

**THE SHAHABAD COOPERATIVE SUGAR MILLS LTD.
SHAHABAD (M)**

BALANCE SHEET AS ON 31.03.2022

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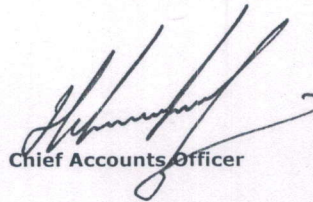
LIABILITIES

AS ON 31.03.2021	PARTICULARS	SCHEDULE	AS ON 31.03.2022
137560784.00	SHARE CAPITAL	I	137562984.00
1703097749.21	RESERVE & SURPLUS	II	1776799769.72
2060833415.00	BORROWINGS	III	2956170887.00
3379785289.69	CURRENT LIABILITIES & PROVISIONS	IV	2974040826.76
7281277237.90	TOTAL		7844574467.48
	ASSETS		
2266587276.31	FIXED ASSETS	V	2835363072.39
27158300.00	INVESTMENTS	VI	27158300.00
3235667766.40	CURRENT ASSETS, LOANS & ADVANCES	VII	2773800694.36
1751863895.19	ACCUMULATED LOSS UPTO 31-3-2022 AS PER P & L APPROPRIATION A/C	VIII	2208252400.73
7281277237.90	TOTAL		7844574467.48


Accounts Clerk

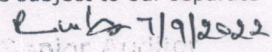

Accountant-II


Accountant-I


Chief Accounts Officer


Managing Director

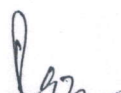
Certified that we have audited the Balance Sheet of THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M), AS ON 31.03.2022 along with the Manufacturing and Trading A/c & Profit & Loss A/c for the year ending 31.03.2022 as drawn by Mills. In our opinion the said Balance sheet exhibits true and fair view of the mills according to the best of our knowledge and belief and as per information and explanation given to us and as shown the books of the Mills on that date subject to our separate audit report.

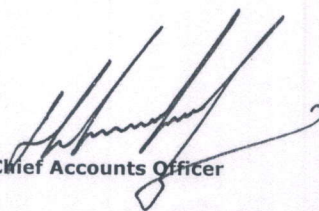

Senior Auditor
Cooperative Societies (Sugar Mills)
SENIOR AUDITOR
Coop. Societies Sugar Mill
Shahabad (M)

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR 2021-22

ANNEXURE - VIII		Dr.		
AS ON 31.03.2021		Particulars		AS ON 31.03.2022
		To Accumulated Losses as on		
1424614701.67		01.04.2021		1751863895.19
327249193.52		To Loss for the year 2021-22		456388505.54
		b/d from profit & Loss A/C		
1751863895.19		Total		2208252400.73
		Cr.		
0.00		By General Reserve/Net Profit for the Year		0.00
		2020-21		
1751863895.19		By Net Loss c/f to Balance		2208252400.73
		Sheet AS ON 31.03.2022		
1751863895.19		Total		2208252400.73


Accountant-II


Accountant-I

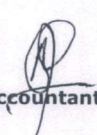

Chief Accounts Officer


Managing Director

SCHEDULE - I		SHARE CAPITAL	
AS ON 31.03.2021		PARTICULARS	SCHEDULE
4300000.00		STATE GOVERNMENT	
131711439.00		INDIVIDUALS	
1388345.00		INSTITUTIONS	
161000.00		OTHERS	
137560784.00		TOTAL	
			AS ON 31.03.2022
			4300000.00
			131713639.00
			1388345.00
			161000.00
			137562984.00

SCHEDULE - II		RESERVE & SURPLUS	
135021.00		RESERVE FUNDS	
			135021.00
		GENERAL RESERVE	0.00
0.00		LESS: Transfer to P&L App A/C	0.00
			0.00
1697266947.21		DEPRECIATION RESERVE	
			1770968967.72
5695781.00		UNPAID DIVIDEND	
			5695781.00
1703097749.21		TOTAL	
			1776799769.72

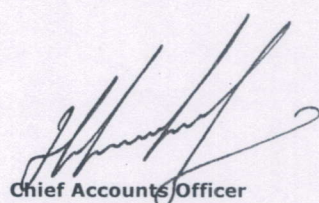
SCHEDULE - III		BORROWINGS	
A. SECURED LOAN			
208916666.00		SOFT LOAN FROM COOP. BANK	125349998.00
B. UNSECURED LOAN			
1462857477.00		SHORT TERM LOAN FROM STATE GOVT.	2021857477.00
75477698.00		ETH-LOAN FROM STATE GOVT.	255477698.00
313581574.00		HARCO BANK TERM LOAN FOR ETHANOL	553485714.00
2060833415.00		TOTAL	2956170887.00



