

RAJVANSHI & ASSOCIATES

Chartered Accountants

Contact Details of Partner | Email: prakshal@rajvanshica.com

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Independent Auditor's Report on Restated Standalone Financial Statements

To,

The Board of Directors

RAJPUTANA BIODIESEL LIMITED

(Formerly known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")

Jaipuria Mansion Panch Batti, M.I. Road, Jaipur, Rajasthan – 302001

1. We have examined the attached restated standalone financial information of **RAJPUTANA BIODIESEL LIMITED (Formerly known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")** (hereinafter referred to as "**the Company**") comprising the restated Standalone statement of assets and liabilities as at July 31, 2024, March 31, 2024, 2023 and 2022, restated standalone statement of profit and loss and restated standalone statement of cash flows for the financial year/period ended on July 31, 2024, March 31, 2024, 2023 and 2022 and the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "**restated standalone financial information**" or "**Restated standalone financial statements**") annexed to this report and initialled by us for identification purposes. These restated standalone financial statements have been prepared by the management of the Company and approved by the board of directors at their meeting in connection with the proposed Initial Public Offering on Emerge Platform ("**IPO**" or "**SME IPO**") of National Stock Exchange of India Limited ("**NSE**") of the company.
2. These restated standalone financial statements have been prepared in accordance with the requirements of:
 - (i) Section 26 of Part – I of Chapter III of Companies Act, 2013 (the "**Act**") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("**ICDR Regulations**") and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("**SEBI**");
 - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**Guidance Note**")
3. The Company's Board of Directors is responsible for the preparation of the Restated standalone financial statements for inclusion in the Red-Herring Prospectus/ Prospectus ("**Offer Document**") to be filed with Securities and Exchange Board of India ("**SEBI**"), NSE and Registrar of Companies (Jaipur) in connection with the proposed IPO. The Restated standalone financial statements have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated standalone financial statements. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated standalone financial statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated standalone financial statements taking into consideration:

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Regd. Office Jaipur: H-15, Chitranganj Marg, C-Scheme, Jaipur - 302001
Tel: 9509777241, 8107589045, 9314568454 Email: abhinav@rajvanshica.com, prakshal@rajvanshica.com



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- (i) The terms of reference and terms of our engagement letter requesting us to carry out the assignment, in connection with the proposed SME IPO;
 - (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - (iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated standalone financial statements;
 - (iv) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. The Restated standalone financial statements of the Company have been compiled by the management from audited financial statements for the year/period ended on July 31, 2024, March 31, 2024, 2023 and 2022.
6. Audit for the financial period/year ended July 31, 2024 and March 31, 2024, March 31, 2023 and 2022 was audited by us vide our report dt. November 12, 2024, September 16, 2024, September 01, 2023 and August 31, 2022 respectively. There are no audit qualifications in the audit reports issued by us which would require adjustments in the Restated standalone financial statements of the Company.
7. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated standalone financial statements:
- a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively in the financial year/period ended on July 31, 2024, March 31, 2024, 2023 and 2022.
 - b) do not require any adjustment for modification as there is no modification in the underlying audit reports;
 - c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
 - d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
8. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
- (i) The “**restated Standalone statement of asset and liabilities**” of the Company as at July 31, 2024, March 31, 2024, 2023 and 2022 examined by us, as set out in **Annexure I** to this report read with significant accounting policies in **Annexure IV** has been arrived at after



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making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.

- (ii) The “**restated Standalone statement of profit and loss**” of the Company for the financial year/period ended as at July 31, 2024, March 31, 2024, 2023 and 2022 examined by us, as set out in **Annexure II** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (iii) The “**restated Standalone statement of cash flows**” of the Company for the financial year/period ended as at July 31, 2024, March 31, 2024, 2023 and 2022 examined by us, as set out in **Annexure III** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.

9. We have also examined the following other financial information relating to the Company prepared by the management and as approved by the board of directors of the Company and annexed to this report relating to the Company for the financial year/period ended as at July 31, 2024, March 31, 2024, 2023 and 2022 proposed to be included in the Offer Document.

Annexure to Restated standalone financial statements of the Company:-

- I. Standalone statement of assets and liabilities, as restated as appearing in ANNEXURE I;
- II. Standalone statement of profit and loss, as restated as appearing in ANNEXURE II;
- III. Standalone statement of cash flows as restated as appearing in ANNEXURE III;
- IV. Corporate Information, Significant accounting policies as restated and Notes to reconciliation of restated profits and net worth as appearing in ANNEXURE IV;
- V. Details of share capital as restated as appearing in ANNEXURE V to this report;
- VI. Details of reserves and surplus as restated as appearing in ANNEXURE VI to this report;
- VII. Details of long-term borrowings as restated as appearing in ANNEXURE VII to this report;
- VIII. Details of deferred tax liabilities (net) as appearing in ANNEXURE XIII to this report;
- IX. Details of long-term provisions as restated as appearing in ANNEXURE IX to this report;
- X. Details of short-term borrowings as restated as appearing in ANNEXURE X to this report;
- XI. Details of trade payables as restated as appearing in ANNEXURE XI to this report;
- XII. Details of other current liabilities as restated as appearing in ANNEXURE XII to this report;
- XIII. Details of short-term provisions as restated as appearing in ANNEXURE XIII to this report;
- XIV. Details of property, plant & equipment and intangible assets as appearing in ANNEXURE XIV to this report;
- XV. Details of non-current investments as restated as appearing in ANNEXURE XV to this report;
- XVI. Details of long-term loans and advances as restated as appearing in ANNEXURE XVI to



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- this report;
- XVII. Details of inventories as restated as appearing in ANNEXURE XVII to this report;
 - XVIII. Details of trade receivables as restated as appearing in ANNEXURE XVIII to this report;
 - XIX. Details of cash and bank balances as restated as appearing in ANNEXURE XIX to this report;
 - XX. Details of short-term loans and advances as restated as appearing in ANNEXURE XX to this report;
 - XXI. Details of other current assets as restated as appearing in ANNEXURE XXI to this report;
 - XXII. Details of revenue from operations as restated as appearing in ANNEXURE XXII to this report;
 - XXIII. Details of other income as restated as appearing in ANNEXURE XXIII to this report;
 - XXIV. Details of cost of material consumed as restated as appearing in ANNEXURE XXIV to this report;
 - XXV. Details of purchase of stock-in-trade as restated as appearing in ANNEXURE XXV to this report;
 - XXVI. Details of direct expenses as restated as appearing in ANNEXURE XXVI to this report;
 - XXVII. Details of changes in inventories of finished goods as restated as appearing in ANNEXURE XXVII to this report;
 - XXVIII. Details of employee benefit expenses as restated as appearing in ANNEXURE XXVIII to this report;
 - XXIX. Details of finance costs as restated as appearing in ANNEXURE XXIX to this report;
 - XXX. Details of depreciation and amortization expense as restated as appearing in ANNEXURE XXX to this report;
 - XXXI. Details of other expenses as restated as appearing in ANNEXURE XXXI to this report;
 - XXXII. Details of exceptional items as restated as appearing in ANNEXURE XXXII to this report;
 - XXXIII. Details of bifurcative other income as restated as appearing in ANNEXURE XXXIII to this report;
 - XXXIV. Ageing of trade payables as restated as appearing in ANNEXURE XXXIV to this report;
 - XXXV. Ageing of trade receivables as restated as appearing in ANNEXURE XXXV to this report;
 - XXXVI. Details of related party transactions as restated as appearing in ANNEXURE XXXVI to this report;
 - XXXVII. Disclosure under AS-15 as restated as appearing in ANNEXURE XXXVII to this report;
 - XXXVIII. Summary of significant accounting ratios as restated as appearing in ANNEXURE XXXVIII to this report;
 - XXXIX. Statement of tax shelters as restated as appearing in ANNEXURE XXXIX to this report;
 - XL. Details of contingent liabilities & commitment as restated as appearing in ANNEXURE XL to this report;
 - XLI. Details of restated value of imports calculated on C.I.F. basis by the company during the financial year/period as appearing in ANNEXURE XLI to this report;
 - XLII. Details of expenditure in foreign currency during the financial year/period as restated as appearing in ANNEXURE XLII to this report;
 - XLIII. Details of earnings in foreign exchange as restated as appearing in ANNEXURE XLIII to this report;
 - XLIV. Details of dues of small enterprises and micro enterprises as restated as restated as

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- appearing in ANNEXURE XLIV to this report;
- XLV. Disclosure under AS-19 as restated as appearing in ANNEXURE XLV to this report;
- XLVI. Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013 as restated as appearing in ANNEXURE XLVI to this report;
- XLVII. Capitalisation Statement as at July 31, 2024 as restated as appearing in ANNEXURE XLVII to this report;
10. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
11. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
12. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, NSE and Registrar of Companies (Jaipur) in connection with the proposed SME IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No.: 005069C

(Prakshal Jain)
Partner

Membership No.: 429807
UDIN: 24429807BKASCQ9412

Place: Jaipur
Date: 12.11.2024

RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
EQUITY AND LIABILITIES						
1)	Shareholders Funds					
	a. Share Capital	V	513.35	513.35	462.00	2.50
	b. Reserves & Surplus	VI	911.41	803.97	(7.01)	(131.42)
2)	Non - Current Liabilities					
	a. Long-term Borrowings	VII	545.55	626.24	376.45	168.59
	b. Deferred tax liabilities (Net)	VIII	18.40	18.56	15.48	-
	c. Long-term Provisions	IX	8.41	6.84	7.65	6.90
3)	Current Liabilities					
	a. Short Term Borrowings	X	1,162.51	907.65	510.67	925.02
	b. Trade Payables	XI	-	-	-	-
	- Due to Micro and Small Enterprises		-	-	-	-
	- Due to Other than Micro and Small Enterprises		269.24	141.25	130.30	62.01
	c. Other Current liabilities	XII	154.29	157.77	18.49	36.94
	d. Short Term Provisions	XIII	188.63	147.34	1.66	0.93
TOTAL			3,771.79	3,322.97	1,515.69	1,071.47
ASSETS						
1)	Non Current Assets					
	a. Property, Plant & Equipment and Intangible Assets	XIV				
	- Property, Plant & Equipment		369.85	386.21	376.37	419.32
	- Capital Work-in-Progress		18.55	-	3.82	-
	b. Non-Current Investments	XV	187.24	187.24	-	-
	c. Deferred Tax Assets (Net)	VIII	-	-	-	42.78
	d. Long-term Loans & Advances	XVI	782.88	362.54	109.03	161.13
2)	Current Assets					
	a. Inventories	XVII	1,050.16	1,046.34	520.79	231.12
	b. Trade Receivables	XVIII	1,049.92	1,128.68	310.37	131.26
	c. Cash and Bank Balance	XIX	11.56	7.70	76.23	30.12
	d. Short term loan and advances	XX	129.09	93.38	116.91	52.39
	e. Other current assets	XXI	172.54	110.88	2.17	3.35
TOTAL			3,771.79	3,322.97	1,515.69	1,071.47

See accompanying annexures forming part of the standalone restated financial statements (Refer Annexure No. IV to XLVII)

FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
FRN : 005069C

Prakshat Jain
Partner
Membership No.: 429807
Place : Jaipur
Date : 12.11.2024



For and on behalf of the Board of Directors of
RAJPUTANA BIODIESEL LIMITED

Sarbhak Soni
(Managing Director)
DIN : 07633751

Sarbhak Soni
(CFO)



Tarun Attar
(Whole Time Director)
DIN : 07633730

Rohit Kumar Gauttam
(Company Secretary)
ICSI Mem. No. : A56199

RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

STANDALONE STATEMENT OF PROFIT AND LOSS AS RESTATED

ANNEXURE - II

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
A	INCOME					
	Revenue from Operations	XXII	1,806.28	5,376.91	2,340.85	1,707.21
	Other Income	XXIII	25.43	21.60	13.21	38.86
	Total Income (A)		1,831.71	5,398.51	2,354.06	1,746.07
B	EXPENDITURE					
	Cost of material consumed	XXIV	1,408.69	4,658.41	1,997.27	1,484.42
	Purchase of Stock-in-Trade	XXV	16.27	82.75	43.44	48.60
	Direct Expenses	XXVI	33.46	115.64	58.36	43.84
	Changes in inventories of finished goods	XXVII	51.25	(520.65)	(283.72)	(137.65)
	Employee benefits expense	XXVIII	41.37	90.02	70.53	62.26
	Finance costs	XXIX	56.74	117.94	84.94	83.29
	Depreciation and amortization expense	XXX	17.11	50.06	51.86	52.27
	Other expenses	XXXI	60.86	186.07	104.29	78.73
	Total Expenses (B)		1,685.75	4,780.24	2,126.97	1,715.76
C	Profit before exceptional items and tax(A-B)		145.96	618.27	227.09	30.31
D	Exceptional items	XXXII	-	-	-	1.20
E	Profit before tax		145.96	618.27	227.09	29.11
F	Tax Expense:					
	(i) Current tax	XXXIX	38.68	153.39	-	-
	(ii) Deferred tax expenses/(credit)		(0.16)	3.08	58.26	9.14
	Total Expenses (F)		38.52	156.47	58.26	9.14
G	Profit for the year (E-F)		107.44	461.80	168.83	19.97
H	Earnings per share (Face value of ₹ 10/- each): (Pre Bonus)					
	i. Basic		2.09	9.35	3.87	79.88
	ii. Diluted		2.09	9.35	3.87	79.88
I	Earnings per share (Face value of ₹ 10/- each): (Post Bonus)					
	i. Basic		2.09	9.35	3.87	5.33
	ii. Diluted		2.09	9.35	3.87	5.33

See accompanying annexures forming part of the standalone restated financial statements (Refer Annexure No. IV to XLVII)

FOR RAJVANSHI & ASSOCIATES

Chartered Accountants

FRN : 005069C

Prakshal Jain

Partner

Membership No.: 429807

Place : Jaipur

Date : 12.11.2024

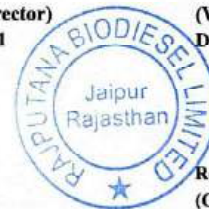
For and on behalf of the Board of Directors of
RAJPUTANA BIODIESEL LIMITED

Sarthak Soni
(Managing Director)
DIN : 07633751

Sarthak Soni
(CFO)

Tangy Attar
(Whole Time Director)
DIN : 07633730

Rohit Kumar Gauttam
(Company Secretary)
ICSI Mem. No. : A56199



RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")

CIN: U74999RJ2016PLC056359

STANDALONE STATEMENT OF CASH FLOW AS RESTATED

ANNEXURE - III

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Cash Flow From Operating Activities:				
Net Profit before tax as per Profit And Loss A/c	145.96	618.27	227.09	29.11
Adjustments for:				
Finance Cost	56.74	117.94	84.94	83.29
Share in (profit) / loss of LLP	0.01	0.04	0.18	0.21
Gratuity Provision	2.52	0.74	1.82	0.86
Interest Income	(19.95)	(21.33)	(13.01)	(13.67)
Interest on Income tax	-	(0.15)	(0.16)	(1.06)
Balance (written back)/ written off	-	10.18	0.41	(24.13)
Loss/(Profit) on sale of fixed assets	(5.10)	-	-	-
Depreciation and Amortisation Expense	17.11	50.06	51.86	52.27
Operating Profit Before Working Capital Changes	197.29	775.75	353.13	126.88
Adjusted for (Increase)/Decrease in operating assets				
Loans and advances	(436.45)	(127.28)	(63.67)	(2.13)
Inventories	(3.82)	(525.55)	(289.67)	(159.25)
Trade Receivables	78.76	(828.49)	(179.52)	(53.91)
Other Assets (Including Other Bank Balances)	(63.46)	(108.71)	14.55	7.84
Adjusted for Increase/(Decrease) in operating liabilities:				
Trade Payables	127.99	10.95	68.29	49.56
Other Current Liabilities & Provisions	(4.01)	139.12	(18.97)	(20.49)
Cash Generated From Operations Before Extra-Ordinary Items	(103.70)	(664.21)	(115.86)	(51.50)
Net Income Tax (paid)/ refunded	2.18	(12.79)	(0.69)	(1.28)
Net Cash Flow from/(used in) Operating Activities: (A)	(101.52)	(677.00)	(116.55)	(52.78)
Cash Flow from Investing Activities:				
Purchase of property, plant & equipment and intangible assets	(20.20)	(56.08)	(12.73)	(37.62)
Sale of property, plant & equipment	6.00	-	-	-
Investment in Subsidiary company	-	(187.24)	-	-
Loans (Given to) / Repaid by others	(19.60)	(98.90)	52.10	(8.59)
Interest Income Received	19.95	21.33	13.01	13.67
Net Cash Flow from/(used in) Investing Activities: (B)	(13.85)	(320.89)	52.38	(32.54)
Cash Flow from Financing Activities:				
Proceeds/(Repayment) of Borrowings	174.17	646.77	(206.49)	172.30
Proceeds from issue of Share Capital net off Issue expense	0.00	400.53	415.08	0.00
Finance Cost Paid	(56.74)	(117.94)	(84.94)	(83.29)
Net Cash Flow from/(used in) Financing Activities (C)	117.43	929.36	123.65	89.01
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	2.06	(68.53)	59.48	3.69
Cash & Cash Equivalents As At Beginning of the Year	7.70	76.23	16.75	13.06
Cash & Cash Equivalents As At End of the Year	9.76	7.70	76.23	16.75

See accompanying annexures forming part of the standalone restated financial statements (Refer Annexure No. IV to XLVII)

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

FOR RAJVANSHI & ASSOCIATES

Chartered Accountants

FRN : 005069C

Prakshat Jain

Partner

Membership No.: 429807

Place : Jaipur

Date : 12.11.2024



For and on behalf of the Board of Directors of
RAJPUTANA BIODIESEL LIMITED

Sarthak Soni
(Managing Director)
DIN : 07633751

Sarthak Soni
(CFO)



Tanay Aitaj
(Whole Time Director)
DIN : 07633730

Rohit Kumar Gauttam
(Company Secretary)
ICSI Mem. No. : A56199

RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")

CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

1. CORPORATE INFORMATION

Our Company was incorporated on November 10, 2016 under the name and style of 'Rajputana Biodiesel Private Limited' under the Companies Act, 2013, pursuant to a Certificate of Incorporation issued by the Registrar of Companies, Jaipur at Rajasthan. Subsequently, our Company was converted into Public Limited Company and name of company was changed from "Rajputana Biodiesel Private Limited" to "Rajputana Biodiesel Limited" pursuant to a special resolution passed by our shareholders at the Extra Ordinary General Meeting held on May 13, 2024 and a fresh certificate of incorporation was issued by the Registrar of Companies, Jaipur dated 08/07/2024. The CIN of the Company is U74999RJ2016PLC056359.

