

GREENTECH MEGA FOOD PARK LTD.

CIN: U15100RJ2012PLC039560

Regd. Office : Village & Tehsil Roopangarh, Bhadun Road, Ajmer-305814 (Rajasthan)

Balance Sheet as at 31st March, 2020

(Amount in Rs)

Particulars	Note No.	As at March 31, 2020	As at March 31, 2019	As at March 31, 2018
ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	3	1,01,27,47,832	98,44,94,486	63,86,34,957
(b) Capital work-in-progress	3	5,82,75,682	5,08,00,365	28,13,76,054
(c) Intangible assets	3	2,00,755	4,01,449	5,06,844
(d) Financial Assets				
(i) Investments		-	-	-
(ii) Trade Receivables		-	-	-
(iii) Loans		-	-	-
(iv) Other financial assets	4	14,34,991	14,24,991	13,68,781
(e) Non-financial assets		-	-	-
(f) Other Non Current Assets		-	-	-
		1,07,26,69,260	1,03,71,21,291	92,18,86,636
Current assets				
(a) Inventories	5	-	8,93,288	63,62,234
(b) Financial Assets				
(i) Investments	6	10,483	18,76,242	2,73,22,595
(ii) Trade Receivables	7	68,84,762	43,60,973	26,90,720
(iii) Cash and cash equivalents	8	9,32,876	1,41,335	8,30,94,640
(iv) Other bank balances		-	-	-
(v) Loans		-	-	-
(vi) Other financial assets	9	-	-	-
(c) Non-financial assets		-	-	-
(d) Other Current Assets	10	1,86,79,737	3,60,01,412	7,18,08,638
		2,65,07,858	4,32,73,250	19,12,78,827
Total		1,09,91,67,118	1,08,03,94,540	1,11,31,65,463

Particulars	Note No.	As at March 31, 2020	As at March 31, 2019	As at March 31, 2018
EQUITY AND LIABILITIES				
Equity				
Equity share capital	11	40,00,00,000	40,00,00,000	34,00,00,000
Share Application Money Pending Allotment		-	-	-
Other equity	12	(12,80,00,779)	(7,73,57,281)	(61,82,954)
Total equity		27,19,99,221	32,26,42,719	33,38,17,046
Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	13	24,04,65,326	26,00,00,000	26,00,00,000
(ii) Other Financial Liabilities	14	7,18,07,388	4,47,38,396	1,25,00,000
(b) Provisions		-	-	-
(c) Government Grants	15	39,41,68,371	41,56,07,530	42,86,66,330
(d) Deferred tax liability		-	-	-
(e) Other non current liabilities (Advance Operating Lease Money)	16	10,97,60,881	2,86,23,732	1,90,80,966
		81,62,01,966	74,89,69,658	72,02,47,296
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings		-	-	-
(ii) Trade payables		-	-	-
(iii) Other financial liabilities	17	-	-	1,81,97,703
(b) Provisions	18	-	-	-
(c) Government Grants		-	-	-
(d) Other Current Liabilities	19	1,09,65,931	87,82,164	4,09,03,418
		1,09,65,931	87,82,164	5,91,01,121
Total		1,09,91,67,118	1,08,03,94,540	1,11,31,65,463

See accompanying notes forming part of the financial statements

1&2

In terms of our reports of even date
For Gangwal Arun & Co.
Chartered Accountant
FRN 003698C

Arun Kumar Gangwal
Proprietor
Membership No.: 072340



Place: Jaipur
Date: 05 June, 2020
UDIN: 20072340AAAAAT3770

For and on behalf of the Board of Directors

Ishwar Chand Agarwal
(Chairman/Director)
DIN: 00011152

Aayushi Jain
(Company Secretary)
M.No. 55034

Ghanshyam Goyal
(Director)
DIN: 02591352

RAJESH JAIN
(CFO)

GREENTECH MEGA FOOD PARK LTD.