Accountant-II



Accountant-I



Chief Accounts Officer

SCHEDULE - IV		CURRENT LIABILITIES	
AS ON 31.03.2021	PARTICULARS	SCHEDULE	AS ON 31.03.2022
	A. WORKING CAPITAL		
2080886836.09	CASH CREDIT(PLEDGE OF SUGAR)		1618100269.07
	B. OTHER LIABILITIES & PROVISIONS		
15120.00	G.P.F. & G.I.S. PAYABLE		10120.00
35506.00	ANNUITY PAYABLE		35506.00
216183713.90	SECURITY PAYABLE		222528079.42
3072797.60	T.D.S. PAYABLE		1137574.50
16155.00	CANE BONUS PAYABLE		16155.00
2285000.00	AUDIT FEE PAYABLE		2290000.00
6979466.00	EARNEST MONEY PAYABLE		5972376.00
2270329.00	EXPENSES PAYABLE		2230406.00
575695246.00	CANE PRICE PAYABLE		464732711.12
165470.00	BIO LAB(SPONSORED SCHEME)		165470.00
1053521.00	CANE COMMISSION PAYABLE		1258078.30
21627144.00	SALARY & WAGES PAYABLE		21703503.00
5599.00	GOHANA COOP. SUGAR MILLS		5599.00
2209269.00	P.F.PAYABLE		2241702.00
2582.00	S.D. BINDING MATERIAL		2582.00
501525.00	BONUS PAYABLE		524000.00
120000.00	COMPUTER CHARGES PAYABLE		120000.00
1074260.00	CANE PENALTY PAYABLE A/C		1074260.00
381536.00	CANE DEV.(SPONSORED SCHEME)		381536.00
47039.00	R.D. PAYABLE		39539.00
24173.00	EMPLOYEE WELFARE DED. PAYABLE		19465.00
7714.00	INCENTIVE PAYABLE		7714.00
4200.00	AWARD PAYABLE		4200.00
9242.00	OVERTIME PAYABLE		9242.00
46146086.12	S.D. MOLASSES Dealer		0.00
2220000.00	R.K.V.Y SCHEME		2220000.00

2002648.00	Cane Purchase tax Payable	1923242.00
2304.00	TRANSPORTATION SUBSIDY PAYABLE	2304.00
25594.00	OTHER LIABILITIES	25594.00
969000.00	EMPLOYEE SOCIETY LOAN PAYABLE	783500.00
0.00	EMPLOYEES BANK LOAN DED. PAYABLE	0.00
14567026.00	INTEREST RECOVERABLE BUT NOT RECEIVED	14567026.00
3281430.53	SUGAR FED HARYANA	92844.53
600000.00	EDUCATION FUND PAYABLE	600000.00
5012.00	NSC PAYABLE	5012.00
355455619.00	INTEREST PAYABLE	509640135.00
3900.00	CANE DEVELOPMENT EXP. PAYABLE	3900.00
47876.00	HAFED SUGAR MILLS ASANDH	47876.00
174690.10	LAND COMPENSATION PAYABLE	174690.10
25000.00	S.D. BINDING MATERIAL(SUNDER SINGH)	25000.00
13420968.52	SUPPLIER A/C	36422635.50
22264.00	VEHICLE LOAN	22264.00
9806547.92	Goods & Service Tax Payable	7036929.89
0.00	SUGAR RETAIL SHOP	0.00
300000.00	GRATUITY AMT. WITH HELD (STAFF)	300000.00
6568118.92	CONTRACTOR A/C	7595658.33
104371.99	TCS Payable Account	0.00
9268248.00	ETH-INTEREST PAYABLE	24760419.00
95141.00	RETAINING ALLOWANCE PAYABLE	84497.00
0.00	ADVANCE CANE PRICE	23097021.00
0.00	TDS U/S 194 Q PAYABLE	191.00
3379785289.69	TOTAL	2974040826.76

Accountant-II

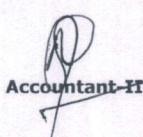
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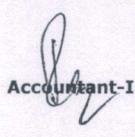
Chief Accounts Officer

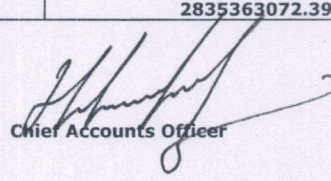
SCHEDULE - V

FIXED ASSETS

AS ON 31.03.2021	PARTICULARS	SCHEDULE	AS ON 31.03.2022
15474032.00	LAND & SITE DEVELOPMENT		15474032.00
78249967.68	FACTORY BUILDING		78249967.68
56919874.08	NON FACTORY BUILDING		57289742.08
688423.00	BIO-LAB BUILDING		688423.00
35286285.66	PLANT & MACHINERY(OLD)		35278961.66
784148979.61	PLANT & MACHINERY(NEW)		932200106.31
878621702.00	CO-GEN.PLANT & MACHINERY		878621702.00
5000000.00	WET SCRUBBER		5000000.00
2642297.00	ELECTRICAL INSTALLATION		2642297.00
2280267.47	TUBEWELL		2280267.47
860002.00	WEIGHBRIDGE		860002.00
25915382.00	LAND FOR DISTILLARY		26342179.00
2244116.60	AGRICULTURE IMPLEMENTS		2442716.60
1371209.00	BIO-LAB EQUIPMENTS		1371209.00
4799469.96	VEHICLES		5904379.27
1119607.00	COMPUTER & ACCESSORIES		1497037.00
2393337.66	OFFICE EQUIPMENT		2044968.81
48808.00	LIBRARY		48808.00
8028586.71	FURNITURE & FIXTURE		8668093.63
0.00	ETH-FURNITURE & FIXTURE		247650.00
61034928.88	ETH-PLANT & MACHINERY WIP(CIVIL)		84549567.88
0.00	ETH-PLANT & MACHINERY WIP(OTHERS)		14753533.00
299460000	ETH-PLANT & MACHINERY WIP(PROJECT)		664513229.00
0.00	ETH-PLANT & MACHINERY WIP(E&C)		14394200.00
2266587276.31	TOTAL		2835363072.39


 Accountant-II

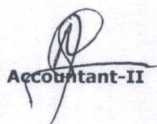

 Accountant-I


 Chief Accounts Officer

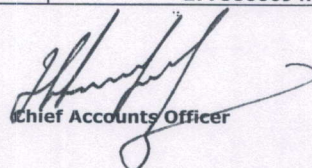
SCHEDULE - VI		INVESTMENTS		
20100.00		SHARE OF HARCO COOP. BANK		20100.00
10000.00		SHARE OF SUGARFED, HARYANA		10000.00
27128200.00		SHARE OF KAITHAL COOP. SUGAR MILLS		27128200.00
27158300.00		TOTAL		27158300.00