Our Company is engaged in the Business of Manufacturing and supplying of bio-fuels and its by-products namely glycerine and fatty acids. We intend to add value to our by-products and explore the export potential of bio-diesel.

2. SIGNIFICANT ACCOUNTING POLICIES

2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The restated summary statement of assets and liabilities of the Company as at July 31, 2024, March 31, 2024, March 31, 2023 and 2022 and the related restated summary statement of profits and loss and cash flows for the year/period ended July 31, 2024, March 31, 2024, March 31, 2023 and 2022 (herein collectively referred to as ("Restated Summary Statements")) have been compiled by the management from the audited Financial Statements of the Company for the year/period ended on July 31, 2024, March 31, 2024, March 31, 2023 and 2022 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the NSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2.02 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.03 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

(ii) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

2.04 DEPRECIATION / AMORTISATION

Depreciation on fixed assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost of which doesn't exceed Rs. 5,000/- each are depreciated in full in the year of purchase.

Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible assets are amortized on straight line method basis over 10 years in pursuance of provisions of AS-26.

2.05 INVENTORIES

Inventories comprises of Raw Material and Finished Goods.

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the Weighted Average Cost method. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

2.06 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

2.07 INVESTMENTS:

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.

Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment. Cost of investments sold is arrived using average method.

2.08 FOREIGN CURRENCY TRANSLATIONS

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognized in Profit & Loss Account in the year in which it arises.

2.09 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

2.10 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.11 REVENUE RECOGNITION

Revenue is Recognised only when significant risk and rewards of ownership has been transferred to the buyer and it can be reliably measured and its reasonable to expect ultimate collection of it. Gross sales are of net trade discount, rebates, sales taxes and excise duties.

The Company adopts accrual concepts in preparation of accounts. Claims /Refunds not ascertainable with reasonable certainty are accounted for ,on final settlement.

2.12 OTHER INCOME

Interest Income on fixed deposit is recognized on time proportion basis. Other Income is accounted for when right to receive such income is established.



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2.13 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – “Accounting for taxes on income”, notified under Companies (Accounting Standards) Rules, 2021. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.14 CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).

2.15 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.16 EMPLOYEE BENEFITS

Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

2.17 SEGMENT REPORTING

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under “unallocated revenue / expenses / assets / liabilities”.



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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

3. NOTES ON RECONCILIATION OF RESTATED PROFITS

Particulars	(₹ in Lakhs)			
	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Net Profit/(Loss) after Tax as per Audited Profit & Loss Account	100.65	459.81	173.02	63.99
Adjustments for:				
Interest Income on FD	-	-	(0.02)	-
Interest on Income Tax	-	(7.09)	-	-
Factory Rent	-	-	0.46	(0.01)
Finance Cost	-	-	(5.07)	(0.29)
Depreciation and Amortization Expense	-	-	(3.08)	11.44
Other Expense	-	-	(4.79)	(0.70)
Income tax expense	(0.31)	2.39	-	-
Deferred tax expense	0.01	(0.79)	10.13	(53.61)
Gratuity Expense	-	-	(1.82)	(0.85)
Prior Period Income/Expenses	7.09	7.48	-	-
Net Profit/ (Loss) After Tax as Restated	107.44	461.80	168.83	19.97

Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

- a. **Interest on FD:** The Company has booked excess interest in FY 22-23 which has now been restated.
- b. **Depreciation and Amortization Expense:** The Company has inappropriately calculated depreciation using WDV and useful life as per Schedule II of Companies Act, 2013 which has now been restated.
- c. **Rent:** The Company has not recognised lease equalisation reserve as per the lease agreement which has now been restated.
- d. **Finance cost:** The Company has inadvertently booked Loan Processing charges which has now been restated.
- e. **Prior-period Income:** The Company has recognised prior period expenses which has now been restated to respective years.
- f. **Income Tax Expense:** The Company has inappropriately calculated income tax liability which has now been restated for restatement adjustment as above and provided for using tax rates related to the respective financial year as per Statement of tax shelters.
- g. **Deferred Tax:** The Company has not calculated correctly the deferred tax impact which has now been restated.
- h. **Gratuity Expense:** The company has not recognised Gratuity in the books for the given periods which has now been restated.
- i. **Other Expense:** The Company has inappropriately recorded Auditor's remuneration, Insurance Expense, Loss on sale of Fixed Assets, Website charges and Legal & Professional Fees which has now been restated.
- j. **Interest on Income tax:** The company had inadvertently missed to book interest on income tax which has now been restated.



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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH

Particulars	(₹ in Lakhs)			
	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Networth as audited (a)	1,422.66	1,322.01	461.67	(127.36)
Adjustments for:				
Opening Balance of Adjustments	(4.69)	(6.68)	(1.56)	-
Previous years' depreciation expense booked	-	-	-	4.97
Lease Equalisation Reserve written back	-	-	-	(3.13)
Previous year Gratuity Expense booked	-	-	-	(1.34)
Previous year Factory rent recognised	-	-	-	(2.16)
Previous year other expenses recognised	-	-	-	0.42
Previous year pre-operative expense written off	-	-	-	(0.58)
Issue expense	-	-	(0.93)	-
Deferred Tax Credit for previous years	-	-	-	44.28
Change in Profit/(Loss)	6.79	1.99	(4.19)	(44.02)
Closing Balance of Adjustments (b)	2.10	(4.69)	(6.68)	(1.56)
Networth as restated (a +b)	1,424.76	1,317.32	454.99	(128.92)

Explanatory notes to the above restatements to networth made in the audited Financial Statements of the Company for the respective years:

- a. **Previous year depreciation expenses:** The Company has inappropriately calculated depreciation using WDV and useful life as per Schedule II of Companies Act, 2013 which has now been restated.
- b. **Lease Equalisation Reserve:** The Company has not recognised lease equalisation reserve as per the lease agreement which has now been restated.
- c. **Gratuity Expense:** The company has not recognised Gratuity expense in the books for the given periods which has now been restated.
- d. **Deferred Tax Credit for previous years:** The Company has not calculated correctly the deferred tax impact on WDV of property, plant & equipment, Provision for Gratuity Expense and Lease equalisation which has now been restated.
- e. **Pre operative expense written off:** The Company has not recorded Pre operative expense correctly which has now been restated.
- f. **Rent:** The Company has not recognised lease equalisation reserve as per the lease agreement which has now been restated.
- g. **Other Expense:** The Company has inappropriately recorded Auditor's remuneration, Insurance Expense, Loss on sale of Fixed Assets, Website charges and Legal & Professional Fees which has now been restated.
- h. **Issue expenses:** The company has not recorded issue expenses in previous year and same is now restated.
- i. **Change in Profit/(Loss):** Refer Note 3 above.

5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. **Material Regrouping**

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issuance of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

DETAILS OF SHARE CAPITAL AS RESTATED

ANNEXURE - V

(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
EQUITY SHARE CAPITAL:				
AUTHORISED				
80,00,000 (FY 24 - 70,00,000, FY 23 - 70,00,000, FY 22 - 5,00,000) Equity Shares of ₹ 10 each	800.00	700.00	700.00	50.00
	800.00	700.00	700.00	50.00
ISSUED, SUBSCRIBED AND PAID UP				
51,33,500 (FY 24 - 51,33,500, FY 23 - 46,20,000, FY 22 - 25,000) Equity Shares of ₹ 10 each fully paid up	513.35	513.35	462.00	2.50
	513.35	513.35	462.00	2.50
TOTAL	513.35	513.35	462.00	2.50

Reconciliation of number of shares outstanding at the end of the year/period:

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Equity Shares at the beginning of the year/period	51,33,500	46,20,000	25,000	25,000
Add: Shares issued during the year/period	-	5,13,500	2,83,000	-
Add: Bonus Issued during the year/period	-	-	43,12,000	-
Equity Shares at the end of the year/period	51,33,500	51,33,500	46,20,000	25,000

Note:

- Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.
- The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at July 31, 2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	14,28,735	27.83%
Tanay Attar	2,87,205	5.59%
Sudccp Soni	15,77,325	30.73%
Pallavi Soni	6,93,000	13.50%
Madhuri Surana	6,33,735	12.35%



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Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	14,28,735	27.83%
Tanay Attar	2,87,205	5.59%
Sudeep Soni	15,77,325	30.73%
Pallavi Soni	6,93,000	13.50%
Madhuri Surana	6,33,735	12.35%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2023	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	14,28,735	30.93%
Tanay Attar	2,87,205	6.22%
Sudeep Soni	15,77,325	34.14%
Pallavi Soni	6,93,000	15.00%
Madhuri Surana	6,33,735	13.72%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2022	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	7,500	30.00%
Tanay Attar	2,500	10.00%
Sudeep Soni	7,500	30.00%
Pallavi Soni	3,750	15.00%
Madhuri Surana	3,750	15.00%

Details of equity shares held by promoters:

Name of Promoter	As at July 31, 2024		% Change during the period
	No. of Shares Held	% of Holding	
Sarthak Soni	14,28,735	27.83%	-
Tanay Attar	2,87,205	5.59%	-
Sudeep Soni	15,77,325	30.73%	-
Madhuri Surana	6,33,735	12.35%	-



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Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2024		% Change during the year
	No. of Shares Held	% of Holding	
Sarthak Soni	1428735	27.83%	(3.10%)
Tanay Attar	287205	5.59%	(0.63%)
Sudeep Soni	1577325	30.73%	(3.41%)
Madhuri Surana	633735	12.35%	(1.37%)

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2023		% Change during the year
	No. of Shares Held	% of Holding	
Sarthak Soni	1428735	30.93%	0.93%
Tanay Attar	287205	6.22%	(3.78%)
Sudeep Soni	1577325	34.14%	4.14%
Pallavi Soni	693000	15.00%	-
Madhuri Surana	633735	13.72%	(1.28%)

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2022		% Change during the year
	No. of Shares Held	% of Holding	
Sarthak Soni	7500	30.00%	-
Tanay Attar	2500	10.00%	-
Sudeep Soni	7500	30.00%	-
Pallavi Soni	3750	15.00%	-
Madhuri Surana	3750	15.00%	-

DETAILS OF RESERVE & SURPLUS AS RESTATED

ANNEXURE - VI
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Securities Premium				
Opening Balance	349.18	-	0.75	0.75
Add: Received during the year	-	349.18	387.71	-
Less: Utilised towards issue of bonus shares	-	-	(388.46)	-
Closing Balance	349.18	349.18	-	0.75
Balance in profit & Loss A/c				
Opening Balance	454.79	(7.01)	(132.17)	(194.60)
Less: Previous year pre-operative expense written off	-	-	-	(0.58)
Add : Net profit/(loss) after Tax for the year	107.44	461.80	168.83	19.97
Less: Previous year depreciation expense booked	-	-	-	4.97
Less: Lease Equilisation Reserve written back	-	-	-	(3.13)
Less: Previous year Gratuity Expense booked	-	-	-	(1.34)
Less: Previous year Factory rent recognised	-	-	-	(2.16)
Less: Previous year other expenses recognised	-	-	-	0.42
Less: Right/Prefential Issue expense	-	-	(0.93)	-
Less: Transferred to Equity Share Capital (Bonus)	-	-	(42.74)	-
Less: Deferred Tax for previous years	-	-	-	44.28
Closing Balance	562.23	454.79	(7.01)	(132.17)
TOTAL	911.41	803.97	(7.01)	(131.42)



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RAJPUTANA BIODIESEL LIMITED
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DETAILS OF LONG TERM BORROWINGS AS RESTATED

ANNEXURE - VII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Secured				
<u>Term Loan</u>				
- Banks	518.11	597.14	365.83	-
<u>Vehicle Loan</u>				
- Banks	4.49	6.20	9.72	12.50
Unsecured				
<u>Term Loan</u>				
- Others	-	-	-	29.09
<u>Loan from Related parties</u>				
- Directors*	22.95	22.90	0.90	127.00
TOTAL	545.55	626.24	376.45	168.59

(Refer Annexure for terms of borrowings for terms of security, repayment and other relevant details)

*Loan from all Directors excluding Madhuri Surana are interest-free. Loan from Madhuri Surana is borrowed at interest rate of 12% p.a. All loans from directors are expected to be repayable after 12 months from the latest reporting date.

DETAILS OF DEFERRED TAX LIABILITIES (NET) AS RESTATED

ANNEXURE - VIII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<u>Deferred Tax Assets arising on account of:</u>				
-Unabsorbed Depreciation and C/F of losses under Income Tax Act, 1961	-	-	(5.46)	(65.03)
-Expenses disallowed under Income Tax Act, 1961	(2.70)	(2.19)	(2.23)	(1.94)
<u>Deferred Tax Liabilities arising on account of:</u>				
-Difference of WDV as per Companies Act, 2013 and Income Tax Act, 1961	21.10	20.75	23.17	24.19
TOTAL	18.40	18.56	15.48	(42.78)

DETAILS OF LONG TERM PROVISIONS AS RESTATED

ANNEXURE - IX
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Gratuity	6.53	4.32	3.73	2.05
Lease Equalisation Reserve	1.88	2.52	3.92	4.85
TOTAL	8.41	6.84	7.65	6.90



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DETAILS OF SHORT TERM BORROWINGS AS RESTATED

ANNEXURE - X
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Secured				
Cash Credit from Banks	793.53	787.63	431.21	620.05
Working Capital Demand Loan from Banks	161.49	-	-	-
Unsecured				
Loans from Related party	25.22	-	-	171.06
Loans from Others	31.05	30.23	30.00	120.00
Current maturities of long-term debt	151.22	89.79	49.46	13.91
TOTAL	1,162.51	907.65	510.67	925.02

(Refer Annexure for terms of borrowings for terms of security, repayment and other relevant details)

DETAILS OF TRADE PAYABLES AS RESTATED

ANNEXURE - XI
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Due to Micro and Small Enterprises	-	-	-	-
Due to Other than Micro and Small Enterprises	269.24	141.25	130.30	62.01
TOTAL	269.24	141.25	130.30	62.01

(Refer Annexure - XXXIV for ageing)

DETAILS OF OTHER CURRENT LIABILITIES AS RESTATED

ANNEXURE - XII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Advance from Customers	115.74	126.07	7.14	6.47
Credit Card Payable	5.47	3.61	-	-
Salary Payable	4.89	3.99	2.98	5.62
Refundable Security	2.00	2.00	2.14	9.84
TDS Payable	1.63	1.26	0.72	1.96
Expense Payable	13.86	15.65	0.93	1.65
GST Payable	-	-	-	6.68
Debit Balance of Capital balance of Investments in LLP	3.62	3.61	3.57	3.39
Director's Salary Payable	7.08	1.58	1.01	1.33
TOTAL	154.29	157.77	18.49	36.94



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

DETAILS OF SHORT TERM PROVISIONS AS RESTATED

ANNEXURE - XIII
 (₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Taxation (Net of Advance Tax, TDS and TCS)	185.11	144.25	-	-
Provision for Audit Fees	1.20	1.25	0.45	0.33
Provision for Gratuity	0.75	0.44	0.29	0.14
Lease Equalisation Reserve	1.57	1.40	0.92	0.46
TOTAL	188.63	147.34	1.66	0.93



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEXURE- XIV
 (₹ In Lakhs)

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	AS AT 01.04.2024	ADDITIONS	DEDUCTIONS	AS AT 31.07.2024	FOR THE PERIOD	DEDUCTIONS	UPTO 31.07.2024	AS AT 31.07.2024	AS AT 31.03.2023
Property, Plant & Equipment									
Plant & machinery	442.88	0.22	1.80	441.30	9.79	0.90	204.84	236.46	246.93
Lab Equipments	3.36	0.39	-	3.75	0.08	-	2.56	1.19	0.88
Office Equipments	8.80	0.39	-	9.19	0.50	-	6.08	3.11	3.22
Computer	4.78	0.65	-	5.43	0.31	-	3.74	1.69	1.35
Vehicles	38.75	-	-	38.75	2.71	-	15.48	23.27	25.98
Furniture & Fixtures	8.66	-	-	8.66	0.41	-	4.31	4.35	4.76
Buildings	173.33	-	-	173.33	3.31	-	73.55	99.78	103.09
Total PPE (A)	680.56	1.65	1.80	680.41	17.11	0.90	310.56	369.85	386.21
Capital WIP	-	18.55	-	18.55	-	-	-	18.55	-
Total Capital WIP (B)	-	18.55	-	18.55	-	-	-	18.55	-
Total (A + B)	680.56	20.20	1.80	698.96	17.11	0.90	310.56	388.40	386.21

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	AS AT 01.04.2023	ADDITIONS	DEDUCTIONS	AS AT 31.03.2024	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2024	AS AT 31.03.2024	AS AT 31.03.2023
Property, Plant & Equipment									
Plant & machinery	412.48	30.40	-	442.88	30.78	-	195.95	246.93	247.31
Lab Equipments	3.36	-	-	3.36	0.31	-	2.48	0.88	1.19
Office Equipments	6.00	2.80	-	8.80	2.00	-	5.58	3.22	2.42
Computer	2.81	1.97	-	4.78	0.80	-	3.43	1.35	0.18
Vehicles	21.48	17.27	-	38.75	4.49	-	12.77	25.98	13.20
Furniture & Fixtures	5.63	3.03	-	8.66	0.93	-	3.90	4.76	2.66
Buildings	168.90	4.43	-	173.33	10.75	-	70.24	103.09	109.41
Total PPE (A)	620.66	59.90	-	680.56	50.06	-	294.35	386.21	376.37
Capital WIP	3.82	-	3.82	-	-	-	-	-	3.82
Total Capital WIP (B)	3.82	-	3.82	-	-	-	-	-	3.82
Total (A + B)	624.48	59.90	3.82	680.56	50.06	-	294.35	386.21	380.19



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEXURE- XIV
(₹ In Lakhs)

