NENAWATI AND ASSOCIATES
Chartered Accountants

14-15, BRIJ VIHAR PULLA,
UDAIPUR RAJASTHAN 313001
Ph. 9414166923
e-mail : nenawati.nenawati@gmail.com

INDEPENDENT AUDITORS' REPORT

TO,
THE MEMBERS OF ARAVALI PHOSPHATES LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aravali Phosphates Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss, and Statement of Cash Flows for the year ended on that date, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its financial performance, 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 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's management and board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Company's annual report but does not include the financial statements and our auditor's report thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Management's Responsibility for the Financial **Statements.**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 Responsibilities for the Audit of the Financial Statements.

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

NENAWATI & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 021148C UDAIPUR

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

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

□ Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

□ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

□ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

□ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

01. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure 1 a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

02. As required by Section 143(3) of the Act, based on our audit we report that:

    a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

    b) .In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

    c) The Balance Sheet, the Statement of Profit and Loss, and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant 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 companies (accounts Rules 2014 as amended.

    e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 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, the company is exempt from getting an audit opinion on internal financial control.

    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:

NENAWATI & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 012148C UDAIPUR

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I The Company has disclosed any pending litigations which would impact on its financial position.

2 The Company did not have any long-term contracts including derivative contracts for which there were any Material foreseeable losses,

3 There was no amount which were required, or required to be transferred, to the Investor Education and Protection Fund by theCompany

4 (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, to associates companies ,no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement

(iv) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited

For **NENAWATI & ASSOCIATES**
Chartered Accountants
(Firm's Registration No. 002148C)

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS FRN : 02148C UDAIPUR

(CA H.S.Nenawati)
Partner
M No. 071342

Place: Udaipur
Dated: 05/09/2022
UDIN 22071342BBRVDZ2599

NENAWATI AND ASSOCIATES
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ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2022, we report the following

i) Fixed Asset:

(a) The Company has proper records related to full particulars including quantitative details and situation of Property, Plant and Equipment.

(b) the company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

(c) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

(d) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee and the properties mentioned in notes to financial statement) are held in the name of the Company. There is no dispute on the same

(e) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

(f) As explained no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

ii). a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. .No material discrepancies were noticed on such verification.

b) As explained the Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company

iii During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties excepts the details mention in notes to financial statement where there applicable to the company

iv) **In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.**

v). In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public.

vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company.

vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2022 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute.

(c) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

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

(b) In our opinion and according to the information and explanations given to us, the company has not been a declared willful defaulter by any bank or financial institution or other lender.

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 02148C UDAIPUR

(c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes.

(e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associatem companies.

ix) (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments

b)The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit

x) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

b)During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

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

xi) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a),(b) & (c) of the Order is not applicable to the Company

xii) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

xiii In our opinion and based on our examination, the company does not require to have an internal audit system.

xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him

(xvi) a)In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).

b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,

c)In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of Indiac)

d)According to the information and explanations given by the management, the Group does not have any CIC as part of the Group

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

(xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

xx) Based on our observation the company is not meeting out the liabilities properly under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility.

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 02148 UDAIPUR

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xxi) The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement.

For **NENAWATI & ASSOCIATES**
Chartered Accountants
(Firm's Registration No. 002148C)

(H.S.Nenawati)
Partner
M No. 071342

Place: Udaipur
Dated: 5.09.2022
UDIN 22071342BBRVDZ2599

Annexure'B'

Report on Internal Financial Controls with reference to financial statements

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

We have audited the internal financial controls over financial reporting of Arawali Phosphates limited ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

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, 2022, 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.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 002148C UDAIPUR

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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.