SCHEDULE - VII	CURRENT ASSETS LOANS & ADVANCES
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AS ON 31.03.2021	PARTICULARS	GROUPING	AS ON 31.03.2022
	STORE & SPARE		
67409568.36	STORE INVENTORY		93613895.16
623982.00	PESTICIDE STOCK IN HAND		336901.53
50951.14	STATIONERY IN HAND		54559.82
68084501.50	SUB TOTAL		94005356.51
2422234970.00	SUGAR STOCK		2114104704.00
120683115.45	MOLASSES STOCK		119393053.00
55945.81	SUGAR CANE		84462.21
2542974031.26	SUB TOTAL		2233582219.21
10349585.89	CASH AND BANK BALANCES	VII-A	19620585.73
614259647.75	LOANS AND ADVANCES	VII-B	426592532.91
3235667766.40	TOTAL		2773800694.36


Accountant-II


Accountant-I


Chief Accounts Officer

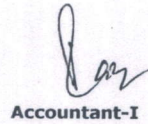
MANUFACTURING AND TRADING ACCOUNT

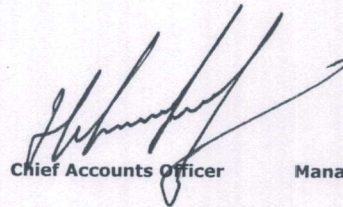
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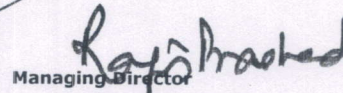
FOR THE YEAR 2021-22

AS ON 31.03.2021	PARTICULARS	ANNEXURE	AS ON 31.03.2022
2370545067.93	OPENING STOCK	A	2542974031.26
2334137310.40	SUGAR CANE & ALLIED EXPENSES	B	2396167093.76
108964615.62	REPAIR & MAINTENANCE OF PLANT AND MACHINERY	C	193922916.16
295774105.00	SALARY & WAGES(OTHER THAN,GEN.)	D	276068212.00
77305950.61	MANUFACTURING & PROCESS EXPENDITURE	E	79269567.86
9443565.91	POWER & FUEL EXPENSES	F	10565652.47
217059152.63	GROSS PROFIT C/F TO PROFIT & LOSS		167217529.56
5413229768.10	TOTAL		5666185003.07
2870255736.84	SALES	G	3432602783.86
2542974031.26	CLOSING STOCK	H	2233582219.21
5413229768.10	GROSS LOSS C/F TO PROFIT & LOSS A/C		5666185003.07
	TOTAL		5666185003.07


Accountant-II


Accountant-I


Chief Accounts Officer


Managing Director

PROFIT & LOSS ACCOUNT

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FOR THE YEAR 2021-22

AS ON 31.03.2021	PARTICULARS	ANNEXURE	AS ON 31.03.2022
0.00	BY GROSS LOSS B/D FROM MFG. & TRD. A/C		0.00
65544947.00	TO SALARY & WAGES (GENERAL)	I	84561853.00
45863851.67	TO MANAGEMENT EXPENSES	J	53296683.73
48873354.64	TO DEPRECIATION ACCOUNT	K	74573061.22
3109804.04	TO REPAIR & MAINT. EXPENSES	L	4043174.74
336736601.00	TO INTEREST ACCOUNT	M	332539617.00
28440081.36	TO SELLING & DISTRIBUTION & ALLIED EXPENSES	N	29452830.60
29156.91	ASSETS WRITTEN OFF		33602.22
1175953.12	LOSS OF KISAN SEWA KENDER		1486180.75
22705642.00	LOSS OF ETHANOL UNIT		51228327.30
0.00	NET PROFIT FOR THE YEAR		0.00
552479391.74	TOTAL		631215330.56
217059152.63	BY GROSS PROFIT B/D FROM MFG. &		167217529.56
2938760.27	PROFIT OF PETROL PUMP A/C		2987504.32
5232285.32	BY MISC. INCOME	O	4621791.14
327249193.52	LOSS FOR THE YEAR		456388505.54
552479391.74	TOTAL		631215330.56

Accountant-II

Accountant-I

Chief Accounts Officer

Managing Director

ANNEXURE - A	OPENING STOCK AS ON 01.04.2021
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AS ON 31.03.2021		PRODUCT		AS ON 31.03.2022
2289090620.00		SUGAR		2422234970.00
81375180.25		MOLASSES		120683115.45
79267.68		CANE		55945.81
2370545067.93		TOTAL		2542974031.26

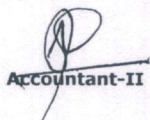
ANNEXURE - B	SUGARCANE AND ALLIED EXPENSES
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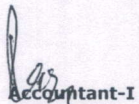
AS ON 31.03.2021				AS ON 31.03.2022
2309959351.13		CANE PURCHASES		2372962988.57
11195490.00		CANE PURCHASE TAX		10586674.00
4813059.00		COMMISSION ON CANE PURCHASE		4777409.30
3041817.95		CANE MARKETING EXPENSES		1737706.77
1572545.49		CANE DEV. EXP.		2196992.28
3555046.83		BIO LAB EXP.		3905322.84
2334137310.40		TOTAL		2396167093.76

ANNEXURE - C

REPAIR & MAINTENANCE EXPENSES
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AS ON 31.03.2021				AS ON 31.03.2022
90922420.26		PLANT AND MACHINERY		156665310.48
1350253.00		BAGASSE/ASH HANDLING EXP.		5557498.56
4208656.81		REPAIR OF FACTORY BUILDING		1431488.42
111114.55		REPAIR OF WEIGHBRIDGE		252500.70
5951591.00		OPERATION & MAINT. EXP.		30016118.00
6420580.00		OTHER OPERATIVE EXP.		0.00
108964615.62		TOTAL		193922916.16

