

FY 2022 - 2023

M/s. Mother Agri Export

**Near Sunrise Ginning, Opp Bhola Patiya
Upleta Road, Dhoraji
Rajkot**

Hirenkumar R. Padiya

B.Com., C.A.

94273 39561 | 98793 65769

Hiren Padiya & Co.

Chartered Accountants

 **cahirenpadiya@gmail.com**

 **303, A/B, BM Square-1,
Rajlaxmi Park,
Nr. Motibaug,
Junagadh-362001.**





HIREN PADIYA & Co.
Chartered Accountants
303 A/B, BM Square-I, Rajlaxmi Park,
Nr. Moti Baug, Junagadh - 362001

CA Hirenkumar Ramniklal Padiya
B. Com., A.C.A.
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FORM NO. 3 CB

[See Rule 6G (1) (b)]

Audit report under section 44AB of the Income tax Act, 1961

in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1 I have examined the balance sheet as at 31st March, 2023 and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023 attached herewith, of
Mother Agri Export
Near Sunrise Ginning, Opp Bhola Patiya, Upleta Road, Dhoraji, Rajkot - 360410, Gujarat
AAWFM7433P

2 I certify that the Balance Sheet and the Profit and Loss account are in agreement with the books of accounts maintained at the Head Office at **Dhoraji**, and 0 branches.

3 (A) I report the following observations /comments /discrepancies /inconsistencies; if any
(a) **Please refer Schedule I - Notes to Accounts - Attached herewith.**

(B) Subject to above :
(a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit.
(b) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far, as appear from my examination of books.
(c) In my opinion and to the best of my information and according to explanations given to me, the said accounts, read with notes thereon, if any, give a true and fair view:-
(i) in the case of Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2023 ; and
(ii) in the case of the **Profit and loss account** of the **Profit** of the assessee for the year ended on that date.

4 The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No 3CD.

5 In my opinion and to the best of my information and according to the explanations given to me, the particulars given in the said Form No. 3CD are true and correct, subject to following observations/ qualifications, if any;

S.No.	Qualification Type	Observations/Qualifications
1	Nil	Nil

Name	Hirenkumar Ramniklal Padiya
Membership Number	138355
FRN (Firm Registration Number)	135389W
Address	303 A/B, BM Square-I, Rajlaxmi Park, Nr. Moti Baug, Junagadh.
Place	Junagadh
Date	29/08/2023

UDIN

23138355BGWBHP9911

HIREN PADIYA & CO.
CHARTERED ACCOUNTANTS

FRN:135389W PROPRIETOR



MOTHER AGRI EXPORT

Handwritten signature of Hirenkumar Ramniklal Padiya

PARTNER

PAN-ARRPP2262K

FORM NO. 3CD
[See rule 6G (2)]
Statement of particulars required to be furnished under section 44AB
of The Income Tax Act, 1961.

PART - A

1	Name of the Assessee	Mother Agri Export		
2	Address of the Assessee	Near Sunrise Ginning, Opp Bhola Patiya, Upleta Road, Dhoraji, Rajkot - 360410, Gujarat		
3	Permanent Account Number (PAN)	AAWFM7433P		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same			Yes
	S.No.	Type	Registration / Identification Number	
	1	Goods and Services Tax - Gujarat	24AAWFM7433P1ZE	
5	Status	Firm		
6	Previous year from	01/04/2022	to	31/03/2023
7	Assessment Year	2023-2024		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
	S.No.	Relevant clause of section 44AB under which the audit has been conducted		
	1	Clause 44AB(a) - Total sales/turnover/gross receipts in business exceeding specified limits		
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?			No
	Section under which option exercised			NA

PART - B

9	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.						
	In case of AOP, whether shares of members are indeterminate or unknown ?					Not Applicable	
	S.No.	Name	Profit Sharing Ratio (%)				
	1	Rameshbhai Nathabhai Thesiya	50				
	2	Rajeshbhai Vallabhbai Thesiya	50				
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					No	
	S.No.	Date of Change	Name of Partner/Member	Type of Change	Old profit sharing ratio	New profit sharing ratio	Remarks
	1	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)						
	S.No.	Sector	Sub Sector		Code		
	1	Manufacturing	Other manufacturing n.e.c.		04097		
	2	Wholesale And Retail Trade	Wholesale of other products n.e.c.		09027		

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(b) If there is any change in the nature of business or profession, the particulars of such change :				No
S.No.	Business	Sector	Sub Sector	Code
1	N.A.	N.A.	N.A.	N.A.