For **NENAWATI & ASSOCIATES**
Chartered Accountants
(Firm's Registration No. 002148C)

NENAWATI & ASSOCIATES FRN: 02148C UDAIPUR CHARTERED ACCOUNTANTS

(H.S.Nenawati)
Partner
M No. 071342

Place: Udaipur
Dated: 5.09.2022
UDIN 22071342BBRVDZ2599

ARAWALI PHOSPHATE LIMITED

CIN: U14212RJ1996PLC011667

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Balance Sheet as at 31st March , 2022

(Amount in'000 Rs)

Particulars	Note No	Figures as at the end of current reporting period ended on 31.03.2022	Figures as at the end of current reporting period ended on 31.03.2021
I. Equity And Liabilities			
(1) Shareholder's Funds			
(a) Share Capital	1	17,275.00	17,275.00
(b) Reserves & Surplus	2	7,839.31	26,428.13
Total Shareholders Fund		**25,114.31**	**43,703.13**
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	1,17,660.00	25,058.25
(b) Deferred Tax Liabilities (Net)		0.00	0.00
(c) Other Long Term Liabilities		0.00	0.00
(d) Long Term Provisions		0.00	0.00
Total Non Current Liabilities		**1,17,660.00**	**25,058.25**
(4) Current Liabilities			
(a) Short-Term Borrowings	4	0.00	86,966.20
(b) Trade Payables	5	8,375.84	3,113.51
i) Total outstanding dues of micro enterprises and small Enterprises			
ii)Total outstanding dues of creditors other then micron enterprises and small enterprises			
(c) Other Current Liabilities	6	6,644.00	21,041.93
(d) Short-Term Provisions	7	0.00	54.71
Total Current Liabilities		**15,019.84**	**1,11,176.35**
Total		**1,57,794.15**	**1,79,937.74**
II ASSETS			
(1) Non-Current Assets			
a)Property,Plant & Equipment and Intangible Assets			
(I) Property,Plant & Equipment	8	42,652.15	29,422.57
(ii) Intangible Assets		0.00	0.00
(iii) Capital Work-In-Progress		439.62	619.62
Total Fixed Assets		**43,091.77**	**30,042.19**
(b) Non-Current Investments		0.00	0.00
(c) Deferred Tax Assets (net)	20	2,754.69	2,538.94
(d) Long Term Loans & Advances		0.00	0.00
(e) Other Non-Current Assets		1,318.93	1,290.76
Total Non Current Assets		**4,073.63**	**3,829.70**
(2) Current Assets			
(a) Current Investment			
(b) Inventories	9	70,277.36	87,233.80
(c) Trade Receivables	10	27,233.15	43,633.32
(d) Cash & Cash Equivalents	11	7,605.06	1,340.06
(e) Short-Term Loans & Advances	12	3,290.80	0.00
(f) Other Current Assets	13	2,222.37	13,858.67
Total Current Assets		**1,10,628.75**	**1,46,065.85**
Total		**1,57,794.15**	**1,79,937.74**
		(0)	

Statement of significant accounting policies adopted by the company and notes forming part of the account schedule 29 (as per our report attached of even date)

For and on behalf of the board of directors
Arawali Phosphate Limited

Yashpal Singh Yadav
Director
00859217

Tej Pal Singh
Director
06898372

Place : UDAIPUR
Date : 05/09/2022

For Nenawati & Associates
Chartered Accountants
(FRN 02148C)

(CA H S Nenawati)
Partner MN 071342

CHARTERED ACCOUNTANTS * NENAWATI & ASSOCIATES * UDAIPUR FRN 02148C

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

STATEMENT OF PROFIT AND LOSS

Profit & Loss Statement for the year ended 31st March 2022

(Amount in'000 Rs)