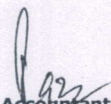

Accountant-II

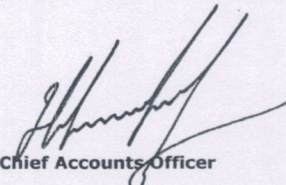

Accountant-I


Chief Accounts Officer

ANNEXURE - D			
		SALARY & WAGES (ENGG.,MFG. AND CANE DEPTT.)	
AS ON 31.03.2021	PARTICULARS		AS ON 31.03.2022
	SALARY & WAGES		
78197900.00	PERMANENT		77671153.00
104588381.00	SEASONAL		91941808.00
7688659.00	DAILY WAGERS		7723730.00
2745823.00	APPRENTICE		3183543.00
24992821.00	CONTRACTOR		14801992.00
16952241.00	P.F. CONTRIBUTION		17707906.00
2793491.00	PENSION CONTRIBUTION		1318548.00
586877.00	E.P.F. ADMN. CHARGES		792624.00
13326582.00	RETAINING ALLOWANCE		14767125.00
448050.00	BONUS		451311.00
29503182.00	GRATUITY		42862497.00
8412.00	P.F INSPECTION CHARGES		7795.00
228900.00	AWARD/FESTIVAL		221025.00
11452413.00	LEAVE ENCASHMENT		1172692.00
2260373.00	ADDITIONALPAY		1444463.00
295774105.00	TOTAL		276068212.00


Accountant-II


Accountant-I

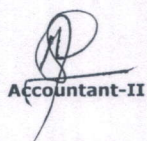

Chief Accounts Officer

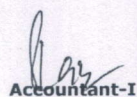
ANNEXURE - E	MANUFACTURING & PROCESS EXPENSES
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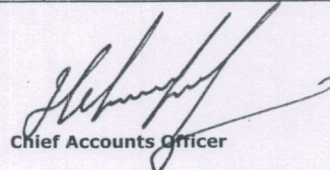
AS ON 31.03.2021	PARTICULARS	AS ON 31.03.2022
33862025.62	PACKING MATERIAL	29891658.26
10194738.71	CHEMICAL & LAB APPARATUS	10715114.07
6477552.29	SULPHUR	13053277.93
10746531.23	LIME	11504530.36
4477952.43	OIL & LUBRICANTS	3061272.71
11547150.33	OTHER MFG. EXPENSES	11043714.53
77305950.61	TOTAL	79269567.86

ANNEXURE - F	POWER & FUEL	
AS ON 31.03.2021		AS ON 31.03.2022
8776487.00	ELECTRICAL CHARGES	8972465.65
158463.00	FIRE WOOD EXP.	489391.62
508615.91	DIESEL EXPENSES	1103795.20
9443565.91	TOTAL	10565652.47

ANNEXURE - G	SALES	
AS ON 31.03.2021		AS ON 31.03.2022
1972963814.47	FREE SUGAR	2435026660.21
64751523.69	TPDS SUGAR	61754813.22
307905720.00	SUGAR EXPORT	363316900.00
182116759.85	MOLASSES	215844323.70
3134688.31	PRESS MUD	3450189.83
366269.88	SALE OF Scrap	5237967.74
192642508.64	SALE OF ELECTRICITY	180718952.35
11344500.00	SALE OF BROWN SUGAR	10864250.00
135029952.00	Sale under Sugar Export Subsidy	89340000.00
0.00	MOLASSES TRANSFER TO ETHANOL PLANT (81519.20 QTLS @ 822.49)	67048726.81
2870255736.84	TOTAL	3432602783.86

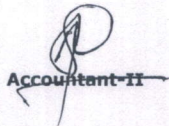

Accountant-II


Accountant-I

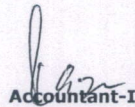

Chief Accounts Officer

CLOSING STOCK STATEMENT AS ON 31.3.2022

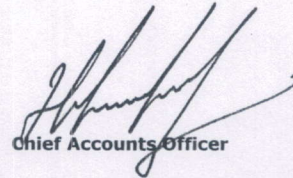
PARTICULARS			
	1. OPENING STOCK AS ON 1.4.2021	SUGAR(QTLS.)	MOLASSES(QTLS.)
Finished		761904.00	170499.95
In Process (Net Sugar)		8282.00	4150.00
Sub Total 'A'		770186.00	174649.95
2. PRODUCTION DURING THE YEAR(2021-			
Finished		733050.00	340832.00
In Process (Net Sugar)		11753.00	5398.00
Sub Total 'B'		744803.00	346230.00
Less: Bags of previous year Reprocess:		-	-
Last year in Process		8282.00	4150.00
Net Production for the year 2021-22 'C'		736521.00	342080.00
3. Total (1+2)		1506707.00	516729.95
4A. Sold during the year		883445.00	262427.75
4B. Transfer to Ethanol Plant		0.00	81519.20
5. Closing Stock as on 31.3.2022 (3-4)		623262.00	172783.00
In godowns		611509.00	167385.00
In Process		11753.00	5398.00
VALUATION OF CLOSING STOCK			
SUGAR			
623262.00	FREE	3392.00	2114104704.00
-	LEVY	-	-
-	BROWN SUGAR	-	-
172783.00	MOLASSES	691.00	119393053.00
233.45	CANE STOCK	361.80	84462.21
	TOTAL		2233582219.21
	ROUNDED OFF		2233582219.21