Particulars	GROSS BLOCK		DEPRECIATION FOR THE YEAR		NET BLOCK	
	AS AT 01.04.2022	AS AT 31.03.2023	UPTO 01.04.2022	UPTO 31.03.2023	AS AT 31.03.2023	AS AT 31.03.2022
Property, Plant & Equipment						
Plant & machinery	405.77	412.48	133.27	31.90	247.31	272.50
Lab Equipments	2.89	3.36	1.88	0.29	1.19	1.01
Office Equipments	4.38	6.00	2.65	0.93	2.42	1.73
Computer	2.81	2.81	2.33	0.30	0.18	0.48
Vehicles	21.48	21.48	2.29	5.99	13.20	19.19
Furniture & Fixtures	5.52	5.63	2.06	0.91	2.97	3.46
Buildings	168.90	168.90	47.95	11.54	109.41	120.95
Total PPE (A)	611.75	620.66	192.43	51.86	376.37	419.32
Capital W/P	-	3.82	-	-	3.82	-
Total Capital W/P (B)	-	3.82	-	-	3.82	-
Total (A + B)	611.75	624.48	192.43	51.86	380.19	419.32

Particulars	GROSS BLOCK		DEPRECIATION FOR THE YEAR		NET BLOCK	
	AS AT 01.04.2021	AS AT 31.03.2022	UPTO 01.04.2021	UPTO 31.03.2022	AS AT 31.03.2022	AS AT 31.03.2021
Property, Plant & Equipment						
Plant & machinery	395.13	405.77	98.36	34.91	272.50	296.77
Lab Equipments	2.89	2.89	1.52	0.36	1.01	1.37
Office Equipments	2.27	4.38	1.71	0.94	1.73	0.56
Computer	2.52	2.81	2.02	0.31	0.48	0.50
Vehicles	0.27	21.48	0.16	2.13	19.19	0.11
Furniture & Fixtures	2.35	5.52	1.19	0.87	3.46	1.16
Buildings	168.70	168.90	35.20	12.75	120.95	133.50
Total	574.13	611.75	140.16	52.27	419.32	433.97



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RAJPUTANA BIODIESEL LIMITED
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DETAILS OF NON CURRENT INVESTMENTS AS RESTATED

ANNEXURE - XV
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Unquoted, Non-Trade (At Cost)				
A. Investment in Partnership firm (Associate Entity)				
Rajputana Speedwave Fuel I.I.P	0.33	0.33	0.33	0.33
Add/(Less) - Share in Profit/(Loss)*	(0.33)	(0.33)	(0.33)	(0.33)
B. Investment in subsidiary				
Investment in Nirvanraj Energy Private Limited** 5,06,038 (FY 23-24: 5,06,038) Equity Shares of Rs. 10/- each fully paid	187.24	187.24	-	-
TOTAL	187.24	187.24	-	-
Aggregate value of quoted investments	-	-	-	-
Aggregate market value of quoted investments	-	-	-	-
Aggregate carrying value of unquoted investments	187.24	187.24	-	-
Aggregate provision for diminution in value of investments	-	-	-	-

* Loss in excess of Investment value is shown under other current liabilities

** Investment in Nirvaanraj Energy Private Limited is done as a subsidiary on 28th March, 2024 by acquiring 75.21% of total equity share capital

Footnote 1: Details of investment in partnership firm	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Name of partner with % share in profits of such firm	% of share in profit/loss	% of share in profit/loss	% of share in profit/loss	% of share in profit/loss
Rajputana Biodiesel Limited	33.34%	33.34%	33.34%	33.34%
Speedwave Fuel Private Limited	33.33%	33.33%	33.33%	33.33%
Fame Bioenergy LLP	33.33%	33.33%	33.33%	33.33%
TOTAL	100.00%	100.00%	100.00%	100.00%

DETAILS OF LONG-TERM LOANS & ADVANCES AS RESTATED

ANNEXURE - XVI
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Security Deposit	1.80	1.80	1.80	1.80
Loans and Advances to Related parties	558.56	157.82	3.21	3.21
Loan to Others	222.52	202.92	104.02	156.12
TOTAL	782.88	362.54	109.03	161.13



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

DETAILS OF INVENTORIES AS RESTATED

ANNEXURE - XVII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Raw Material & Consumables	96.44	41.37	36.47	30.52
Finished Goods	953.72	1,004.97	484.32	200.60
TOTAL	1,050.16	1,046.34	520.79	231.12

DETAILS OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XVIII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Unsecured, Considered Good				
Trade Receivable More than Six Months	127.06	67.50	76.32	70.76
Trade Receivable Less than Six Months	922.86	1,061.18	234.05	60.50
TOTAL	1,049.92	1,128.68	310.37	131.26

(Refer Annexure - XXXV for ageing)

DETAILS OF CASH & BANK BALANCE AS RESTATED

ANNEXURE - XIX
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
a. Cash and Cash Equivalents				
Cash-in-Hand	9.76	7.70	26.23	16.75
Bank Balance	-	-	-	-
Fixed Deposits (having original maturity of less than 3 months)	-	-	50.00	-
b. Other Bank Balances with Scheduled Bank				
Fixed Deposit Receipts (having original maturity of more than 3 months and remaining maturity of less than 12 months including given as collateral)	1.80	-	-	13.37
TOTAL	11.56	7.70	76.23	30.12



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED

ANNEXURE - XX
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Security Deposits	-	-	7.91	1.32
Advance Tax, TDS and TCS (Net of Provisions for Tax)	-	-	3.80	2.95
Advance to Suppliers	122.28	84.95	85.58	44.63
Advance to others	0.23	5.00	-	-
Staff Advances	6.58	3.43	2.87	2.15
Imperest Account	-	-	0.90	-
Loans and Advances to Related Party	-	-	0.50	1.34
GST Receivable	-	-	15.35	-
TOTAL	129.09	93.38	116.91	52.39

DETAILS OF OTHER CURRENT ASSETS AS RESTATED

ANNEXURE - XXI
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Income Tax Refund	-	-	-	0.61
Prepaid Expenses	2.50	3.14	0.24	0.14
Balance with Government authorities	157.81	105.90	-	-
Pollution control fees	-	-	-	0.27
Other Receivable	1.85	1.84	1.93	2.33
Preliminary Expenses (IPO)	10.38	-	-	-
TOTAL	172.54	110.88	2.17	3.35



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

ANNEXURE - XXII

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Sale of Goods				
-Domestic Sales	1,806.28	5,376.91	2,340.85	1,707.21
TOTAL	1,806.28	5,376.91	2,340.85	1,707.21

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXIII

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Interest Income on FD	-	-	0.42	0.56
Other Interest Income	19.95	21.33	12.59	13.11
Interest on Income Tax Refund	-	0.15	0.16	1.06
Round off	-	0.01	0.04	-
Profit on Sale of Fixed Assets	5.10	-	-	-
Advances written back	-	-	-	2.80
Sundry Balances Written back	-	-	-	21.33
Miscellaneous Income	0.38	0.11	-	-
TOTAL	25.43	21.60	13.21	38.86

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

ANNEXURE - XXIV

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening Stock	41.37	36.47	30.52	8.92
Add: Purchase During the year	1,463.76	4,663.31	2,003.22	1,506.02
Less: Closing Stock	(96.44)	(41.37)	(36.47)	(30.52)
TOTAL	1,408.69	4,658.41	1,997.27	1,484.42

DETAILS OF PURCHASE OF STOCK-IN-TRADE AS RESTATED

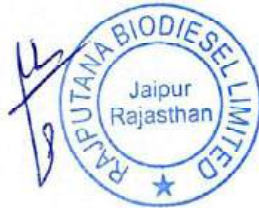
ANNEXURE - XXV

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Purchases	16.27	82.75	43.44	48.60
TOTAL	16.27	82.75	43.44	48.60



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF DIRECT EXPENSES AS RESTATED

ANNEXURE - XXVI
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Factory Expenses	17.74	64.68	32.93	22.01
Factory Rent	2.91	8.73	8.73	8.73
Factory Power	12.75	41.92	14.78	12.47
Boiler charges	0.06	0.31	1.92	0.63
TOTAL	33.46	115.64	58.36	43.84

DETAILS OF CHANGES IN INVENTORIES OF FINISHED GOODS AS RESTATED

ANNEXURE - XXVII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Finished Goods				
Opening Stock	1,004.97	484.32	200.60	62.95
Less: Closing Stock	(953.72)	(1,004.97)	(484.32)	(200.60)
TOTAL	51.25	(520.65)	(283.72)	(137.65)

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

ANNEXURE - XXVIII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Salary to Staff	23.80	56.15	40.79	31.34
Director's Remuneration	10.00	27.00	24.01	23.60
Gratuity Expense	2.52	0.74	1.82	0.86
Staff Welfare Expenses	3.29	6.13	3.91	6.46
Contribution to PF and ESIC	1.76	-	-	-
TOTAL	41.37	90.02	70.53	62.26

DETAILS OF FINANCE COST AS RESTATED

ANNEXURE - XXIX
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Bank and FIs Charges (Including Processing Charges and Guarantee Commission)	1.09	7.13	11.70	2.97
Interest on Borrowings	47.29	98.64	71.52	80.00
Bill Discounting Charges	2.71	5.07	-	-
Interest on GST	-	-	0.17	0.20
Loan Prepayment Charges	-	-	1.53	-
Interest on TDS	0.07	0.01	0.02	0.12
Interest on Income Tax	5.58	7.09	-	-
TOTAL	56.74	117.94	84.94	83.29



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF DEPRECIATION AND AMORTIZATION EXPENSE AS RESTATED

ANNEXURE - XXX
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Depreciation and Amortization Expenses	17.11	50.06	51.86	52.27
TOTAL	17.11	50.06	51.86	52.27

DETAILS OF OTHER EXPENSES AS RESTATED

ANNEXURE - XXXI
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Auditor's Remuneration				
- Statutory Audit	0.45	0.75	0.43	0.37
- Tax Audit	-	0.50	0.35	0.10
Advertisement Expenses	-	-	-	0.37
Brokerage & Commission	0.02	2.20	0.70	1.30
Business & Promotion Expense	0.15	2.54	-	1.50
Computer Charges	0.14	-	-	-
Donation	-	0.11	-	-
Electricity Expenses	0.12	0.46	0.95	0.70
Freight & Labour Charges	38.50	116.69	65.63	54.72
Hazardous Waste Treatment and Disposal Charges	0.39	0.90	1.03	0.46
Insurance Expenses	1.93	7.38	2.34	2.27
Lab Expenses	0.18	0.54	0.49	0.29
Legal Expenses & Professional fees	0.61	7.14	6.42	0.90
Licence Fees	-	0.22	0.10	0.04
Office Expenses	-	3.69	2.37	0.65
Pollution Control Fees	-	-	0.27	0.27
Penalty on GST, TDS, TCS	-	-	0.18	0.06
Printing & Stationery Expenses	0.16	0.38	0.34	0.06
Rent Expenses	1.33	0.96	0.95	0.94
Repair & Maintenance Expenses	0.08	0.45	2.39	5.37
Misc. Expenses	4.46	0.94	1.30	1.02
Stamp Duty for Increase in Authorised Capital	0.95	7.04	-	-
Telephone & Internet Expenses	0.05	0.04	0.04	0.12
Water Expenses	0.47	0.88	0.83	0.59
Weighting Charges	0.40	1.17	0.59	0.39
Website & Software Expenses	0.15	0.36	0.35	-
Penalty for non completion of order	-	-	4.24	-
Travelling & Conveyance Expenses	8.32	15.94	5.74	5.28
Testing & Calibration	1.56	4.08	5.17	0.18
Share in Loss of Associate LLP	0.01	0.04	0.18	0.21
Membership Fees	-	0.34	-	0.57
Advance to Supplier written off	-	-	0.50	-
Security Deposit written off	-	-	0.41	-
Sundry Balance written off	-	10.18	-	-
NSDL Expenses	0.36	-	-	-
RTA Expenses	0.07	-	-	-
Lei Certificate Charges	-	0.15	-	-
TOTAL	60.86	186.07	104.29	78.73



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")

CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF EXCEPTIONAL ITEMS AS RESTATED

ANNEXURE - XXXII
 (₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
MAT Credit Entitlement written off	-	-	-	1.20
TOTAL	-	-	-	1.20



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXXIII

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022	Nature
Other Income	25.43	21.60	13.21	38.86	
Net Profit Before Tax as Restated	145.96	618.27	227.09	29.11	
Percentage	17.42%	3.49%	5.82%	133.49%	

Source of Income

Interest Income on FD	-	-	0.42	0.56	Recurring and not related to Business Activity
Other Interest Income	19.95	21.33	12.59	13.11	Recurring and not related to Business Activity
Interest on Income Tax Refund	-	0.15	0.16	1.06	Non-Recurring and not related to Business Activity
Profit on Sale of Fixed Assets	5.10	-	-	-	Non-Recurring and not related to Business Activity
Round off	-	0.01	0.04	-	Non-Recurring and related to Business Activity
Advances written back	-	-	-	2.80	Non-Recurring and related to Business Activity
Sundry Balances Written back	-	-	-	21.33	Non-Recurring and not related to Business Activity
Miscellaneous Income	0.38	0.11	-	-	Non-Recurring and not related to Business Activity
Total Other income	25.43	21.60	13.21	38.86	



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
AGEING OF TRADE PAYABLES AS RESTATED

ANNEXURE - XXXIV

I. Ageing of Creditors as at July 31, 2024

(₹ In Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	236.70	25.00	1.11	6.43	269.24
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	236.70	25.00	1.11	6.43	269.24

II. Ageing of Creditors as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	104.33	29.49	7.43	-	141.25
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	104.33	29.49	7.43	-	141.25

III. Ageing of Creditors as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	121.64	8.57	-	0.09	130.30
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	121.64	8.57	-	0.09	130.30

IV. Ageing of Creditors as at March 31, 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	60.25	1.40	0.36	-	62.01
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	60.25	1.40	0.36	-	62.01



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXV

(₹ In Lakhs)

I. Ageing of Debtors as at July 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	922.86	59.56	0.50	-	67.00	1,049.92
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	922.86	59.56	0.50	-	67.00	1,049.92

II. Ageing of Debtors as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	1,061.18	-	0.50	-	67.00	1,128.68
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	1,061.18	-	0.50	-	67.00	1,128.68

III. Ageing of Debtors as at March 31, 2023

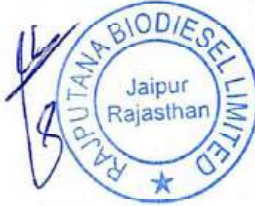
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	234.05	0.55	5.43	24.24	46.10	310.37
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	234.05	0.55	5.43	24.24	46.10	310.37

IV. Ageing of Debtors as at March 31, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	60.50	0.42	24.24	46.10	-	131.26
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	60.50	0.42	24.24	46.10	-	131.26



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURE - XXVVI
 (₹ In Lakhs)

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF RELATED PARTY TRANSACTIONS AS RESTATED

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the period ended July 31, 2024		Amount outstanding as on July 31, 2024 (Payable/ Receivable)		Amount of transaction during the year ended March 31, 2023		Amount outstanding as on March 31, 2023 (Payable/ Receivable)	
			July 31, 2024	July 31, 2024	July 31, 2024	July 31, 2024	March 31, 2023	March 31, 2023	March 31, 2023	March 31, 2023
Sardulak Soni	Director	Remuneration	3.08	(2.11)	6.08	-	6.00	(0.16)	6.00	-
		Reimbursement of Expenses	3.31	0.00	10.99	-	4.70	0.32	4.70	0.92
		Advance given	0.35	-	5.48	-	4.28	-	4.28	0.02
		Advance Repaid	0.35	-	5.48	-	10.67	-	10.67	13.79
		Loan Taken	0.20	(6.20)	23.31	-	30.67	-	30.67	13.79
Taray Atiar	Director	Loan Repaid	-	-	-	(6.00)	41.34	-	2.95	(1.80)
		Reimbursement of Expenses	2.00	(0.45)	17.31	-	41.16	-	5.03	(0.48)
		Reimbursement of Expenses Paid	-	-	6.00	(0.48)	0.77	-	0.06	5.60
		Advance given	0.28	0.28	0.90	-	0.35	-	3.47	0.42
		Advance Repaid	-	-	1.40	-	1.77	-	2.24	-
Suddeep Soni	Director	Loan Taken	4.32	(4.32)	-	-	-	-	-	(19.20)
		Remuneration	4.00	(4.25)	12.00	(0.85)	12.00	-	12.00	(0.85)
		Advance given	-	-	2.00	-	7.80	-	7.80	-
		Advance Repaid	-	-	-	-	7.80	-	-	-
		Loan Taken	55.61	(0.90)	111.72	(5.40)	255.91	-	144.02	(103.89)
Deeprabha Developers Pvt Ltd	Entity in which KMP/Relatives of KMP can exercise significant influence	Loan Repaid	60.11	-	107.25	-	360.90	(0.90)	41.42	-
		Advance given	3.03	84.41	4.99	-	-	-	-	-
		Advance Repaid	-	-	124.15	81.61	-	-	-	-
		Interest	0.31	-	47.50	-	-	-	-	-
		Loan Taken	-	-	-	-	0.90	-	1.75	-
Paras Estates Pvt. Ltd	Entity in which KMP/Relatives of KMP can exercise significant influence	Loan Repaid	-	-	10.00	-	-	-	-	(21.58)
		Interest	-	-	19.00	-	22.48	-	47.01	-
		Loan Taken	-	-	24.09	-	5.45	-	7.54	-
		Loan Repaid	-	-	28.09	-	11.37	-	13.95	-
		Net Interest	0.95	-	28.09	-	165.30	-	5.76	-
Sawas Builders Private Limited	Entity in which KMP/Relatives of KMP can exercise significant influence	Loan Taken	-	-	0.23	-	-	-	-	-
		Loan Repaid	-	-	3.00	-	-	-	-	-
		Advance given	30.57	36.27	31.81	-	-	-	-	-
		Advance Repaid	16.78	-	11.53	-	-	-	-	-
		Interest	0.01	-	0.60	-	-	-	-	-
Sammati Holdings Private Limited	Entity in which KMP/Relatives of KMP can exercise significant influence	Loan Taken	-	-	0.60	-	-	-	-	-
		Loan Repaid	-	-	50.50	-	-	-	-	-
		Advance given	1.80	1.81	51.10	-	-	-	-	-
		Advance Repaid	-	-	-	-	-	-	-	-
		ROI (including GST)	1.18	1.08	-	-	-	-	-	-



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DETAILS OF RELATED PARTY TRANSACTIONS AS RESTATED

ANNEXURE - XXIV
(In Lakhs)