Particulars	Note No	Figures as at the end of current reporting period ended on 31.03.2022	Figures as at the end of current reporting period ended on 31.03.2021
Income			
I. Revenue from Operations	13	41,469.02	1,51,603.31
II. Other Income	14	991.58	2,592.72
III. Total Revenue (I +II)		**42,460.59**	**1,54,196.03**
IV. Expenses:			
Cost of Materials Consumed	15	20,648.47	80,026.96
Purchase of Stock-in-Trade		0.00	0.00
Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	16	10,841.17	8,224.82
Employee Benefit Expense	17	9,138.11	9,072.00
Financial Costs	18	3,007.62	10,113.38
Depreciation and Amortization Expense	8	1,923.98	2,347.69
Other Expenses	19	15,705.82	44,189.29
Total Expenses		**61,265.17**	**1,53,974.15**
V. Profit Before Exceptional and Extraordinary Items and Tax	(III - IV)	-18,804.58	221.88
VI. Exceptional Items		0.00	0.00
VII. Profit Before Extraordinary Items and Tax (V - VI)		-18,804.58	221.88
VIII. Extraordinary Items		0.00	0.00
IX. Profit Before Tax (VII - VIII)		-18,804.58	221.88
X. Tax Expense:			
(1) Current Tax		0.00	54.71
[		-215.76	-286.88
(3) Deffered tax Liab/Assets			
XI. Profit(Loss) from the perid from Continuing Operations	(VII-VIII)	-18,588.82	454.05
XII. Profit/(Loss) from Discontinuing Operations		0.00	0.00
XIII. Tax Expense of Discounting Operations		0.00	0.00
XIV. Profit/(Loss) from Discontinuing Operations (XII - XIII)		0.00	0.00
XV. Profit/(Loss) for the period (XI + XIV)		**-18,588.82**	**454.05**
XVI. Earning Per Equity Share:			
(1) Basic		-0.01	0.00
(2) Diluted		0.00	0.00

Statement of significant accounting policies adopted by the company and notes forming part of the account schedule 29 (as per our report attached of even date)

For and on behalf of the board of directors
Arawali Phosphate Limited

Yashpal Singh Yadav
Director
00859217
Place : UDAIPUR
Date : 05/09/2022

Tej Pal Singh
Director
06898372

for Nenawati & Associates
Chartered Accountants
(FRN 02148C)

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS FRN : 02148C UDAIPUR

(CA H S Nenawati)
Partner MN 071342

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Cash Flow Statement for the year ended 31.03.2022

(Amount in'000 Rs)

Cash Flow from operating activities:-	As on 31.03.2022	Amount
Net Profit Before Taxation	-18,804.58	
Adjustment		
Depreciation	1,923.98	
Misc. Expenditure written off (ESIC Demand)	0.00	
Operating Profit before working capital changes	**-16,880.60**	
Increase in Sundry Debtors	16,400.17	
Increase in Inventories	16,956.44	
Increase in Short Term Loan & Advances	-3,290.80	
Increase in Other Current Assets	11,636.30	
Increase in Creditors	5,262.33	
Increase in Other Current Liabilities	-14,397.94	
Decrease in Short Term Provisions	-54.71	
Cash flow before Extraordinary Item	**15,631.18**	**15,631.18**
Extraordinary Item	**0.00**	**0.00**
Net Cash From Operating Activities		**15,631.18**
Cash Flow from Investing Activity		
Purchase of Fixed Assets	-14,973.56	
Old Year subsidy Recovered	0.00	
	0.00	
Net Cash from Investing Activities	-14,973.56	**-14,973.56**
Cash Flow from Financing Activities		
Proceeds from Issuance of Share Capital	0.00	
Increase In Non Current Assets	-28.17	
Proceeds From Long Term Borrowing	92,601.75	
Proceeds From Short Term Borrowing	-86,966.20	
Net Cash from Financing Activities		**5,607.38**
Net Increase in Cash and Cash Equivalents		6,265.00
Cash & Cash Equivalents at (Opening Balance)		1,340.06
Cash & Cash Equivalents at (Closing Balance)		**7,605.06**

Note :

(i) The above cash flow statement has been prepared under the "Indirect Method" as set out in the accounting standard-3 on cash flow statement issued by the institute of Chartered Accountants of India.

(ii) The above statement is also subject to and read together with the notes & observations on accounts & schedules attached thereto.

(iii) Figures for previous year have not been available.

