

YAMUNA BIO ENERGY PRIVATE LIMITED

CIN: U40106GJ2014PTC079753

STATEMENT OF PROFIT AND LOSS (PROVISIONAL) FOR THE PERIOD ENDING 31st, December 2022

Particulars	Note No.	31.12.2022 (₹ in '000) Provisional	31.03.2022 (₹ in '000) Audited
1	2		3
I. Revenue from Operations	24	946,660.424	779,132.74
II. Other Income	25	12,378.50	2,601.29
III. Total Revenue (I + II)		959,038.92	781,734.04
IV. Expenses:			
Cost of materials consumed	26	926,673.50	613,186.99
Purchase of Stock-in-Trade			
Manufacturing Expenses	27	8,636.57	9,139.38
Changes in inventory of finished goods, Work-in-Progress and Stock-in-Trade	28	(63,585.35)	57,428.46
Employee Benefits Expense	29	8,713.50	5,495.33
Finance Expense	30	12,770.67	22,162.44
Depreciation and amortization expense	12	7,632.78	9,814.65
Operating and other expenses	31	34,652.80	47,113.93
Total Expenses		935,494.46	764,341.18
V. Profit before exceptional and extraordinary items and tax (III - IV)		23,544.46	17,392.86
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		23,544.46	17,392.86
VIII. Extraordinary items			
IX. Prior Period items			40.82
X. Profit before tax (VII - VIII - IX)		23,544.46	17,352.04
XI. Tax expense:			
(1) Current tax		1,084.82	3,852.00
(2) Deferred tax		-	541.26
(3) Previous excess provision written back		-	(330.02)
XII. Profit/(Loss) for the period from continuing operations (VII - VIII - IX)		22,459.64	12,628.76
XIII. Profit/(Loss) from discontinuing operations			-
XIV. Tax expense of discontinuing operations			-
XV. Profit/(Loss) from Discontinuing operations (after tax) (XIII - XIV)			-
XVI. Profit/(Loss) after tax for the year (XII + XV)		22,459.64	12,628.76
XVII. Earnings per equity share:			
(1) Basic		3.46	1.94
(2) Diluted		3.46	1.94

The Notes to Accounts referred to above form an integral part of the financial statement.
Previous year figures have been regrouped for better presentation of financial statements.
As per our Report of Even date.

For and on behalf of Board
Yamuna Bio Energy Private Limited

Date :
Place : Vadodara

Gaurang Shah
Director
DIN:03502841

Bhavini Shah
Director
DIN:06836934

For Yamuna Bio Energy Private Limited

[Signature]
Director



YAMUNA BIO ENERGY PRIVATE LIMITED
CIN: U40106GJ2014PTC079753
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st December, 2022

Particulars	31.12.2022 (₹ in '000) Provisional	31.03.2022 (₹ in '000) Audited
<u>NOTE NO. : 24 : REVENUE FROM OPERATIONS</u>		
Sale of Products	946,660.42	901,946.97
Sale of Services		-
Other Operating revenues		-
Less : GST	-	(122,814.23)
TOTAL	946,660.42	779,132.74
<u>NOTE NO. : 25 : OTHER INCOME</u>		
Interest Received	8.55	42.36
Miscellaneous Income	435.53	1,112.71
Rent Income	605.60	667.12
Gst on finished goods	11,328.83	779.11
TOTAL	12,378.50	2,601.29
<u>NOTE NO. : 26 : COST OF MATERIALS CONSUMED</u>		
Raw materials consumed		
Opening Stock of raw materials	765.39	706.35
Add : Purchases	928,612.03	613,246.03
Less : Closing Stock of raw materials	2,703.92	765.39
TOTAL	926,673.50	613,186.99
<u>NOTE NO. : 27 : MANUFACTURING AND OTHER DIRECT EXPENSES</u>		
Carriage Inward	1,627	1,274.92
Factory Expenses	1,386.92	122.60
Import Expenses	-	272.57
Laboratory Expenses	740.13	19.48
Power and fuel	766.29	403.60
Repairs to Machinery	313.25	16.37
Wages Expenses	3,726.34	6,092.48
Warehousing Charges	-	518.00
Consumable stores	76.58	419.36
TOTAL	8,636.57	9,139.38
<u>NOTE NO. : 28 : CHANGES IN INVENTORY OF FINISHED GOODS AND WORK-IN-PROGRESS</u>		
Opening Stock		
a) Finished Goods	121,912.70	179,341.16
b) Work-in-process		-
Closing Stock		
a) Finished Goods	185,498.05	121,912.70
b) Work-in-process		-
TOTAL	(63,585.35)	57,428.46