Accountant-II



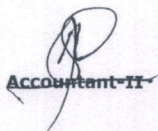
Accountant-I



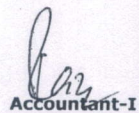
Chief Accounts Officer

ANNEXURE - I	SALARY & WAGES (GENERAL DEPTT.)
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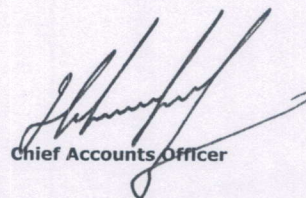
AS ON 31.03.2021	SALARY & WAGES	AS ON 31.03.2022
32534543.00	PERMANENT	35312939.00
12482757.00	SEASONAL	31127734.00
3499150.00	DAILY WAGERS	4892891.00
490826.00	CONTRACTOR	428973.00
1354632.00	P.F. CONTRIBUTION	1946513.00
3601893.00	PENSION CONTRIBUTION	4418106.00
444481.00	ADMN. CHARGES	265192.00
2414290.00	RETAINING ALLOWANCE	241577.00
0.00	BONUS	89408.00
5704137.00	GRATUITY	5375365.00
1846.00	INSPECTION CHARGES	2652.00
47775.00	AWARD/FESTIVAL	41475.00
2755471.00	LEAVE ENCASHMENT	298138.00
213146.00	ADDITIONAL PAY	120890.00
65544947.00	TOTAL	84561853.00



Accountant-II



Accountant-I

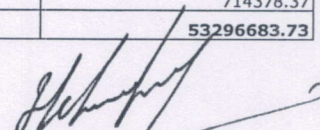


Chief Accounts Officer

ANNEXURE - J	MANAGEMENT EXPENSES	15
AS ON 31.03.2021	PARTICULARS	AS ON 31.03.2022
3148428.46	MEDICAL EXPENSES	2856597.75
268118.50	TELEPHONE EXPENSES	274098.00
44581.00	ENTERTAINMENT EXPENSES	84833.00
14681352.90	RENT, RATES AND TAXES	10958575.70
650012.92	PRINTING & STATIONERY	1005614.38
38736.00	NEWS PAPERS & PERIODICALS	35486.00
4225610.31	SUBSCRIPTION & CONTRIBUTION	249268.00
800000.00	AUDIT FEE	805000.00
571354.75	ADVERTISEMENT & PUBLICITY	1219070.00
26689.00	POSTAGE & TELEGRAM	25011.00
195850.00	FEE/LEGAL EXPENSES	330200.00
373613.00	T.A. TO STAFF	343537.00
96702.56	GUEST HOUSE EXP.	167125.00
6643583.00	INSURANCE CHARGES	7821261.13
52020.00	GARDEN EXPENSES	39572.12
269546.00	INAUGURATION EXP.	396361.00
3372.70	BANK CHARGES	2258.26
0.00	T.A. TO DIRECTORS	76032.00
303600.00	COMPUTER EXPENSES	927885.00
493025.00	EMPLOYEES WELFARE EXP.	576825.00
1248891.38	VEHICLE RUNNING EXP.	1254136.44
30565.00	UNIFORM AND LEVERIES EXP.	1194405.38
1000000.00	EX-GRATIA/COMPENSATION TO WORKER	4000000.00
153789.21	VEHICLE MAINTENANCE EXPENSES	162103.62
4398035.00	DISCOUNT ON POWER EXPORT	7053752.00
6098874.98	GENERAL CHARGES	10637459.58
10000.00	T.A. TO OTHERS	55838.00
37500.00	CO-GEN. EXPENSES A/C	0.00
0.00	VITA BOOTH EXP.	30000.00
0.00	SANITATION CHARGES	714378.37
45863851.67	TOTAL	53296683.73

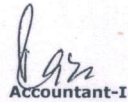

Accountant-II

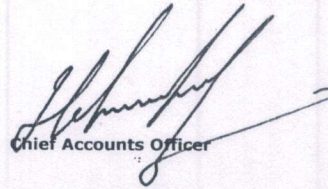

Accountant-I


Chief Accounts Officer

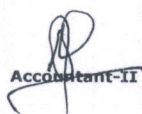
AS ON 31.03.2021	PARTICULARS	AS ON 31.03.2022
1505215.04	REPAIR OF NON FACTORY BUILDING	2975697.74
1604589.00	REPAIR OF ROAD	1067477.00
3109804.04	TOTAL	4043174.74
ANNEXURE - M		
INTEREST		
154693686.00	INTEREST ON TERM LOAN	162265818.00
182042915.00	INTEREST ON WORKING CAPITAL	170273799.00
336736601.00	TOTAL	332539617.00
ANNEXURE - N		
SELLING AND ALLIED EXPENSES		
AS ON 31.03.2021		AS ON 31.03.2022
8550553.00	SUGAR HANDLING EXPENSES	11443267.00
12181981.00	Temporary Godown Charges	10237361.00
7707547.36	SUGAR SALE COMMISSION	7772202.60
28440081.36	TOTAL	29452830.60


Accountant-II

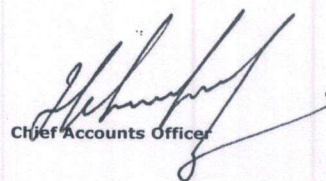

Accountant-I


Chief Accounts Officer

ANNEXURE - O	MISC. INCOME		
AS ON 31.03.2021	PARTICULARS		AS ON 31.03.2022
281888.00	PENALTY ON SUGAR AGENT		483952.00
1259305.00	INTEREST RECEIVED		949424.00
2973953.47	MISC. INCOME		3185691.14
1930.00	R.T.I INCOME		2336.00
355.00	ADMISSION FEE		110.00
997.00	SHARE TRANSFER FEE		278.00
713856.85	INTEREST ON FDR		0.00
5232285.32	TOTAL		4621791.14