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the period ended July 31, 2024		Amount outstanding as on July 31, 2024 (Payable)/ Receivable		Amount of transaction during the year ended March 31, 2023		Amount outstanding as on March 31, 2023 (Payable)/ Receivable	
			307.05	210.14	256.33	119.72	Amount of transaction during the year ended March 31, 2023	Amount outstanding as on March 31, 2023 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2022	Amount outstanding as on March 31, 2022 (Payable)/ Receivable
Nirvaaraj Energy Private Limited	Subsidiary company	Sales	9.80	-	-	-	-	-	-	-
		Purchase	10.10	-	2.11	-	-	-	-	-
		Interest	333.70	417.07	284.39	34.28	-	-	-	-
		Advance given	1.01	-	252.24	-	-	-	-	-
Sona Coma Pvt. Ltd.	Entity in which KMP/Reclatives of KMP can exercise significant influence	Interest	0.68	-	0.23	-	-	0.90	-	-
		Advance given	2.07	15.69	64.98	17.08	-	-	-	-
		Advance Repaid	-	-	48.13	-	-	-	-	3.50
		Loan Taken	-	-	-	-	-	-	-	27.29
Rajputana Speedwave fuel LLP	Associate's entity	Purchase	-	(0.67)	-	(0.67)	-	-	(1.53)	-
		Advance Given	-	3.30	0.10	3.30	-	-	-	3.20
		Advance Repaid	-	(3.62)	(0.09)	(3.61)	-	(3.57)	-	(0.21)
		Investment	1.00	(0.25)	3.60	(0.18)	-	-	-	(3.39)
Madhuri Sramit*	Director	Remuneration	0.45	(11.30)	0.45	(11.30)	-	-	-	-
		Interest	0.43	-	12.00	-	-	-	-	-
		Loan Taken	0.60	-	0.95	-	-	-	-	-
		Reimbursement of Expenses	2.48	1.88	-	-	-	-	-	-
Rohit Kumar Gautam*	Company Secretary	Reimbursement of Expenses Paid	0.20	0.26	0.95	-	-	-	-	-
		Advance given	-	(0.54)	-	-	-	-	-	-
		Remuneration	0.54	-	-	-	-	-	-	-

* Madhuri Surana was appointed as director w.e.f. 27/07/2023.
+ Rohit Kumar Gautam was appointed as company secretary w.e.f. 17/07/2024



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

**ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
DISCLOSURE UNDER AS-15 AS RESTATED**

ANNEXURE - XXXVII
(₹ In Lakhs)

A. DEFINED CONTRIBUTION PLAN

Particulars	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Employers' Contribution to Provident Fund and ESIC	1.76	-	-	-

B. DEFINED BENEFIT OBLIGATION

1) Gratuity

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

I. ASSUMPTIONS:

	For the Period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Discount Rate	7.00%	7.25%	7.50%	7.25%
Salary Escalation	5.00%	5.00%	5.00%	5.00%
Withdrawal Rates	10.00%	10.00%	10.00%	10.00%
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	60.00	60.00	60.00	60.00

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:

	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	4.76	4.02	2.20	1.34
Current Service Cost	0.66	1.42	1.21	0.83
Interest Cost	0.12	0.30	0.16	0.10
(Benefit paid)	-	-	-	-
Actuarial (gains)/losses	1.74	(0.98)	0.45	(0.07)
Present value of benefit obligation as at the end of the year	7.28	4.76	4.02	2.20

III. ACTUARIAL GAINS/LOSSES:

	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	1.74	(0.98)	0.45	(0.07)
Actuarial (gains)/losses on asset for the year	-	-	-	-
Actuarial (gains)/losses recognized in income & expenses Statement	1.74	(0.98)	0.45	(0.07)

IV. EXPENSES RECOGNISED

	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Current service cost	0.66	1.42	1.21	0.83
Interest cost	0.12	0.30	0.16	0.10
Actuarial (gains)/losses	1.74	(0.98)	0.45	(0.07)
Expense charged to the Statement of Profit and Loss	2.52	0.74	1.82	0.86

V. BALANCE SHEET RECONCILIATION:

	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Opening net liability	4.76	4.02	2.20	1.34
Expense as above	2.52	0.74	1.82	0.86
(Benefit paid)	-	-	-	-
Net liability/(asset) recognized in the balance sheet	7.28	4.76	4.02	2.20

VI. EXPERIENCE ADJUSTMENTS

	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
On Plan Liability (Gains)/Losses	1.63	(1.03)	0.50	(0.07)

VII. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.



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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

DETAILS OF ACCOUNTING RATIOS AS RESTATED

ANNEXURE - XXXVIII
(₹ In Lakhs, except per share data and ratios)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Restated Profit after Tax as per Profit & Loss Statement (A)	107.44	461.80	168.83	19.97
Tax Expense (B)	38.52	156.47	58.26	9.14
Depreciation and amortization expense (C)	17.11	50.06	51.86	52.27
Interest Cost (D)	47.36	98.65	71.71	80.32
Weighted Average Number of Equity Shares at the end of the Year/ Period (Pre Bonus) (E-1)	51,33,500	49,37,148	43,58,679	25,000
Weighted Average Number of Equity Shares at the end of the Year/ Period (Post Bonus) (E-2)	51,33,500	49,37,148	43,58,679	3,75,000
Number of Equity Shares outstanding at the end of the Year (F1) (Pre Bonus issue)	51,33,500	51,33,500	46,20,000	25,000
Number of Equity Shares outstanding at the end of the Year (F2) (Post Bonus issue)	51,33,500	51,33,500	46,20,000	3,75,000
Nominal Value per Equity share (₹) (G)	10.00	10.00	10.00	10.00
Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	1,424.76	1,317.32	454.99	(128.92)
Current Assets (I)	2,413.27	2,386.98	1,026.47	448.24
Current Liabilities (J)	1,774.67	1,354.01	661.12	1,024.90
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Pre Bonus)	2.09	9.35	3.87	79.88
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Post Bonus)	2.09	9.35	3.87	5.33
Return on Net Worth ^{1 & 2} (%)	7.54%	35.06%	37.11%	(15.49%)
Net Asset Value Per Share ¹ (₹) (Pre-Bonus)	27.75	25.66	9.85	(515.68)
Net Asset Value Per Share ¹ (₹) (Post-Bonus)	27.75	25.66	9.85	(34.38)
Current Ratio ¹	1.36	1.76	1.55	0.44
Earning before Interest, Tax and Depreciation and Amortization ¹ (EBITDA)	210.43	766.98	350.66	161.70

Notes -

1. Ratios have been calculated as below:

Earnings Per Share (₹) (EPS):	$\frac{A}{E-1 \text{ or } E-2}$
Return on Net Worth (%):	$\frac{A}{H}$
Net Asset Value per equity share (₹):	$\frac{H}{F-1 \text{ or } F-2}$
Current Ratio:	$\frac{I}{J}$
Earning before Interest, Tax and Depreciation and Amortization (EBITDA):	A + (B+C+D)

2. Ratios are not annualised.



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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
STATEMENT OF TAX SHELTERS

ANNEXURE - XXXIX
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Profit before tax as per books (A)	145.96	618.27	227.09	29.11
Income Tax Rate* (%)	25.168%	25.168%	25.168%	25.168%
MAT Rate* (%)	-	-	-	-
Tax at notional rate on profits	36.74	155.61	57.15	7.33
Adjustments :				
Permanent Differences(B)				
<i>Expenses disallowed under Income Tax Act, 1961</i>				
- Employee contribution of PF & ESIC	1.44	-	-	-
- Fines & penalty	-	-	0.18	0.06
- Donation	-	0.11	-	-
- Interest on TDS & Income Tax	5.65	7.10	0.02	0.12
Total Permanent Differences(B)	7.09	7.21	0.20	0.18
Loss/(Income) considered separately (C)				
Share in (Loss)/Profit of LLP	0.01	0.04	0.18	0.21
Interest Income	(19.95)	(21.49)	(13.18)	(14.73)
Total Loss/(Income) considered separately (C)	(19.94)	(21.45)	(13.00)	(14.52)
Timing Differences (D)				
Depreciation as per Companies Act, 2013	17.11	50.06	51.86	52.27
Depreciation as per Income Tax Act, 1961	(13.42)	(44.26)	(43.97)	(47.83)
(Gain)/Loss on sale of fixed assets	(5.10)	0.00	0.00	0.00
Lease Equalisation Reserve	(0.47)	(0.92)	(0.46)	0.01
Gratuity	2.51	0.75	1.82	0.85
Total Timing Differences (D)	0.63	5.63	9.25	5.30
Net Adjustments E = (B+C+D)	(12.22)	(8.61)	(3.55)	(9.04)
Tax expense / (saving) thereon	(3.08)	(2.17)	(0.89)	(2.28)
Income from Other Sources				
Interest Income	19.95	21.49	13.18	14.73
Income from Other Sources (F)	19.95	21.49	13.18	14.73
Set-off from Brought Forward Losses (G)	-	(21.67)	(236.72)	(34.80)
Taxable Income/(Loss) as per Income Tax (H) = (A+E+F+G)	153.69	609.48	0.00	0.00
Set-off from Brought Forward Losses for MAT (I)	-	-	-	-
Taxable Income/(Loss) as per MAT (A+I)	-	-	-	-
Income Tax as returned/computed	38.68	153.39	0.00	0.00
Tax paid as per normal or MAT	Normal	Normal	Normal	Normal

*The Company has opted for section 115BAA of Income Tax Act, 1961 from F.Y. 2021-22.



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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED

ANNEXURE - XL
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
I. Contingent Liabilities				
(a) claims against the company not acknowledged as debt;	-	-	-	-
(b) guarantees excluding financial guarantees; and	-	-	-	-
(c) other money for which the company is contingently liable	-	-	-	-
II. Commitments				
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-	-
(b) uncalled liability on shares and other investments partly paid	-	-	-	-
(c) other commitments	-	-	-	-

RESTATED VALUE OF IMPORTS CALCULATED ON C.I.F BASIS BY THE COMPANY DURING THE FINANCIAL YEAR IN RESPECT OF:

ANNEXURE - XLI
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	₹	₹	₹	₹
(a) Raw Material	-	-	-	-
(b) Components and spare parts	-	-	-	-
(c) Capital goods	-	-	-	-

EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR AS RESTATED :

ANNEXURE - XLII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	₹	₹	₹	₹
(a) Royalty	-	-	-	-
(b) Know-How	-	-	-	-
(c) Professional and consultation fees	-	-	-	-
(d) Interest	-	-	-	-
(e) Purchase of Components and spare parts	-	-	-	-
(f) Others	-	-	-	-

EARNINGS IN FOREIGN EXCHANGE AS RESTATED:

ANNEXURE - XLIII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	₹	₹	₹	₹
(a) Export of goods calculated on F.O.B. basis	-	-	-	-
(b) Royalty, know-how, professional and consultation fees	-	-	-	-
(c) Interest and dividend	-	-	-	-
(d) Other income	-	-	-	-



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES AS RESTATED

ANNEXURE - XLIV
(₹ In Lakhs)

Particulars	As at July 31, 2024 ₹	As at March 31, 2024 ₹	As at March 31, 2023 ₹	As at March 31, 2022 ₹
(a) Dues remaining unpaid to any supplier at the end of each accounting year				
-Principal	-	-	-	-
-Interest on the above	-	-	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-	-
(d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-

Note : Based on the information available with the Company, there are no dues to Small and Micro enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The information regarding Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

DISCLOSURE UNDER AS-19 AS RESTATED

a. Reconciliation of Minimum Lease Payments at the balance sheet date and their present value:

ANNEXURE - XLV
(₹ In Lakhs)

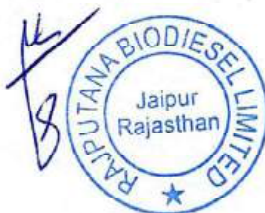
Particulars	As at July 31, 2024		
	not later than one year ₹	later than one year and not later than five years ₹	more than five years ₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	10.26	10.77	-

Particulars	As at March 31, 2024		
	not later than one year ₹	later than one year and not later than five years ₹	more than five years ₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	10.09	14.27	-

Particulars	As at March 31, 2023		
	not later than one year ₹	later than one year and not later than five years ₹	more than five years ₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	9.61	24.37	-

Particulars	As at March 31, 2022		
	not later than one year ₹	later than one year and not later than five years ₹	more than five years ₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	9.15	33.98	-

b. The Company has no contingent rents to be recognized as an expense in the statement of profit and loss for the period and has not sub-leased any property.



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013:

ANNEXURE - XLVI

- i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- ii. The Company has not revalued its Property, Plant and Equipment.
- iii. The Company has granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are:
 - (a) repayable on demand or
 - (b) without specifying any terms or period of repayment

Type of borrower	For the period ended July 31, 2024		For the year ended March 31, 2024	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans
a. Promoters	-	-	-	-
b. Directors	-	-	-	-
c. KMPs	-	-	-	-
d. Related Parties	558.56	71.51%	157.82	43.75%

Type of borrower	For the year ended March 31, 2023		For the year ended March 31, 2022	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans
a. Promoters	-	-	-	-
b. Directors	-	-	-	-
c. KMPs	-	-	-	-
d. Related Parties	3.71	3.44%	4.55	2.83%

- iv. The Company has capital work-in-progress, ageing of which are mentioned in the tables below:

Capital Work in Progress as on 31 July 2024 (₹ In Lakhs)

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	18.55	-	-	-	18.55
Total	18.55	-	-	-	18.55

Capital Work in Progress as on 31 March 2024 (₹ In Lakhs)

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	-	-	-	-	-
Total	-	-	-	-	-

Capital Work in Progress as on 31 March 2023 (₹ In Lakhs)

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	3.82	-	-	-	3.82
Total	3.82	-	-	-	3.82

Capital Work in Progress as on 31 March 2022 (₹ In Lakhs)

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	-	-	-	-	-
Total	-	-	-	-	-

- v. The Company does not have any intangible assets under development.
- vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

- vii. The Company has borrowings or sanctioned working capital limit from banks or financial institution on the basis of security of current assets. However, as per terms & condition of sanction of loan, the quarterly returns or statements of current assets were not required to be filed by the company with banks or financial institution till December 2023. Accordingly, the Company has not filed such statement with the bank or financial institutions upto December 2023. However, post that, the company has submitted stock statement to banks as per terms of banks and the summary of same is shown below.

FY 23-24

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ in Lakhs)	Amount as reported in the quarterly return/ statement (₹ in Lakhs)	Amount of difference (₹ in Lakhs)	Reason for material discrepancies
Q4	Kotak Mahindra Bank	Stock Statement	1,046.34	1,046.34	-	N.A.
		Book Debts	1,128.68	1,001.62	(127.06)	The Company has submitted statements after inadvertently netting-off some advances

Upto July 2024

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ in Lakhs)	Amount as reported in the quarterly return/ statement (₹ in Lakhs)	Amount of difference (₹ in Lakhs)	Reason for material discrepancies
Q1	Kotak Mahindra Bank	Stock Statement	899.51	899.51	-	N.A.
		Book Debts	1,035.10	1,035.10	-	N.A.

- viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.
ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
xi. The company have investments and compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 have been complied with.
xii. Significant Accounting Ratios:

Ratios	For the Period ended Jul 31, 2024	For the year ended March 31, 2024	Variation (%)
(a) Current Ratio	1.36	1.76	(22.73%)
(b) Debt-Equity Ratio	1.20	1.16	3.45%
(c) Debt Service Coverage Ratio	0.12	0.47	(74.47%)
(d) Return on Equity Ratio	7.84%	52.11%	(84.95%)
(e) Inventory turnover ratio	1.41	5.39	(73.84%)
(f) Trade Receivables turnover ratio	1.66	7.47	(77.78%)
(g) Trade payables turnover ratio	7.59	36.86	(79.41%)
(h) Net capital turnover ratio	2.16	7.69	(71.91%)
(i) Net profit ratio	5.95%	8.59%	(30.73%)
(j) Return on Capital employed	6.13%	24.98%	(75.46%)
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%: Since, comparative period is full financial year, hence, not comparable.



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

Ratios	For the year ended March 31, 2024	For the year ended March 31, 2023	Variation (%)
(a) Current Ratio	1.76	1.55	13.55%
(b) Debt-Equity Ratio	1.16	1.95	(40.51%)
(c) Debt Service Coverage Ratio	0.47	0.37	27.03%
(d) Return on Equity Ratio	52.11%	103.55%	(49.68%)
(e) Inventory turnover ratio	5.39	4.67	15.42%
(f) Trade Receivables turnover ratio	7.47	10.60	(29.53%)
(g) Trade payables turnover ratio	36.86	22.81	61.60%
(h) Net capital turnover ratio	7.69	(22.16)	(134.70%)
(i) Net profit ratio	8.59%	7.21%	19.14%
(j) Return on Capital employed	24.98%	22.01%	13.49%
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%:

- (a) Debt-Equity Ratio: Ratio is decreased mainly due to increase in debt during the year.
 (b) Debt Service Coverage Ratio: Ratio is improved mainly due to good profits during the year.
 (c) Return on Equity Ratio: Ratio is decreased mainly due to increase in equity shareholder's funds during the year.
 (d) Trade Receivables turnover ratio: Ratio is decreased mainly due to increase in average accounts receivable.
 (e) Trade payable turnover ratio: Ratio is increased mainly due to increase in Average trade payable.
 (f) Net capital turnover ratio: Ratio is increased mainly due to decrease in average working capital.

Ratios	For the year ended March 31, 2023	For the year ended March 31, 2022	Variation (%)
(a) Current Ratio	1.55	0.44	252.27%
(b) Debt-Equity Ratio	1.95	(8.48)	(123.00%)
(c) Debt Service Coverage Ratio	0.37	0.14	164.29%
(d) Return on Equity Ratio	103.55%	(14.87%)	(796.37%)
(e) Inventory turnover ratio	4.67	9.21	(49.29%)
(f) Trade Receivables turnover ratio	10.60	16.37	(35.25%)
(g) Trade payables turnover ratio	22.81	34.81	(34.47%)
(h) Net capital turnover ratio	(22.16)	(2.57)	762.26%
(i) Net profit ratio	7.21%	1.17%	516.24%
(j) Return on Capital employed	22.01%	11.34%	94.09%
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%:

- (a) Current Ratio: Ratio is improved due to decrease in short term borrowings, Increase in inventories, Short term loans and advances and Trade Receivables
 (b) Debt-Equity Ratio: Ratio is increase mainly due to repayment of borrowings with increase in equity due to good profits during the year.
 (c) Debt Service Coverage Ratio: Ratio is improved mainly due to good profits during the year.
 (d) Return on Equity Ratio: Ratio is improved mainly due to good profits during the year.
 (e) Inventory turnover ratio: Ratio is decreased mainly due to increase in average inventory.
 (f) Trade Receivables turnover ratio: Ratio is decreased mainly due to increase in average accounts receivable
 (g) Trade payable turnover ratio: Ratio is decreased mainly due to increase in Average trade payables.
 (h) Net capital turnover ratio: Ratio is decreased mainly due to increase in average working capital.
 (i) Net profit ratio: Ratio is improved mainly due to increase in operating margins during the year.
 (j) Return on Capital employed: Ratio is improved mainly due to good profits during the year.

- xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- xiv. The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- xv. The Company does not have CSR obligations in the previous 3 financial years. Further, the company has CSR obligations for FY 2024-25. Since, the company has presented latest period upto July 31, 2024, disclosure for CSR obligation is not required.
- xvi. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS

- xvii. A. 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

CAPITALISATION STATEMENT AS AT JULY 31, 2024

ANNEXURE - XLVII
 (₹ In Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short term debt (A)	1,162.51	-
Long Term Debt (B)	545.55	-
Total debts (C)	1,708.06	-
Shareholders' funds		
Share capital	513.35	-
Reserve and surplus - as Restated	911.41	-
Total shareholders' funds (D)	1,424.76	-
Long term debt / shareholders funds (B/D)	0.38	-
Total debt / shareholders funds (C/D)	1.20	-

Signatures to Annexures Forming Part Of The Restated Financial Statements

FOR RAJVANSHI & ASSOCIATES
 Chartered Accountants
 FRN : 005069C

Prakshal Jain
 Partner
 Membership No.: 429807

Place: Jaipur
 Date : 12.11.2024



For and on behalf of the Board of Directors of
 RAJPUTANA BIODIESEL LIMITED

Sarbhak Soni
 (Managing Director)
 DIN : 07633751

Tanay Attar
 (Whole Time Director)
 DIN : 07633730

Sarbhak Soni
 (CFO)

Rohit Kumar Gauttam
 (Company Secretary)
 ICSI Mem. No. : A56199



RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED.

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of OS Installments	Instalment (₹)	Outstanding as on July 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2023 (₹ In Lakhs)	Outstanding as on March 31, 2022 (₹ In Lakhs)
UGRO CAPITAL LIMITED	Unsecured Loan	Repayable in 36 Equated Monthly Installments	25.45	18.00%	36	-	91,900	-	-	-	21.50
AXIS BANK	Kia Sciros	Repayable in 60 Equated Monthly Installments	16.00	7.26%	60	35	30,909	8.20	9.22	12.50	15.30
AXIS BANK	Kia Sonet	Repayable in 60 Equated Monthly Installments	10.01	9.30%	60	57	20,764	9.39	-	-	-
BAJAJ FINANCE LTD**	Unsecured Loan	Repayable in 60 Equated Monthly Installments	18.42	18.00%	60	-	27,625	-	-	-	18.69
KOTAK MAHINDRA BANK	Primary Security Current Assets / Movable Fixed Assets Collateral Security Residential property part of Plot No. A, Soni House, Jaipura Mansion, Panch Batti, MI Road, Jaipur.	Repayable in 83 Equated Monthly Installments	427.49	RPRR + 3% / 9.25%	83	69	6,91,545	350.60	366.84	412.51	-
KOTAK MAHINDRA BANK	Primary Security Current Assets / Movable Fixed Assets Collateral Security Residential property part of Plot No. A, Soni House, Jaipura Mansion, Panch Batti, MI Road, Jaipur.	Repayable in 83 Equated Monthly Installments	320.00	RPRR + 3% / 8.85%	83	83	5,16,883	305.63	317.08	-	-
ICICI BANK	Primary Security Hypothecation of Stocks and other movables Collateral Security Part of Plot No. A, Jaipura Mansion (Building No.1), Panch Batti, Jaipur, Rajasthan	Repayable within 12 Months	250.00	Repo Rate + 5.35%	12	-	-	-	-	-	176.14
ICICI BANK	Primary Security Hypothecation of Stocks and other movables Collateral Security Part of Plot No. A, Jaipura Mansion (Building No.1), Panch Batti, Jaipur, Rajasthan	Repayable within 12 Months	441.70	Repo Rate + 4%	12	-	-	-	-	-	443.91



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF STANDALONE RESTATED FINANCIAL STATEMENTS
ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED.

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of DS Installments	Instalment (₹)	Outstanding as on July 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2023 (₹ In Lakhs)	Outstanding as on March 31, 2022 (₹ In Lakhs)
KOTAK MAHINDRA BANK	Primary Security Current Assets / Movable Fixed Assets Collateral Security Residential property part of Plot No. A, Sori House, Jajpura Mainson, Panch Batti, MI Road, Jaipur	Repo Rate + 2.35%	800.00	Repo Rate + 2.35%	12	-	-	793.53	787.63	431.21	-
YES BANK LIMITED	Unsecured Loan	Repayable on Demand	160.00	EBLR + 3.5%	NA	NA	NA	161.49	-	-	-
SUWAS BUILDERS PRIVATE LIMITED*	Unsecured Loan	Repayable on Demand	-	12.00%	NA	NA	NA	-	-	-	149.48
PABAS ESTATES PVT. LTD.*	Unsecured Loan	Repayable on Demand	-	6.00%	NA	NA	NA	-	-	-	21.59
PUSHPENDRA SURANA*	Unsecured Loan	Repayable on Demand	-	9.00%	NA	NA	NA	20.09	-	-	-
SNEH LATA SETHI*	Unsecured Loan	Repayable on Demand	-	9.00%	NA	NA	NA	5.13	-	-	-
MADHURI SURANA*	Unsecured Loan	Repayable after 12 months from the latest reporting date	-	12.00%	NA	NA	NA	11.50	11.50	-	-
AKL DEVELOPMENT AND MANAGEMENT PVT LTD	Unsecured Loan	Repayable on Demand	-	7.50%	NA	NA	NA	-	-	-	-
JAIPUR FARMING PRODUCT PVT LTD*	Unsecured Loan	Repayable on Demand	-	7.50%	NA	NA	NA	31.05	30.22	30.00	120.00

* Loan Repayment Schedules are not available and other relevant documents are not available. Hence, closing balances and current maturities are verified based on payment made.

** Sanction letter not available

* Loan Agreement not available hence interest rates and sanction amounts are not verified



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RAJVANSHI & ASSOCIATES

Chartered Accountants

Contact Details of Partner | Email: prakshal@rajvanshica.com

Offices at: DELHI | MUMBAI | AHMEDABAD | JAIPUR | SINGAPORE | BANGALORE

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Independent Auditor's Report on Restated Consolidated Financial Information

To,

The Board of Directors

RAJPUTANA BIODIESEL LIMITED

(Formerly known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")

Jaipura Mansion Panch Batti, M.I.Road, Jaipur, Rajasthan – 302001

1. We have examined the attached consolidated restated financial information of **RAJPUTANA BIODIESEL LIMITED (Formerly known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")** (hereinafter referred to as "the Company") and its subsidiary (the Company and its subsidiary together referred to as the "Group") comprising the restated consolidated statement of assets and liabilities as at July 31, 2024, March 31, 2024, 2023 and 2022, restated consolidated statement of profit and loss and restated consolidated cash flow statement for the financial year/period ended on July 31, 2024, March 31, 2024, 2023 and 2022 and the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "Restated Consolidated Financial Information" or "Restated Consolidated Financial Statements") annexed to this report and initialed by us for identification purposes. These Restated Consolidated Financial Information have been prepared by the management of the Company and approved by the board of directors at their meeting in connection with the proposed Initial Public Offering on Emerge Platform ("IPO" or "SME IPO") of National Stock Exchange of India Limited ("NSE") of the company.
2. These restated summary statements have been prepared in accordance with the requirements of:
 - (i) Section 26 of Part – I of Chapter III of Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
 - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("Guidance Note")
3. The Company's Board of Directors is responsible for the preparation of the Restated Consolidated Financial Information for inclusion in the Red-Herring Prospectus/ Prospectus ("Offer Document") to be filed with Securities and Exchange Board of India ("SEBI"), NSE and Registrar of Companies (Jaipur) in connection with the proposed IPO. The Restated Consolidated Financial Information have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Consolidated Financial Information. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Consolidated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Consolidated Financial Information taking into consideration:
 - (i) The terms of reference and terms of our engagement letter requesting us to carry out the assignment, in connection with the proposed SME IPO;



RAJVANSHI & ASSOCIATES

Chartered Accountants

Contact Details of Partner | Email: prakshal@rajvanshica.com

Offices at: DELHI | MUMBAI | AHMEDABAD | JAIPUR | SINGAPORE | BANGALORE

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- (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - (iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Consolidated Financial Information;
 - (iv) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. The Restated Consolidated Financial Information of the Company have been compiled by the management from consolidated audited financial statements for the year/period ended on July 31, 2024, March 31, 2024, 2023 and 2022.
 6. Audit for the financial period/ year ended July 31, 2024 and March 31, 2024, 2023 and 2022 was audited by us vide our report dt. November 12, 2024, September 16, 2024, September 1, 2023 and August 31, 2022 respectively. There are no audit qualifications in the audit reports issued by us which would require adjustments in the Restated Consolidated Financial Statements of the Company.
 7. The consolidated financial statements also include the Group's share of net profit/loss for the year/period ended July 31, 2024, March 31, 2024, 2023 and 2022 for relevant years is tabulated below, as considered in the restated consolidated financial statements, in respect of one associate whose financial statements have not been audited by us:

Particulars	(₹ in lakhs)			
	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Share of Profit/(Loss)	(0.01)	(0.04)	(0.18)	(0.21)

These financial statements are unaudited and have been furnished to us by the Management and our opinion on the restated consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.

Our opinion on the consolidated financial statements above is not modified in respect of the above matters with respect to our reliance on the work done and the financial statements certified by the Management.

8. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Consolidated Financial Information:
 - a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively in the financial year/period ended on July 31, 2024, March 31, 2024, 2023 and 2022.
 - b) do not require any adjustment for modification as there is no modification in the underlying audit reports;

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RAJVANSHI & ASSOCIATES

Chartered Accountants

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- c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
- d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
9. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
- (i) The “**restated consolidated statement of asset and liabilities**” of the Company as at July 31, 2024, March 31, 2024, 2023 and 2022 examined by us, as set out in **Annexure I** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (ii) The “**restated consolidated statement of profit and loss**” of the Company for the financial year/period ended on at July 31, 2024, March 31, 2024, 2023 and 2022 examined by us, as set out in **Annexure II** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (iii) The “**restated consolidated statement of cash flows**” of the Company for the financial year/period ended on at July 31, 2024, March 31, 2024, 2023 and 2022 examined by us, as set out in **Annexure III** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.
10. We have also examined the following other financial information relating to the Company prepared by the management and as approved by the board of directors of the Company and annexed to this report relating to the Company for the financial year/period ended on at July 31, 2024; March 31, 2024, 2023 and 2022 proposed to be included in the Offer Document.

Annexure to Restated Consolidated Financial Information of the Company:-

- I. Consolidated statement of assets and liabilities, as restated as appearing in ANNEXURE I;
- II. Consolidated statement of profit and loss, as restated as appearing in ANNEXURE II;
- III. Consolidated statement of cash flows as restated as appearing in ANNEXURE III;
- IV. Corporate Information, Significant accounting policies as restated and Notes to reconciliation of restated profits and net worth as appearing in ANNEXURE IV;
- V. Details of share capital as restated as appearing in ANNEXURE V to this report;
- VI. Details of reserves and surplus as restated as appearing in ANNEXURE VI to this report;
- VII. Details of minority interest as restated as appearing in ANNEXURE VII to this report;
- VIII. Details of long-term borrowings as restated as appearing in ANNEXURE VIII to this report;
- IX. Details of deferred tax liabilities (net) as appearing in ANNEXURE IX to this report;
- X. Details of long-term provisions as restated as appearing in ANNEXURE X to this report;
- XI. Details of short-term borrowings as restated as appearing in ANNEXURE XI to this report;
- XII. Details of trade payables as restated as appearing in ANNEXURE XII to this report;
- XIII. Details of other current liabilities as restated as appearing in ANNEXURE XIII to this report;

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- XIV. Details of short-term provisions as restated as appearing in ANNEXURE XIV to this report;
- XV. Details of property, plant & equipment and intangible assets as appearing in ANNEXURE XV to this report;
- XVI. Details of non-current investments as restated as appearing in ANNEXURE XVI to this report;
- XVII. Details of long-term loans and advances as restated as appearing in ANNEXURE XVII to this report;
- XVIII. Details of inventories as restated as appearing in ANNEXURE XVIII to this report;
- XIX. Details of trade receivables as restated as appearing in ANNEXURE XIX to this report;
- XX. Details of cash and bank balances as restated as appearing in ANNEXURE XX to this report;
- XXI. Details of short-term loans and advances as restated as appearing in ANNEXURE XXI to this report;
- XXII. Details of other current assets as restated as appearing in ANNEXURE XXII to this report;
- XXIII. Details of revenue from operations as restated as appearing in ANNEXURE XXIII to this report;
- XXIV. Details of other income as restated as appearing in ANNEXURE XXIV to this report;
- XXV. Details of cost of material consumed as restated as appearing in ANNEXURE XXV to this report;
- XXVI. Details of purchase of stock-in-trade as restated as appearing in ANNEXURE XXVI to this report;
- XXVII. Details of direct expenses as restated as appearing in ANNEXURE XXVII to this report;
- XXVIII. Details of changes in inventories of finished goods as restated as appearing in ANNEXURE XXVIII to this report;
- XXIX. Details of employee benefit expenses as restated as appearing in ANNEXURE XXIX to this report;
- XXX. Details of finance costs as restated as appearing in ANNEXURE XXX to this report;
- XXXI. Details of depreciation and amortization expense as restated as appearing in ANNEXURE XXXI to this report;
- XXXII. Details of other expenses as restated as appearing in ANNEXURE XXXII to this report;
- XXXIII. Details of exceptional items as restated as appearing in ANNEXURE XXXIII to this report;
- XXXIV. Details of bifurcative other income as restated as appearing in ANNEXURE XXXIV to this report;
- XXXV. Ageing of trade payables as restated as appearing in ANNEXURE XXXV to this report;
- XXXVI. Ageing of trade receivables as restated as appearing in ANNEXURE XXXVI to this report;
- XXXVII. Details of related party transactions as restated as appearing in ANNEXURE XXXVII to this report;
- XXXVIII. Disclosure under AS-15 as restated as appearing in ANNEXURE XXXVIII to this report;
- XXXIX. Summary of significant accounting ratios as restated as appearing in ANNEXURE XXXIX to this report;
- XL. Statement Net assets and profit/(loss) attributable to owners and minority interest as restated as appearing in ANNEXURE XL to this report;
- XLI. Details of contingent liabilities & commitment as restated as appearing in ANNEXURE XLI to this report;
- XLII. Details of restated value of imports calculated on C.I.F. basis by the company during the financial year/period as appearing in ANNEXURE XLII to this report;
- XLIII. Details of expenditure in foreign currency during the financial year/period as restated as appearing in ANNEXURE XLIII to this report;
- XLIV. Details of earnings in foreign exchange as restated as appearing in ANNEXURE XLIV to this report;



RAJVANSHI & ASSOCIATES

Chartered Accountants

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- this report;
- XLV. Details of dues of small enterprises and micro enterprises as restated as appearing in ANNEXURE XLV to this report;
- XLVI. Disclosure under AS-19 as restated as appearing in ANNEXURE XLVI to this report;
- XLVII. Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013 as restated as appearing in ANNEXURE XLVII to this report;
- XLVIII. Capitalisation Statement as at July 31, 2024 as restated as appearing in ANNEXURE XLVIII to this report;

11. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
12. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
13. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, NSE and Registrar of Companies (Jaipur) in connection with the proposed SME IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No. : 005069C

(Prakshal Jain)
Partner

Membership No.: 429807
UDIN: 24429807BKASCR8562

Place: Jaipur
Date: 12.11.2024



RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I
(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
EQUITY AND LIABILITIES						
1)	Shareholders Funds					
	a. Share Capital	V	513.35	513.35	462.00	2.50
	b. Reserves & Surplus	VI	1,060.46	800.87	(7.01)	(131.42)
2)	Minority Interest	VII	112.24	61.47	-	-
3)	Non - Current Liabilities					
	a. Long-term Borrowings	VIII	826.72	925.94	376.45	168.59
	b. Deferred tax liabilities (Net)	IX	17.56	-	15.48	-
	c. Long-term Provisions	X	8.74	6.85	7.65	6.90
4)	Current Liabilities					
	a. Short Term Borrowings	XI	1,162.51	988.25	510.67	925.02
	b. Trade Payables	XII				
	- Due to Micro, Small and Medium Enterprises		-	-	-	-
	- Due to Others		526.60	211.01	130.30	62.01
	c. Other Current liabilities	XIII	183.68	336.95	18.49	36.95
	d. Short Term Provisions	XIV	214.74	150.47	1.66	0.93
TOTAL			4,626.60	3,995.16	1,515.69	1,071.48
ASSETS						
1)	Non Current Assets					
	a. Property, Plant & Equipment and Intangible Assets	XV				
	- Property, Plant & Equipment		538.33	553.00	376.37	419.32
	- Goodwill on Consolidation		-	-	-	-
	- Capital Work-in-Progress		64.41	-	3.82	-
	b. Non-Current Investments	XVI	0.02	0.02	-	-
	c. Deferred Tax Assets (Net)	IX	-	1.81	-	42.78
	d. Long-term Loans & Advances	XVII	405.18	366.23	109.03	161.13
2)	Current Assets					
	a. Inventories	XVIII	1,543.66	1,233.32	520.79	231.12
	b. Trade Receivables	XIX	1,214.19	1,153.38	310.37	131.26
	c. Cash and Bank Balance	XX	281.69	384.54	76.23	30.12
	d. Short term loan and advances	XXI	563.85	297.17	116.91	52.40
	e. Other current assets	XXII	15.27	5.69	2.17	3.35
TOTAL			4,626.60	3,995.16	1,515.69	1,071.48

See accompanying annexures forming part of the consolidated restated financial statements (Refer Annexure No. IV to XLVIII)

FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
FRN : 005069C

Prakash Jain
Partner
Membership No.: 429807

UDIN : 24429807BKASCR8562
Place : Jaipur
Date : 12/11/2024

For and on behalf of the Board of Directors of
RAJPUTANA BIODIESEL LIMITED

(Sarthak Soni)
(Managing Director)
DIN : 07633751

(Sarthak Soni)
(CFO)



(Rohit Kumar)
(Whole Time Director)
DIN : 07633730

(Rohit Kumar Gautam)
(Company Secretary)
ICSI Mem. No.: A56199

RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

CONSOLIDATED STATEMENT OF PROFIT AND LOSS AS RESTATED

ANNEXURE - II

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
A	INCOME					
	Revenue from Operations	XXIII	2,672.24	5,345.97	2,340.85	1,707.21
	Other Income	XXIV	106.94	21.54	13.21	38.86
	TOTAL INCOME (A)		2,779.18	5,367.51	2,354.06	1,746.07
B	EXPENDITURE					
	Cost of material consumed	XXV	2,048.60	4,658.41	1,997.27	1,484.42
	Purchase of Stock-in-Trade	XXVI	277.63	85.28	43.44	48.60
	Direct Expenses	XXVII	61.78	116.26	58.36	43.84
	Changes in inventories of Finished Goods	XXVIII	(236.40)	(547.12)	(283.72)	(137.65)
	Employee benefits expense	XXIX	62.47	90.03	70.53	62.26
	Finance costs	XXX	60.10	118.08	84.94	83.29
	Depreciation and amortization expense	XXXI	28.08	50.46	51.86	52.27
	Other expenses	XXXII	85.86	187.78	104.11	78.52
	TOTAL EXPENSES (B)		2,388.12	4,759.18	2,126.79	1,715.55
C	Profit before exceptional items and tax (A-B)		391.06	608.33	227.27	30.52
D	Exceptional items	XXXIII	-	-	-	1.20
E	Profit before tax (C-D)		391.06	608.33	227.27	29.32
F	Tax Expense:					
	(i) Current tax		61.32	155.77	-	-
	(ii) Deferred tax expenses/(credit)	IX	19.37	2.40	58.26	9.14
	TOTAL EXPENSES (F)		80.69	158.17	58.26	9.14
G	Profit for the year (E-F)		310.37	450.16	169.01	20.18
H	Minority Interest	VII	50.77	(2.31)	-	-
I	Share of Profit/(loss) from Associate		(0.01)	(0.04)	(0.18)	(0.21)
J	Profit for the year (G-H-I)		259.59	452.43	168.83	19.97
K	Earnings per share (Face value of ₹ 10/- each): (Pre Bonus)					
	i. Basic		5.06	9.16	3.87	79.88
	ii. Diluted		5.06	9.16	3.87	79.88
L	Earnings per share (Face value of ₹ 10/- each): (Post Bonus)					
	i. Basic		5.06	9.16	3.87	5.33
	ii. Diluted		5.06	9.16	3.87	5.33

See accompanying annexures forming part of the consolidated restated financial statements (Refer Annexure No. IV to XLVIII)

FOR RAJVANSHI & ASSOCIATES

Chartered Accountants & ASSOCIATES

FRN : 005069C

Prakshal Jain
Partner

Membership No.: 429807

UDIN : 24429807BKASCR8562

Place : Jaipur

Date : 12/11/2024

For and on behalf of the Board of Directors of
RAJPUTANA BIODIESEL LIMITED

(Sarbhak Soni)
(Managing Director)

DIN : 07633751

(Sarbhak Soni)
(CFO)



(Tanay Attar)
(Whole Time Director)

DIN : 07633730

(Rohit Kumar Gauttam)
(Company Secretary)

ICSI Mem. No.: A56199

RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

CONSOLIDATED STATEMENT OF CASH FLOW AS RESTATED

ANNEXURE - III
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Cash Flow From Operating Activities:				
Net Profit before tax as per Profit And Loss A/c	391.06	608.33	227.27	29.32
Adjustments for:				
Finance Cost	60.10	118.08	84.94	83.29
Gratuity Provision	2.84	0.75	1.82	0.86
Interest Income	(11.46)	(21.27)	(13.01)	(13.67)
Interest on Income tax	-	(0.15)	(0.16)	(1.06)
Balance Written Back	-	10.20	0.41	(24.13)
Loss/(Profit) on sale of fixed assets	(5.10)	-	-	-
Depreciation and Amortisation Expense	28.08	50.46	51.86	52.27
Operating Profit Before Working Capital Changes	465.52	766.40	353.13	126.88
Adjusted for (Increase)/Decrease in operating assets				
Loans and advances	(283.67)	(304.05)	(63.66)	(2.13)
Inventories	(310.34)	(712.53)	(289.67)	(159.25)
Trade Receivables	(60.81)	(853.21)	(179.11)	(53.91)
Other Assets (Including Other Bank Balances)	0.78	(16.21)	14.14	7.84
Adjusted for Increase/(Decrease) in operating liabilities:				
Trade Payables	315.59	80.71	68.29	49.56
Other Current Liabilities & Provisions	(153.45)	299.36	(18.99)	(20.49)
Cash Generated From Operations Before Extra-Ordinary Items	(26.38)	(739.53)	(115.87)	(51.50)
Net Income Tax (paid)/ refunded	1.21	(5.54)	(0.68)	(1.27)
Net Cash Flow from/(used in) Operating Activities: (A)	(25.17)	(745.07)	(116.55)	(52.77)
Cash Flow from Investing Activities:				
Purchase of property, plant & equipment and intangible assets	(78.72)	(223.27)	(12.73)	(37.62)
(Goodwill)/Capital Reserve on Consolidation	-	6.27	-	-
Sale of property, plant & equipment	6.00	-	-	-
Investment in shares	-	(0.02)	-	-
Loans (Given to) / Repaid by others	(21.00)	(136.86)	52.10	(8.59)
Interest Income Received	11.46	21.27	13.01	13.67
Net Cash Flow from/(used in) Investing Activities: (B)	(82.26)	(332.61)	52.38	(32.54)
Cash Flow from Financing Activities:				
Proceeds/(Repayment) of Borrowings	75.04	1,027.07	(206.49)	381.86
Minority Interest in subsidiary	-	63.78	-	-
Proceeds from issue of Share Capital (net-off Issue expenses)	-	400.53	415.08	-
Finance Cost Paid	(60.10)	(118.08)	(84.94)	(83.29)
Net Cash Flow from/(used in) Financing Activities (C)	14.94	1,373.30	123.65	298.57
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(92.49)	295.62	59.48	213.26
Cash & Cash Equivalents As At Beginning of the Year	371.85	76.23	16.75	(196.51)
Cash & Cash Equivalents As At End of the Year	279.36	371.85	76.23	16.75

See accompanying annexures forming part of the consolidated restated financial statements (Refer Annexure No. IV to XLVIII)

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
FRN : 005069C

Prakshal Jain
Partner
Membership No.: 429807
UDIN : 24429807BKASCR8562
Place : Jaipur
Date : 12/11/2024

For and on behalf of the Board of Directors of
RAJPUTANA BIODIESEL LIMITED

(Sarbhak Soni)
(Managing Director)
DIN : 07633751

(Tarak Attar)
(Whole Time Director)
DIN : 07633730

(Rohit Kumar Gauttam)
(Company Secretary)
ICSI Mem. No.: A56199

RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORK

1. CORPORATE INFORMATION

Our Company was incorporated on November 10, 2016 under the name and style of 'Rajputana Biodiesel Private Limited' under the Companies Act, 2013, pursuant to a Certificate of Incorporation issued by the Registrar of Companies, Jaipur at Rajasthan. Subsequently, our Company was converted into Public Limited Company and name of company was changed from "Rajputana Biodiesel Private Limited" to "Rajputana Biodiesel Limited" pursuant to a special resolution passed by our shareholders at the Extra Ordinary General Meeting held on May 13, 2024 and a fresh certificate of incorporation was issued by the Registrar of Companies, Jaipur dated 08/07/2024. The CIN of the Company is U74999RJ2016PLC056359.

Our Company is engaged in the Business of Manufacturing and supplying of bio-fuels and its by-products namely glycerine and fatty acids. We intend to add value to our by-products and explore the export potential of bio-diesel.

The Company has one associate LLP - Rajputana Speedwave Fuel LLP in which the company is holding 33.33%.

Further, the company has acquired one subsidiary namely Nirvaanraj Energy Private Limited, incorporate on 03rd August 2020, having CIN - U51909UP2020PTC132141 with a holding stake of 75.21% on 28th March 2024. The subsidiary company is into the similar business line i.e. Manufacturer and trading of a wide range of Biodiesel Fuel and Biodiesel Oil.

2. SIGNIFICANT ACCOUNTING POLICIES

2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The restated summary consolidated statement of assets and liabilities of the Company as at July 31, 2024, March 31, 2024, 2023 and 2022 and the related restated summary consolidated statement of profits and loss and cash flows for the period/year ended July 31, 2024, March 31, 2024, 2023 and 2022 (herein collectively referred to as ("Restated Summary Consolidated Statements")) have been compiled by the management from the audited Consolidated Financial Statements of the Company for the period/year ended on July 31, 2024, March 31, 2024, 2023 and 2022 approved by the Board of Directors of the Company. Restated Summary Consolidated Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Consolidated Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the NSE in connection with its proposed SME IPO. The Company's management has recast the Consolidated Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The net profit/(loss) of associate company attributable to share of holding company is credited/debited under Statement of Profit or Loss and added/deducted from cost of investment in associate company as per Accounting Standard 23 - "Accounting for Investments in Associates in Consolidated Financial Statements" using Cost to Equity Method.

The Financial Statement of associate company are unaudited as not mandatorily required to be audited by the relevant statute as applicable to the associate company for the period. Hence, proforma financial statements as approved by the management has been considered for the purpose of giving effect in Consolidated Financial Statements.

The financial statements of the Company and its subsidiary companies have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions resulting in unrealized profits or losses as per Accounting Standard 21 - "Consolidated Financial Statements" notified by Companies (Accounting Standards) Rules, 2021.

Minority Interest in the net assets of consolidated subsidiaries is identified and presented in the Consolidated Balance Sheet separately from liabilities and equity of the Company's shareholders.

Minority interest in the net assets of consolidated subsidiaries consists of:

- a. The amount of equity attributable to minority at the date on which investment in a subsidiary is made; and
- b. The minority share of movements in equity since the date the parent subsidiary relationship came into existence.

Minority's share of net profit for the year of consolidated subsidiaries is identified and adjusted against the Profit After Tax of the Group.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current - non-current classification of assets and liabilities.



RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

2.02 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.03 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

(ii) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

2.04 DEPRECIATION / AMORTISATION

Depreciation on fixed assets is calculated on a Written down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost of which doesn't exceed Rs. 5,000/- each are depreciated in full in the year of purchase.

Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible assets are amortized on straight line method basis over 10 years in pursuance of provisions of AS-26.

2.05 INVENTORIES

Inventories comprises of Raw Material and Finished Goods.

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the Weighted Average Cost method.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

2.06 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

2.07 INVESTMENTS:

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.

Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment. Cost of investments sold is arrived using average method.

2.08 FOREIGN CURRENCY TRANSLATIONS

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognized in Profit & Loss Account in the year in which it arises.

2.09 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORK

2.10 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.11 REVENUE RECOGNITION

Revenue is Recognised only when significant risk and rewards of ownership has been transferred to the buyer and it can be reliably measured and its reasonable to expect ultimate collection of it. Gross sales are of net trade discount, rebates, sales taxes and excise duties.

The Company adopts accrual concepts in preparation of accounts. Claims /Refunds not ascertainable with reasonable certainty are accounted for, on final settlement.

2.12 OTHER INCOME

Interest Income on fixed deposit is recognized on time proportion basis. Other Income is accounted for when right to receive such income is established.

2.13 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standards) Rules, 2021. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.14 CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).

2.15 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.16 EMPLOYEE BENEFITS

Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

2.17 SEGMENT REPORTING

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

3. NOTES ON RECONCILIATION OF RESTATED PROFITS

Particulars	(₹ in Lakhs)			
	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Net Profit/(Loss) after Tax as per Audited Profit & Loss Account	316.50	456.18	173.02	63.99
Adjustments for:				
Interest Income on FD	-	-	(0.02)	-
Interest on Income Tax	-	(7.09)	-	-
MI's share of Profit/(loss) from Subsidiary	(50.77)	2.31	-	-
Factory Rent	-	-	0.46	(0.01)
Gratuity Expense	-	-	(1.82)	(0.85)
Finance Cost	-	-	(5.07)	(0.29)
Depreciation and Amortization Expense	-	-	(3.08)	11.44
Other Expense	-	-	(4.79)	(0.70)
Elimination of profit on stock	6.29	(6.29)	-	-
Income tax expense	(0.32)	-	-	-
Deferred tax expense	(19.20)	(0.16)	10.13	(53.61)
Prior Period Income	7.09	7.48	-	-
Net Profit/ (Loss) After Tax as Restated	259.59	452.43	168.83	19.97

Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

- a. **Interest on FD:** The Company has booked excess interest in FY 22-23 which has now been restated.
- b. **Depreciation and Amortization Expense:** The Company has inappropriately calculated depreciation using WDV and useful life as per Schedule II of Companies Act, 2013 which has now been restated.
- c. **Rent:** The Company has not recognised lease equalisation reserve as per the lease agreement which has now been restated.
- d. **Finance cost:** The Company has inadvertently booked Loan Processing charges which has now been restated.
- e. **Prior-period Income:** The Company has recognised prior period expenses which has now been restated to respective years.
- f. **Income Tax Expense:** The Company has inappropriately calculated income tax liability which has now been restated for restatement adjustment as above.
- g. **Deferred Tax:** The Company has not calculated correctly the deferred tax impact which has now been restated.
- h. **Gratuity Expense:** The company has not recognised Gratuity in the books for the given periods which has now been restated.
- i. **Other Expense:** The Company has inappropriately recorded Auditor's remuneration, Insurance Expense, Loss on sale of Fixed Assets, Website charges and Legal & Professional Fees which has now been restated.
- j. **Interest on Income tax:** The company had inadvertently missed to book interest on income tax which has now been restated.
- k. **Elimination of profit on stock:** The company had inadvertently missed to eliminate profit on closing stock. The same has now been restated.
- l. **Minority Interest's share of profit/(loss) in subsidiary:** The company had inadvertently not presented share of inority interest in subsidiary on the face of P&L which is now restated.



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS)
AND RECONCILIATION OF NETWORTH

4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Networth as audited (a)	1,581.81	1,423.45	461.67	(127.36)
Adjustments for:				
Opening Balance of Adjustments	(109.23)	(6.68)	(1.56)	-
Previous years' depreciation expense booked	-	-	-	4.97
Lease Equalisation Reserve written back	-	-	-	(3.13)
Factory rent	-	-	-	(2.16)
Previous year Gratuity Expense booked	-	-	-	(1.34)
Previous year pre-operative expense written off	-	-	-	(0.58)
Issue expense	-	-	(0.93)	-
Other exps	-	-	-	0.42
Deferred Tax Debit for previous years	-	-	-	44.28
MI's share of Profit/(loss) from Subsidiary	55.38	(2.31)	-	-
Capital Reserve on Consolidation	-	6.27	-	-
Securities Premium	102.76	(102.76)	-	-
Change in Profit/(Loss)	(56.91)	(3.75)	(4.19)	(44.02)
Closing Balance of Adjustments (b)	(8.00)	(109.23)	(6.68)	(1.56)
Networth as restated (a + b)	1,573.81	1,314.22	454.99	(128.92)

Explanatory notes to the above restatements to networth made in the audited Financial Statements of the Company for the respective years:

- a. **Previous year depreciation expenses:** The Company has inappropriately calculated depreciation using WDV and useful life as per Schedule II of Companies Act, 2013 which has now been restated.
- b. **Lease Equalisation Reserve:** The Company has not recognised lease equalisation reserve as per the lease agreement which has now been restated.
- c. **Gratuity Expense:** The company has not recognised Gratuity expense in the books for the given periods which has now been restated.
- d. **Deferred Tax Credit for previous years:** The Company has not calculated correctly the deferred tax impact on WDV of property, plant & equipment, Provision for Gratuity Expense and Lease equalisation which has now been restated.
- e. **Pre operative expense written off:** The Company has not recorded Pre operative expense correctly which has now been restated.
- f. **Rent:** The Company has not recognised lease equalisation reserve as per the lease agreement which has now been restated.
- g. **Other Expense:** The Company has inappropriately recorded Auditor's remuneration, Insurance Expense, Loss on sale of Fixed Assets, Website charges and Legal & Professional Fees which has now been restated.
- h. **Securities Premium:** The company had inappropriately treated securities premium as post acquisition, which has now been restated.
- i. **Capital Reserve on Consolidation:** The company had inappropriately calculated capital reserve on consolidation, which has now been restated.
- j. **Minority Interest's share of profit/(loss) in subsidiary:** The company had inadvertently not presented share of minority interest in subsidiary on the face of P&L which is now restated.
- k. **Change in Profit/(Loss):** Refer Note 3 above.

