Share Capital
Address of the Registered Office and contact details	Plot No. E-1, Industrial Area no. 1, A.B. Road, Dewas, MP - 455001 Tel+ / Fax: 07272-437846 Email: aaradhyadisposalindustries@gmail.com
Whether listed company	No
Name, address and contact details of Registrar and Transfer Agent, if any	Not Applicable

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:

Name and Description of main Products / Services	NIC Code of the Product / Service	% to total turnover of the Company
Plastics, Paper and Thermocol utensils	39219010	100.00%

III. Name and Address of the Holding, Subsidiary and Associate Companies:

Name and address of the Company	CIN / GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
NOT APPLICABLE				

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as % of the total Equity)

i) Category-wise Shareholding

Category of Shareholder	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year
	Physical	Total	% of Total Shares	Physical	Total	% of Total Shares	
A. Promoters							
(1) Indian							
a) Individual / HUF	4990000	4990000	100.00%	4990000	4990000	100.00%	
b) Central Govt.	-	-	-	-	-	-	0
c) State Govt.(s)	-	-	-	-	-	-	0
d) Bodies Corporate	-	-	-	-	-	-	0

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Director



Director

e) Banks/FI	-	-	-	-	-	-	0
f) Any Other	-	-	-	-	-	-	0
Sub-Total (A1):	4990000	4990000	100.00%	4990000	4990000	100.00%	0
(2) Foreign							
a) NRIs-Individuals	-	-	-	-	-	-	0
b) Other – Individuals	-	-	-	-	-	-	0
c) Bodies Corporate	-	-	-	-	-	-	0
d) Banks / FI	-	-	-	-	-	-	0
e) Any Other...	-	-	-	-	-	-	0
Sub-Total (A) (2):	-	-	-	-	-	-	0
Total Shareholding of Promoters (A) = (A)(1)+(A) (2)	4990000	4990000	100.00%	4990000	4990000	100.00%	0
B. Public Shareholding							
(1) Institutions							
a) MF/ UTI	-	-	-	-	-	-	0
b) Banks / FI	-	-	-	-	-	-	0
c) Central Govt.	-	-	-	-	-	-	0
d) State Govt.(s)	-	-	-	-	-	-	0
e) Venture Capital Funds	-	-	-	-	-	-	0
f) Insurance Companies	-	-	-	-	-	-	0
g) FIIs	-	-	-	-	-	-	0
h) Foreign VCF	-	-	-	-	-	-	0
i) Others (specify)	-	-	-	-	-	-	0
Sub-Total (B1):	-	-	-	-	-	-	0
(2) Non-Institutions							
a) Bodies Corporate							
i) Indian	-	-	-	-	-	-	0
ii) Overseas	-	-	-	-	-	-	0
b) Individuals							
i) Individual Shareholders holding nominal share capital upto Rs.1 lakh	-	-	-	-	-	-	0
ii) Individual Shareholders holding nominal share capital in excess of Rs.1 lakh	-	-	-	-	-	-	0
c) Others (specify)							
i) NRI / OCBs	-	-	-	-	-	-	-
ii) Clearing Members/ House	-	-	-	-	-	-	-
Sub-Total (B)(2):	-	-	-	-	-	-	0
Total Public Shareholding (B) = (B1+ B2)	-	-	-	-	-	-	0
Grand Total A+B	4990000	4990000	100.00%	4990000	4990000	100.00%	0

Aaradhya Disposal Industries [P] LTD

Aaradhya Disposal Industries [P] LTD



Director



Director

ii) Shareholding of Promoters

S. No.	Shareholders Name	Shareholding at beginning of the year			Shareholding at the end of the year			% change in Shareholding 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.	Sunil Maheshwari	12,00,000	24.05%	-	12,00,000	24.05%	-	-
2.	Anil Maheshwari	12,00,000	24.05%	-	12,00,000	24.05%	-	-
3.	Shashi Maheshwari	25,90,000	51.90%	-	25,90,000	51.90%	-	-
	TOTAL	49,90,000	100.00%	-	49,90,000	100.00%	-	-

iii) Change in Promoters' Shareholding:

For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of Shares	% of total shares of the Company	No. of Shares	% of total shares of the Company
At the beginning of the year	4990000	100.00%	4990000	100.00%
Date wise Increase/Decrease in shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/transfer/bonus/sweat equity etc.	-	-	-	-
At the end of the year	49,90,000	100.00%	49,90,000	100.00%

iv) Share holding Pattern of Top Ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs)

For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Shareholding at the end of the year		Changes during the year					Reason
	No. of Shares	% of total shares of the Company	No. of Shares	% of total shares of the Company	Date	No. shares before Change	No. shares After Change	Increase	Decrease	
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

Aaradhya Disposal Industries [P] LTD



Director

Aaradhya Disposal Industries [P] LTD



Director

v) Shareholding of Directors and Key Managerial Personnel

For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of Shares	% of total shares of the Company	No. of Shares	% of total shares of the Company
Shri Sunil Maheshwari, Director				
At the beginning of the year	1200000	24.05%	1200000	24.05%
Date wise Increase/Decrease in shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	-	-	-	-
At the end of the year	1200000	24.05%	1200000	24.05%
Smt. Shashi Maheshwari				
At the beginning of the year	2590000	51.90%	2590000	51.90%
Date wise Increase/Decrease in shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/transfer/bonus/sweat equity etc.):				
At the end of the year	2590000	51.90%	2590000	51.90%

V. INDEBTNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

(Amount in Lakhs)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	1842.53	323.09	0.00	2166.43
ii) Interest due but not paid	0.00	0.00	0.00	0.00
iii) Interest accrued but not due	7.75	0.00	0.00	7.75
Total (i+ii+iii)	1850.28	323.09	0.00	2174.18
Change in Indebtedness during the financial year				
Addition	34.73	65.00	0.00	99.73
Reduction	0.00	0.00	0.00	0.00
Net Change	+34.73	+65	0.00	+99.73
Indebtedness at the end of the financial year				
i) Principal Amount	1877.26	388.09	0.00	2265.35
ii) Interest due but not paid	0.00	0.00	0.00	0.00
iii) Interest accrued but not due	4.92	0.00	0.00	4.92
Total (i+ii+iii)	1882.18	388.09	0.00	2270.27

Aaradhya Disposal Industries [P] LTD

S.S.

Director

Aaradhya Disposal Industries [P] LTD

[Signature]

Director

VI. REMUNERATION OF DIRECTOR AND KMP

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

S. No.	Particular of Remuneration	Mrs. Shashi Maheshwari	Shri Sunil Maheshwari Director	Total
1	Gross Salary			
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	1200000.00	1800000.00	3000000.00
	(b) Value of perquisites under Section 17(2) Income Tax Act, 1961	0.00	0.00	0.00
	(c) Profits in lieu of salary under Section 17(3) Income Tax Act, 1961	0.00	0.00	0.00
2	Stock Options	0.00	0.00	0.00
3	Sweat Equity	0.00	0.00	0.00
4	Commission	0.00	0.00	0.00
	- as % of profit	0.00	0.00	0.00
	- Variable Pay	0.00	0.00	0.00
5	Others, please specify, Medical, Education, LTA, PF, Gratuity	0.00	0.00	0.00
	Total	1200000.00	1800000.00	3000000.00
	Ceiling as per the Act	NA	NA	NA

B. Remuneration to other Directors:

1. Independent Directors:

S. No.	Particular of Remuneration	Name of MD/WTM/ Manager	Name of MD/WTM/ Manager	Total
1	-Fee for attending Board/Committee Meetings	0.00	0.00	0.00
2	-Commission	0.00	0.00	0.00
3	- Others, please specify	0.00	0.00	0.00
	Total B.1	0.00	0.00	0.00

2. Other Non-Executive Directors:

S.No.	Particular of Remuneration	Name of MD/WTM/ Manager	Name of MD/WTM/ Manager	Total
1	-Fee for attending Board/Committee Meetings	0.00	0.00	0.00
2	-Commission	0.00	0.00	0.00
3	- Others, please specify	0.00	0.00	0.00
	Total B.2	0.00	0.00	0.00
	Total (B1+B2)		0.00	0.00
	Total Managerial Remuneration (A +B)	0.00	0.00	0.00
	Overall Ceiling as per the Act	0.00	0.00	0.00

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[Signature]

Director

[Signature]

Director

VII. PENALTY/PUNISHMENT/COMPOUNDING OF OFFENCES: There is no demand for penalty, fine or punishment against the Company and any of its directors and the officers under the provisions of the Companies Act, 2013, hence the matter for filing of application for compounding or payment of compounding fee as the information as required to be disclosed is Nil.

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			NIL		
Punishment					
Compounding					
B. Director					
Penalty			NIL		
Punishment					
Compounding					
C. Other officer in default					
Penalty			NIL		
Punishment					
Compounding					

FOR AND ON BEHALF OF THE BOARD

Place: Dewas
Date: 10/12/2020


SUNIL MAHESHWARI
DIRECTOR
DIN 02611461
Director

SHAREHOLDERS LIST

AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

Reg. Office: Plot E-1, Industrial Area No. 1, A.B. Road, Dewas, Madhya Pradesh-455001
Tel+/Fax: 07272-437846

Email: aaradhyadisposalindustries@gmail.com

CIN: U21098MP2014PTC032173

LIST OF SHAREHOLDERS

L.F. No.	Name of Shareholders	Father's / Husband's Name	Type	Number of Shares	Amount Per Share	Address
1	Sunil Maheshwari	Late Madanlal Maheshwari	Equity	1200000	10	47, Bada Bazar, Dewas-455001, (M.P.)
2	Anil Maheshwari	Late Madanlal Maheshwari	Equity	1200000	10	15-B Yashwant Colony, Moti Bungalow, Dewas-455001 (M.P.)
3	Shashi Maheshwari	Sunil Maheshwari	Equity	2590000	10	15-B Yashwant Colony, Moti Bungalow, Dewas-455001 (M.P.)
	TOTAL			4990000 (FOURTY NINE LAKHS NINTY THOUSAND)		

Aaradhya Disposal Industries [P] LTD



Director

Aaradhya Disposal Industries [P] LTD



Director

AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

Reg. Office: Plot E-1, Industrial Area No. 1, A.B. Road, Dewas, Madhya Pradesh-455001

Tel+ /Fax: 07272-437846

Email: aaradhyadisposalindustries@gmail.com

CIN: U21098MP2014PTC032173

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF **AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED** WILL BE HELD AT 11 A.M. ON THURSDAY THE DECEMBER 31ST 2020, AT THE COMPANY'S REGISTERED OFFICE SITUATED AT PLOT NO. E-1, INDUSTRIAL AREA NO. 1, A.B. ROAD, DEWAS, MADHYA PRADESH – 455001 TO TRANSACT THE FOLLOWING BUSINESS AS UNDER

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at March 31, 2020, Statement of Profit and Loss for the year ended as on that date together with the Report of the Directors' and Auditors thereon.
2. To do the reappointment of an Auditors of the Company & fix their remuneration and if thought fit, to pass, with or without modification(s), the following Resolution:

“RESOLVED THAT pursuant to provisions of Section 139 and all other applicable provisions, if any, of the Companies Act 2013 (the **“Act”**) and The Companies (Audit and Auditors) Rules, 2014 (including any statutory modification or re-enactment thereof, for the time being in force), the Company hereby ratifies the appointment of **M/s Nidhi Manish Rath & Co.**, Chartered Accountants, (Firm Registration no. 012951C), as Auditor of the Company to hold office from the conclusion of this Annual General Meeting till the conclusion of next Annual General Meeting to be held for Financial Year 2020-21.