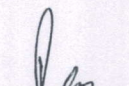

Accountant-II


Accountant-I


Chief Accounts Officer

ANNEXURE - VII-A		CASH IN HAND & BANK		
AS ON 31.03.2021				AS ON 31.03.2022
159939.10		CASH IN HAND		145837.10
39494.08		SBOP SAVING A/C		39494.08
456478.50		PNB SAVING A/C		319744.50
958548.32		STATE BANK OF INDIA A/C		700096.32
489887.28		COOPERATIVE BANK SAVING A/C		508281.28
2093.00		COOP. BANK SDF A/C		2168.00
157832.03		PNB, CHARUNI JATTAN A/C		157832.03
1413960.85		PNB CURRENT A/C		1207422.17
13066.26		OBC SHAHABAD CURRENT A/C,		13066.26
103284.11		ICICI BANK CURRENT A/C		2003615.13
125319.71		ICICI BANK SAVING A/C		271516.71
30727.00		CANARA BANK A/C		31944.00
1774656.06		H.D.F.C. BANK CURRENT A/C		659582.52
2444690.96		H.D.F.C BANK SAVING A/C		216023.96
173229.71		AXIS BANK A/C		7289813.75
17356.51		UNION BANK OF INDIA A/C		17356.51
165144.01		BANK OF BARODA		436192.01
886320.40		STATE BANK OF INDIA A/C(Mini)		2720913.40
6652.00		COOP.BANK SDF(CO-GEN) A/C		6891.00
930906.00		DEBT SERVICE RESERVE A/C		2872795.00
10349585.89		TOTAL		19620585.73

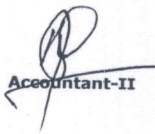

Accountant-II


Accountant-I

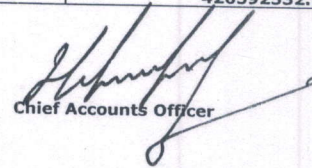

Chief Accounts Officer

ANNEXURE - VII-B		LOAN & ADVANCES	
AS ON 31.03.2021			AS ON 31.03.2022
27354.30	ADVANCE TO STAFF		52679.08
2369832.00	SECURITY DEPOSIT		2319832.00
5875139.60	LOAN TO GROWERS		4660158.39
553796.86	S.D.BAGASSE DEALER		553796.86
0.00	S.D.MOLASSES DEALER		69801591.00
110000.00	BINDING MATERIAL CONT.(PRITAM SINGH)		110000.00
6375164.13	PRE-PAID INSURANCE		7756636.00
96575.00	JASWANT SINGH CONT.BINDING MATERIAL		96575.00
167009.00	CANE DRIAGE RECOVERABLE		262936.00
106720.00	BALBIR SINGH CONT.BINDING MATERIAL		106720.00
9000.00	ROHTAK COOP.SUGAR MILLS LTD.		9000.00
60746647.00	BUFFER STOCK CLAIM(RECOVERABLE)		0.00
2518121.00	TRIVENI ENGG WORKS		2518121.00
69838246.00	LOAN TO OTHER SUGAR MILLS		69838246.00
7164561.42	CGST RECOVERABLE A/C		738716.39
14098579.08	IGST RECOVERABLE A/C		19606678.14
15105676.38	SGST RECOVERABLE A/C		8568121.38
906253.07	SALES TAX RECOVERABLE		906253.07
28002380.43	PETROL PUMP ACCOUNT		39534343.83
199998.00	SERVICE TAX RECOVERABLE		199998.00
2438231.60	KISAN SEWA KENDER		1427792.07
34670.00	SIRSA COOP.SUGAR MILLS		34670.00
3810337.75	INCOME TAX RECOVERABLE		4592286.84
5766454.79	SUGAR RETAIL SHOP		7545958.04
3512000.00	ADVANCE INCOME TAX		3512000.00
99418894.98	CHIEF ENGINEER HPPC HARYANA		70907085.33
432876.00	PNB CROP LOAN		432876.00
768608.00	KAITHAL COOP.SUGAR MILLS		768608.00
2634843.60	ADVANCE CANE SEED		2560946.64
2851335.39	SUGAR SELLING AGENT		3472312.27
12342931.00	OTHER ADVANCE		11342931.00
65152.20	PREPAID EXCISE DUTY		65152.20
72146.26	SD SCRAP DEALER		3766.78

1644033.18	S D PRESS MUD DEALER	439832.51
6641508.64	S.D. SUGAR DEALERS	2652595.46
978014.00	BIO-LAB EXP. RECOVERABLE	978014.00
135029952.00	Sugar Export Subsidy Recoverable	0.00
1640425.52	TDS on E-Commerce	18856964.17
106905.45	TCS RECOVERABLE A/c	365720.90
27085323.00	ETH-SUPPLIER A/C	3000000.00
73199400.00	Subsidy Receivable (Cane Comm.)	49308895.00
0.00	WHEAT LOAN RECOVERABLE	144240.00
0.00	TCS GST RECOVERABLE	16539483.56
16651187.56	ETH-SGST RECOVERABLE A/C	0.00
2863363.56	ETH-CGST RECOVERABLE A/C	0.00
614259647.75	TOTAL	426592532.91