For Yamuna Bio Energy Private Limited


Director



YAMUNA BIO ENERGY PRIVATE LIMITED

CIN: U40106GJ2014PTC079753

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st December, 2022

Particulars	31.12.2022 (₹ in '000) Provisional	31.03.2022 (₹ in '000) Audited
NOTE NO. : 29 : EMPLOYEE BENEFITS EXPENSE		
Salaries, Bonus	7,470.52	4,091.82
Contribution to Provident and other fund	604.35	865.61
Staff Welfare Expenses	637.49	536.44
Labour Welfare Fund-Employer	1.14	1.46
TOTAL	8,713.50	5,495.33
NOTE NO. : 30 : FINANCE COST		
Interest on Bank loans	12,204.34	20,410.57
Interest on Other loans	-	1,116.33
Bank Charges & Processing Charges.	566.32	635.53
TOTAL	12,770.67	22,162.44
NOTE NO. : 31 : OPERATING AND OTHER EXPENSES		
(A) Administrative & Other Expenses		
Auditor Remuneration		350.00
- Audit Fees	35.00	350.00
- Other capacity	-	0
Charity & Donation	167.11	-
Computer Expenses	39.30	35.90
Directors Remuneration	6,140.00	14,411.20
Electricity Expenses	361.80	165.67
Gst on finished goods	-	-
Insurance Expenses	5,347.42	3,052.64
Legal & Professional Expenses	2,904.00	698.60
License Fees	497.55	10.00
Office Expenses	590.86	464.09
Postage, Telephone and Internet Expenses	262.74	149.44
Printing & Stationery Expenses	102.13	73.03
Travelling Expenses	109.45	200.63
Vehicle Expenses	401.50	866.38
Weighbridge Expense	39.70	35.00
Miscellaneous Expenses	270.11	79.00
Preliminary expenses written off	63.89	85.18
Professional Tax- Company	2.40	2.40
Rent, Rates and Taxes	162.20	64.23
Repairs and Maintenance to Other assets	3,281.35	4,720.30
Security Expenses	210.00	218.76
TOTAL (A)	20,988.50	25,682.44
(B) Selling & Distribution Expenses		
Advertisement Expenses	-	37.14
Sales Commission	331.62	-
Sales Promotion Expenses	-	26.27
Transportation Expenses	13,332.68	21,368.08
TOTAL (B)	13,664.30	21,431.49
TOTAL (A) + (B)	34,652.80	47,113.93

For Yamuna Bio Energy Private Limited

[Signature]
Director



YAMUNA BIO ENERGY PRIVATE LIMITED			
CIN: U40106GJ2014PTC079753			
PROVISIONAL BALANCE SHEET AS AT 31st December, 2022			
Particulars	Note No.	₹ in '000	
		31.12.2022 (₹ in '000) Provisional	31.03.2022 (₹ in '000) Audited
1	2		3
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	64,944.00	64,944.00
(b) Reserves and Surplus	3	128,371.56	105,911.91
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current liabilities			
(a) Long term borrowings	4	207,509.20	74,748.56
(b) Deferred tax liabilities (net)	5	7,046.56	7,091.98
(c) Other Long term liabilities	6	-	-
(d) Long-term provisions	7	-	-
(4) Current liabilities			
(a) Short-term borrowings	8	-	144,627.21
(b) Trade payables	9	207,914.67	-
(c) Other current liabilities	10	60.00	23,762.34
(d) Short-term provision	11	6,619.98	25,928.89
TOTAL		622,465.96	447,014.89
II. ASSETS			
Non-Current assets			
(1) (a) Fixed assets			
(i) Tangible assets	12	153,117.44	154,691.66
(ii) Intangible assets			-
(iii) Capital work-in-progress		10,888.48	-
(iv) Intangible assets under development			-
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)	14	-	-
(d) Long-term loans and advances	15	-	-
(e) Other non-current assets	16	106.48	170.36
(2) Current assets			
(a) Current investments	17	-	-
(b) Inventories	18	188,201.97	122,678.09
(c) Trade receivables	19	177,240.18	135,817.08
(d) Cash and cash equivalents	20	1,257.770	598.63
(e) Short-term loans and advances	21	62,108.66	27,271.34
(f) Other current assets	22	29,544.97	5,787.73
TOTAL		622,465.96	447,014.89

The Notes to Accounts referred to above form an integral part of the financial statement.
Previous year figures have been regrouped for better presentation of financial statements.
As per our Report of Even date.