BY ORDERS OF THE BOARD

PLACE: DEWAS
DATE: 10/12/2020

Sd/-
SUNIL MAHESHWARI
DIRECTOR
(DIN: 02611461)

NOTES:

1. **A MEMBER IS ENTITLED TO ATTEND AND VOTE IN THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE AT THE MEETING INSTEAD OF HIMSELF AND PROXY NEED NOT BE A MEMBER.**
2. **PROXY TO BE EFFECTIVE MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY AT LEAST FORTY-EIGHT HOURS BEFORE THE TIME FIXED FOR THE MEETING.**

Aaradhya Disposal Industries Pvt. Ltd.

Company Audit Report
F.Y. 2019-20



Nidhi Manish Rathi & Co.

52, Tarani Colony, A.B. Road, Dewas (M.P.)

Mobile No. : 98275 16611

98264 06256



PH. NO. 07272-406256

FAX NO. 9826406256

MOBILE NO. : nidhimanishrathi@rediffmail.com

E-mail

NIDHI MANISH RATHI & CO.

52, TARANI COLONY, BEHIND
FOREST OFFICE,
DEWAS(M.P.)455001

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED**, which comprise the Balance Sheet as at 31/03/2020, the Statement of Profit and Loss, the **cash flow statement** for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

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 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 31/03/2020, and its **Profit 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 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to notes to the financial results which describes the uncertainties and the impact of Covid-19 pandemic on the Company's operations and results as assessed by the management. Our opinion is not modified in respect of this matter.

Responsibility of Management and Those Charged with Governance (TCWG)

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





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CHARTERED ACCOUNTANTS

Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

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

Auditor's Responsibility

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 judgement 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.





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CHARTERED ACCOUNTANTS

- 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.

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2016 ("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 statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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.





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NIDHI MANISH RATHI & CO.

CHARTERED ACCOUNTANTS

52, TARANI COLONY, BEHIND
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- (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 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 31/03/2020 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2020 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "AnnXX".
- (g) 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:
- The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 10/12/2020

Place : DEWAS

FOR NIDHI MANISH RATHI & CO.

(Chartered Accountants)

Reg No. :0012951C

CA NIDHI MANISH RATHI

Proprietor

M.No. : 404890

UDIN : 20404890AAAADU2411





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NIDHI MANISH RATHI & CO.

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CHARTERED ACCOUNTANTS

"AnnXX" to the Independent Auditor's Report of even date on the Standalone Financial Statements of AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED.

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

We have audited the internal financial controls over financial reporting of AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED as of March 31, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

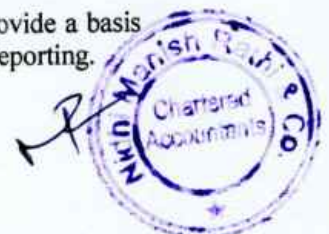
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial 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 control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon 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.





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NIDHI MANISH RATHI & CO.

CHARTERED ACCOUNTANTS

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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, 2020, 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 issues by the Institute of Chartered Accountants of India.

Date : 10/12/2020
Place : DEWAS

FOR NIDHI MANISH RATHI & CO.
(Chartered Accountants)
Reg No. :0012951C

Nidhi



CA NIDHI MANISH RATHI
Proprietor
M.No. : 404890
UDIN : 20404890AAAADU2411



NIDHI MANISH RATHI & CO.

CHARTERED ACCOUNTANTS

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52, NIDHI MANISH RATHI & CO.
BEHIND VAN MANDAL, TARANI
COLONY
DEWAS, MADHYA PRADESH-
455001

ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st March 2020

To,

The Members of AARADHYA DISPOSAL INDUSTRIES PRIVATE LIMITED

(i) In Respect of Fixed Assets

- (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
- (c) Deeds of all immovable properties are held in the name of the Company.

(ii) In Respect of Inventories

Physical verification has been conducted at reasonable intervals by the management and no material discrepancies were noticed.

(iii) Compliance under section 189 of The Companies Act, 2013

The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.

- (a) The Company has not granted any Loans, Secured or Unsecured to such Entities.
- (b) The Company has not granted any Loans, Secured or Unsecured to such Entities.
- (c) The Company has not granted any Loans, Secured or Unsecured to such Entities.

(iv) Compliance under section 185 and 186 of The Companies Act, 2013

While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed thereunder while accepting Deposits

The company has not accepted any Deposits.



(vi) Maintenance of cost records

The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.

(vii) Deposit of Statutory Dues

(a) The company is regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.

(b) There is no dispute with the revenue authorities regarding any duty or tax payable.

(viii) Repayment of Loans and Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

(ix) Utilization of Money Raised by Public Offers and Term Loan For which they Raised

The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.

(x) Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

(xi) Managerial Remuneration

Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

(xii) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us The company is not Nidhi Company.

(xiii) Related party compliance with Section 177 and 188 of companies Act - 2013

Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentures

The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures, during the year under review and so the requirements of section 42 of the Companies Act, 2013 have not been applicable.

(xv) Compliance under section 192 of Companies Act - 2013

The company has not entered into any non-cash transactions with directors or persons connected with him.



(xvi) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

Place : DEWAS
Date : 10/12/2020

FOR NIDHI MANISH RATHI & CO.
(Chartered Accountants)
Reg No. : 012954

Nidhi Manish Rathi

CA NIDHI MANISH RATHI
(Proprietor)
Membership No : 404890



Aaradhya Disposal Industries Pvt.Ltd.

CIN-U21098MP2014PTC032173

Balance Sheet as at 31st March, 2020

Particulars	Note No.	For the Year Ended on 31st March 2020	31st March 2019
<u>EQUITY AND LIABILITIES</u>			
Shareholders' Fund			
(a) Share Capital	2	4,99,00,000	4,99,00,000
(c) Reserves & Surplus	3	3,95,94,999	3,20,89,543
		8,94,94,999	8,19,89,543
Non-current Liabilities			
(a) Long Term Borrowings	4	5,67,69,917	7,07,92,061
(b) Deferred Tax Liability (Net)	5	24,58,342	8,32,538
(c) Other Long Term Liabilities	6	3,88,09,000	3,23,09,000
(d) Long Term Provisions		87,17,370	0
		10,67,54,629	10,39,33,599
Current Liabilities			
(a) Short- Term Borrowings	7	10,58,00,041	9,08,20,819
(b) Trade Payable		4,61,90,604	5,59,42,239
(c) Other Current Liabilities	8	4,84,27,631	3,57,95,942
(d) Short- Term Provisions	9	25,70,740	60,96,164
		20,29,89,016	18,86,55,164
TOTAL		39,92,38,644	37,45,78,305
<u>ASSETS</u>			
Non-current Assets			
(a) Fixed Assets	10		
(i) Tangible Assets		16,36,45,217	8,55,99,311
(ii) Capital Work-in-Progress		2,00,100	6,66,87,402
		16,38,45,318	15,22,86,713
(b) Non Current Investment		-	-
(c) Long Term Loans and Advances	11	16,62,038	15,62,438
		16,55,07,356	15,38,49,151
Current Assets			
(a) Inventories	12	14,33,07,051	12,99,66,738
(b) Trade Receivables	13	7,51,43,531	7,75,98,779
(c) Cash & Cash Equivalents	14	30,27,151	26,97,177
(d) Short Term Loans & Advances	15	38,30,772	78,35,979
(e) Other Current Assets	16	84,22,783	26,30,481
		23,37,31,288	22,07,29,154
Miscellaneous Expenditure			
(To the extent of not written off)			
Preliminary Expenses		-	-
Pre-Operative Expenses		-	-
Deferred Revenue Expenses		-	-
		-	-
TOTAL		39,92,38,644	37,45,78,305

As per our report of even date attached
For Nidhi Manish Rathi & Co.
Chartered Accountants

Place : DEWAS
Date : 10/12/2020

(CA Nidhi Manish Rathi)
Proprietor
M.No.404890
FRN 012951C



For and on behalf of Board

(Shashi Maheshwari)
Director
DIN-06780841

(Sunit Maheshwari)
Director
DIN-02611461

Aaradhya Disposal Industries Pvt.Ltd.
CIN-U21098MP2014PTC032173
Cash Flow Statement for the year ended on 31st March, 2020