Accountant-II


Accountant-I


Chief Accounts Officer

COST OF PRODUCTION DURING THE YEAR 2021-22			
	PARTICULARS		
	SUGARCANE CRUSHED		70.55
	SUGAR RECOVERY (%)		10.43
	SUGAR PRODUCED (IN QTLS.)		7.36
	MOLASSES RECOVERY (%)		4.85
	MOLASSES PRODUCTION (IN QTLS.)		3.42
BREAK-UP OF COST OF PRODUCTION			
		TOTAL EXP. (RS. IN LACS)	COST PER BAG (IN RS.)
1	SUGARCANE & ALLIED EXPENSES		
a.	Cane Purchase	2372962988.57	3224.13
b.	Purchase tax	10586674.00	14.38
c.	Cane Mkt.including Commission on	6515116.07	8.85
d.	Cane dev.including intt.on crop loan	2196992.28	2.99
e.	BIO-LAB EXPENSES	3905322.84	5.31
	TOTAL (a to f)	2396167093.76	3255.66
2	POWER & FUEL EXPENSES		
a.	Electricity Expenses	8972465.65	12.19
b.	Firewood Expenses	489391.62	0.66
c.	Bagasse Expenses	5557498.56	7.55
d.	Diesel & other Expenses	1103795.20	1.50
	TOTAL (a to c)	16123151.03	21.91
3	MANUFACTURING PROCESS EXPENSES		
a.	Packing material	29891658.26	40.61
b.	Chemical	10715114.07	14.56
c.	Sulphur	13053277.93	17.74
d.	Lime & Lab.	11504530.36	15.63
e.	Oil & Lubricants,other	14104987.24	19.16
	TOTAL (a to c)	79269567.86	107.70
4	REPAIR & MAINTENANCE		
a.	Plant & Machinery	186681428.48	253.64
b.	Building & Roads	5474663.16	7.44
c.	Others	252500.70	0.34
	TOTAL (a to c)	192408592.34	261.42
5	SALARY & WAGES A/C	360630065.00	489.99
6	MANAGEMENT EXPENSES	53296683.73	72.41
7	SELLING & ALLIED EXPENSES	29452830.60	40.02
8	INTEREST CHARGES		
a.	Intt. On Term Loan	162265818.00	220.47
b.	Intt. On Working Capital	170273799.00	231.35
	TOTAL	332539617.00	451.82
9	DEPRECIATION	74573061.22	101.32
10	TOTAL COST OF PRODUCTION	3534460662.54	4802.26
11	LESS		
	Sale of Molasses	215844323.70	293.27
	Molasses transfer to Ethanol Plant	67048726.81	91.10
	Add: Closing stock	119393053.00	162.22
	Less: Opening Stock	120683115.45	163.97
	Net Molasses	281602988.06	382.61
	Sale of Brown Sugar	10864250.00	14.76
	Sale of Press Mud	3450189.83	4.69
	Sale of Electric Power	180718952.35	245.54
	Sale of Scrap	5237967.74	7.12
	Sugar Export Subsidy Recivable	89340000.00	121.39
	Other Income	4621791.14	6.28
	TOTAL	575836139.12	782.39
12	NET COST OF PRODUCTION(11-12)	2958624523.42	4019.87

Accountant-II

Accountant-I

Chief Accounts Officer

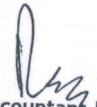
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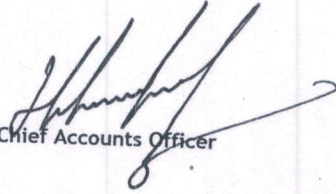
The Shahabad Cooperative Sugar Mills Ltd., Shahabad (M)

Detail of Loan to Other Sugar Mills

Sr. No.	Particulars		Amount Rs.
1	Loan to Bhuna Coop. Sugar Mills Ltd.		62,253,995.00
2	Loan to Panipat Coop. Sugar Mills Ltd.		7,584,251.00
	Total (Rs.)		69,838,246.00


Accountant-II


Accountant-I


Chief Accounts Officer

FIXED ASSETS

ANNEXURE-K

Particulars	Gross as on 1.4.2021	Addition during the year	Written off during the year	Gross as on 31.3.2022	Rate of Dep.	Acc. Dep. as on 01.04.2021	Less: Adjustment Reg. Written Off Assets	Depreciation during the year	Total Dep. as on 31.03.2022	W.D.V. as on 31.3.2022
1	2	3	4	5		6			7	8
Land	15474032.00			15474032.00	0%	0.00		0.00	0.00	15474032.00
Plant & Mach. (Old)	35286285.66		7324.00	35278961.66	25%	35286462.00	6910.00	0.00	35279552.00	0.00
Plant & Mach. (New)	784148979.61	148051126.70		932200106.31	25%	67708834.56		63777867.94	740866502.50	191333603.81
Plant & Mach. (WIP)	0.00			0.00	0%	0.00		0.00	0.00	0.00
Factory Building	7824967.68			7824967.68	10%	71692682.13		655728.56	72348410.69	5901557.00
Non Factory Bldg.	56919874.08	369868.00		57289742.08	5%	41209309.77		804021.62	42013331.39	15276410.69
WIP- Non Factory Building	0.00			0.00	0%	0.00		0.00	0.00	0.00
Wet Scrubber	5000000.00			5000000.00	100%	5000000.00		0.00	5000000.00	0.00
Furniture & Fixt.	8028586.71	1151057.00	511550.08	8668093.63	10%	4430892.27	481426.74	471862.81	4421328.34	4246765.29
Electrical Inst.	2642297.00			2642297.00	15%	2582508.73		8968.24	2591476.97	50820.03
Vehicles	479469.96	1104909.31		5904379.27	20%	4029207.09		375034.44	4404241.53	1500137.74
Computer	1119607.00	377430.00		1497037.00	30%	838380.27		197597.02	1035977.29	461059.71
Office Equipment	2393337.66		348368.85	2040968.81	10%	2180097.86	345690.88	21056.18	1855463.16	189505.65
Tubewell	2280267.47			2280267.47	15%	1921696.03		53785.72	1975481.75	304785.72
Agg. Impliment	2244116.60	236000.00	37400.00	2442716.60	25%	1821430.06	37013.09	164574.91	1948991.88	493724.72
Bio-Lab Equipment	1371209.00			1371209.00	10%	1024617.85		34659.12	1059276.97	311932.04
Liabrary	48808.00			48808.00	0%	0.00		0.00	0.00	48808.00
Land for Distillery	25915382.00	426797.00		26342179.00	0%	0.00		0.00	0.00	26342179.00
Bio Lab Building	688423.00			688423.00	10%	560856.91		12756.61	573613.52	114809.48
Weighbridge	860002.00			860002.00	25%	709233.42		37692.15	746925.57	113076.44
Co-gen. Plant & Machinery	878621702.00			878621702.00	25%	846890938.27		7932690.93	854823629.20	23798072.80
ETH-Furniture & Fixtures	0.00	247650.00		247650.00	10%	0.00		24765.00	24765.00	222885.00
ETH-Plant & Machinery WIP(E & C)	0.00	14394200.00		14394200.00	0%	0.00		0.00	0.00	14394200.00
ETH-Plant & Machinery WIP(Project)	299460000.00	365053229.00		664513229.00	0%	0.00		0.00	0.00	664513229.00
ETH-Plant & Machinery WIP(Others)	0.00	14753533.00		14753533.00	0%	0.00		0.00	0.00	14753533.00
ETH-Plant & Machinery(WIP Civil)	61034928.88	23514639.00		84549567.88	0%	0.00		0.00	0.00	84549567.88
Total	2266587276.31	569680439.01	904642.93	2835363072.39		1697266947.22	871040.71	74573061.22	1770968967.73	1064394695.00