CIN: U15100RJ2012PLC039560

Regd. Office : Village & Tehsil Roopangarh, Bhadun Road, Ajmer-305814 (Rajasthan)

Statement of Profit and Loss for the year ended March 31, 2020

(Amount in Rs)

Sr. No.	Particulars	Note No.	For the Year Ended March 31, 2020	For the Year Ended March 31, 2019	For the Year Ended March 31, 2018
I	Revenue from Operations	20	3,27,18,184	2,08,23,892	31,91,582
II	Other Income	21	2,15,90,574	1,38,55,544	43,30,350
	III. Total Revenue (I +II)		5,43,08,757	3,46,79,436	75,21,932
IV	<u>Expenses</u>				
	Cost of Material Consumed	22	4,23,600	7,65,240	53,17,213
	Purchase of Stock-in-Trade		-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	23	8,93,288	54,68,947	(63,62,234)
	Employee Benefit Expenses	24	1,21,24,275	1,56,43,944	24,80,572
	Finance Costs	25	1,96,90,502	2,90,70,488	37,80,587
	Depreciation and Amortization Expenses	26	5,24,65,605	3,09,37,476	78,98,943
	Other Expenses	27	1,93,54,985	2,39,67,668	44,71,408
	Total Expenses (IV)		10,49,52,255	10,58,53,763	1,75,86,489
	Profit/Loss before exceptional and extraordinary items and tax (III-IV)		(5,06,43,498)	(7,11,74,327)	(1,00,64,557)
V	Exceptional Items		-	-	-
VI	Profit/Loss before tax (V - VI)		(5,06,43,498)	(7,11,74,327)	(1,00,64,557)
VII	<u>Tax expense:</u>				
	(1) Current tax		-	-	-
	(2) Deferred tax		-	-	-
IX	Profit/(Loss) for the year (VII-VIII)		(5,06,43,498)	(7,11,74,327)	(1,00,64,557)
X	Other Comprehensive income/(loss)		-	-	-
	Item that will not be subsequently reclassified to Profit/(loss)				
	(a) Income Tax effect				
	Item that may be subsequently reclassified to Profit/(loss)				
	(a) Cash flow hedge				
	(b) Income Tax effect				
	Total Other Comprehensive Income/(Loss) for the year				
XI	Total Comprehensive Income/(Loss) for the year		(5,06,43,498)	(7,11,74,327)	(1,00,64,557)
XII	Earning per equity share:				
	(1) Basic				
	(2) Diluted				

See accompanying notes forming part of the financial statements 1&2

In terms of our reports of even date

For Gangwal Arun & Co.

Chartered Accountant

FRN 003698C

Arun Kumar Gangwal
Proprietor

Membership No.: 072340



For and on behalf of the Board of Directors

Ishwar Chand Agarwal
(Chairman/Director)

DIN: 00011152

Ghanshyam Goyal
(Director)

DIN: 02591352

Place: Jaipur

Date: 05 June, 2020

UDIN: 20072340AAAAAT3770

Aayushi Jain
(Company Secretary)

M.No. 55034

RAJEEV JAIN
(CFO)

GREENTECH MEGA FOOD PARK LTD.
CIN: U15100RJ2012PLC039560
Cash Flow Statement for the year ended 31 March, 2020

(Amount in Rs.)

Particulars	Year ended 31 March, 2020	Year ended 31 March, 2019	Year ended 31 March, 2018
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax	(5,06,43,498)	(7,11,74,327)	(1,00,64,557)
<u>Adjustments for:</u>			
Add: Depreciation	5,24,65,605	3,09,37,476	78,98,943
Less: Deferred Government Grant Income	(2,14,39,159)	(1,30,58,801)	(30,64,804)
Less: Interest Income	(1,51,415)	(7,96,743)	(12,65,546)
Add: Finance Cost	1,96,90,502	2,90,70,488	37,80,587
Operating profit / (loss) before working capital changes	(77,964)	(2,50,21,906)	(27,15,377)
<u>Changes in working capital:</u>			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
Inventory	8,93,288	54,68,947	(63,62,234)
Trade Receivable	(25,23,789)	(16,70,253)	(26,90,720)
Other Current Financial Assets	-	-	13,50,000
Other Current Assets	1,12,78,906	(22,57,429)	(2,58,34,047)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Short Term Borrowings	2,70,68,992	(1,25,00,000)	1,25,00,000
Other Non Current Liabilities	8,11,37,149	96,44,996	1,81,97,703
Provisions	-	-	-
Other current liabilities	21,83,767	(56,82,791)	3,38,47,390
Cash generated from operation	11,99,60,348	(3,20,18,436)	2,82,92,715
Net income tax (paid) / refunds	-	-	19,510
Net cash flow from / (used in) operating activities (A)	11,99,60,348	(3,20,18,436)	2,83,12,225
B. Cash flow from investing activities			
(Increase)/Decrease in Property, plant & equipment, including intangible	(8,05,18,257)	(37,66,91,610)	(59,86,37,513)
(Increase)/Decrease in Capital	(74,75,317)	23,05,75,689	12,07,78,068
Work in Progress	-	-	-
(Increase)/Decrease in Security	(10,000)	(56,210)	(1,56,981)
Deposits	-	-	-
(Increase)/Decrease in Current Investment	18,65,759	2,54,46,353	(2,56,71,102)
(Increase)/Decrease in Short Term Capital Advances	60,42,769	3,80,64,655	7,60,95,490
Interest received on Current Investment	1,51,415	7,96,743	12,65,546
Net cash flow from / (used in) investing activities (B)	(7,99,43,632)	(8,18,64,380)	(42,63,26,492)
C. Cash flow from financing activities			
Proceeds from issue of equity shares	-	6,00,00,000	8,14,84,770
Share application money received / (Alloted/refunded)	-	-	(1,94,66,080)
Proceeds from long-term borrowings	(1,95,34,674)	-	11,25,00,000
Interest on Borrowings Paid	(1,96,90,502)	(2,90,70,488)	(37,80,587)
Proceeds from Grant in Aid	-	-	13,89,45,650
Net cash flow from / (used in) financing activities (C)	(3,92,25,176)	3,09,29,512	30,96,83,753
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	7,91,541	(8,29,53,305)	(8,83,30,514)
Cash and cash equivalents at the beginning of the year	1,41,335	8,30,94,640	17,14,25,154
Cash and cash equivalents at the end of the year	9,32,876	1,41,335	8,30,94,640
Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents as per Balance Sheet (Note B)	9,32,876	1,41,335	8,30,94,640
Cash and cash equivalents at the end of the year Comprises :			
(a) Cash on hand	3,09,248	1,001	46,330
(b) Balances with banks:	6,23,628	1,40,334	8,30,48,310