For and on behalf of the board of directors
Arawali Phosphate Limited

for Nenawati & Associates
Chartered Accountants
(FRN 02148C)

Yashpal Singh Yadav
Director
00859217

Tej Pal Singh
Director
06898372

(CA H S Nenawati)
Partner MN 071342

Place : UDAIPUR
Date : 05/09/2022

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS FRN UDAIPUR

ARAWALI PHOSPHATE LIMITED

AJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

ANNEXURE OF SHARE CAPITAL

Recociliaton of number of shares outstanding at the beginning and at the end of the year

Particulars	As on 31.03.2022	As on 31.03.2021
Equity Share		
Beginning of the year	1727500	1727500
Issued (Subscribed & Paidup)	0.00	0.00
At the end of the year	**1727500.00**	**1727500.00**

Shareholders holding more than 5% shares in the company is set out below:-

S. No.	Name	2021-22		2020-21	
		No. of Shares	%	No. of Shares	%
1	Rajendrs Siyal	1067100	61.78%	1067100	61.78%
2	Smt. Manisha Jain	474200	27.45%	474200	27.45%
	TOTAL	**1541300**	**89.23%**	**1541300**	**89.23%**

3.2. Terms and rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share.
Each holder of equity share is entitled to one vote per share.

3.4. Shareholding of Promoters (As per Schedule-III Ammendment dated 24.03.21)

Name of Promoter	No.of Shares	Percentage of total shares	Percentage change during the year
Rajendra Siyal	1067100	61.78	
Smt manisha Jain	474200	27.45	

NENAWATI & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN UDAIPUR

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

(Amount in'000 Rs)

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note -1		
Share Capital		
i)Authorised Capital		
2000000 Equity Share of Rs. 10/- each	**20,000.00**	**20,000.00**
ii) Issued Capital		
1727500 Equity Shares of Rs 10/- each	17,275.00	17,275.00
iii) Subscribed and fully paid up		
1727500 Equity Share of Rs. 10/-each	17,275.00	17,275.00
iv) Subscribed and not fully paid up		
TOTAL	**17,275.00**	**17,275.00**
Note -2		
Reserve & Surplus		
As per last Balance Sheet	10,022.90	10,344.34
Less: Adjustment during the year	0	-775.49
Profit & Loss Account	-18,588.82	454.05
TOTAL (A)	**-8,565.92**	**10,022.90**
Capital Reserve		
Land Revaluation	7,159.22	7,159.22
Building Revaulation	9,246.01	9,246.01
TOTAL (B)	**16,405.23**	**16,405.23**
TOTAL (A+B)	**7,839.31**	**26,428.13**
Note -3		
Deferred Tax Liability (Net)		
Deferred Tax Assets		
Related to voluntary retirement exp, timing differences on exp & others	2,754.69	2,538.94
TOTAL	**2,754.69**	**2,538.94**

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS UDAIPUR FRN

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note -3		
Long-Term Borrowings		
Kotak Mahindra Bank (JCB Loan) (secured against hypothecation of particular machine and personal guarntee of directors	1,263.34	0
Unsecured Loan		
(From directors & Related firms) (Unsecured considered good)	1,16,396.65	25,058.25
TOTAL	**1,17,660.00**	**25,058.25**
Note -4		
Short Term Borrowings		
Secured		
Cash Credit PNB, Udaipur	-	70,822.32
TOTAL	-	**70,822.32**
Unsecured Loan		
(From directors & Related firms)	-	16,143.88
	-	**16,143.88**
TOTAL	-	**86,966.20**
TOTAL	-	**86,966.20**

NENAWATI & ASSOCIATES ★ CHARTERED ACCOUNTANTS FRN: 021...C UDAIPUR

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Particulars	Amount As on 31.3.2022	Amount As on 31.3.2021
Note -5		
Trade Payable		3,113.51
Creditors For Goods	7,742.86	
Related Party dues	632.98	-
TOTAL	8,375.84	3,113.51

Ageing schedule of Trade Payables due for payment (scheduleIII amended on 24 3 2021 as per Companies Act2013

As on 31.3.2022

Particulars	Outstanding for following periods Less then 1 year	1-2 years	2-3 years	More then 3 years	Total
i) MSME					
II)Others	8375838				
iii) Disputed dues -MSME					
iv) Disputed dues-others					