Particulars	For the Year Ended on	
	31st March 2020	31st March 2019
Net Profit as per statement of Profit & Loss	10960845	13730247
Adjustment for		
Depreciation and Amortization Expenses	17355629	17285819
Interest on Fixed Deposit	(1,80,607)	(1,63,651)
Interest Subsidy	(2,95,838)	(6,26,237)
Interest Received Others	(1,07,679)	(79,016)
Capital Subsidy	(61,28,570)	-
Others	(22,35,676)	(17,67,953)
Operating Profit before Working Capital Changes	19368104	28379209
Changes in Working Capital		
(Increase) / Decrease in Trade Recivables	24,55,249	(84,37,061)
(Increase) / Decrease in Inventories	(1,33,40,314)	(5,24,00,988)
(Increase) / Decrease in Short Term Loan & Advances	40,05,207	(11,84,375)
(Increase) / Decrease in Other Current Assets	(57,92,302)	(3,09,716)
(Increase) / Decrease in Miscellaneous Expenditure	-	40,000
Increase / (Decrease) in Short Term Borrowings	1,49,79,222	2,19,45,726
Increase / (Decrease) in Trade Payable	(10,34,265)	2,55,97,664
Increase / (Decrease) in Other Current Liabilities	1,01,16,195	97,92,256
Increase / (Decrease) in Short Term Provisions	(35,25,424)	(8,51,771)
Cash Flow from Operations	27231672	22570944
Tax Paid	1829585	4996153
Net Cash from Operating Activities (A)	25402087	17574791
Cash Flows from Investing Activities		
Increase in Share Capital	0	0
Purchase of Fixed Assets	(2,89,14,234)	(6,96,87,279)
(Provide) Relisation of Loan, Advances & Deposits	(99,600)	(5,29,300)
Net Cash from Investing Activities (B)	(2,90,13,834)	(7,02,16,579)
Cash Flows from Financing Activities		
Interest on Fixed Deposit	180607	163651
Interest Subsidy	295838	626237
Interest Received Others	107679	79016
Others	2235676	1767953
Capital Subsidy	6128570	0
Borrowing from Bank & Others	15943161	64799955
Repayment of Borrowing from Bank & Others	-20949811	-16105251
Net Cash from Financing Activities (C)	3941720	51331561
Net Increase / (Decrease) in Cash & Cash Equivalents (A) + (B) + (C)	3,29,973	(13,10,227)
Balance of Cash - Opening	2697177	4007404
Balance of Cash - Closing	3027151	2697177

Notes:

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 Cash flow Statements.
2. Refer note 15 for item included in cash & cash equivalents.

As per our report of even date attached.

For Nidhi Manish Rath & Co.

Chartered Accountants

(CA Nidhi Manish Rath)

Proprietor

M.No.404890

FRN 012951C

Place: DEWAS

Date : 10/12/2020



For and on behalf of Board

(Signature)

(Shashi Maheshwari)

Director

DIN-06780841

(Signature)

(Sumit Maheshwari)

Director

DIN-02611461

Aaradhya Disposal Industries Pvt.Ltd.

CIN-U21098MP2014PTC032173

Profit and Loss Statement for the Year ended on 31st March,2020

Particulars	Note No.	For the Year Ended on	
		31st March 2020	31st March 2019
Revenue from Operations	17	47,62,20,130	50,31,16,003
Other Income	18	89,48,370	26,36,857
Total Revenue		48,51,68,500	50,57,52,860
Expenses			
Cost of Materials Consumed (Incl. Packing, Stores & Spares)	19	46,73,64,715	44,34,75,213
Change in Inventories of Finished Goods and WIP	20	-5,90,70,000	-3,15,51,760
Employee Benefit Expenses	21	76,09,172	1,84,95,805
Finance Cost	22	1,95,18,656	1,79,56,284
Depreciation and Amortization Expenses	10	1,73,55,629	1,72,85,819
Other Expenses	23	2,14,29,483	2,63,21,251
Preliminary Expenses Written Off		0	40,000
Total Expenses		47,42,07,655	49,20,22,613
Profit before Exceptional and Extraordinary Item & Tax		1,09,60,845	1,37,30,247
Profit Before Tax		1,09,60,845	1,37,30,247
Tax Expenses			
(1) Current Tax (MAT)		18,29,585	49,96,153
(2) Deferred tax		16,25,804	(9,35,618)
(3) MAT Credit		-	-
Profit After Tax		75,05,456	96,69,713
Earing Per Share		1.50	1.94
Face Value Per Ordinary Share		10	10

As per our Report of even date attached

As per our report of even date attached
For Nidhi Manish Rathi & Co.
Chartered Accountants

Place : DEWAS
Date : 10/12/2020

(CA Nidhi Manish Rathi)
Proprietor
M.No.404890
FRN 012951C



For and on behalf of Board

(Shashi Maheshwari)
Director
DIN-06780841

(Sunil Maheshwari)
Director
DIN-02611461

2 SHARE CAPITAL

Authorised Capital :

50,00,000 Equity Shares of Rs. 10/- each

Issued and Subscribed Capital & Paid up:

49,90,000 fully paid Equity Shares of Rs. 10/- each fully paid up
(Prior year 49,90,000 fully paid Equity Shares of Rs. 10/- each
fully paid up)

10000 Fully paid Equity Shares Buyback during the Year

TOTAL

As at 31st March 2020	As at 31st March 2019
5,00,00,000	5,00,00,000
4,99,00,000	4,99,00,000
-	-
4,99,00,000	4,99,00,000

2.1 Reconciliation of the number of shares outstanding as on 31st March, 2020

Particulars	No. of Shares Outstanding	
	As at 31st March 2020	As at 31st March 2019
Equity Shares at the beginning of the year	49,90,000	49,90,000
Add: Shares Issued during the year	-	-
Less: Shares Buy Back during the year	-	-
Equity Shares at the end of the year	49,90,000	49,90,000

2.2 Detail of Shareholders holding more than 5% shares:

Particulars	As at 31st March 2020		As at 31st March 2019	
	No. of Shares Held	% Held	No. of Shares Held	% Held
Smt. Shashi Maheshwari	25,90,000	52	25,90,000	52
Sunil Maheshwari	12,00,000	24	12,00,000	24
Anil Maheshwari	12,00,000	24	12,00,000	24

3 RESERVE & SURPLUS

(a) Investment Reserve

Opening Balance

Addition

Deduction

Closing Balance

As at 31st March 2020	As at 31st March 2019
-	-
-	-
-	-
0	0

(b) Share Premium

Opening Balance

Addition

Deduction

(c) Capital Reserve

Capital Subsidy

Closing Balance



15,00,000	15,00,000	15,00,000
15,00,000	15,00,000	15,00,000

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the period ended on 31st March, 2020

(c) Profit & Loss Account

Opening Balance	3,05,89,543	2,09,19,830
Addition :		
Net Profit/(Net Loss) for the current year	75,05,456	96,69,713
Deduction	-	-
Closing Balance	3,80,94,999	3,05,89,543
TOTAL	3,95,94,999	3,20,89,543

4 LONG-TERM BORROWING

Particulars	As at 31st March 2020		As at 31st March 2019	
	Non-Current	Current	Non-Current	Current
Secured				
Term Loan From AXIS BANK- I	9,23,962	45,00,000	52,50,000	45,00,000
Term Loan From AXIS BANK-II	1,47,56,674	71,16,000	2,12,79,674	71,16,000
Term Loan From AXIS BANK-III	39,74,365	15,38,460	53,84,620	15,38,460
Term Loan From AXIS BANK-IV	-	7,95,490	3,51,02,299	79,54,540
FCTL Term Loan From AXIS BANK-IV	3,49,99,943	95,45,443	-	-
Car Loan From Kotak Mahindra Prime Ltd.	21,14,972	16,60,496	37,75,468	15,31,395
TOTAL	5,67,69,917	2,51,55,889	7,07,92,061	2,26,40,395

- 4.1 (A) The Term Loan and Buyers Credit Facility availed from Axis Bank is secured by first charge by way of equitable mortgage of Land and Building and Hypothecation of Plant and Machineries, other movable assets (Except Stocks & Book Debts) of the Company. It is further secured by Equitable mortgage of House of Smt. Kala Bai Maheshwari situated at 15, Yeshwant Colony, Moti Banaglow, Dewas, Plot No.263 Sun City Township Colony Dewas of Mr. Sunil Maheshwari, Plot No.264 Sun City Township Colony Dewas of Mr. Anil Maheshwari, and Shop No.101& Flat No.13, at 82-83 M.G.Road, Dewas of Smt. Ritu Maheshwari.

4.2 Repayment Terms

(a) TERM LOAN FROM AXIS BANK.

Sanctioned Loan	Outstanding as on 31.03.2020	Repayments Terms				
		2020-21	2021-22	2022-23	2023-24	2024-25
300 Lakh	5423962	4500000	923962	0	0	0
498 Lakh	21872674	71,16,000	71,16,000	71,16,000	5,24,674	0
100 Lakh	5512825	15,38,460	15,38,460	15,38,460	8,97,445	0
525 Lakh (FCTL)	44545386	95,45,443	95,45,443	95,45,443	95,45,443	63,63,614
525 Lakh	795490	795490				
TOTAL	7,81,50,338	2,34,95,393	1,91,23,865	1,81,99,903	1,09,67,562	63,63,614

(a) CAR LOAN FROM KOTAK MAHINDRA PRIME LTD.

Sanctioned Loan	Outstanding as on 31.03.2020	Repayments Terms				
		2020-21	2021-22	2022-23	2023-24	2024-25
78 Lacs	3775468	1660496	1800479	314493	0	0
TOTAL	37,75,468	16,60,496	18,00,479	3,14,493	0	0



AARADHYA DISPOSAL INDUSTRIES (P) LTD.

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

DIRECTOR

Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the period ended on 31st March, 2020

	As at 31st March 2020	As at 31st March 2019
5 DEFERRED TAX LIABILITIES (NET)		
Opening Balance	8,32,538	17,68,156
Current Year	16,25,804	(9,35,618)
Deferred Tax Liabilities (Net)	24,58,342	8,32,538
6 OTHER LONG-TERM LIABILITIES		
Unsecured Loans	3,88,09,000	3,23,09,000
	3,88,09,000	3,23,09,000
7 SHORT-TERM BORROWINGS		
Cash Credit Limit from Axis Bank, Dewas	10,58,00,041	9,08,20,819
WCDL Loan from Axis Bank	10,58,00,041	9,08,20,819
7.1	The Cash Credit Limit from Axis Bank Ltd., A.B.Road, Dewas is secured by Hypothecation of Stocks and Debtors of the company.	
8 OTHER CURRENT LIABILITIES		
(a) Current Maturities of Long-Term Debt (Axis Bank Ltd.)	2,51,55,889	2,26,40,395
(b) Interest Accrued but not due	4,92,082	7,74,825
(c) Expenses Payable	39,23,525	42,66,016
(d) Other Payable (Credit balance of Debtors)	71,14,952	16,22,159
(e) Futer Debts LC Payable	1,17,41,184	64,92,547
	4,84,27,631	3,57,95,942
9 SHORT-TERM PROVISIONS		
Provisionas for		
Employee Benefits	6,78,155	10,68,511
Audit Fees Payable	63,000	31,500
Provision For GST	-	-
Income tax provision	18,29,585	49,96,153
	25,70,740	60,96,164

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR





AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR

M/s Aaradhyha Disposal Industries Pvt.Ltd.