5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. Material Regrouping

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
 DETAILS OF SHARE CAPITAL AS RESTATED

ANNEXURE - V
 (₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
EQUITY SHARE CAPITAL:				
AUTHORISED:				
80,00,000 (FY 24 - 70,00,000, FY 23 - 70,00,000, FY 22 - 5,00,000) Equity Shares of ₹ 10 each	800.00	700.00	700.00	50.00
	800.00	700.00	700.00	50.00
ISSUED, SUBSCRIBED AND PAID UP				
51,33,500 (FY 24 - 51,33,500, FY 23 - 46,20,000, FY 22 - 25,000) Equity Shares of ₹ 10 each fully paid up	513.35	513.35	462.00	2.50
	513.35	513.35	462.00	2.50
TOTAL	513.35	513.35	462.00	2.50

Reconciliation of number of shares outstanding at the end of the year/period:

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Equity Shares at the beginning of the year/period	51,33,500	46,20,000	25,000	25,000
Add: Shares issued during the year/period	-	5,13,500	2,83,000	-
Add: Bonus Issued during the year/period	-	-	43,12,000	-
Equity Shares at the end of the year/period	51,33,500	51,33,500	46,20,000	25,000

Note:

- 1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.
- 2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- 3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at July 31, 2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	14,28,735	27.83%
Tanay Attar	2,87,205	5.59%
Sudeep Soni	15,77,325	30.73%
Madhuri Surana	6,33,735	12.35%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	14,28,735	27.83%
Tanay Attar	2,87,205	5.59%
Sudeep Soni	15,77,325	30.73%
Madhuri Surana	6,33,735	12.35%



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2023	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	14,28,735	30.93%
Tanay Attar	2,87,205	6.22%
Sudeep Soni	15,77,325	34.14%
Pallavi Soni	6,93,000	15.00%
Madhuri Surana	6,33,735	13.72%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2022	
	No. of Shares Held	% of Holding
Equity Share Holders		
Sarthak Soni	7,500	30.00%
Tanay Attar	2,500	10.00%
Sudeep Soni	7,500	30.00%
Pallavi Soni	3,750	15.00%
Madhuri Surana	3,750	15.00%

Details of equity shares held by promoters:

Name of Promoter	As at July 31, 2024		% Change during the period
	No. of Shares Held	% of Holding	
Sarthak Soni	14,28,735	27.83%	-
Tanay Attar	2,87,205	5.59%	-
Sudeep Soni	15,77,325	30.73%	-
Madhuri Surana	6,33,735	12.35%	-

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2024		% Change during the year
	No. of Shares Held	% of Holding	
Sarthak Soni	14,28,735	27.83%	(3.09%)
Tanay Attar	2,87,205	5.59%	(0.62%)
Sudeep Soni	15,77,325	30.73%	(3.42%)
Madhuri Surana	6,33,735	12.35%	(1.37%)

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2023		% Change during the year
	No. of Shares Held	% of Holding	
Sarthak Soni	14,28,735	30.93%	0.93%
Tanay Attar	2,87,205	6.22%	(3.78%)
Sudeep Soni	15,77,325	34.14%	4.14%
Pallavi Soni	6,93,000	15.00%	-
Madhuri Surana	6,33,735	13.72%	(1.28%)



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2022		% Change during the year
	No. of Shares Held	% of Holding	
Sarthak Soni	7,500	30.00%	-
Tanay Attar	2,500	10.00%	-
Sudeep Soni	7,500	30.00%	-
Pallavi Soni	3,750	15.00%	-
Madhuri Surana	3,750	15.00%	-

DETAILS OF RESERVE & SURPLUS AS RESTATED

ANNEXURE - VI
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Securities Premium				
Opening Balance	349.18	-	0.75	0.75
Add: Received during the year	-	349.18	387.71	-
Add: Share in Securities Premium of Subsidiary Company (Post Acquisition)	-	-	-	-
Less: Utilised towards issue of bonus shares	-	-	(388.46)	-
Closing Balance	349.18	349.18	-	0.75
Capital Reserve (On Consolidation)	6.27	6.27	-	-
Balance in profit & Loss A/c				
Opening Balance	445.42	(7.01)	(132.17)	(194.60)
Less: Previous year pre-operative expense written off	-	-	-	(0.58)
Add: Net profit/(loss) after Tax for the year	259.59	452.43	168.83	19.97
Less: Previous year Factory rent recognised	-	-	-	(2.16)
Less: Previous year other expenses recognised	-	-	-	0.42
Less: Previous year depreciation expense booked	-	-	-	4.97
Less: Lease Equilisation Reserve written back	-	-	-	(3.13)
Less: Previous year Gratuity Expense booked	-	-	-	(1.34)
Less: Right/Prefential Issue expense	-	-	(0.93)	-
Less: Transferred to Equity Share Capital (Bonus)	-	-	(42.74)	-
Less: Deferred Tax for previous years	-	-	-	44.28
Closing Balance	705.01	445.42	(7.01)	(132.17)
TOTAL	1,060.46	800.87	(7.01)	(131.42)

DETAILS OF MINORITY INTEREST AS RESTATED

ANNEXURE - VII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Value of Shares held by Minority Shareholders 1,66,800 (FY 23-24: 1,66,800) Equity shares of Rs. 10 each	16.68	16.68	-	-
Share in Reserve & Surplus of Subsidiary Company				
Add: 24.79% of Pre-Acquisition Reserve	70.87	70.87	-	-
Add: 24.79% of Pre-Acquisition Profits/(Loss)	(23.77)	(23.77)	-	-
Add: 24.79% of Post Acquisition Reserve	-	-	-	-
Add: 24.79% of Revenue Profits/(Loss) (Post Acquisition)	48.46	(2.31)	-	-
Total	112.24	61.47	-	-



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF LONG TERM BORROWINGS AS RESTATED

ANNEXURE - VIII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Secured				
<u>Term Loan</u>				
- Banks	518.11	597.14	365.83	-
<u>Vehicle Loan</u>				
- Banks	4.49	6.20	9.72	12.50
Unsecured				
<u>Term Loan</u>				
- Others	-	-	-	29.09
<u>Loan from Related parties</u>				
- Directors & relatives*	304.12	322.60	0.90	127.00
TOTAL	826.72	925.94	376.45	168.59

(Refer Annexure for terms of borrowings for terms of security, repayment and other relevant details)

*Loan from all Directors & relatives excluding Madhuri Surana, Ajay Tanwar, Dharmavir Singh and Manoj Sirohi are interest-free. Loan from Madhuri Surana is borrowed at interest rate of 12% p.a. whereas loans from Ajay Tanwar, Dharmavir Singh and Manoj Sirohi are borrowed at interest rate of 9% p.a.. All loans from directors & relatives are expected to be repayable after 12 months from the latest reporting date.

DETAILS OF DEFERRED TAX LIABILITIES (NET) AS RESTATED

ANNEXURE - IX
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Deferred Tax Assets arising on account of:				
-Unabsorbed Depreciation and C/F of losses under Income Tax Act, 1961	-	(19.21)	(5.46)	(65.03)
-Expenses disallowed under Income Tax Act, 1961	(2.70)	(2.19)	(2.23)	(1.94)
Deferred Tax Liabilities arising on account of:				
-Difference of WDV as per Companies Act, 2013 and Income Tax Act, 1961	20.26	19.59	23.17	24.19
-Unabsorbed Depreciation and C/F of losses under Income Tax Act, 1961	-	-	-	-
TOTAL	17.56	(1.81)	15.48	(42.78)

DETAILS OF LONG TERM PROVISIONS AS RESTATED

ANNEXURE - X
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Gratuity	6.86	4.33	3.73	2.05
Lease Equalisation Reserve	1.88	2.52	3.92	4.85
TOTAL	8.74	6.85	7.65	6.90



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF SHORT TERM BORROWINGS AS RESTATED

ANNEXURE - XI
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Secured				
Loans repayable on demand				
Cash Credit	793.53	868.23	431.21	620.05
Working Capital Demand Loan	161.49	-	-	-
Unsecured				
Loans from Related party	25.22	-	-	171.06
Loans from Others	31.05	30.23	30.00	120.00
Current maturities of long-term debt	151.22	89.79	49.46	13.91
TOTAL	1,162.51	988.25	510.67	925.02

(Refer Annexure for terms of borrowings for terms of security, repayment and other relevant details)

DETAILS OF TRADE PAYABLES AS RESTATED

ANNEXURE - XII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Due to Micro, Small and Medium Enterprises	-	-	-	-
Due to Others	526.60	211.01	130.30	62.01
TOTAL	526.60	211.01	130.30	62.01

(Refer Annexure - XXXV for ageing)

DETAILS OF OTHER CURRENT LIABILITIES AS RESTATED

ANNEXURE - XIII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Advance from Customers	137.69	280.72	7.14	6.47
Credit Card Payable	5.47	3.61	-	-
Salary Payable	9.73	3.99	2.98	5.62
Refundable Security	2.00	2.00	2.14	9.85
TDS Payable	1.63	2.12	0.72	1.96
Rent Payable	0.60	0.70	-	-
Expense Payable	13.86	15.65	0.93	1.65
Payables for Capital Goods	-	22.97	-	-
GST Payable	-	-	-	6.68
Debit Balance of Capital balance of Investments in LLP	3.62	3.61	3.57	3.39
Director's Salary Payable	9.08	1.58	1.01	1.33
TOTAL	183.68	336.95	18.49	36.95

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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF SHORT TERM PROVISIONS AS RESTATED

ANNEXURE - XIV
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Taxation (Net of Advance Tax, TDS and TCS)	210.12	146.63	-	-
Provision for Audit Fees	2.30	2.00	0.45	0.33
Provision for Gratuity	0.75	0.44	0.29	0.14
Lease Equalisation Reserve	1.57	1.40	0.92	0.46
TOTAL	214.74	150.47	1.66	0.93

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RAJPUTANA BIODIESEL LIMITED
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CTN: U74999RJ2016PLC056359

ANNEXURE- XV
(₹ In Lakhs)

Particulars	GROSS BLOCK		DEPRECIATION		NET BLOCK				
	AS AT 01.04.2024	ADDITIONS DEDUCTIONS	AS AT 31.07.2024	UPTO 01.04.2024	FOR THE YEAR	DEDUCTIONS	UPTO 31.07.2024	AS AT 31.07.2024	NET BLOCK AS AT 31.03.2024
Property, Plant & Equipment									
Plant & machinery	688.59	11.98	1.80	276.95	20.50	0.90	296.55	402.22	411.64
Lab Equipments	5.60	-	-	3.19	0.09	-	3.28	2.32	2.41
Office Equipments	9.61	1.43	-	5.84	0.91	-	6.75	4.29	3.77
Computer	4.78	-	-	3.43	-	-	3.43	1.35	1.35
Vehicles	38.75	0.76	-	12.77	2.86	-	15.63	23.88	25.98
Furniture & Fixtures	8.66	0.14	-	3.90	0.41	-	4.31	4.49	4.76
Buildings	173.31	-	-	70.24	3.31	-	73.55	99.78	103.09
Total PPE (A)	929.31	14.31	1.80	376.32	28.08	0.90	403.50	538.33	553.00
Capital WIP	-	64.41	-	-	-	-	-	64.41	-
Total CWIP (B)	-	64.41	-	-	-	-	-	64.41	-
Total (A + B)	929.31	78.72	1.80	376.32	28.08	0.90	403.50	602.74	553.00

Particulars	GROSS BLOCK		DEPRECIATION		NET BLOCK				
	AS AT 01.04.2023	ADDITIONS DEDUCTIONS	AS AT 31.03.2024	UPTO 01.04.2023	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2024	AS AT 31.03.2024	NET BLOCK AS AT 31.03.2023
Property, Plant & Equipment									
Plant & machinery	412.48	244.37	31.74	165.17	80.60	-	31.18	276.95	247.31
Lab Equipments	3.36	2.24	-	2.17	0.71	-	0.31	3.19	1.19
Office Equipments	6.00	0.81	2.80	3.58	0.26	-	2.00	5.84	2.42
Computer	2.81	-	1.97	2.63	0.80	-	0.80	3.43	0.18
Vehicles	21.48	-	17.27	8.28	-	-	4.49	12.77	13.20
Furniture & Fixtures	5.63	-	3.03	2.97	-	-	0.93	3.90	2.66
Buildings	168.90	-	4.43	59.49	-	-	10.75	70.24	109.41
Total PPE (A)	620.66	247.42	61.24	244.29	81.57	-	50.46	376.32	376.37
Capital WIP	3.82	-	-	-	-	-	-	-	3.82
Total CWIP (B)	3.82	-	-	-	-	-	-	-	3.82
Total (A + B)	624.48	247.42	61.24	244.29	81.57	-	50.46	376.32	380.19



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

ANNEXURE- XV

(₹ In Lakhs)

Particulars	CROSS BLOCK			DEPRECIATION			NET BLOCK			
	AS AT 01.04.2022	ADDITIONS	DEDUCTIONS	AS AT 31.03.2023	UPTD 01.04.2022	FOR THE YEAR	DEDUCTIONS	UPTD 31.03.2023	AS AT 31.03.2023	AS AT 31.03.2022
Property, Plant & Equipment	405.77	6.71	-	412.48	133.27	31.90	-	165.17	247.31	272.50
Plant & machinery	2.89	3.36	-	1.88	1.88	0.29	-	2.17	1.19	1.01
Lab Equipments	4.38	1.62	-	6.00	2.65	0.93	-	3.58	2.42	1.73
Office Equipments	2.81	-	-	2.81	2.33	0.30	-	2.63	0.18	0.48
Computer	21.48	-	-	21.48	2.29	5.99	-	8.28	13.20	19.19
Vehicles	5.52	0.11	-	5.63	2.06	0.91	-	2.97	2.66	3.45
Furniture & Fixtures	168.50	-	-	168.50	47.95	11.54	-	59.49	109.41	120.95
Buildings	-	-	-	-	-	-	-	-	-	-
Total PPE (A)	611.75	8.91	-	620.66	192.43	51.86	-	244.29	376.37	419.32
Capital WIP	-	3.82	-	3.82	-	-	-	-	3.82	-
Total CWIP (B)	-	3.82	-	3.82	-	-	-	-	3.82	-
Total (A + B)	611.75	12.73	-	624.48	192.43	51.86	-	244.29	380.19	419.32

Particulars	CROSS BLOCK			DEPRECIATION			NET BLOCK			
	AS AT 01.04.2021	ADDITIONS	DEDUCTIONS	AS AT 31.03.2022	UPTD 01.04.2021	FOR THE YEAR	DEDUCTIONS	UPTD 31.03.2022	AS AT 31.03.2022	AS AT 31.03.2021
Property, Plant & Equipment	395.13	10.64	-	405.77	98.36	34.91	-	133.27	272.50	296.77
Plant & machinery	2.89	-	-	2.89	1.52	0.36	-	1.88	1.01	1.37
Lab Equipments	2.27	2.11	-	4.38	1.71	0.94	-	2.65	1.73	0.55
Office Equipments	2.52	0.29	-	2.81	2.02	0.31	-	2.33	0.48	0.50
Computer	0.27	21.21	-	21.48	0.16	2.13	-	2.29	19.19	0.11
Vehicles	2.35	3.17	-	5.52	1.15	0.87	-	2.06	3.46	1.16
Furniture & Fixtures	168.70	0.20	-	168.50	35.20	12.75	-	47.95	120.95	133.50
Buildings	-	-	-	-	-	-	-	-	-	-
Total	574.13	37.63	-	611.75	140.16	52.27	-	192.43	419.32	433.97



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF NON CURRENT INVESTMENTS AS RESTATED

ANNEXURE - XVI
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Unquoted, Non-Trade (At Cost)				
<i>A. Investment in Partnership (Associate Entity)</i>	-	-	-	-
Rajputana Speedwave Fuel LLP	0.33	0.33	0.33	0.33
Add/(Less) - Share in Profit/(Loss)*	(0.33)	(0.33)	(0.33)	(0.33)
<i>B. Investment in Company</i>				
Investment In Shares Of Claps Oiltech Pvt Ltd 200 (FY 24 - 200) Equity Shares of ₹ 10 each	0.02	0.02	-	-
Less: Provision for Diminution in the Value of Investment	-	-	-	-
TOTAL	0.02	0.02	-	-
Aggregate value of quoted investments	-	-	-	-
Aggregate market value of quoted investments	-	-	-	-
Aggregate carrying value of unquoted investments	0.02	0.02	-	-
Aggregate provision for diminution in value of investments	-	-	-	-

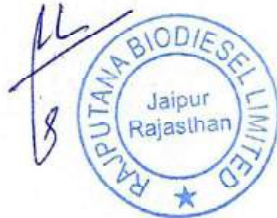
* Loss in excess of Investment value is shown under other current liabilities

Footnote 1: Details of investment in partnership firm	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Name of partner with % share in profits of such firm	% of share in profit/loss	% of share in profit/loss	% of share in profit/loss	% of share in profit/loss
Rajputana Biodiesel Limited	33.34%	33.34%	33.34%	33.34%
Speedwave Fuel Private Limited	33.33%	33.33%	33.33%	33.33%
Fame Bioenergy LLP	33.33%	33.33%	33.33%	33.33%
Total	100.00%	100.00%	100.00%	100.00%

DETAILS OF LONG-TERM LOANS & ADVANCES AS RESTATED

ANNEXURE - XVII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Security Deposit	1.80	1.80	1.80	1.80
Loans and Advances to Related parties	141.50	123.55	3.21	3.21
Loan and Advances to Others	261.88	240.88	104.02	156.12
TOTAL	405.18	366.23	109.03	161.13



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

DETAILS OF INVENTORIES AS RESTATED

ANNEXURE - XVIII
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Raw Material & Consumables	145.15	71.21	36.47	30.52
Finished Goods	1,398.51	1,162.11	484.32	200.60
TOTAL	1,543.66	1,233.32	520.79	231.12

DETAILS OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XIX
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Unsecured, Considered Good				
Trade Receivable More than Six Months	192.77	133.77	76.32	70.76
Trade Receivable Less than Six Months	1,021.42	1,019.61	234.05	60.50
Unsecured, Considered Doubtful				
Trade Receivable More than Six Months	-	-	-	-
Less: Provision for Bad & Doubtful Debts	-	-	-	-
Trade Receivable Less than Six Months	-	-	-	-
Less: Provision for Bad & Doubtful Debts	-	-	-	-
TOTAL	1,214.19	1,153.38	310.37	131.26

(Refer Annexure - XXXVI for ageing)

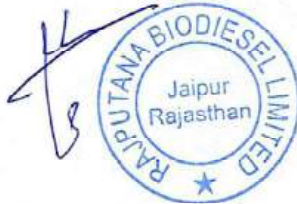
DETAILS OF CASH & BANK BALANCE AS RESTATED

ANNEXURE - XX
(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
a. Cash and Cash Equivalents				
Cash-in-Hand	12.91	20.23	26.23	16.75
Bank Balance	16.45	101.62	-	-
Cheques in Hand	250.00	250.00	-	-
Fixed Deposits (having original maturity of less than 3 months)	-	-	50.00	-
b. Other Bank Balances with Scheduled Bank				
Fixed Deposit Receipts (having original maturity of more than 3 months and remaining maturity of less than 12 months including given as collateral)	2.33	12.69	-	13.37
TOTAL	281.69	384.54	76.23	30.12



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED

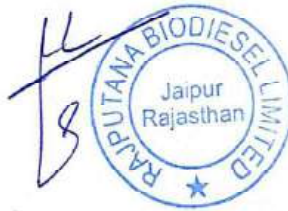
ANNEXURE - XXI
 (₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Security Deposits	64.58	2.27	7.91	1.33
Advance Tax, TDS and TCS (Net of Provisions for Tax)	1.31	0.35	3.80	2.95
Advance to Suppliers	160.81	114.46	85.58	44.63
Advance to others	0.23	5.07	-	-
Staff Advances	-	-	2.87	2.15
Imperest Account	-	-	0.90	-
Advances to Staff	6.58	3.43	-	-
Loans and Advances to Related Party	-	-	0.50	1.34
Balance with Government authorities	330.34	171.59	15.35	-
TOTAL	563.85	297.17	116.91	52.40