As on 31.3.2021

Particulars	Outstanding for following periods Less then 1 year	1-2 years	2-3 years	More then 3 years	Total
i) MSME					
II)Others	3113508				
iii) Disputed dues -MSME					
iv) Disputed dues-others					

Note -6		
Other Current Liabilities		
EPF & ESIC Payable	34.95	42.49
Provision for expenses	-	130.69
TDS & TCS Payable	301.70	217.70
Advance From customers	5,503.20	4,583.11
(more then 1 -2 yr 2044000/-)		
GST on Reverse Charge	60.50	
Creditors For Expenses	743.65	16,067.95
TOTAL	6,644.00	21,041.93
Note -7		
Short Term Provisions		
Provision For Tax	-	54.71
TOTAL	-	54.71
TOTAL	6,644.00	21,096.65

12. LONG TREM LOANS AND ADVANCES

Advances Recoverable In cash or kind considered good

Capital Advances

Loans and advances to related parties

Other Loans and advances

Balance with autorities

13. OTHER NON CURRENT ASSETS		
Security Deposits	1,318.93	1,290.76
Trade Receiables		
	1,318.93	1,290.76

MENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS 02148C UDAIPUR

S. No.	Particulars	Gross Block: As at 01.04.2021	Gross Block: Additions during the year (Amount)	Gross Block: Sale during the year (Amount)	Gross Block: Total as on 31.03.2022	Salvage Value	Rate	Depreciation: Upto 31.03.2021	Depreciation: During the year	Depreciation: Total as at 31.03.2022	Net Block: As at 31.03.2022	Net Block: As at 31.03.2021
(1)	**Building**											
(a)	Land	760.78	11,693.00		12,453.78			0.00	0.00	0.00	12,453.78	760.78
(b)	Factory Building	7,242.37	0.00		7,242.37	362.12	1.58%	6,257.58	114.43	6,372.01	870.36	984.79
(c)	Factory Building	7,826.12	300.00		8,126.12	406.31	3.17%	5,427.81	257.60	5,685.41	2,440.71	2,398.31
(d)	Office (Factory)	163.91			163.91	8.20		111.04	0.00	111.04	52.87	52.87
(e)	Office Furniture (Panchawati)					0.00			0.00		0.00	
(f)	Road Work At Factory	1,726.98			1,726.98	86.35	9.50%	1,213.92	164.06	1,377.98	349.00	513.07
(g)	Land Revaluation A/c	7,159.22			7,159.22	357.96	0.00%	0.00	0.00	0.00	7,159.22	7,159.22
(h)	Building Revaluation A/c	9,246.01			9,246.01	462.30	0.00%	0.00	0.00	0.00	9,246.01	9,246.01
(2)	**Plant & Machinery**					0.00			0.00		0.00	
	Elect. Installation	2,078.99	0.00		2,078.99	103.95		2,019.62	0.00	2,019.62	59.37	59.37
	Office Equipment	595.45			595.45	29.77		579.59	0.00	579.59	15.87	15.87
	Plant & Machinery	10,223.09	0.00		10,223.09	511.15	3.17%	9,115.50	324.07	9,439.57	783.52	1,107.59
	Computer	823.25	0.00		823.25	41.16	3.17%	751.70	26.10	777.80	45.45	71.55
	Printer		16.53		16.53	0.83		0.00	3.14	3.14	13.39	
	Plant & Machinery	9,876.32			9,876.32	493.82		9,263.66	118.85	9,382.51	493.82	612.66
	Elec. Insatllation	2,350.90			2,350.90	117.55	0.00%	2,264.53	0.00	2,264.53	86.37	86.37
	Erraction & Commission	599.48			599.48	29.97	0.00%	569.50	0.00	569.50	0.00	0.00
	Electronic Weighing Machine		932.20		932.20	46.61		0.00	59.01	59.01	873.20	
	Crane	7,192.68			7,192.68	359.63	0.00%	6,814.05	18.99	6,833.04	359.63	378.63
	JCB	1,781.86	2,133.87		3,915.72	195.79	3.17%	1,735.08	191.56	1,926.64	1,989.08	46.77
	UPS		21.90		21.90	1.10		0.00	1.39	1.39	20.51	
	D G	411.00			411.00	20.55	0.00%	400.57	0.00	400.57	10.43	10.43
	Grinding Mill (Rock Feeding System)	10,430.17			10,430.17	521.51	3.17%	9,160.39	330.64	9,491.03	939.14	1,269.77
	Pollution Control Equip	3,530.05			3,530.05	176.50	3.17%	3,026.36	111.90	3,138.26	391.79	503.69
	EOT crane	4,706.04	56.06		4,762.11	238.11	3.17%	851.79	152.73	1,004.52	3,757.58	3,854.25
(3)	**Furniture**				0.00	0.00			0.00		0.00	
	Furniture & Fixture	521.24	0.00		521.24	26.06	9.50%	232.88	49.52	282.40	238.85	288.37
						0.00			0.00		0.00	
(4)	Cycle	1.13			1.13	0.06	0.00%	1.07	0.00	1.07	0.06	0.06
						0.00			0.00		0.00	
(5)	**Vehicles**					0.00			0.00		0.00	
	Motor Cycle	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Jeep	429.20			429.20	21.46	0.00%	429.20	0.00	429.20	0.00	0.00
	Jeep (Mahindra)	642.96			642.96	32.15	0.00%	642.96	0.00	642.96	0.00	0.00
	Two Wheeler A/c	43.29			43.29	2.17	0.00%	41.13	0.00	41.13	2.17	2.17
	Car Duster	0.00			0.00			0.00		0.00	0.00	0.00
	Car Fortuner	0.00			0.00			0.00		0.00	0.00	0.00
	Total	90,362.47	15,153.56	0.00	1,05,516.03			60,909.92	1,923.98	62,833.90	42,652.15	29,422.57