Schedule of Fixed Assets as on 31.03.2020

Description	Rate	Gross Block			Depreciation			Net Block		
		01.04.2019	Additions	Deductions	31.03.2020	01.04.2019	Addition	Deductions	31.03.2020	31.03.2019
Leasehold Land	0%	5,22,800	-	-	5,22,800	-	-	-	5,22,800	5,22,800
Factory Building	9.50%	3,22,47,191	3,22,91,988	-	6,45,39,179	86,13,489	25,50,394	-	5,33,75,296	2,36,33,702
Plant & Machinery	18.10%	10,46,53,413	6,22,94,038	14,30,058	16,55,17,393	4,91,35,369	1,26,48,968	4,95,420	10,42,28,476	5,45,83,406
Electrical Installation & Equipments	25.89%	23,21,925	7,84,010	-	31,05,935	13,87,646	2,91,935	-	14,26,354	9,34,279
Furniture & Fixtures	25.89%	15,96,361	-	-	15,96,361	6,43,080	2,46,804	-	7,06,476	9,53,281
Air Conditioner & Coolers	45.07%	4,34,791	-	-	4,34,791	3,17,274	52,965	-	64,552	1,17,517
Office Equipments	45.07%	3,16,945	-	-	3,16,945	2,18,176	44,515	-	54,254	98,769
Computer	63.16%	4,04,470	31,500	-	4,35,970	3,05,451	65,811	-	64,708	99,019
Vehicle	31.23%	93,41,096	-	-	93,41,096	46,84,558	14,54,237	-	32,02,301	46,56,538
Total (A)		15,18,38,992	9,54,01,535	14,30,058	24,58,10,469	6,53,05,042.69	1,73,55,629	4,95,420	16,36,45,217	8,55,99,311
New Shed Under Construction		2,77,85,435	45,06,553	3,22,91,988	0	-	-	-	0	2,77,85,435
Elect. Installation Under Prog.		5,42,134	2,41,876	7,84,010	-	-	-	-	-	5,42,134
Plant & Machinery Under Installation		3,79,36,708	2,43,57,330	6,22,94,038	-	-	-	-	-	3,79,36,708
Capital Work in Progress(Furniture)		-	-	-	-	-	-	-	-	-
Advances For Capital Goods		4,23,125	-	2,23,025	2,00,100	-	-	-	2,00,100	4,23,125
Total (B)		6,66,87,402	2,91,05,759	9,55,93,060	2,00,100	-	-	-	2,00,100	6,66,87,402
Total (A+B)		21,85,26,394	12,45,07,294	15,88,94,132	24,60,10,569	6,53,05,043	1,73,55,629	4,95,420	16,38,45,318	15,22,86,713
Previous Year		14,87,67,550	7,00,08,844	16,80,058	21,70,96,336	4,80,19,224	1,72,85,819	4,95,420	15,22,86,713	

AARADHYHA DISPOSAL INDUSTRIES (P) LTD.

(Signature)

DIRECTOR

AARADHYHA DISPOSAL INDUSTRIES (P) LTD.

(Signature)
DIRECTOR



Aradhya Disposal Industries Pvt. Ltd.

	Op. WDV	Addition	Deduction	Rate	Month(Days)	Depreciation	Date of Installation	No. of Machine
Lease Hold Land								
Op. WDV	5,22,800							
Addition		0						
Factory Building								
Op. WDV	2,36,33,702			9.50	334	20,54,513		
Addition	3,22,91,988	3,22,91,988		9.50	59	4,95,881	01.02.2020	
				9.50				
Plant & Machinery								
Op. WDV	5,59,25,690	3,22,91,988				25,50,394		
Addition	5,45,83,406			18.10	365	98,79,596		
Liner Table Conveyor		0		18.10	90			
PLA Co-extrusion Coating Machine		624000		18.10	121	37,442	01.12.2019	
Roll Die Cutting Machine(with Double		30804765		18.10	90	13,74,821	01.01.2020	
side Paper remover)				18.10	90	2,23,828	01.01.2020	
Roll Die Cutting Machine(with Double		5015173		18.10	90	2,19,379	01.01.2020	
side Paper remover)				18.10	90	2,28,070	01.01.2020	
Paper Cup Machine (China)		4915484		18.10	90	5,35,294	01.01.2020	
Double Wall Paper Cup Machine		5110225		18.10	90	46,956	01.01.2020	
Packaging Machine		11994000		18.10	90	43,602	01.01.2020	
Paper Cup Machine (China)		1052105		18.10	90	51,987	01.01.2020	
LID Machine (6 Molds)		976955		18.10	41	3,284	20.02.2020	
Hydraulic Bale Press		1164831		18.10	20	4,711	11.03.2020	
Weigh- Bridge		1,61,500		18.10				
		4,75,000						
	11,68,77,444	6,22,94,038				1,26,48,968		
Electric Installation								
Op. WDV	9,34,279			25.89	365	2,41,885		
Addition	7,84,010	784010		25.89	90	50,050	01.01.2020	
		0		25.89	0			
Furniture & Fixtures								
Op. WDV	17,18,289	7,84,010				2,91,935		
Addition	9,53,281			25.89	365	2,46,804		
				25.89				
	9,53,281	0		25.89		2,46,804		



AARADHYA DISPOSAL INDUSTRIES (P) LTD.

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

DIRECTOR

Air Conditioner & Water Cooler

Op. WDV	1,17,517	
Addition	-	0
	<u>1,17,517</u>	<u>0</u>

Computer

Op. WDV	99,019	
Addition	31,500	31,500
	<u>1,30,519</u>	<u>31,500</u>

Office Equipment

Op. WDV	98,769	
	<u>98,769</u>	<u>0</u>

Vehicle

Op. WDV	46,56,538	
Addition	-	0
	<u>46,56,538</u>	<u>0</u>

45.07	365	52,965	
45.07		<u>52,965</u>	
63.16	365	62,541	
63.16	60	3,270	31.1.2020
63.16	0	<u>65,811</u>	
45.07	365	44,515	
45.07		<u>44,515</u>	
31.23	365	14,54,237	
31.23		<u>14,54,237</u>	
Grand Total		<u>1,73,55,629</u>	

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR



Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the period ended on 31st March, 2020

	As at 31st March 2020	As at 31st March 2019
11 LONG-TERM LOANS AND ADVANCES		
Other Deposits	16,62,038	15,62,438
	16,62,038	15,62,438
12 INVENTORIES		
(As valued and certified by the Management)		
Raw Material (at cost)	1,07,63,818	5,76,39,865
Stock in Process (at cost)	5,64,71,289	3,34,05,973
Stores & Spares and Packing Material (at cost)	84,55,891	72,85,031
Fuel, Oil & Gas (at cost)	38,813	63,314
Finished Goods (at lower of cost or net realisable value)	6,75,77,240	3,15,72,556
Goods in Transit	-	-
	14,33,07,051	12,99,66,738
13 TRADE RECEIVABLES		
(Unsecured, Considered Good)		
Within 6 months	7,00,83,390	7,26,98,372
Others	50,60,141	49,00,408
	7,51,43,531	7,75,98,779
14 CASH AND CASH EQUIVALENTS		
Balance with Scheduled Bank		
Axis Bank Ltd. (Forgien Exchange)	-	-
Axis Bank FDR	24,05,000	24,05,000
Axis Bank RD Account	-	-
Axis Bank Ltd.	39,732	85,276
Cash in Hand	5,82,419	2,06,901
	30,27,151	26,97,177
15 SHORT-TERM LOANS AND ADVANCES		
(a) Advances with Creditors	14,62,615	41,69,344
(b) Advance Income Tax	20,00,000	34,00,000
(c) MAT Credit Entitlement	-	-
(d) Tax Deducted at Source on Jobwork	2,30,609	1,92,366
(e) Tax Deducted at Source on Interest	28,831	24,269
(f) TDS Received on Commission	1,08,717	50,000
(g) Income Tax Refund Receivable	-	-
	38,30,772	78,35,979
16 OTHER CURRENT ASSETS		
Other Receivables	77,09,079	22,49,302
Interest Accrued But Not Due	3,60,376	1,97,830
Prepaid Expenses	3,53,328	1,83,349
Vat Tax Subsidy(MP Udyog Nivesh Sahayata Yojana)	-	-
	84,22,783	26,30,481

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR



Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the period ended on 31st March, 2020

	As at 31st March 2020	As at 31st March 2019
17 REVENUE FROM OPERATIONS		
Sale of Products	52,41,70,160	56,21,89,831
Other Operating Revenues	2,45,45,441	2,55,39,996
GROSS REVENUE FROM OPERATIONS	54,87,15,601	58,77,29,827
Less: - GST	7,24,95,471	8,46,13,824
NET REVENUE FROM OPERATIONS	47,62,20,130	50,31,16,003
17.1 NET SALES & OPERATING REVENUES		
Local Sales	52,41,70,160	55,28,70,357
Export Sales	-	93,19,473
	52,41,70,160	56,21,89,831
17.2 OTHER OPERATING REVENUES		
Jobwork Receipts	1,15,66,493	96,18,263
Scrap Sales	1,27,18,325	1,48,26,091
Sale of Ink	2,61,498	-
Sale of Granuals	-	11,06,250
Packing & Forwarding	(875)	(10,608)
	2,45,45,441	2,55,39,996
18 OTHER INCOME		
Interest Subsidy	2,95,838	6,26,237
VAT Tax Subsidy	61,28,570	-
Interest on FDR	1,80,607	1,63,651
Rounded off & Sundry Balances written Off	-	-
Commission Received	21,74,334	10,00,000
Interest Received from MPPKVVCL	1,07,679	79,016
Insurance claim Received	44,000	4,500
Fluctuations of Exchange Rate Difference	-	5,08,619
Duty Draw Back Claim	17,342	2,46,399
Profit on Sale of Fixed Assets	-	8,435
TOTAL	89,48,370	26,36,857
19 COST OF MATERIAL CONSUMED		
Consumption of Raw Materials	44,63,76,156	41,24,23,408
Consumption of Packing Materials	62,42,789	1,00,31,930
Consumption of Fuel	1,60,135	2,73,076
Consumption of Stores & Spares	1,45,85,635	2,07,46,800
TOTAL	46,73,64,715	44,34,75,213
20 CHANGE IN INVENTORY		
<u>Opening Stock</u>		
Finished Goods	3,15,72,556	2,15,27,709
Stock in process	3,34,05,973	1,18,99,060
TOTAL (A)	6,49,78,529	3,34,26,769
<u>Closing Stock</u>		
Finished Goods	6,75,77,240	3,15,72,556
Stock in Process	5,64,71,289	3,34,05,973
TOTAL (B)	12,40,48,529	6,49,78,529
TOTAL (A-B)	-5,90,70,000	-3,15,51,760



AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

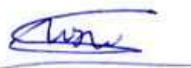
AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

Aaradhya Disposal Industries Pvt.Ltd. CIN-U21098MP2014PTC032173
Notes on Financial Statement for the period ended on 31st March, 2020

	As at 31st March 2020	As at 31st March 2019
<u>Selling & Distribution Expenses</u>		
Freight paid on Sales	31,42,859	21,45,053
Export Expenses	-	6,66,091
Ocean Freight - Export	-	1,62,692
Bar Code Expenses	-	-
Packing & Forwarding Expenses	-	-
Sales Promotion Expenses	6,40,181	5,56,641
Commission on Sales	4,62,948	13,87,950
Discount on Sales	-	2,01,910
TOTAL (C)	42,45,988	51,20,337
<u>Non-Operating Expenses</u>		
Entry Tax, VAT & CST Demand 2015-16	-	39,853
Penalty On MP VAT, CST & Entry Tax	-	11,500
CST Demand 2016-17	-	2,00,110
Penalty & Fee on GST	23,603	-
Interest on Income Tax & TDS	1,90,673	1,59,864
TOTAL (D)	2,14,276	4,11,327
TOTAL (A+B+C+D)	2,14,29,483	2,63,21,251
23.1 AUDITORS REMUNERATION		
Audit Fess	35,000	35,000
TOTAL	35,000	35,000
23.2 RENT, RATES & TAXES		
Lease Rent & Maintenance Charges	44,338	26,020
Property tax	65,452	85,498
Factory Licence fee	33,788	26,391
DG Set Licence Fee & Elect.Duty	-	4,800
M.P. Pollution Fee	3,05,000	-
ROC Fee	8,900	3,600
Capexill Fee	38,961	-
Professional tax	2,500	2,500
TOTAL	4,98,939	1,48,809

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR



AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR

Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31-03-2020

Details of Unsecured Loan

Sch. No. 6

Particulars	31.03.2020	31.03.2019
Anil Maheshwari	10,30,000	10,30,000
Ajay Soni	-	30,00,000
Chetainya Soni	30,00,000	-
Rajendra Maheshwari	5,00,000	5,00,000
Ritu Maheshwari	35,00,000	35,00,000
Sunil Maheshwari	2,52,85,000	1,87,85,000
Shashi Maheshwari	23,24,000	23,24,000
Sumeet Maheshwari	29,70,000	29,70,000
Saloni Maheshwari	2,00,000	2,00,000
Grand Total	3,88,09,000	3,23,09,000

Details of Deposits, Loans & Advances

Sch. No. 11

Particulars	31.03.2020	31.03.2019
Deposits		
MPAKVN Ltd.,Ujjain	15,000	15,000
Commercial Tax Officer Dewas FDR	10,000	10,000
MPEB Security Deposit	16,06,752	15,07,152
Lease Rent With DIC	11,286	11,286
FDR with DIC (Commissioner Nagar Nigam Dewas)	15,000	15,000
Reliance Retail Ltd.	4,000	4,000
	16,62,038	15,62,438

Details of Sundry Debtors

Sch. No. 13

Particulars	Less than 6 Months	Others
Aashvi Eco Disposal Industry	2,25,980	-
Abdul Maroof	12,423	
Abdul Shakir	48,720	
Adarsh Enterprises	8,047	
Aditya Graphics	-	46,627
Akash Traders	2,40,428	
Akshya Enterprises	8,129	
Amar Dona Pattal & Disposal	409	
Arihant Paper Products	1,94,249	
Arpit Rathore	371	
Arron Paper Products	2,97,024	
Arushi Enterprises	6,03,974	
A.S.Enterprises	205	
Asif Ali	89,040	
ASSS Sales	2,05,345	
Astha Enterprises	-	37,529
Aveer Paper Cup	-	10,40,866
Baba Sai Packaging	-	51,708
Baba Sokha Enterprises	9,31,591	-
Bajaj Enterprises	8,10,439	
Balaji Plastic Industries	11,17,355	
Bhadra Paper Products	1,50,706	
Bijasan Maa Pattal Dona Bhandar	6,89,233	
Burahni Traders	2,832	
Calcutta Polymart	96,718	
Central India Cables	88,797	
Coin International	6,05,920	
CRM Green India Pvt.Ltd.	4,69,864	
Deep Paper Products	12,94,425	
Dimond Disposal	37,760	
Disposal House	14,24,938	

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

Aaradhya Disposal Industries Pvt. Ltd. Dewas

Details Schedule for the Year Ending 31-03-2020

Divine Disposal Industry	12,365	91
Ekta Enterprises	2,08,300	
Elegans Paper Products	1,163	
Ersheen Packaging Industry	50,63,836	
Evergreen Cups	4,265	
Faiem Khan	41,278	
Forgul Therma Pharming Pvt.Ltd.	16,81,118	
Gaida Industries	6,79,937	
Ganesh Papers	8,48,476	
G.L.Trading Co.	17,01,122	
Gorav Tiles	-	1,62,208
Green Way Solutions	2,18,240	
G.S.Enterprises	50,509	
Gurunank Traders	2,68,294	
Happy Hault	64,083	
Herdev Traders	4,71,036	
Harsh Industries	27,242	
Hema Anandram Bihrani	37,959	
Himalay Papers	11,43,892	
Hi Touch Associate	-	42,446
Honey Paper Product	5,44,612	
Imara Industries	1,40,266	
Indian Oversas Packaging	-	10,37,570
Ishwar Paper Industries	6,443	
Jai Dev Industries	14,868	85,132
Jaiswal Udyog	1,04,013	
Kailadevi Cloth Stores	2,57,169	
Kasma Industries	1,91,114	
Keshav Trading Co.	1,54,995	
Khushali Paper Plast	11,00,516	
K.L.Paper Product	2,59,180	
Krishna Industries	7,70,987	-
K.S.R Trading & Manufacturing	59,428	-
LakshmiChand Industries	2,13,360	
Lokesh Paper Products	15,66,448	
Maa Ambe Thermo Product Pvt.Ltd.	12,97,021	
Maa Khodal Enterprises	7,46,772	
Maa Sharda Disposal	67,839	
Mahadev Industries	1,89,050	
Mahesh Industries	9,466	
Maheshwari Disposal	23,81,446	
Maneesh Enterprises	14,81,068	
Mangal Paper Industry	97,409	
Mangal Laminators	1,95,281	
Manufacture & Trading	68,062	94,386
Maruti Traders	1,50,056	
Maruti Trading Co.	44,650	
Megha Industries	6,82,896	
Mittal Traders	3,00,001	
M.K.Industries	1,10,974	
Monali Paper Product	73,741	
Morya Enterprises	2,35,992	
M/s Pragati Graphics Pvt.Ltd.	1,79,693	
Mukesh Industries	87,736	
M.V.Papers	5,60,758	
Namdev Brothers	17,812	
Nathani Traders	8,51,280	
National PaperCup	56,055	
Natural Paper Product	-	12,292
N.D.Enterprises	2,17,248	
New Maa Annapurna Paper Cup Manufacturing & Tr.	55,406	

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

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DIRECTOR

Aaradhya Disposal Industries Pvt. Ltd. Dewas

Details Schedule for the Year Ending 31-03-2020

New Model Paper Cup	1,447	
N.K.Manufacturing	7,05,702	
N.R.K.Industries	1,43,796	
Om Sai Enterprises	86,315	
Osia Industries	-	507359
Pac Paper Products	90,945	
Pagara Industries	-	105958
Pepreco Industries	1,73,930	141111
R A Eterprises	1,54,142	
Raghuveer Papers	46,145	
Rajendra Paper Product	2,43,643	
Raj Kumar Disposal Udyog	2,06,238	
Ratan Disposal Industries	57,659	
Religare Industries	14,01,344	
Riddhi Enterprises	1,39,554	2,84,517
Riddhi Siddhi Manufactures	67,737	
Royal Enterprises	74,425	
Royal Papers	1,13,924	
R.R.Enterprises	49,869	
Sai Trading Company & Paper Product	6,12,971	-
Samyak Traders	7,78,015	
Sandesh Enterprises	2,72,413	
Saniya Industries	4,16,769	
Sativki Industries	2,62,104	
Sethia Trading Co.	57,960	
Sheel Industries	-	3,71,241
Shikher Paper Glass Industries	88,409	
Shiva Industries	11,57,923	
Shivam Enterprises (Surat)	-	4,34,615
Shiva Paper Products	4,025	
Shiv Enterprises (Surat)	22,32,848	
Shiva Shakti Papers	6,09,907	-
Shiv shakti Traders	88,571	
Shree Arihant	-	200
Shree Echo Innovations	38,416	
Shree Ganrayan Plasto Enterprises	-	2,50,942
Shree Hari Paper Industries	4,20,683	
Shree J.D.Marketing & Exim Pvt.Ltd.	32,93,860	
Shree Krishna Papers	44,000	
Shree Paper Industries	12,79,770	
Shree Parshav Paper Products	67,874	
Shree Raam Kirana & General Stores	97,548	-
Shree Shyam Sales	1,40,383	
ShreeTaran Taran Interprises	-	15,092
Shri Balaji Enterprises	24,81,936	
Shri Balaji Industry	57,216	
Shri Banke Bihari Paper Products	8,26,504	46,503
Shri Dadaji Refrigeration	84,088	
Shri Ganesh Industries	18,10,862	-
Shriji Paper Product	2,45,277	
Shri Krishna Traders	17,61,677	
Shri Ram Udyog	47,961	
Shri Sai Kripa Laghu Udyog	35,280	
Shri Siddhi Vinayak Industries	93,386	
Shri Vijaylakshmi Enterprises	22,184	
Shubhshri Enterprises	2,53,175	1,87,987
Sohil Khan	1,42,352	
Solo Packaging	8,35,246	
Soorya Corporation	7,95,907	
S P Industries	1,67,286	
Sri Kriskion Industries	15,12,563	