11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No
S.No.	Books prescribed	
1	Not Applicable	

(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

S.No.	Books maintained	Address
1	Computerized - Cash Book, Bank book, Sales and Purchase Register & General Ledger	Near Sunrise Ginning, Opp Bhola Patiya, Upleta Road, Dhoraji, Rajkot - 360410, Gujarat

(c) List of books of account and nature of relevant documents examined.

S.No.	Books examined
1	Computerized - Cash Book, Bank book, Sales and Purchase Register & General Ledger

12	Whether the profit and loss account includes any profit and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).	No
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S.No.	Section	Amount
1	Not Applicable	Nil

13	(a) Method of accounting employed in the previous year.	Mercantile System
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	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
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(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

S.No.	Particulars	Increase in profit	Decrease in profit
1	Not Applicable	Nil	Nil

	(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
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(e) If answer to (d) above is in the affirmative, give details of such adjustments:

S.No.	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)
1	Nil	Nil	Nil	Nil



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(f) Disclosure as per ICDS:

S.No.	ICDS	Disclosure
1	ICDS I-Accounting Policies	In preparing Financial Statements, the assessee is following accounting policies consistently, in accordance with generally accepting accounting principles and not in violation of any of the ICDS. These accounting policies are adopted in a manner so as to represent a true and fair view of the state of affairs and income of the business of the assessee.
2	ICDS II-Valuation of Inventories	Inventories are valued at lower of cost or net realizable value (NRV). Cost of Inventories and NRV have been considered in accordance with ICDS-II.
3	ICDS III-Construction Contracts	This ICDS not applicable being the assessee is not having business of construction contracts.
4	ICDS IV-Revenue Recognition	Revenue has been recognized as and when property in goods, with associated risk and reward of ownership transferred to the buyer. Thus, Revenue has been recognized in accordance with ICDS-IV.
5	ICDS V-Tangible Fixed Assets	Tangible fixed assets have been accounted as WDV less depreciation.
6	ICDS VI-Changes in Foreign Exchange Rates	This ICDS not applicable.
7	ICDS VII-Governments Grants	This ICDS not applicable being the assessee is not having any government grants.
8	ICDS VIII-Securities	This ICDS not applicable.
9	ICDS IX Borrowing Costs	Total borrowing cost is charged to revenue, and no borrowing cost has been capitalized during the year.
10	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	This ICDS not applicable being the assessee is not having any provisions, contingent liabilities and contingent assets in financial statements.

14 (a) Method of valuation of closing stock employed in the previous year | **Lower of Cost or Market Rate**

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | **No**

S.No.	Particulars	Increase in profit	Decrease in profit
1	Not Applicable	Nil	Nil

15 Give the following particulars of the capital assets converted into stock-in-trade

S.No.	Description of capital assets	Date of acquisition	Cost of acquisition	Amount at which the assets is converted into stock-in-trade
1	N.A.	N.A.	Nil	Nil

16 Amounts not credited to the profit and loss account, being, -

(a) The items falling within the scope of Section 28;

S.No.	Description	Amount
1	Nil	Nil

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(b) The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or goods & services tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned;

S.No.	Description	Amount
1	Nil	Nil

(c) Escalation claims accepted during the previous year;

S.No.	Description	Amount
1	Nil	Nil

(d) Any other item of Income;

S.No.	Description	Amount
1	Nil	Nil

(e) Capital receipt, if any :

S.No.	Description	Amount
1	Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable
1	Nil	N.A.	Nil	Nil

18 Particulars of depreciation allowable as per the Income tax Act, 1961 in respect of each assets or block of assets, as the case may be, in the following form:-

S.No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation	Opening WDV / Actual (A)	Details	Additions				Total Value of Purchases (B) (1+2+3+4)	Details	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
					Purchase Value (1)	Adjustments of							
						CENTVA (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)					
1	Building @ 10%	10	2357809	Nil	0	0	0	0	0	Nil	0	235781	2122028
2	Plant & Machinery @ 15%	15	4410751	Nil	284602	0	0	0	284602	0	0	695299	4000054
3	Plant & Machinery @ 40%	40	85962	Nil	12400	0	0	0	12400	Nil	0	39345	59017

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19 Amounts admissible Under Sections:

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
1	Nil	Nil	Nil

20 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Sec. 36(1)(ii)]

S.No.	Description	Amount
1	Nil	Nil

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of Fund	Sum Received from Employees	Due Date for Payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Nil	Nil	Nil	Nil	Nil

21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

S.No.	Particulars	Amount
1	Nil	Nil

Personal expenditure

S.No.	Particulars	Amount
1	Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount
1	Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount
1	Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

S.No.	Particulars	Amount
1	Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

S.No.	Particulars	Amount
1	Nil	Nil

Expenditure by way of any other penalty or fine not covered above

S.No.	Particulars	Amount
1	Nil	Nil

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Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	Particulars	Amount
1	Nil	Nil