CAPITAL WIP

S. No.	Particulars	Gross Block: As at 01.04.2021	Gross Block: Additions during the year (Amount)	Gross Block: Capitalised during the year (Amount)	Gross Block: Total as on 31.03.2022
1	Advance for flat	180.00	0.00	180.00	0.00
2	Erractionand commitioning	439.62	0.00		439.62
	Total	619.62	0.00	180.00	439.62

NENAWATI & ASS
UDAIPUR
CHARTERED ACCOU

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note -09		
Inventories (As certified by the management)		
Finished Goods (lower of realisable value or cost)	64,288.59	75,129.76
Packing Material	452.36	538.39
Zinc Sulphate	1,365.74	
Raw Material (Rock Phosphate)(at Cost)	2,049.63	7,790.25
Raw Material (Sulphuric Acid) (at Cost)	857.85	2,533.40
Stores & Spares	1,263.20	1,242.01
TOTAL	**70,277.36**	**87,233.80**
Note -10		
Trade Recievables (Annexure 11)		
(unsecured considered goods)		
Over six months	21,615.26	21,908.56
Others	5,617.90	21,724.76
		0.00
TOTAL	**27,233.15**	**43,633.32**

Ageing schedule of TradeReceiables due for payment (scheduleIII amended on 24.3.2021 as per Companies Act2013

As on 31.3.2022

Particulars	Less then 6 Month	6-months - 1 year	1-2 yr	2-3 yr	More then 3 year
(i) Undisputed Trade Receivables-considered good	5,617.90		19,730.44		1,884.82
(ii) Undisputed Trade Receivables-considered doubtful					
(iii) Disputed Trade Receivables considered good					
(iii) Disputed Trade Receivables considered good					
(iv) Disputed Trade Receivables considered doubtful					

As on 31.3.2021

Particulars	Less then 6 Month	6-months - 1 year	1-2 yr	2-3 yr	More then 3 year
(i) Undisputed Trade Receivables-considered good	21,724.76		19,730.44		2,178.13
(ii) Undisputed Trade Receivables-considered doubtful					
(iii) Disputed Trade Receivables considered good					
(iii) Disputed Trade Receivables considered good					
(iv) Disputed Trade Receivables considered doubtful					