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

DIRECTOR

Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31-03-2020

Star Traders	48,013	
Sunil Kumar Saho	90,359	83,761
Sunshine Graphics	6,91,990	
Surya Enterprises	54,812	
Tanisha Enterprises	1,95,219	
Target Enterprises	4,172	
Tejav Industries	75,935	
Thakurmal Paper Products	54,868	-
Titanium Trade Link	1,65,720	
Vardhman Enterprises	11,88,443	
Vidisha Gruh Uduog	19,424	-
Vipin Industries	58,928	
Vishesh Packaging	75,749	
Vishwa Mangal Paper Cup	20,368	
Vyas Polymers	4,919	
Welcome Enterprises	74,452	
Yogesh Parihar	-	20,000
Yug Enterprises	87,796	
Zealong Pvt.Ltd.	1,01,915	
Paper Vantage Point Pvt.Ltd.(Commission)	24,56,997	
Grand Total	7,00,83,390	50,60,141

Details of Sundry Creditors

Particulars	31.03.2020	31.03.2019
Akshar NX Digital Pvt.Ltd.	-	2,39,259
Akshat Engineering	-	68,534
Ambtion Block	4,90,331	-
Amrit Agencies (Indore) Pvt.Ltd.	1,62,42,976	1,07,99,117
Arihant Flexi Pack	-	31,123
Arora Enterprises	-	11,304
Arushi Enterprises	-	5,92,831
A.V.Enterprises	-	456
Baba Shree Valve & Automation	6,313	-
B.C.Allied Chem	-	17,472
BC Petro Chem	-	6,80,463
Bhutada Sales	9,000	-
Classic Papers Gundaram	5,31,316	-
Cymco Agencies	5,124	-
Chirag Industries	-	34,333
Dammani Enterprises	1,12,679	2,20,393
Didwana Associates Pvt.Ltd.	6,11,955	7,25,467
Dynamic Industries	-	21,397
Eco Friends	20,721	20,721
Foodpack Industries Pvt.Ltd.	41,301	-
Garnet Tools	-	1,558
G.K.Enterprises	8,13,956	7,24,248
Global Marketing	-	62,940
Indore Machine Tools	3,658	70,178
Indra Industries	82,205	1,27,845
Industrial Distributors	1,95,355	-
Infinity Solutions	-	19,382
International Lubricant Enterprises	-	32,000
IRO Coat Inks Delhi	-	4,49,592
J.D.Enterprises	-	84,665
Kan Power Rubber Industries	41,371	1,94,441
Karan Industries	5,664	-
Kashish Enterprises	-	5,900
KGN Industrial sales & Service	-	472
Kiran Enterprises	75,840	4,18,665
Kohinoor Tools	-	-



AARADHYA DISPOSAL INDUSTRIES (P) LTD.

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Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31-03-2020

K.P.Steel & Alloys	-	95,928
K T Commercial	46,23,717	-
LeTrade	-	30,031
Maitreya Marketing	-	28,224
Midas Marketing	-	16,500
M.P.Industrial Equipment Co.	1,03,132	1,17,116
Neela Enterprises	-	4,677
Neelam Enterprises	-	6,608
New India Trading Co.	-	1,39,319
Om Trading Co.	-	18,172
P.M.Projests & Services Pvt.Ltd	-	43,664
Poly Pack	-	2,58,222
Poly Twines	-	6,490
Octagon Soluotions	20,721	-
Quality Vibrators	2,336	5,805
Raj Distributors	-	12,560
Ralin Polymers Pvt.Ltd.	1,47,652	10,65,840
Reliance Industries Ltd.	-	6,35,312
Reves Technopack	-	35,932
Sanwriya Packing	1,43,978	-
Shagun Graphics	5,841	12,980
Shree Krishna Commercial Corpn.	1,11,404	1,11,404
Shree Mahaveer Electricals	-	-
Shrinath Venture	-	20,650
Son N Naykura Co.	2,50,684	2,81,855
Sriniwas Papers	-	1,36,18,390
Sriniwas Papers Impex LLP	1,47,902	-
Sriniwas Papers Impex LLP Indore	53,57,743	-
Sriniwas Papers (Mumbai)	15,15,932	15,15,932
Sriniwas Papers Pvt.Ltd.	1,11,91,769	-
Sruthi Enterprises	-	-
Super Trading Corporation	3,255	19,614
Swastik Mechanicals	-	2,926
Talati Electric Works	-	1,62,483
The Bombay Instruments	-	-
The west Coast Paper Mills Ltd.	66,141	1,68,29,847
Topandas Bhimandas	-	-
Toyo Ink India Pvt.Ltd.	-	1,20,960
True Tech Machinery	1,51,340	1,07,815
Umang Engineering Pvt.Ltd.	-	16,284
Vaishno Maeketing	2,42,064	-
Vardhman Paper Mart	16,26,574	-
Vinod Ispat Limited	-	250
Vintex Rubber Industries	-	44,368
V.S.Enterprises	-	-
Zaki Electric Machinery Stores	27,722	2,11,839
Zealous India	-	14,349
Sub Total (A)	4,50,29,672	5,12,67,102



AARADHYA DISPOSAL INDUSTRIES (P) LTD.


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AARADHYA DISPOSAL INDUSTRIES (P) LTD.


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Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31-03-2020

Details of Sundry Creditors For Expenses

Particulars	31.03.2020	31.03.2019
Aarohi Sales Corporation	-	4,307
Bhomia Road Lines	-	32,500
C A Ravindra Tiwari	36,900	26,600
Carry Fast Corporation	31,785	16,006
Chandra Prakash Tora	-	28,440
Evlove Webinfo Pvt.Ltd.	-	46,700
Hotel Shri Khedapati International	1,450	35,454
Jasmin Engineers	-	36,410
Limra Transport Company	33,350	1,38,300
Naaz Transport Co.	60,000	1,25,200
New RGT Fire	-	3,186
New Taj Electronics	-	1,11,062
Nidhi Manish Rathi & Co.	-	33,750
N.K.Maheshwari & Associates	-	14,042
Raj Computer	-	8,966
Sea Crown International	2,65,285	2,65,285
Shree Gajanan Roadlines	2,54,918	21,86,100
United India Insurance Co.	-	2,898
Yash Enterprises	-	2,600
Sub Total (B)	6,83,688	31,17,806

Details of Sundry Creditors For Capital Goods

Particulars	31.03.2020	31.03.2019
Abeed Fabricators Tools	-	1,04,336
ACC Limited	3,000	3,000
Amber Steel	-	28,792
Daga Steel	2,75,177	1,18,306
Ferro Chem India	-	67,260
Gupta Plywood	-	24,573
Grukripa Building Material	39,375	39,375
Mohan Iron Traders	-	1,25,608
Neo Hydraulics	-	7,36,320
Om Sai Ram Civil Contractor	488	488
RKGA Consultant Pvt.Ltd	1,59,204	94,400
RajKamal Joshi	-	4,089
Somani Steel	-	47,790
Sunil Chitawale	-	455
Vinayak Shri Enterprise	-	1,62,539
Sub Total (B)	4,77,244	15,57,331
Grand Total (A+B+C)	4,61,90,603.59	5,59,42,239

Others Current Liabilities

Particulars	31.03.2020	31.03.2019
Sundry Debtors Crdit Balance		
Adarsh Trading Co.	-	23,583
Abbass Holy Shrine	10,00,299	-
A.K.Traders	-	1,714
A J Industries	1,136	-
Amit Enterprises	7,556	-
A.P.Enterprises	5,00,000	-
Arti Enterprises	-	1,63,863
Ass Sales	-	15,066



AARADHYA DISPOSAL INDUSTRIES (P) LTD.

[Signature]
DIRECTOR

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

[Signature]
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Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31-03-2020

Balaji Enterprises	-	1,38,878
Cara Disposal Company	30,194	-
Dhoot Gift Shoppy	-	56,243
Dilip Kumar Pal	-	2,478
Dubey Industries	-	3,087
Eco Worth Enviro Industries	17,830	-
Esha Paper Cup Industries	-	31,399
Gold Paper Works	-	39,038
Guru Kripa Paper Products	3,12,166	-
Hanumant Enterprises	-	3,410
Harsh Agencies	3,97,500	-
Harsh Enterprises	-	667
JMD Traders	-	12,622
J P Papers	624	-
Maruti Trading Co.	-	27,322
Maa Chamunda Traders	84,100	-
Maa Kripa Paper Cup	98,913	-
Mahalaxmi Paper Cup Manufaturer	1,82,885	-
Milaps Enterprises	60,115	-
M/s Bharat Tyers	1,22,507	-
M/s Manish Oil Industries	2,413	-
Nand Kishore Kachhawa	-	759
Nooruddin Traders	2,13,980	-
Pari Industries	2,19,850	-
Pearl Paper Industries	-	22,980
Premier Paper Products	1,54,794	-
Pressmaster Africa Ltd.	3,63,831	3,63,831
Priyanka Food Products	-	25,392
Rajendra Agency	5,00,000	-
Rathore Traders	60,377	-
Riddhi Siddhi Sales	69,886	-
Rishika Manufacturing Paper Cup	-	27,438
R.K.Disposal and Trading	2,88,244	1,76,061
R.K.Industries (Sagar)	-	21,565
Rwonaq AL Amani Treading Asst.	41,208	41,208
Salim Ahmed	-	6,414
Shara Industries	3,890	1,81,234
Shreeji Enterprises	-	11,031
Shree Krishna Traders	-	8,516
Shree Maruti Paper Cup	-	11,727
Shri Dadaji Referegerations	-	4,177
Shri Ganesh Traders	1,916	5,025
Shrinath Enterprises	9,00,013	-
Shri Patel Traders	12,157	-
Shri Vinayak Traders	40,212	10,632
Siddhi Engineering Works	1,339	-
Siyaram Papers	8,82,736	-
Sri Rama Industries	-	41,920
Sumeet Maheshwari	54,288	-
Sun Propack Pvt.Ltd.	2,12,117	-
Suvijay Industries India LLP	2,75,876	-
Utsav Industries	-	17,841
Utsav Paper Products	-	1,00,979
Yesve Enterprises	-	10,000
Yogesh Parihar	-	14,059
Grand Total	71,14,952	16,22,159



AARADHYA DISPOSAL INDUSTRIES (P) LTD.