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address
1	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address	Amount of tax deducted
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address
1	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address	Amount of tax deducted	Amount deposited, if any
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address
1	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address	Amount of levy deducted	Amount deposited, if any
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(iv) fringe benefit tax under sub-clause (ic) Nil

(v) wealth tax under sub-clause (ia) Nil

(vi) royalty, license fee, service fee etc. under sub-clause (iib) Nil

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(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address
1	Nil	Nil	Nil	Nil	Nil

(viii) payment to PF /other fund etc. under sub-clause (iv) Nil

(ix) tax paid by employer for perquisites under sub-clause (v) Nil

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissibl	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil

(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes

S.No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available
1	Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); Yes

S.No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available
1	Nil	Nil	Nil	Nil	Nil

(e) Provision for payment of gratuity not allowable under section 40A(7); Nil

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9); Nil

(g) Particulars of any liability of a contingent nature;

S.No.	Nature Of Liability	Amount
1	Nil	Nil

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

S.No.	Particulars	Amount
1	Nil	Nil

(i) Amount inadmissible under the proviso to section 36(1)(iii). Nil

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. Nil

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PARTNER



23 Particulars of any payment made to persons specified under section 40A(2)(b).

S.No.	Name of Related Person	PAN of Person	Relation	Nature of transaction	Amount
1	Rameshbhai Nathabhai Thesiya	AHRPT9089J	Partner	Interest on Capital	322560
2	Rameshbhai Nathabhai Thesiya	AHRPT9089J	Partner	Remuneration	175000
3	Rajeshbhai Vallabhbhai Thesiya	AFCPT0914P	Partner	Interest on Capital	344215
4	Rajeshbhai Vallabhbhai Thesiya	AFCPT0914P	Partner	Remuneration	175000
5	Vasu Enterprise	AASFV7685E	Associate C	Purchases	0
6	Mother Industries	ABRFM0001H	Associate C	Purchases	90798487

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

S.No.	Section	Description	Amount
1	Nil	Nil	Nil

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation
1	Nil	Nil	Nil	Nil	Nil

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

(a) paid during the previous year;

S.No.	Section	Nature of liability	Amount
1	Nil	Nil	Nil

(b) not paid during the previous year;

S.No.	Section	Nature of liability	Amount
1	Nil	Nil	Nil

(B) was incurred in the previous year and was

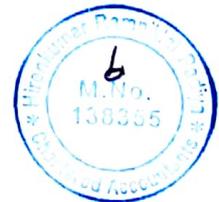
(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

S.No.	Section	Nature of liability	Amount
1	Sec 43B(a) - tax, duty, cess, fee, etc.	TCS Payable	2783
2	Sec 43B(a) - tax, duty, cess, fee, etc.	TDS Payable	20400
3	Sec 43B(a) - tax, duty, cess, fee, etc.	GST Payable	546014

(b) not paid on or before the aforesaid date.

S.No.	Section	Nature of liability	Amount
1	Nil	Nil	Nil

(State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No



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PARTNER

27 (a) Amount of Central Value Added Tax Credits / Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in the accounts. No

CENVAT	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	Nil	Nil
CENVAT Availed	Nil	Nil
CENVAT Utilized	Nil	Nil
Closing /outstanding Balance	Nil	Nil

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
1	Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same No

S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same No

S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares issued	Amount of consideration received	Fair Market value of the shares
1	Nil	Nil	Nil	Nil	Nil

A (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? No

(b) If yes, please furnish the following details:

S.No.	Nature of income	Amount
1	Nil	Nil

B (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) No

(b) If yes, please furnish the following details:

S.No.	Nature of income	Amount
1	Nil	Nil



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PARTNER

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A (a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. No

(b) If yes, please furnish the following details

S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
1	Nil	Nil	Nil	Nil	Nil	Nil

B (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B No

(b) If yes, please furnish the following details

S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil

C (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, No

(b) If yes, please furnish the following details:

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
1	Nil	Nil

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S. Anu Singh
PARTNER



31 (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	Anjanaben B Thesiya	Dhoraji	AGOPT 5894R	417280	Yes	417280	Cheque	A/c Payee
2	Atulbhai N Thesiya	Dhoraji	ACPPT 0399G	3800203	No	3250203	RTGS	NA
3	Bharatbhai N Thesiya	Dhoraji	AEWPT 0269A	1281500	No	1281500	RTGS	NA
4	Bhavnaben S Thesiya	Dhoraji	BZMPT 4992C	490000	No	990000	Cheque	A/c Payee
5	Chetnaben A Thesiya	Dhoraji	ALGPT 7453F	1754000	No	1843500	RTGS	NA
6	Kailashben Rameshbhai	Dhoraji	BZMPT 4993D	900000	No	900000	RTGS	NA
7	Kantibhai P Thesiya	Dhoraji	ALGPT 7454C	3468300	No	7130300	RTGS	NA
8	Kiritbhai V Nariya	Dhoraji	AMJPN 6745J	419000	Yes	419000	Cheque	A/c Payee
9	Kishorbhai Parbatbhai	Dhoraji	ALGPT 7455D	945700	No	6401000	RTGS	NA
10	Nathabhai Parbatbhai	Dhoraji	ALGPT 7457B	380600	No	3092300	RTGS	NA
11	Shilpaben Rajeshbhai	Dhoraji	BVEPK 2961A	900000	No	900000	Cheque	A/c Payee
12	Vallabhbhai Parbatbhai	Dhoraji	ALGPT 7456A	1770000	No	3822000	RTGS	NA

MOTHER AGRI EXPORT

22/12/2024
PARTNER



(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an
1	Nil	Nil	Nil	Nil	Nil	Nil

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S. No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date of receipt
1	Nil	Nil	Nil	Nil	Nil	Nil

b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S. No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
1	Nil	Nil	Nil	Nil

b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S. No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of	Nature of transaction	Amount of Payment	Date Of Payment
1	Nil	Nil	Nil	Nil	Nil	Nil

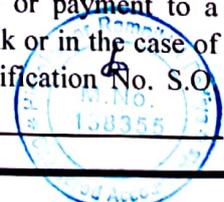
b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S. No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
1	Nil	Nil	Nil	Nil

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O 2065(E) dated 3rd July, 2017)

MOTHER AGRI EXPORT

S. Anu Singh
PARTNER



(c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

S. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Anjanaben B Thesiya	Dhoraji	AGOPT 5894R	417280	417280	Cheque	A/c Payee
2	Atulbhai N Thesiya	Dhoraji	ACPPT 0399G	3915203	3250203	Cheque	A/c Payee
3	Kantibhai P Thesiya	Dhoraji	ALGPT 7454C	500000	7130300	Cheque	A/c Payee
4	Kiritbhai V Nariya	Dhoraji	AMJPN 6745J	419000	419000	Cheque	A/c Payee
5	Kishorbhai Parbatbhai	Dhoraji	ALGPT 7455D	1153500	6401000	Cheque	A/c Payee
6	Nathabhai Parbatbhai	Dhoraji	ALGPT 7457B	3092300	3092300	Cheque	A/c Payee
7	Vallabhbhai Parbatbhai	Dhoraji	ALGPT 7456A	4935000	3822000	Cheque	A/c Payee



MOTHER AGRI EXPORT

S. N. M.
PARTNER

(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
1	Nil	Nil	Nil	Nil

(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :-

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
1	Nil	Nil	Nil	Nil

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
				Amount	Order U/S & Date	
1	Nil	Nil	Nil	Nil	Nil	Nil

(b) Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. NA

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. No
If yes, please furnish the details of the same.

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. No
If yes, please furnish the details of the same.

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. NA
If yes, please furnish the details of speculation loss if any incurred during the previous year.

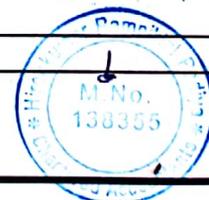
33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

S.No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	Nil	Nil

MOTHER AGRI EXPORT

22/02/2020

PARTNER



34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: Yes

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	RKTM04890E	194Q	TDS on Pur	503404907	503404907	503404907	503406	0	0	0
2	RKTM04890E	194C	TDS on Transport	328284	328284	328284	6566	0	0	0
3	RKTM04890E	206CR	TCS on Sales	145989727	145989727	145989727	145990	0	0	0

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. Yes
If not, please furnish the details:

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported.
1	RKTM04890E	26Q3	31.01.2023	19.01.2023	Yes	Nil
2	RKTM04890E	26Q4	31.05.2023	07.04.2023	Yes	Nil
3	RKTM04890E	27EQ	31.05.2023	07.04.2023	Yes	Nil

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). NA
If yes, please furnish:

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Dates of payment
1	Nil	Nil	Nil	Nil



MOTHER AGRI EXPORT
S. Anu 21/5/23
PARTNER

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded;

S.No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	Wheat	Kilograms	155760	5238451	4415646	978565	0
2	Chana	Kilograms	0	490915	490915	0	0
3	Dhana	Kilograms	296189	574836	694024	177001	0
4	Castor	Kilograms	0	730068	513242	216826	0
5	Jeeru	Kilograms	0	6000	0	6000	0
6	Kalonji	Kilograms	0	20000	0	20000	0