See accompanying notes forming part of the financial statements
In terms of our reports of even date

For Gangwal Arun & Co.

Chartered Accountant

FRN 003698C

Arun Kumar Gangwal

Proprietor

Membership No.: 072340



For and on behalf of the Board of Directors

Ishwar Chand Agarwal
(Chairman/Director)
DIN: 00011152

Aayush Jain
(Company Secretary)
M.No. 55034

Ghanshyam Goyal
(Director)
DIN: 02591352

RAJEEV JAIN
(CFO)

Place: Jaipur
Date: 05 June, 2020
UDIN: 20072340AAAAAT3770

GREENTECH MEGA FOOD PARK LTD.

Statement of Changes in Equity for the year ended March 31, 2020

(A) Equity Share Capital

Equity Shares of Rs. 10 each, fully paid up

Particulars	Balance as at April 01, 2018	Changes in Equity Share Capital during 2018-19	Balance as at March 31, 2019	Changes in Equity Share Capital during 2019-20	Balance as at March 31, 2020
Number of Shares	3,40,00,000	60,00,000	4,00,00,000	0	4,00,00,000
Nominal Value per share	10	10	10	10	10
Total Amount (Rs.)	34,00,00,000	6,00,00,000	40,00,00,000	0	40,00,00,000

(B) Share Application Money Pending Allotment

Particulars	Balance as at April 01, 2018	Share Application Money Received/(allotted) during 2018-19	Balance as at March 31, 2019	Share Application Money Received/(allotted) during 2019-20	Balance as at March 31, 2020
Share Application Money Received/(Allotted)	0	6,00,00,000	6,00,00,000	-	0

(C) Other Equity

Particulars	Balance as at April 01, 2018	During the period 2018-2019	Balance as at March 31, 2019	During the period 2019-2020	Balance as at March 31, 2020
Reserve & Surplus [Retained Earnings]	-61,82,954	-7,11,74,327	-7,73,57,281	(5,06,43,498)	(12,80,00,779)
Other Comprehensive Income	-	-	-	-	-
Total	-61,82,954	-7,11,74,327	-7,73,57,281	(5,06,43,498)	(12,80,00,779)

See accompanying notes forming part of the financial statements

In terms of our reports of even date

For Gangwal Arun & Co.

Chartered Accountant

FRN 003698C

Arun Kumar Gangwal

Proprietor

Membership No.: 072340



For and on behalf of the Board of Directors

[Signature]

Ishwar Chand Agarwal

(Chairman/Director)

DIN: 00011152

Ghanshyam Goyal

(Director)

DIN: 02591352

Place: Jaipur

Date:

[Signature]

Aayushi Jain

(Company Secretary)

M.No. 55034

[Signature]

RAJEEV JAIN

(CFO)