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

DIRECTOR

DIRECTOR

Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31-03-2020

Provisions

Particulars	31.03.2020	31.03.2019
Telephone Expenses Payable	-	-
Electric Power Charges Payable	9,87,381	11,42,871
Unpaid Salary	3,986	3,986
GST Payable	26,67,915	25,09,656
TDS Payable On Commission	-	12,534
TDS Payable Professional Services	24,103	17,149
TDS Payable (Contractor)	21	9,997
TDS Payable on Interest 194A	-	50,093
TDS Payable (Salary)	42,000	75,000
Professional Tax Payable (Employee)	12,173	2,584
Professional Tax Payable (Employer)	2,500	-
Secretary MP Building & Other Const. Welfare Board	-	97,600
Outstanding Expenses	1,83,446	3,44,546
Total	39,23,525	42,66,016

Details of Debit Balances in Sundry Creditors A/c

Particulars	31.03.2020	31.03.2019
Alpha Plastomers Pvt.Ltd	-	29,736
Amrita Enterprises	94,400	-
B.C.Petrochem	3,472	-
Cell Trade Pvt.Ltd.	-	26,768
Container Corporation of India Ltd.	15,870	1,252
Engineering & Chemical (India) Pvt.Ltd.	25,000	-
Group Companies of Innovative Tech	85,000	-
Intertek India Pvt.Ltd.	1,180	1,180
Kamal Shaft Private Ltd,	11,765	-
Kohinoor Tools	246	-
Madan Lal Prakash Chandra	52,860	-
Nahar Poly Film	14,928	14,928
Naresh Sharma Carpenter	28,000	-
Neo Hydraulics	2,421	-
Resource Enginemech India Pvt.Ltd.	24,496	-
SAS Traders	-	8,54,197
Shree Commercial Corporation	4,36,047	4,36,047
Shreeji Communication	19,500	-
Shri Mahaveer Electricals	-	1,750
SKCC Paper & Board P.Ltd.	-	6,59,611
Sri Kriskon Industries	97,229	9,41,867
Sriniwas Paper Impex LLP	-	10,950
Trade promotion Council	65,000	-
Valco Melton Engg.India Pvt.Ltd.	36	-
V.K.Box Industries	237	237
Winsight LLC	-	2,59,128
Salary Advance	4,24,928	8,76,693
Anil Maheshwari	60,000	-
Travelling Advance	-	55,000
Total	14,62,615	41,69,344

Details of Other Receivable

Particulars	31.03.2020	31.03.2019
Interest Subsidy Receivable	4,77,778	4,77,778
Capital Subsidy Receivable	61,28,570	-
Rate Difference Receivable	-	13,04,849
Discount Receivable	11,02,731	4,66,675
Total	77,09,079	22,49,302

AARADHYA DISPOSAL INDUSTRIES (P) LTD.

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DIRECTOR

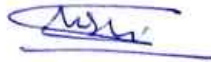
DIRECTOR

Aaradhya Disposal Industries Pvt. Ltd. Dewas
Details Schedule for the Year Ending 31-03-2020

Details of Employee Benefits

Particulars	31.03.2020	31.03.2019
Wages and Salary Payable	2,20,824	7,64,325
Directors salary Payable	2,24,071	1,92,500
P.F. Payable	17,280	65,743
ESIC Payable	5,607	45,943
Bonus Payable	3,08,500	-
	7,76,282	10,68,511

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR

AARADHYA DISPOSAL INDUSTRIES (P) LTD.


DIRECTOR



Sales (Net) (Value)

Particulars	Sales	Sales Return	Diff. & Others	Net Sales	GST	Gross Sale
Sale of Finished Goods						
Paper Cup / Straw/Lead	4,70,96,622	6,41,079	15,310	4,64,40,233	8359242	54799475
Paper Sheet / Paper Reel (Uncoated)	8,62,45,493	23,31,692	7,570	8,39,06,231	10068748	93974979
Paper Cup Blank	12,66,12,051	82,45,990	37,445	11,83,28,616	21299151	139627767
Paper Reel /Bobbin / Sheet (Coated)	10,08,23,967	54,22,938	24,695	9,53,76,335	17167740	112544075
Paper Reel (Uncoated)	11,19,42,347	19,21,039		11,00,21,307	13202557	123223864
	47,27,20,480	1,85,62,738	85,020	45,40,72,722	7,00,97,438	52,41,70,160
Sale of Scrap						
Paper Kataran Scrap	1,22,82,730	-	1,70,040	1,21,12,690	605635	1,27,18,325
Sale of LDPE	-	-	-	-	-	-
Sales of Ink & Others	2,33,480	-	-	2,33,480	28018	2,61,498
Scrap Others	-	-	-	-	-	-
Job Work Receipts	98,02,113	-	-	98,02,113	1764380	1,15,66,493
Packing & Forwarding	-	-	875	(875)	-	(875)
Export sale	-	-	-	-	-	-
	49,50,38,803	1,85,62,738.13	2,55,935	47,62,20,130.07	7,24,95,471	54,87,15,601.07

Raw Material Purchase (Net) Value

Sch. - 19

Particulars	Purchase	Purchase Return	Diff. & Others	Net Purchase
Raw Material Paper Reel	36,56,32,747	20,20,787	-	36,36,11,961
Raw Material Granuals	4,19,20,944	-	-	4,19,20,944
Paper cup Lead	-	-	-	-
Raw Material Paper Reel (Imported)	-	-	-	-
Raw Material Craft Paper	52,40,792	-	-	52,40,792
	41,27,94,483	20,20,787	-	41,07,73,697

Raw Material Consumed Value

Particulars	Opening	Net Purchase	Closing	Consumed
Raw Material Paper Reel	5,39,89,226	36,36,11,961	9119143	40,84,82,045
Raw Material Paper Reel (Imported)	-	-	0	-
Raw Material Granuals	32,71,347	4,19,20,944	1410988	4,37,81,304
Ripple Paper Fan (Imported)	-	-	0	-
Raw Material Craft Paper	-	52,40,792	0	52,40,792
Paper cup Lead	3,79,291	-	233688	1,45,603
	5,76,39,865	41,07,73,697	1,07,63,818	45,76,49,743
Add: Frieght on Purchases				48,23,388
Add: Loading & Unloading Charges				-
Add: Commission on Raw Material				4,28,643
Add: Import Expenses				-
Add: Rate Difference on Purchase				(9,62,427)
Less: Discount on Purchase				1,55,63,192
Raw Material Consumed				44,63,76,156

Raw Material Purchase Quantity Details

Particulars	Unit	Purchase	Purchase Return	Resales	Net Purchase
Raw Material Paper Reel	Kgs.	59,24,435	29,308	-	58,95,127
Raw Material Paper Reel (Imported)	Kgs.	-	-	-	-
Raw Material Granuals	Kgs.	4,80,944	-	-	4,80,944
Raw Material Craft Paper	Kgs.	2,26,285	-	-	2,26,285
TOTAL	Kgs.	66,31,664	29,308	-	66,02,356
Paper cup Lead	Nos	-	-	-	-
TOTAL	Nos	-	-	-	-



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Raw Material Consumed (Quantity)

Particulars	Unit	Opening	Net Purchase	Closing	Consumed
Raw Material Paper Reel	Kgs.	7,96,889	58,95,127	1,40,295	65,51,722
Raw Material Paper Reel (Imported)	Kgs.	-	-	-	-
Raw Material Granuals	Kgs.	31,500	4,80,944	16,250	4,96,194
Raw Material Craft Paper	Kgs.	-	2,26,285	-	2,26,285
TOTAL	Kgs.	8,28,389	66,02,356	1,56,545	72,74,201
Paper cup Lead	Nos	7,08,942	-	4,36,792	2,72,150
	Nos	7,08,942	-	4,36,792	2,72,150

Consumable Purchase (Net) Value

Sch. - 19

Particulars	Purchase	Purchase Return	Rate Diff. & Other	Net Purchase
General Store & Spares	1,64,31,465	7,506	32,489	1,63,91,470
Packing Material	56,21,304	13,490	-	56,07,814
Fuel, Oil and Gas	1,35,634	-	-	1,35,634
	2,21,88,403	20,996	32,489	2,21,34,918

Consumed Consumable Material (Value)

Particulars	Opening	Net Purchase	Closing	Consumed
General Store & Spares	56,10,011	1,63,91,470	7415846	1,45,85,635
Packing Material	16,75,020	56,07,814	1040045	62,42,789
Fuel, Oil and Gas	63,314	1,35,634	38813	1,60,135
	73,48,345	2,21,34,918	84,94,704	2,09,88,559

Production and Sales Quantity Details

Particulars	Unit	Opening Stock	Production	Sales	Sales Return	Closing Stock
Paper Cup in Pkt	Pkt	6,30,095	41,90,249	28,91,530	23,614	19,52,428
Paper Cup in kg	Kgs.	74,850.66	6,00,855.36	4,05,996.693	4,223.16	2,73,932.49
Paper Sheet / Paper Reel (Uncoated)	Kgs.	-	28,10,357.94	28,65,691.18	55,333.24	-
Paper cup Bobbin	Kgs.	40,025	5,67,839.81	5,49,398.50	16,880.01	75,346.42
Paper Scrap	Kgs.	-	6,35,525.00	6,35,525.00	-	-
Scrap Others	Kgs.	-	-	-	-	-
Paper Sheet / Paper Reel (Coated)	Kgs.	-	8,02,136.81	8,56,442.80	54,305.99	-
Paper Cup Straw	Kgs.	-	3,935.84	3,935.84	-	-
Paper Cup Fan & Bottom (Export)	Kgs.	-	-	-	-	-
Ink	Kgs.	-	1,290.00	1,290.00	-	-
Paper Cup Blank (Coated)	Kgs.	2,28,160	15,27,754.66	14,89,387.50	91,731.90	3,58,259.49
		3,43,036.20	69,49,695.42	68,07,667.51	2,22,474.29	7,07,538.40

Note:

- 1 When any item returned and resold after reproduction during current year then production and sales to be recorded only once.
- 2 When any item returned and held in stock on at the end of the year for reprocess then production and sales return to be reduced by that quantity.
- 3 When any item return and rejected then production to be shown full quantity but sales reduced and shown as rejected.