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

(A) Raw materials:

S.No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage /excess, if any
1	GN	Kilograms	364450	1959535	752000	1258345	313640	752000	100%	0

(B) Finished products :

S.No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage /excess, if any
1	GN Seeds	Kilograms	24732	2903900	545200	3367190	106642	0
2	GN Husk	Kilograms	0	0	206800	189035	17765	0

(C) By-products

S.No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage /excess, if any
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-

S.No.	a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts	
					Amount	Dates of payment
1	NA	NA	NA	NA	NA	NA

MOTHER AGRI EXPORT

SARU 21/5/2014
PARTNER



A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub clause (e) of clause (22) of section 2.		No
	(b) If yes, please furnish the following details:-		
	S.No.	Amount received (in Rs.)	Date of receipt
	1	Nil	Nil

37 Whether any cost audit was carried out ?
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. NA

38 Whether any audit was conducted under the Central Excise Act, 1944 ?
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. NA

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. NA

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

S.No.	Particulars	Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee	669350897			585726193		
(b)	Gross profit / Turnover	27745614	669350897	4.15%	11316873	585726193	1.93%
(c)	Net profit / Turnover	15647171	669350897	2.34%	929159	585726193	0.16%
(d)	Stock-in-Trade / Turnover	93771456	669350897	14.01%	50174636	585726193	8.57%
(e)	Material consumed / Finished goods produced	Nil	Nil	Nil	Nil	Nil	Nil

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil

MOTHER AGRI EXPORT

22/12/2018 M,
PARTNER



42	(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No	
	(b)	If yes, please furnish						
		S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/transactions which are not reported.
		1	Nil	Nil	Nil	Nil	Nil	Nil

43	(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
	(b)	if yes, please furnish the following details:					
		S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
		1	Nil	Nil	Nil	Nil	
	(c)	If Not due , please enter expected date of furnishing the report					NA

44 Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

S. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	695638616	122666648	0	467237804	589904452	105734164

Name	Hirenkumar Ramniklal Padiya
Membership Number	138355
FRN (Firm Registration Number)	135389W
Address	303 A/B, BM Square-I, Rajlaxmi Park, Nr. Moti Baug, Junagadh
Place	Junagadh
Date	29/08/2023

HIREN PADIYA & CO.
CHARTERED ACCOUNTANTS

FRN:135389W PROPRIETOR



(Handwritten Signature)

MOTHER AGRI EXPORT
S2A2U 218 M,
PARTNER

M/s. Mother Agri Export
S2A2U 218 M,
Partner

M/s. Mother Agri Export

CERTIFICATE

Attached to and forming part of Form 3CD for the year ended on 31st March, 2023

I, Shri
Partner of M/s. Mother Agri Export
hereby certify in terms of Tax Audit Report Form 3CD that :

- (A) that, We have not made any payment for any expenditure in excess of Rs. 10,000/- (except for the exemptions provided in the Rule 6DD of the Income Tax Rules) otherwise than account payee cheque or an account payee bank draft. Further, all the payments made for expenditure covered u/s 40A(3) of the Act during the previous year were made by account payee cheque or account payee bank draft.
- (B) that, We have not accepted or repaid any loan or deposit in excess of or the aggregate amount of each loan or deposit exceeding specified amount otherwise than by account payee cheque or an account payee bank draft during the financial year.
- (C) that, We have not accepted, taken or repaid any loans or deposits or any sum of money, whether as advance or otherwise in relation to transfer of an immovable property, otherwise than by an account payee cheque or account payee bank draft or by electronic clearing system through a bank account, if the amount of such loan or deposit or such specified sum is exceeding the limit specified under section 269SS and 269T, and I have complied with all the provisions of these sections.
- (D) that, We have physically checked and found the closing cash in hand matched with the balance as disclosed in the books of accounts.
- (E) that, We have physically verified and valued the closing stock considering cost or market value whichever is lower.
- (F) that, all expenditures charged to P & L A/c and Trading A/c are related to business only and none of personal expenditures is charged to the same.

The above certificate has been provided to comply with Tax Audit Report and in accordance with all relevant provisions of the Income-tax Act, 1961, and as Authorized Person of the assessee concern.