For and on behalf of Board
Yamuna Bio Energy Private Limited

Date:
Place: Vadodara

Gaurang Shah
Director
DIN:03502841

Bhavini Shah
Director
DIN:06836934

For Yamuna Bio Energy Private Limited

[Signature]
Director



YAMUNA BIO ENERGY PRIVATE LIMITED
CIN: U40106GJ2014PTC079753
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st December 2022

₹ in '000

Particulars	31.12.2022 (₹ in '000) Provisional	31.03.2022 (₹ in '000) Audited
NOTE NO. : 2 : SHARE CAPITAL		
AUTHORISED 7000000 Equity Shares of Rs. 10/- each	70,000.00	70,000.00
ISSUED, SUBSCRIBED AND PAID-UP 6494400 Equity Shares of Rs.10 /- each	64,944.00	64,944.00
TOTAL	64,944.00	64,944.00

2.1 Reconciliation of the Number of Shares outstanding is set out below :

PARTICULARS	As at 31.12.2022		As at 31/03/2022	
	No of Shares	Amount (Rs.)	No of Shares	Amount (Rs.)
Equity Shares at the beginning of the year	6,494,400	64,944.00	6,494,400	64,944.00
Add :- Addition	-	-	-	-
Balance at the year end	6,494,400	64,944.00	6,494,400	64,944.00

2.2 The Company has a single class of equity shares which are having par value of Rs.10/-per equity share. The shares issued, subscribed

2.3 The Detail of shareholders holding more than 5% shares :

NAME OF SHAREHOLDER	% Holding	As on 31/12/2022		As at 31/03/2022	
		No of Shares	% Holding	No of Shares	% Holding
1 GAURANG R SHAH	98.03%	6,366,510.0	98.03%	6,366,510.0	98.03%
2 BHAVINI G SHAH	1.73%	112,050.0	1.73%	112,050.0	1.73%
3 DHRUTI MIHIR SHAH	0.24%	15,840.0	0.24%	15,840.0	0.24%

NOTE NO. : 3 : RESERVES AND SURPLUS

<u>General Reserve</u>			
As per last Balance Sheet		-	-
Add : Transfer from Surplus in Statement of Profit and Loss		-	-
Less : Transfer to Surplus in Statement of Profit and Loss		-	-
<u>Surplus in Statement of Profit and Loss</u>			
As per last Balance Sheet		105,911.92	93,283.15
Add : Surplus for the year		22,459.64	12,628.76
Other appropriations during the line			-
Less : Appropriations		-	-
Transfer to General reserve for issue of Bonus shares		-	-
TOTAL		128,371.56	105,911.91

NOTE NO. : 4 : LONG - TERM BORROWINGS

SECURED BORROWINGS			
Term Loans			
a) From Banks & financial Institutions			
1. From Bank		201,066.34	10,703.66
TOTAL (A)		201,066.34	10,703.66

For Yamuna Bio Energy Private Limited

Director

UNSECURED BORROWINGS		
a) From Shareholders	6,442.86	30,303.45
b) From other parties	-	-
TOTAL (B)	6,442.86	30,303.45
TOTAL (A)+(B)	207,509.20	41,007.12
	31.12.2022	31.03.2022
NOTE NO. : 5 : DEFERRED TAX LIABILITIES (NET)	(₹ in '000)	(₹ in '000)
At the opening of year	7,046.56	6,550.73
Addition during the year	-	541.26
TOTAL	7,046.56	7,091.98
NOTE NO. : 6 : OTHER LONG-TERM LIABILITIES		
Trade Payables - Capital Goods		-
TOTAL		-
NOTE NO. : 7 : LONG-TERM PROVISIONS		
TOTAL		-
NOTE NO. : 8 : SHORT - TERM BORROWINGS		
SECURED BORROWINGS		
b) From Other Parties		-
TOTAL (A)	-	-
UNSECURED BORROWINGS		
Loans repayable on demand		
a) From Banks		-
b) From Other Parties		-
TOTAL (B)	-	-
TOTAL (A)+(B)	-	-
NOTE NO. : 9 : TRADE PAYABLES		
For Supplies / Services		
a) Due to Micro and Small Enterprises		-
b) Others	207,914.67	-
TOTAL	207,914.67	-
NOTE NO. : 10 : OTHER CURRENT LIABILITIES		
Advances from Customers	-	-
Other Payables	60.00	594.06
Current maturities of long term borrowings	-	23,168.28
TOTAL	60.00	23,762.34
NOTE NO. : 11 : SHORT - TERM PROVISIONS		
Provision for taxation	4,625.30	12,452.00
Provision for Statutory Liabilities	510.12	11,329
Provision for Expenses	1,484.56	2,148
TOTAL	6,619.98	25,929



For Yamuna Bio Energy Private Limited

[Signature]

Director

YAMUNA BIO ENERGY PRIVATE LIMITED
CIN: U40106GJ2014PTC079753
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st December 2022