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ANNEXURE " A "

Statement of Depreciation allowable under the Income Tax Act 1961

Assets	Rate	WDV As on 01.04.2019	Additions Up to 30.09.2019	Additions After 30.09.2019	Deduction / Sales	Total	Depreciation	WDV As on 31.03.2020
Leasehold Land	0%	5,22,800	-	-	-	5,22,800	-	5,22,800
Factory Building	10.00%	2,24,95,552	-	3,22,91,988	-	5,47,87,540	38,64,155	5,09,23,386
Plant & Machinery	15.00%	4,91,67,406	-	-	-	4,91,67,406	73,75,111	4,17,92,295
Plant & Machinery(New)	35.00%	-	-	6,22,94,038	-	6,22,94,038	1,09,01,457	5,13,92,581
Electrical installation	10.00%	16,00,035	-	7,84,010	-	23,84,045	1,99,204	21,84,841
Computer Equipments	40.00%	1,38,794	-	31,500	-	1,70,294	61,818	1,08,476
Office & Factory Equipment	15.00%	4,98,824	-	-	-	4,98,824	74,824	4,24,001
Furniture & Fixtures	10.00%	12,78,397	-	-	-	12,78,397	1,27,840	11,50,557
Vehicle	15.00%	66,95,435	-	-	-	66,95,435	10,04,315	56,91,120
Total (A)		8,23,97,243	-	9,54,01,535	-	17,77,98,778	2,36,08,722	15,41,90,056
Work In Process								
New Shed Under Construction		2,77,85,435	-	-	2,77,85,435	-	-	-
Elect.Installation Under Prog.		5,42,134	-	-	5,42,134	-	-	-
Plant & Machinery Under Installation		3,79,36,708	-	-	3,79,36,708	-	-	-
Furniture & Fix. Under Progress		-	-	-	-	-	-	-
Total (B)	Total	6,62,64,277	-	-	6,62,64,277	-	-	-
Total (A+B)		14,86,61,520	0	9,54,01,535	6,62,64,277	17,77,98,778	2,36,08,722	15,41,90,056



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Aaradhya Disposal Industries Pvt.Ltd.Dewas**Calculation Of Deffered Tax Liability**

Particulars	31.03.2019	31.03.2020
WDV		
As Per Books	85599311	163645217
As Per Income Tax	82397243	154190056
	3202068	9455161
Rate of Tax	26.00%	26.00%
Deffered Tax	832538	2458342
Total Deffered Tax	832538	2458342
Less: Opening Bal. of Deffered Tax	1768156	832538
Current Year Deffered Tax	-935618	1625804
Calculation of Current Tax		
Profit As per Profit & Loss A/c	13730247	10960845
Add : Depreciation as per Books	17285819	17355629
Less : Depreciation Allowed	13616451	23608722
Profit before Tax	17399615	4707752
Add : Disallowed Amount	11500	0
Interest on Delay Payments of TDS & IT	159864	214276
GST Disallowed U/S 43B	387874	
ESI Contribution	0	
Less:-Professional Tax (L. Y.) Paid	0	
	17958853	4922028
Unabsorbed Depreciation C/F	0	0
Net Tax Payable @25%	4489713	1230507
Add:- Surcharge 7%	314280	86135
Add:-Higher& Secondary Education Cess	192160	52666
Interest	0	0
Total Net Payable	4996153	1369308
MAT Credit Entitlement	0	0
Advance Tax	3400000	2000000
TDS	266635	259440
TCS	0	0
Self Assessment Tax	1329518	-890132
Interest on Income Tax	188606	

MAT Calculation

Book Profit As per P&L

10960845

MAT Calculation @15%

1644127

Surcharge @7%

115089

HEC 4%

70369

Total MAT Payable

1829585

M/S Aaradhya Disposal Industries Pvt.Ltd.

(a) <u>Gross Profit Ratio</u>		
Sales/Turnover		47,62,20,130
Increase/(decrease) in closing stock		5,90,70,000
		53,52,90,130
Less:		
Raw Material Consumed		46,73,64,715
Manufacturing Expenses		1,43,76,578
		48,17,41,293
Gross Profit		5,35,48,837
Gross Profit Ratio		11.24%
(b) <u>Net Profit Ratio</u>		
Net Profit		1,09,60,845
Sales/Turnover		47,62,20,130
Net Profit Ratio		2.30%
(c) <u>Stock in trade / Turnover</u>		
	3.09	
Average Inventory		
Opening Stock	12,99,66,738	
Closing Stock	14,33,07,051	
Average Stock	13,66,36,895	
Cost of Goods Sold		
Sales/Turnover	47,62,20,130	
Less: Gross Profit	5,35,48,837	
Cost of Goods Sold	42,26,71,293	

M/s Aaradhya Disposal Industries Pvt. Ltd.
E1, Industrial Area No. 01, A.B. Road
Dewas (M.P.)

Closing Stock as on 31-03-2020

Sr.	Particulars	Unit	Qty.	Rate	Net Value
A	Raw Material Stock				
1	Paper Reel	Kg.	140294.50	65.00	9119143
2	Granuals (1017 LA17)	Kg.	16250.00	86.83	1410988
3	Paper Reel (Craft Paper)	Kg.	0.00	23.45	0
4	Paper Cup Lead	Nos.	436792	0.54	233688
					10763818
B	Fuel, Oil and Gas				
	AW 68 Oil	Ltr	200.00		
	Oil Hydraulic S1 M32	Ltr	40.00		
	S2G Oil A1W8 G 320	Ltr	60.00		0
	Grease & High Temoretture Grease 1Kg	Kg	23.00		0
	Oil Tellus S2 M68 A1W8	Ltr	100.00		0
	Total				38813
C	Packing Material				
	Bopp Film	Kg	441.80		
	Corroughated Box	Nos	6705		
	HDPE Woven Bags	Nos	12000		
	Fabric	Kg	411.00		
	Polythene Bags	Kg	2370.40		
	PP Box Strip,PP Sutali, Rubber Bend & Others				
	Total				1040045
D	General Store and Spare				7415846
E	Finished Goods Stock				
1	Paper Cup (273932.488 Kgs X Rs117.0307)	Pkt	1952428	16.42	32058501
	Paper cup Blank	Kg	358259.49	84.00	30093797
	Paper Cup Bobbin	Kg	75346.42	72.00	5424942
			433605.91		67577240
F	In Process Goods Stock				
1	Paper Cup/Paper Reel/Printed Roll/Paper Sheet	Kg	398244.00	80.00	31859520
	Coated Roll	Kg	351596.70	70.00	24611769
			749840.70		56471289
	Total				143307051



AARADHYA DISPOSAL INDUSTRIES (P) LTD.

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Notes Forming Part of the Accounts and Accounting Policies:

1. SIGNIFICANT ACCOUNTING POLICIES:

METHOD OF ACCOUNTING

The Financial Statements have been prepared to comply in all material aspects with applicable accounting principles in India and the Accounting Standards and the relevant provisions of the Companies Act 2013.

The Company Generally follows mercantile system of Accounting and Income recognized on the date of confirmation of transaction with the parties. Expenses are accounted for on accrual basis and provision made for all known losses and liabilities.

INVENTORIES

As explained to us by the management of the company, valuation of inventories has been made
(a) Raw Material, Work in progress and Finished Goods has been valued at cost or net realizable value whichever is lower.

FIXED ASSETS & DEPRECIATION

Fixed Assets are recorded at the cost less depreciation. Depreciation has been provided at the rates provided under schedule II of the companies Act 2013 at WDV on pro-rata basis.

REVENUE RECOGNITION

Sale of goods is recognized on dispatch of goods to customers and is recorded net of claims, etc. as considered appropriate. Revenue from Conversion, Sale of Scrap and obsolete stores is accounted for at the time of disposal.

CONTINGENT LIABILITIES

During the year there was no liability of contingent nature against the company, as explained to us.

FOREIGN CURRENCY TRANSACTION

Foreign Currency Transaction are accounted at rates prevailing on the date of transaction. The exchange rate differences arising out of such transactions are dealt with in the statement of Profit and Loss.

ACCOUNTING FOR TAX

Current Tax provision, as per the Income Tax Act, 1961, is made based on the tax liability computed after considering tax allowances and exemptions at the Balance Sheet date.

Deferred Tax resulting from 'timing difference' between accounting and taxable profit for the period is accounted by using tax rates and laws that have been enacted or substantially enacted as at the balance sheet date. Deferred Tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. Net deferred tax liability is arrived at after setting off deferred tax assets.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future, however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/ virtually certain to be realized.



Aaradhya Disposal Industries Pvt. Ltd.
Notes Forming Part of the Accounts and Accounting Policies:

24. Previous Year's Figures have been regrouped & rearranged wherever required. The Company has regrouped / reclassified the previous year figures in accordance with the requirements applicable in the current year.
25. In the opinion of board of Directors, the "Current Assets, loans and Advances" have a value on realization in the ordinary course of business at least equal to amount at which they are stated in the Balance Sheet.
26. The Balance of Trade Receivable, Trade Payable and Unsecured loans taken and Loans and Advances given are subject to confirmations, reconciliation & adjustment if any. The figures have been rounded off to the nearest multiple of a rupee.
27. There are no Micro and Small Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as ay 31st March, 2020. This information as required to be disclosed under Micro, Small and Medium Enterprise Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