Date: 29/08/2023

Place: Junagadh

MOTHER AGRI EXPORT

S. A. Patel
PARTNER

M/s. Mother Agri Export

S. A. Patel
Partner

M/s. Mother Agri Export

Balance Sheet as on 31st March 2023

Liabilities	Amt (Rs.)	Assets	Amt (Rs.)
Capital Account:		Fixed Assets:	
As per 'Sch. A'		As per 'Sch. C'	11475809.36 11475809.36
Rameshbhai Nathabhai Thesiya	22352119.30		
Rajeshbhai Vallabhbbhai Thesiya	22411274.16	Investments:	
	44763393.46	---	0.00 0.00
Secured Loans:		Current Assets:	
Axis Bank CC - 0032144804	69923044.69	Sundry Debtors:	
Axis Loan - 0045440529	3515000.00	As per 'Sch. D'	56392323.50 56392323.50
Axis Loan - 0050120706	15700000.00	Loan & Advance:	
Axis Pledge Loan	6856346.00	TDS A/c 22-23	433405.00
Canara Bank CC - 81463	492530.00	GST A/c	89261.00
	96486920.69	Sanjaybhai Vallabhbbhai	207000.00
		GEB Deposit	55077.00
Unsecured Loans:		Telephone Deposit	1000.00
As per 'Sch. B'	24084303.00	Guj. Agro. Ind. Co.	100000.00 885743.00
	24084303.00	Closing Stock:	
Current Liabilities:		As Taken, Valued &	
Sundry Creditors:		Certified by Partner	93771456.00 93771456.00
Anup Traders	258687.00		
Jay Shiv Trading Co.	282572.00	Cash & Bank:	
Krishna Agri Export	190786.00	Axis A/c - 033810909	5062.00
Riddhi Siddhi Traders	182607.00	Cash in Hand	4386274.29 4391336.29
Vasu Enterprise	80202.00		
	994854.00		
Provisions:			
Audit Fees Payable	18000.00		
GST A/c	546014.00		
TCS Payable	2783.00		
TDS Payable	20400.00		
	587197.00		
Total	166916668.15	Total	166916668.15

Schedules A to I form an integral part of the Balance Sheet

As per Our Report of Even Date
U/S 44AB of Income Tax Act

MOTHER AGRI EXPORT
S. M. PADIYA
PARTNER

Date: 29/08/2023

HIREN PADIYA & CO.
CHARTERED ACCOUNTANTS

Place: Junagadh

FRN:135389W PROPRIETOR



M/s. Mother Agri Export

S. M. PADIYA
Partner

M/s. Mother Agri Export

Trading and Profit & Loss Account for the year ended on 31st March 2023

Particulars		Amt (Rs.)	Particulars		Amt (Rs.)
<u>Opening Stock:</u>			<u>Sales:</u>		
As per 'Sch. E'	50174636.00	50174636.00	As per 'Sch. F'	669350896.90	669350896.90
<u>Purchases:</u>			<u>Direct Incomes:</u>		
As per 'Sch. F'	681088712.42	681088712.42	---	0.00	0.00
<u>Direct Expenses:</u>			<u>Closing Stock:</u>		
As per 'Sch. G'	4113390.57	4113390.57	As per 'Sch. E'	93771456.00	93771456.00
<u>Gross Profit:</u>					
C/f to P&L A/c	27745613.91	27745613.91			
Total		763122352.90	Total		763122352.90
<u>Indirect Expense:</u>			<u>Gross Profit:</u>		
Selling & Administrative Exp. 'Sch. H'	11109935.05	11109935.05	B/d from Trad. A/c	27745613.91	27745613.91
<u>Interest To Partners:</u>			<u>Indirect Incomes:</u>		
As per 'Sch. A'	666775.00	666775.00	RF	24.95	
			Vatav Kasar	28242.18	28267.13
<u>Partners' Remuneration:</u>					
As per 'Sch. A'	350000.00	350000.00			
<u>Net Profit:</u>					
As per 'Sch. A'	15647170.99	15647170.99			
Total		27773881.04	Total		27773881.04

Schedules A to I form an integral part of the Trading & P&L A/c

As per Our Report of Even Date
U/S 44AB of Income Tax Act



HIREN PADIYA & CO.
CHARTERED ACCOUNTANTS

FRN:135389W PROPRIETOR



MOTHER AGRI EXPORT

Sahil 21st Oct.
PARTNER

M/s. Mother Agri Export

Sahil 21st Oct.
Partner

Date: 29/08/2023

Place: Junagadh

M/s. Mother Agri Export

Schedule : A Partners' Capital Accounts

Particulars		Rameshbhai Nathabhai Thesiya	Rajeshbhai Vallabhbai Thesiya
Opening Balance		17556171.31	19036977.16
Capital Brought In	+	0.00	0.00
Interest on Capital	+	322560.00	344215.00
Remuneration	+	175000.00	175000.00
Net Profit B/d	+	7823585.49	7823585.50
TDS & TCS A/c	-	87526.50	87526.50
Withdrawals	-	3437671.00	4880977.00
Closing Balance		22352119.30	22411274.16