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note -11		
Cash & Bank Balance		
Cash In Hand	6,060.19	1,312.37
FDR With Schedule Bank		
BOB Current Account	16.19	16.19
HDFC Bank	1,517.18	
SBP Delhi	11.50	11.50
TOTAL	**7,605.06**	**1,340.06**

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note -12		
Short Term Loan & Advances		
Chandrakant Shah	11.91	**0.00**
G.M Patel	62.03	**0.00**
Yash Patel	187.50	**0.00**
Avnil	22.90	
Goverdhan Lal Tak	36.00	
Hindustan Zinc Ltd Dariba	713.92	
Narayan Services & Company	3.47	
Rajasthan State Mines & Minerals	410.94	
RR Logistics	4.45	
Shree Tecs Pvt Ltd	1.96	
UK Logistics	3.55	
Rajendra Sayal (RelatedParty)	1,832.17	
TOTAL	**3,290.80**	

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note -13		
Other Current Assets		
Advance Income Tax A.Y.2019-2020	0.00	117.06
Advance to suppliers	0.00	7,093.66
GST	2,097.18	6,350.46
Pre-Paid Exp.	0.00	278.09
EPF Refundable	37.71	0.00
Prepaid Insurance	6.49	0.00
T.D.S. & T.C.S	80.98	19.39
TOTAL	**2,222.37**	**13,858.67**

MENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS UDAIPUR 02148C

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

(Amount in '000 Rupees)

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note-13		
Revenue From Operations		
Sales	12,389.10	1,12,564.88
Govt Incentive (Subsidy)	29,079.92	39,038.43
TOTAL	**41,469.02**	**1,51,603.31**
Note-14		
Other Income		
Rebate & Discount (NET)	904.78	2,592.72
Interest on AVVNL Deposit	58.63	0.00
Interest on FDR	28.17	0.00
TOTAL	**991.58**	**2,592.72**

NENAWATI & ASSOCIATES
FRN. 0[illegible]
UDAIPUR
CHARTERED ACCOUNTANTS

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Particulars		Amount As on 31.03.2022	Amount As on 31.03.2021
Note -15			
Cost of Material Consumed			
Opening Stock			
Rock Phosphate & Filler		7,790.25	529.88
Sulphuric Acid		2,533.40	334.33
Purchase			
Rock Phosphate & Filler		11,233.40	61,872.31
Sulphuric Acid		1,348.83	24,073.33
Zinc Sulphate		817.54	
Total	A	23,723.41	86,809.84
Less Closing Stock			
Rock Phosphate & Filler		2,049.63	7,790.25
Sulphuric Acid		857.85	2,533.40
Zinc Sulphate		1,365.74	
Total	B	4,273.22	10,323.65
TOTAL (A-B)	C	19,450.20	76,486.20
Packing Material Consumed			
Opening		538.39	156.93
Purchases		1,112.24	3,922.22
Closing		452.36	538.39
Packing Material Consumed	D	1,198.27	3,540.76
GRAND TOTAL	(C+D)	20,648.47	80,026.96
Note -16			
Changes In Inventories Of Finished Goods			
Opening Stock		75,129.76	83,354.57
Less:Closing Stock		64,288.59	75,129.76
	TOTAL	-10,841.17	-8,224.82
Note -17			
Employee Benefit Expenses			
Production Charges		3,946.10	5,103.58
Packing Labour Charges		922.00	0.00
Salary to Staff A/c		4,054.11	3,888.63
EPF Contribution		180.39	71.07
ESIC Contribution		20.49	0.00
EPF Administrative Expenses		15.01	8.72
	TOTAL	9,138.11	9,072.00