₹ in '000

	31.12.2022 (₹ in '000) Provisional	31.03.2022 (₹ in '000) Audited
NOTE NO. : 13 : NON - CURRENT INVESTMENTS		
<u>Trade Investments (Unquoted)</u> (At cost or fair value whichever is lower)		-
<u>Other Investments (Unquoted)</u> (At cost or fair value whichever is lower)	-	-
NOTE NO. : 14 : DEFERRED TAX ASSETS (NET)	-	-
TOTAL	-	-
NOTE NO. : 15 : LONG - TERM LOANS AND ADVANCES UNSECURED, CONSIDERED GOOD		-
TOTAL	-	-
NOTE NO. : 16 : OTHER NON - CURRENT ASSETS		
Long-term Trade receivables (unsecured, considered good)		-
Preliminary expenses not written off	106.48	170.36
TOTAL	106.48	170.36
NOTE NO. : 17 : CURRENT INVESTMENTS		
UNQUOTED (At cost or fair value whichever is lower)	-	-
TOTAL	-	-
NOTE NO. : 18 : INVENTORIES		
Raw Materials	2,703.92	765.39
Finished goods	185,498.05	121,912.70
TOTAL	188,201.97	122,678.09
NOTE NO. : 19 : TRADE RECEIVABLES		
SUNDRY DEBTORS (Unsecured and Considered good)		
a) Outstanding for more than six months	10,267.62	125,125.77
b) Others	166,972.56	10,691.31
TOTAL	177,240.18	135,817.08
NOTE NO. : 20 : CASH AND CASH EQUIVALENTS		
b) In Fixed Deposit accounts held as		
Margin money	39.04	39.04
Cheques, drafts on hand		-
Cash on hand	1,218.73	559.59
TOTAL	1,257.77	598.63
NOTE NO. : 21 : SHORT - TERM LOANS AND ADVANCES		
UNSECURED, CONSIDERED GOOD		
Loans and advances to suppliers	46,714.28	10,704.22
Others	155.24	283.53
Receivables from revenue authorities	15,239.14	16,283.59
TOTAL	62,108.66	27,271.34
NOTE NO. : 22 : OTHER CURRENT ASSETS		
UNSECURED, CONSIDERED GOOD		
Deposits	4,523.06	2,610.78
Duties & taxes	25,021.91	1,507.72
Other receivables	-	1,669.23
TOTAL	29,544.97	5,787.73



For Yamuna Bio Energy Private Limited

[Signature]
Director

YAMUNA BIO ENERGY PRIVATE LIMITED

CIN: U40106GJ2014PTC079753

Note : 12

NOTES ON FIXED ASSETS FORMING PART OF FINANCIAL STATEMENTS AS ON 31.12.2022

₹ in '000

ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Balance as on 4/1/2022	Addition during the year	Deduction during the year	Balance as on 31.12.2022	Balance as on 4/1/2022	during the year	Deduction	Balance as on 31/12/2022	As on 31/12/2022	As on 3/31/2022
(a) LAND	35,214.74	-	-	35,214.74	-	-	-	-	35,214.74	35,214.74
(b) BUILDING	39,458.41	-	-	39,458.41	4,871.98	1,029.60	-	5,901.58	33,556.83	34,586.43
(c) PLANT & MACHINERY	58,711.03	285.00	-	58,996.03	12,826.25	1,617.14	-	14,443.38	44,552.65	45,884.79
(d) ELECTRICAL INSTALLATION & EQUIPMENTS	1,677.59	-	-	1,677.59	679.73	114.56	-	794.29	883.30	997.86
(e) FORKLIFT	481.32	-	-	481.32	123.88	22.85	-	146.73	334.59	357.44
(F) Furniture & Fixtures	105.17	-	-	105.17	58.63	7.74	-	66.37	38.80	46.54
(g) MOTOR VEHICLES	55,476.28	6,947.29	-	62,423.56	19,494.43	5,648.77	-	25,143.20	37,280.37	35,981.84
(h) SERVERS & NETWORKS	841.12	-	-	841.12	792.08	3.44	-	795.52	45.59	49.03
(i) OFFICE EQUIPMENTS	2,499.15	6.30	-	2,505.45	1,329.62	272.00	-	1,601.62	903.82	1,169.53
(j) GENERAL LABORATORY EQUIPMENT	1,371.66	-	-	1,371.66	968.19	96.72	-	1,064.91	306.75	403.47
TANGIBLE ASSETS (A) Total Rs.	195,836.46	7,238.59	-	203,075.04	41,144.79	8,812.81	-	49,957.60	153,117.44	154,691.66
(k) CAPITAL WORK IN PROGRESS	-	-	-	-	-	-	-	-	-	-
Capital WIP- Padgol	-	10,888.48	-	10,888.48	-	-	-	-	10,888.48	-
CAPITAL WORK IN PROGRESS (B) Total Rs.		10,888.48	-	10,888.48	-	-	-	-	10,888.48	-
TOTAL ASSETS (A+B) Grand Total Rs.	195,836.46	18,127.07	-	213,963.52	41,144.79	8,812.81	-	49,957.60	164,005.92	154,691.66



For Yamuna Bio Energy Private Limited

Director