Schedule : B Unsecured Loans

Particulars	Opening Balance	Addition during the year		Payment during year	Maximum Balance	Closing Balance
		Receipts	Interest			
Anjanaben B Thesiya	0.00	417280.00	0.00	417280.00	417280.00	0.00
Ashmita Piyush Harpal	1500000.00	0.00	0.00	0.00	1500000.00	1500000.00
Atulbhai N Thesiya	155203.00	3800203.00	0.00	3915203.00	3250203.00	40203.00
Bharatbhai N Thesiya	0.00	1281500.00	0.00	0.00	1281500.00	1281500.00
Bhavnaben S Thesiya	500000.00	490000.00	0.00	0.00	990000.00	990000.00
Chetnaben A Thesiya	89500.00	1754000.00	0.00	0.00	1843500.00	1843500.00
Dineshbhai V Thummar	562000.00	0.00	0.00	0.00	562000.00	562000.00
Kailashben Rameshbhai	0.00	900000.00	0.00	0.00	900000.00	900000.00
Kantibhai P Thesiya	4162000.00	3468300.00	0.00	500000.00	7130300.00	7130300.00
Kiritbhai V Nariya	0.00	419000.00	0.00	419000.00	419000.00	0.00
Kishorbhai Parbatbhai	5455300.00	945700.00	0.00	1153500.00	6401000.00	5247500.00
Maheshbhai V Siroya	375000.00	0.00	0.00	0.00	375000.00	375000.00
Nathabhai Parbatbhai	3044000.00	380600.00	0.00	3092300.00	3092300.00	332300.00
Piyush M Harpal	1537000.00	0.00	0.00	0.00	1537000.00	1537000.00
Prafulaben M Siroya	250000.00	0.00	0.00	0.00	250000.00	250000.00
Shilpaben Rajeshbhai	0.00	900000.00	0.00	0.00	900000.00	900000.00
Vajubhai Ambabhai	148000.00	0.00	0.00	0.00	148000.00	148000.00
Vallabhbai Parbatbhai	3832000.00	1770000.00	0.00	4935000.00	3822000.00	667000.00
Vijay Babubhai Siroya	380000.00	0.00	0.00	0.00	380000.00	380000.00
Total	21990003.00	16526583.00	0.00	14432283.00		24084303.00

MOTHER AGRI EXPORT

Sd/- 21/5/21

PARTNER



Schedule : C
Fixed Assets & Depreciation Statement

Particulars	Rate %	Opening Balance	Addition during the year		Deduction during year	Depreciation	Closing Balance
			Upto Sep.	After Sep.			
Factory Land	-	5294710.00	0.00	0.00	0.00	0.00	5294710.00
Factory Building	10	2357808.80	0.00	0.00	0.00	235781.00	2122027.80
CCTV	15	64078.27	0.00	0.00	0.00	9612.00	54466.27
Machinery	15	4145851.14	118838.85	120060.48	0.00	648709.00	3736041.47
TV	15	39575.62	0.00	0.00	0.00	5936.00	33639.62
Mobile	15	72347.51	0.00	0.00	0.00	10852.00	61495.51
AC	15	46778.87	45703.13	0.00	0.00	13872.00	78610.00
Battery	15	41125.38	0.00	0.00	0.00	6169.00	34956.38
Earphone	15	994.00	0.00	0.00	0.00	149.00	845.00
Laptop	40	50403.22	0.00	0.00	0.00	20161.00	30242.22
Computer	40	35559.09	0.00	0.00	0.00	14224.00	21335.09
Software	40	0.00	12400.00	0.00	0.00	4960.00	7440.00
Total		12149231.90	176941.98	120060.48	0.00	970425.00	11475809.36

Schedule : D
Sundry Debtors

Particulars	Amt. (Rs.)
Balram Traders	410836.00
Darshan Trading Co.	1268085.00
Ganesh & Co.	9987508.00
Madhav Enterprise	4788476.00
Mahavir Agri Sortex	9985010.00
Om Enterprise	424967.00
Ramadhani Enterprise	66050.00
Shri Khodiyar Enterprise	18035074.50
Shri Ram Export Industries	2357997.00
Virat Proteins	9065269.00
Vrundavan Industries	3051.00
Total	56392323.50

Schedule : E
Stock Details

Particulars	Opening Stock	Closing Stock
Groundnut	20554850.00	23276955.00
G N Seeds	2102220.00	11837262.00
Dhana	24090846.00	12390000.00
Wheat	3426720.00	24708766.00
G N Husk	0.00	107481.00
Castor	0.00	16478776.00
Jeeru	0.00	2160000.00
Kalonji	0.00	2812216.00
Total	50174636.00	93771456.00