NENAWATI & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 02148C UDAIPUR

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Note -18		
Financial Cost		
Int. on Cash Credit & Demand loan	2,147.55	7,540.31
Int. on Unsecured Loan	739.43	1,885.27
Interest on JCB loan	115.64	
Bank Processing & Other Bank Charges	5.00	687.80
TOTAL	3,007.02	10,113.38
Note -19		
Other Expenses		
1 Salary to Director		
(As per annexure "a")	235.00	-
1 Auditors Remuneration		
(As per annexure "b")	0.00	36.00
1 Insurance Exp	112.46	110.93
2 Travelling Expenses	0.00	26.93
3 Printing & Stationery	50.96	17.16
4 Postage & Courier Exps	2.63	6.93
5 Material Handling Exps	133.42	1,734.28
6 Carriage Inward	12.20	
7 Electricity Expenses	1,679.99	
8 Stores Consumed		
As po annexure "c")	2,434.08	7,550.79
1 Plant & Building Repair & Mantenance		
2 Power & Fuel	1,057.32	1,173.73
3 Laboratory Exp	24.17	3,085.18
4 Office Expenses	8.05	16.94
5 Selling Expenses	212.68	263.41
6 General Repair & Maintenance (Computer & Vehicles)	0.00	14,618.78
7 Telephone Expenses and Internet Exp	0.00	69.55
8 Office/ Godown Rent	95.28	90.41
9 Factory Expenses	0.00	-
10 Rates an taxes	421.36	313.18
11 ROC Expenses	34.20	60.67
12 Legal & Professional Exp	29.50	77.48
13 Brokerage Expenses	24.00	
14 Advertisement Expenses	5.17	21.76
15 Consultancy Charges	190.60	
16 Freight Outward	4,659.50	14,834.45
17 Accounting Expenses	0.00	-
18 Annual Maintainance Expenses	102.75	80.79
19 Pollution control Expenses	625.00	-
20 Electricity Charges (Flat)	12.05	
21 Liason Expenses	59.00	
22 Food Expenses	0.46	
23 Medical Expenses	3.78	
24 Miscellaneous Expenses	99.38	
25 Sales Promotion Expenses	131.00	
26 Security Services Charges	1,331.37	
27 Society Maintenance Charges	6.57	
28 Staff Welfare Expenses	49.42	
29 Taxi Rent	27.50	
30 Valuation Expenses	4.00	
31 Hotel Expenses	5.36	
32 Flat Rent	715.43	
33 Camera installation charges	3.33	
34 Bank Charges	212.97	
35 TDS Late fee charges	87.48	
36 Amron Battery	21.30	
37 Computer Expenses	13.71	
38 Interest on Gst	126.20	
39 Vat Tax	209.90	
40 Gst Expenses	266.08	
41 Gst late fee charges	14.65	
42 Interest on TDS& TCS	25.17	
43 Income Tax Expenses	114.88	
44 Late fee charge (JCB loan)	12.91	
45 Loading, Unload & Supervision Charges	1.60	
46 Round off diff	0.02	-
TOTAL	15,705.82	44,189.29

ARAWALI PHOSPHATE LIMITED

ARAJI NO. 4930, JHAMAR KOTRA ROAD, VILLAGE: UMARDA, TEHSIL: GIRWA, UDAIPUR Udaipur RJ 313001

ANNEXURE OF SCHEDULE "28" OTHER EXPENSES

Annexure "a" Salary to Director

Particulars	Amount As on 31.03.2022	Amount As on 31.03.2021
Yashpal Singh Yadav (Director)	100.00	100.00
	0.00	0.00
TOTAL	100.00	100.00
Annexure "b" Auditor Remuneration		
Audit Fees	36.00	36.00
TOTAL	36.00	36.00
Annexure "c" Stores Consumed		
Opening stock	1,242.01	1,136.02
Add : Purchase		
Stores & Spares	1,146.10	3,572.77
Diesel etc	262.33	1,741.19
Coal Steam	222.54	2,342.81
Solid Briquettes	633.30	0.00
Water Charges	191.00	0.00
Closing Stock	1,263.20	1,242.01
Stores Consumed TOTAL	2,434.08	7,550.79