Rounded off

74573061.22

Accountant

Accounts Officer

Chief Accounts Officer

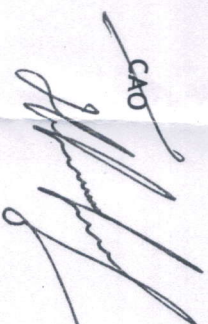
THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)
PROFIT & LOSS A/C OF PETROL PUMP AS ON 31.03.2022

PARTICULARS	Qty (In Ltrs.)	AMOUNT	PARTICULARS	Qty (In Ltrs.)	AMOUNT
<u>To Opening Stock</u>			<u>By Sales</u>		
Petrol	34578	2,942,599.00	Petrol	554945	43,047,270.05
Diesel	48398	3,818,200.00	Diesel	1678292	123,699,911.94
Mobil Oil	253	41,756.00	Mobil Oil	128	26,785.50
			XP	46721	3,896,248.88
			XG	38316	2,973,419.00
<u>To Purchases</u>			<u>By Closing Stock</u>		
Petrol	55000	40,961,960.64	Petrol	29633	2,866,525.00
Diesel	168800	121,094,657.77	Diesel	58106	5,276,576.00
Mobil Oil	400	70,724.00	Mobil Oil	525	107,798.00
XP	65000	5,172,824.52	XP	18279	1,764,348.00
XG	53000	3,974,929.00	XG	14684	1,291,649.00
To Salary & Wages a/c					
To Expenses		3,635,432.00			
To Profit		249,944.12			
		2,987,504.32			
TOTAL (Rs.)	2,439,629.00	184,950,531.37	TOTAL (Rs.)	2,439,629.00	184,950,531.37


Acc't. clerk


Acc't-II


Acc't-I

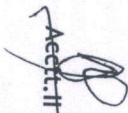

CAO

THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)

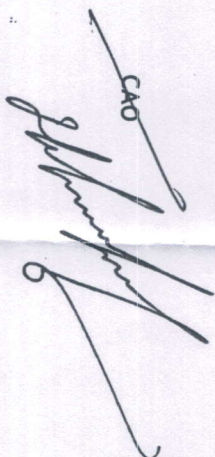
PROFIT & LOSS A/C OF KISSAN SEWA KENDRA AS ON 31.03.2022

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
To Opening Stock		1,262.61	By Sales		6,194,189.22
To Purchase of fertilizers		5,793,727.11	By Closing Stock		57,816.00
To Loading & Unloading etc. Exp.		43,562.25	By Loss		1,486,180.75
To Salary & Wages a/c		1,899,634.00			
TOTAL (Rs.)		7,738,185.97	TOTAL (Rs.)		7,738,185.97


Accd. Clerk


Accd. II


Accd. III

CAO


THE SHAHABAD COOP. SUGAR MILLS LTD., SHAHABAD (M)
PROFIT & LOSS A/C OF ETHANOL UNIT AS ON 31.03.2022

PARTICULARS	Qty.	AMOUNT	PARTICULARS	Qty.	AMOUNT
To Opening Stock		-	By Sales		-
To Purchases/transfer of Molasses from		-	By Closing Stock of Molasses transfer		-
sugar mill@Avg rate of Rs.822.49/-per qtl	81519.20	67,048,726.81	from Sugar Mill @Avg rate of Rs.822.49/-per qtl	81519.20	67,048,726.81
To Pre-Operative Expenses/consultancy exp.		825,000.00	By Interest Recd.		-
To General Exp.		426,600.00			-
To Intt. On Term Loan		38,204,002.00	By loss		51,228,327.30
To Insurance exp.		1,886,352.00			
To Chemical exp.		2,642,089.61			
To Rent, Rates & Taxes		1,000,000.00			
To Inauguration Exp.		15,000.00			
To Diesel /Fire Wood Exp.		6,229,283.69			
TOTAL (Rs.)		118,277,054.11	TOTAL (Rs.)		118,277,054.11

Acctt. clerk

Acctt-II

Acctt-I

CAO