MOTHER AGRI EXPORT

S. Anu 21/3/21

PARTNER

Schedule : F
Purchase & Sales Details

Particulars	Purchase	Particulars	Sales
Castor 5%	34527449.50	Castor Seeds 5%	38481199.00
Castor URD	17940968.00	Chana TF	23127007.00
Chana (RD) TF	24006981.00	Dhana 5%	79466050.75
Chana URD	64890.00	G N Husk 5%	1143702.90
Dhana RD 5%	52992092.42	G N Seeds 5%	332448033.00
Dhana URD	2699400.00	Groundnut 5%	87379976.25
G N Seeds RD 5%	285925579.50	Wheat TF	107304928.00
Groundnut 5% IGST	8221120.00		
Groundnut RD 5%	80711524.50		
Groundnut URD	42407404.00		
Jeeru URD	2160000.00		
Kalonji RD 5%	2812216.00		
Katta 5%	1000596.00		
Wheat (RD) TF	90681827.50		
Wheat URD	34936664.00		
Total	681088712.42	Total	669350896.90

Schedule : G
Direct Expenses

Particulars	Amt. (Rs.)
Kharajat Exp.	1062350.00
CC Processing Fees 18%	106438.36
Electric Exp.	107366.00
Bank Comission Exp. 18%	66181.61
Production Labour Exp.	912800.00
Transport Exp.	1785220.00
Insurance Exp.	73034.60
Total	4113390.57

Schedule : H
Selling & Administrative Expenses

Particulars	Amt. (Rs.)
Account Fee Exp.	45000.00
Audit Fee Exp.	18000.00
Bank CC Interest Exp.	5066678.00
Bank CC Processing Fee Exp.	473770.00
Bank Commission Exp.	337.00
CC Stamp Paper Exp.	536400.00
CC Stock Audit Fee Exp.	12862.00
Depreciation Exp.	970425.00
Godawn\Transport Rent Exp.	347419.00
GST Audit Fee Exp.	16000.00
Legal Fee Exp.	27500.00
Loan Interest Exp.	2803795.50
Loan Processing Fee Exp.	30798.55
Office Exp.	130950.00
Salary Exp.	630000.00
Total	11109935.05

MOTHER AGRI EXPORT

21/11/2018

PARTNER



M/s. Mother Agri Export

Schedule : I
Notes to Account

Attached to and forming part of Accounts for the year ended on date 31st March 2023

- 1 I have carried out this Tax Audit assignment U/s 44AB of the Income-tax Act, 1961, and compliance with provisions of other statutes or acts is not considered except and otherwise matter asked for under the Act.
- 2 Sundry Creditors and Sundry Debtors are subject to verification.
- 3 System of Accounting:
The financial statements of the concern are prepared on the Mercantile system and historical cost basis and confirm to the statutory provisions and accepted accounting practices prevailing in the country except as otherwise stated below. All Income and Expenditure items having a material bearing on the financial statements are recognised on accrual basis.
Though, as per my examination, and explained to me from the Assessee, there were no deviation in method of accounting, except some items, like, Telephone, Electricity etc. are accounted on cash basis, and effect of such items are not material, as same method was employed constantly.
- 4 Fixed assets and Depreciation:
Fixed Assets have been valued at WDV less Depreciation basis; and Depreciation have been provided on fixed assets as per rate prescribed under the Income Tax Act, 1961 and on WDV Method.
- 5 Retirement benefits:
There is no liability for any retirement benefit to staff of the concern nor any provisions have made for the same during the year.
- 6 Contingent Liabilities:
All known liabilities to the concern are provided. As per my examination and to the best of my information and knowledge, there are no contingent liabilities or contingent natures of items are charged to revenue.
- 7 Cash Payment:
Payment of Rs.10,000 or more under section 40A(3) are as certified by the assessee backed by test checks to the extent evidence in possession of the assessee made available to me. In respect of payments by cheque and drafts it is not possible for me to verify whether the payments in excess of Rs.10,000/- have been made otherwise than by Account Payee cheques of draft as the firm does not receive the same back from the bank and the necessary evidence is not in possession of the assessee.
- 8 Payment to specified persons:
Amount of payment u/s. 40A(2)(b) is as certified by the assessee and verified to the extent information available on records and given by the assessee.

HIREN PADIYA & CO.
CHARTERED ACCOUNTANTS

FRN:135389W PROPRIETOR



MOTHER AGRI EXPORT

શ્રીમતી રશ્મી મ.
PARTNER

M/s. Mother Agri Export

શ્રીમતી રશ્મી મ.
Partner