DETAILS OF OTHER CURRENT ASSETS AS RESTATED

ANNEXURE - XXII
 (₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Income Tax Refund	-	-	-	0.61
Prepaid Expenses	2.50	3.14	0.24	0.14
Preliminary Expenses	10.92	0.65	-	-
Accrued Interest on FDR	-	0.05	-	-
Pollution control fees	-	-	-	0.27
Other Receivable	1.85	1.85	1.93	2.33
TOTAL	15.27	5.69	2.17	3.35



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

ANNEXURE - XXIII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Sale of Goods				
-Domestic Sales	2,672.24	5,345.97	2,340.85	1,707.21
TOTAL	2,672.24	5,345.97	2,340.85	1,707.21

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXIV
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Interest Income on FD	0.09	0.01	0.42	0.56
Other Interest Income	11.37	21.26	12.59	13.11
Interest on Income Tax Refund	-	0.15	0.16	1.06
Round off	-	0.01	0.04	-
Profit on Sale of Fixed Assets	5.10	-	-	-
Advances written back	-	-	-	2.80
Sundry Balances Written back	-	-	-	21.33
Miscellaneous Income	0.38	0.11	-	-
Subsidy Received	90.00	-	-	-
TOTAL	106.94	21.54	13.21	38.86

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

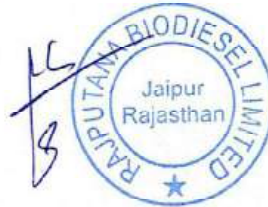
ANNEXURE - XXV
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening Stock	71.21	36.47	30.52	8.92
Add: Stock on Acquisition of Subsidiary	-	29.84	-	-
Add: Purchase During the year	2,122.54	4,663.31	2,003.22	1,506.02
Less : Closing Stock	(145.15)	(71.21)	(36.47)	(30.52)
TOTAL	2,048.60	4,658.41	1,997.27	1,484.42

DETAILS OF PURCHASE OF STOCK-IN-TRADE AS RESTATED

ANNEXURE - XXVI
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Purchases	277.63	85.28	43.44	48.60
TOTAL	277.63	85.28	43.44	48.60



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

DETAILS OF DIRECT EXPENSES AS RESTATED

ANNEXURE - XXVII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Factory Expenses	36.07	64.92	32.93	22.01
Factory Rent	2.91	8.73	8.73	8.73
Factory Power	15.14	42.30	14.78	12.47
Boiler charges	0.06	0.31	1.92	0.63
Freight Inward	7.60	-	-	-
TOTAL	61.78	116.26	58.36	43.84

DETAILS OF CHANGES IN INVENTORIES OF FINISHED GOODS AS RESTATED

ANNEXURE - XXVIII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Finished Goods				
Opening Stock	1,162.11	484.32	200.60	62.95
Add: Stock on Acquisition of Subsidiary	-	130.67	-	-
Less: Closing Stock	(1,398.51)	(1,162.11)	(484.32)	(200.60)
TOTAL	(236.40)	(547.12)	(283.72)	(137.65)

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

ANNEXURE - XXIX
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Salary to Staff	39.79	56.15	40.80	31.34
Director's Remuneration	12.00	27.00	24.00	23.60
EPF Employers Contribution	1.50	-	-	-
ESI Employers Contribution	0.36	-	-	-
Gratuity Expense	2.84	0.75	1.82	0.86
Staff Welfare Expenses	5.98	6.13	3.91	6.46
TOTAL	62.47	90.03	70.53	62.26

DETAILS OF FINANCE COST AS RESTATED

ANNEXURE - XXX
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Bank and FIs Charges (Including Processing Charges and Guarantee Commission)	1.98	7.15	11.70	2.97
Interest on Unsecured Loans	-	-	-	-
Interest on Borrowings	47.82	98.75	71.52	80.00
Bill Discounting Charges	4.57	5.08	-	-
Interest on GST	-	-	0.17	0.20
Loan Prepayment Charges	-	-	1.53	-
Interest on TDS	0.15	0.01	0.02	0.12
Interest on Income Tax	5.58	7.09	-	-
TOTAL	60.10	118.08	84.94	83.29



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

DETAILS OF DEPRECIATION AND AMORTIZATION EXPENSE AS RESTATED

ANNEXURE - XXXI
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Depreciation and Amortization Expenses	28.08	50.46	51.86	52.27
TOTAL	28.08	50.46	51.86	52.27

DETAILS OF OTHER EXPENSES AS RESTATED

ANNEXURE - XXXII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Auditor's Remuneration				
- Statutory Audit	0.80	0.76	0.43	0.37
- Tax Audit	-	0.50	0.35	0.10
Advertisement Expenses	-	-	-	0.36
Brokerage & Commission	0.02	2.20	0.70	1.30
Business & Promotion Expense	0.15	2.54	-	1.50
Donation	-	0.11	-	-
Electricity Expenses	1.49	0.46	0.95	0.70
Factory License Fees	-	0.22	-	-
Freight & Labour Charges	49.85	117.18	65.63	54.72
Hazardous Waste Treatment and Disposal Charges	0.39	0.90	1.03	0.46
Insurance Expenses	2.52	7.38	2.34	2.27
Lab Expenses	0.18	0.53	0.49	0.29
Legal Expenses & Professional fees	1.82	7.14	6.42	0.90
Licence Fees	-	-	0.10	0.05
Office Expenses	-	3.69	2.37	0.65
Pollution Control Fees	-	-	0.27	0.27
Preliminary Expenses	0.11	-	-	-
Penalty on GST, TDS, TCS	-	-	0.18	0.06
Printing & Stationery Expenses	0.17	0.38	0.34	0.06
Rent Expenses	2.49	0.99	0.95	0.94
Repair & Maintenance Expenses	0.89	0.45	2.39	5.37
Misc. Expenses	5.18	0.95	1.30	1.02
Stamp Duty for Increase in Authorised Capital	0.95	7.04	-	-
Telephone & Internet Expenses	0.05	0.04	0.04	0.12
SMR Rating Fees	0.22	-	-	-
Water Expenses	0.56	0.88	0.83	0.59
Weighting Charges	0.43	1.17	0.59	0.39
Website & Software Expenses	0.15	0.36	0.35	-
Penalty for non completion of order	-	-	4.24	-
Travelling & Conveyance Expenses	4.10	15.93	5.74	5.28
Testing & Calibration	1.56	4.09	5.17	0.18
Petrol & Diesel Expenses	11.35	-	-	-
Membership Fees	-	0.34	-	0.57
Advance to Supplier written off	-	-	0.50	-
Security Deposit written off	-	-	0.41	-
Sundry Balance written off	-	10.20	-	-
Testing & Inspection Charges	-	1.20	-	-
Lei Certificate Charges	-	0.15	-	-
NSDL Expenses	0.36	-	-	-
RTA Expenses	0.07	-	-	-
TOTAL	85.86	187.78	104.11	78.52

DETAILS OF EXCEPTIONAL ITEMS AS RESTATED

ANNEXURE - XXXIII
(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
MAT Credit Entitlement written off	-	-	-	1.20
TOTAL	-	-	-	1.20



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")

CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXXIV

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022	Nature
Other Income	106.94	21.54	13.21	38.86	
Net Profit Before Tax as Restated	391.06	608.33	227.27	29.32	
Percentage	27.35%	3.54%	5.81%	132.54%	

Source of Income

Interest Income on FD	0.09	0.01	0.42	0.56	Recurring and not related to Business Activity
Other Interest Income	11.37	21.26	12.59	13.11	Recurring and not related to Business Activity
Interest on Income Tax Refund	-	0.15	0.16	1.06	Non-Recurring and not related to Business Activity
Profit on Sale of Fixed Assets	5.10	-	-	-	Non-Recurring and not related to Business Activity
Subsidy Received	90.00	-	-	-	Non-Recurring and not related to Business Activity
Round off	-	0.01	0.04	-	Non-Recurring and related to Business Activity
Advances written back	-	-	-	2.80	Non-Recurring and related to Business Activity
Sundry Balances Written back	-	-	-	21.33	Non-Recurring and not related to Business Activity
Miscellaneous Income	0.38	0.11	-	-	Non-Recurring and not related to Business Activity
Total Other income	106.94	21.54	13.21	38.86	



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
AGEING OF TRADE PAYABLES AS RESTATED

ANNEXURE - XXXV
(₹ In Lakhs)

I. Ageing of Creditors as at July 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	441.96	77.10	1.11	6.43	526.60
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	441.96	77.10	1.11	6.43	526.60

II. Ageing of Creditors as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	136.08	67.50	7.43	-	211.01
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	136.08	67.50	7.43	-	211.01

III. Ageing of Creditors as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	121.64	8.57	-	0.09	130.30
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	121.64	8.57	-	0.09	130.30

IV. Ageing of Creditors as at March 31, 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	60.25	1.40	0.36	-	62.01
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	60.25	1.40	0.36	-	62.01



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXVI
(₹ In Lakhs)

I. Ageing of Debtors as at July 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	1,021.42	59.56	66.21	-	67.00	1,214.19
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	1,021.42	59.56	66.21	-	67.00	1,214.19

II. Ageing of Debtors as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	1,019.61	66.27	0.50	-	67.00	1,153.38
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	1,019.61	66.27	0.50	-	67.00	1,153.38

III. Ageing of Debtors as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	234.05	0.55	5.43	24.24	46.10	310.37
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	234.05	0.55	5.43	24.24	46.10	310.37

IV. Ageing of Debtors as at March 31, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	60.50	0.42	24.24	46.10	-	131.26
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	60.50	0.42	24.24	46.10	-	131.26



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RAJPUTANA BIODIESEL LIMITED
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**ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF RELATED PARTY TRANSACTION AS RESTATED**

ANNEXURE - XXXVII
(₹ in Lakhs)

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transactions during the period ended July 31, 2024	Amount outstanding as on July 31, 2024 (Payable/ Receivable)	Amount of transactions during the year ended March 31, 2024	Amount outstanding as on March 31, 2024 (Payable/ Receivable)	Amount of transactions during the year ended March 31, 2023	Amount outstanding as on March 31, 2023 (Payable/ Receivable)	
Sarthak Soni	Director	Remuneration	3.00	(2.13)	6.00	6.00	6.00	(0.16)	
		Reimbursement of Expenses	3.21	0.02	10.99	4.70	0.32	0.92	
		Reimbursement of Expenses Paid	3.23	-	10.49	4.28	0.02	-	
		Advance given	0.35	-	5.48	10.67	13.79	13.79	
		Advance Repaid	0.35	-	5.48	10.67	13.79	13.79	
		Loan Taken	0.20	(6.20)	23.34	41.34	2.96	(1.82)	
		Loan Repaid	2.00	(0.45)	17.34	6.00	43.16	5.03	
Tanay Atrar	Director	Remuneration	0.28	0.28	0.90	0.77	0.06	(0.48)	
		Reimbursement of Expenses	0.28	-	0.90	0.35	0.47	0.42	
		Reimbursement of Expenses Paid	-	-	1.40	1.77	2.24	2.24	
		Advance given	-	-	1.40	1.77	2.24	2.24	
		Advance Repaid	-	-	1.40	1.77	2.24	2.24	
		Loan Taken	4.35	(4.35)	-	-	-	-	(19.29)
		Loan Repaid	4.00	(4.25)	12.00	12.00	12.00	12.00	(0.85)
Sudeep Soni	Director	Advance given	-	-	2.00	7.81	-	-	
		Advance Repaid	-	-	2.00	7.81	-	-	
		Loan Taken	55.61	(0.90)	111.75	255.91	144.02	144.02	
		Loan Repaid	60.11	-	107.25	360.90	43.42	43.42	
		Interest	3.05	-	4.98	-	-	-	(105.89)
		Advance given	0.31	84.41	124.15	81.63	-	-	-
		Advance Repaid	-	-	47.50	-	-	-	-
Deepprabha Developers Pvt Ltd	Entity in which KMP/Relatives of KMP can exercise significant influence	Interest	-	-	10.00	0.90	1.75	-	
		Loan Taken	-	-	10.00	22.48	47.01	(21.58)	
		Loan Repaid	-	-	10.00	5.45	7.54	-	
		Interest	-	-	24.09	11.37	13.95	(149.48)	
		Loan Taken	-	-	24.09	166.30	5.76	-	
		Loan Repaid	-	-	0.25	-	-	-	
		Net Interest	0.95	-	5.00	-	-	-	
Paras Estates Pvt. Ltd	Entity in which KMP/Relatives of KMP can exercise significant influence	Loan Taken	-	36.27	5.00	21.53	-	-	
		Loan Repaid	-	-	5.00	-	-	-	
		Advance given	30.57	-	32.81	-	-	-	
		Advance Repaid	16.78	-	11.53	-	-	-	
		Interest	0.01	-	0.60	-	-	-	
		Loan Taken	-	-	50.50	-	-	-	
		Loan Repaid	-	-	31.10	-	-	-	
Suwas Builders Private Limited	Entity in which KMP/Relatives of KMP can exercise significant influence	Advance given	1.80	-	-	-	-	-	
		Advance Repaid	-	-	-	-	-	-	
		Rent (including GST)	1.18	1.08	-	-	-	-	



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF RELATED PARTY TRANSACTION AS RESTATED

ANNEXURE - XXXVII
(₹ In Lakhs)

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the period ended July 31, 2024	Amount outstanding as on July 31, 2024 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2024	Amount outstanding as on March 31, 2024 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2023	Amount outstanding as on March 31, 2023 (Payable)/ Receivable
Soni Cems Pvt. Ltd.	Entity in which KMP/Relatives of KMP can exercise significant influence	Interest	0.68	-	0.23	-	0.90	-
		Advance given	-	64.98	-	-	-	-
		Advance Repaid	2.07	48.13	-	17.08	-	-
		Loan Taken	-	-	-	-	3.50	-
Rajputana Speedweave Fuel LLP	Associate entity	Loan Repaid	-	-	-	-	27.29	-
		Purchase	-	(0.67)	-	(0.67)	-	(1.53)
		Advance Given	-	3.30	-	3.30	-	3.20
		Advance Repaid	-	-	-	-	-	-
		Investment	(0.01)	(3.62)	(0.04)	(3.61)	(0.18)	(0.21)
		Remuneration	1.00	(0.25)	3.00	(0.25)	-	-
Madhuri Surana*	Director	Interest	0.43	-	0.45	-	-	-
		Loan Taken	-	(11.50)	12.00	(11.50)	-	-
		Loan Repaid	0.43	-	-	-	-	-
		Reimbursement of Expenses	0.60	-	-	-	-	-
		Reimbursement of Expenses Paid	2.48	-	-	-	-	-
		Advance given	0.20	0.20	-	-	-	-
		Advance Repaid	-	-	0.99	-	-	-
		Remuneration	0.54	(0.54)	-	-	-	-
Rohit Kumar Gautam*	Company Secretary	Remuneration	2.00	(2.00)	-	-	-	
		Loan Taken	-	132.64	-	-	-	
Rajeev Chaudhari	Director of Subsidiary company	Loan Repaid	151.61	(136.20)	-	(155.17)	-	
		Loan Taken	125.00	-	125.00	-	-	
Pragya Panwar	Director of Subsidiary company	Loan Repaid	125.00	(125.00)	-	(125.00)	-	
		Interest	0.08	-	1.18	-	-	
Ajay Tanwar	Relative of Director of subsidiary company	Loan Taken	-	(3.63)	-	(3.56)	-	
		Loan Repaid	0.01	-	20.12	-	-	
Dhanraj Singh	Relative of Director of subsidiary company	Interest	0.30	-	0.71	-	-	
		Loan Taken	-	(10.80)	-	(10.56)	-	
Manoj Sirohi	Relative of Director of subsidiary company	Loan Repaid	0.06	-	0.14	-	-	
		Interest	0.15	(5.54)	0.45	(5.41)	-	
Sadbhaav Enterprises	Entity in which KMP/Relatives of KMP can exercise significant influence	Loan Taken	-	-	-	-	-	
		Loan Repaid	0.02	-	0.05	-	-	
Sadbhaav Indane Seva	Entity in which KMP/Relatives of KMP can exercise significant influence	Purchase	313.84	(143.26)	-	(119.53)	-	
		Purchase	60.77	4.84	-	(10.62)	-	

* Madhuri Surana was appointed as director w.e.f. 27/07/2023.
+ Rohit Kumar Gautam was appointed as company secretary w.e.f. 17/07/2024



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVIII
(₹ In Lakhs)

A. DEFINED CONTRIBUTION PLAN

Particulars	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Employers' Contribution to Provident Fund and ESIC	1.86	-	-	-

B. DEFINED BENEFIT OBLIGATION

1) Gratuity

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

I. ASSUMPTIONS:	For the Period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Discount Rate	7.00%	7.25%	7.50%	7.25%
Salary Escalation	5.00%	5.00%	5.00%	5.00%
Withdrawal Rates	10.00%	10.00%	10.00%	10.00%
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult	Indian Assured Lives Mortality (2012-14) Ult	Indian Assured Lives Mortality (2012-14) Ult	Indian Assured Lives Mortality (2012-14) Ult
Retirement Age	60.00	60.00	60.00	60.00

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	4.77	4.02	2.20	1.34
Current Service Cost	0.97	1.42	1.21	0.83
Interest Cost	0.12	0.30	0.16	0.10
(Benefit paid)	-	-	-	-
Actuarial (gains)/losses	1.75	(0.97)	0.45	(0.07)
Present value of benefit obligation as at the end of the year	7.61	4.77	4.02	2.20

III. ACTUARIAL GAINS/LOSSES:	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	1.75	(0.97)	0.45	(0.07)
Actuarial (gains)/losses on asset for the year	-	-	-	-
Actuarial (gains)/losses recognized in Statement of Profit and Loss	1.75	(0.97)	0.45	(0.07)



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVIII

IV. EXPENSES RECOGNISED	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Current service cost	0.97	1.42	1.21	0.83
Interest cost	0.12	0.30	0.16	0.10
Actuarial (gains)/losses	1.75	(0.97)	0.45	(0.07)
Expense charged to the Statement of Profit and Loss	2.84	0.75	1.82	0.86

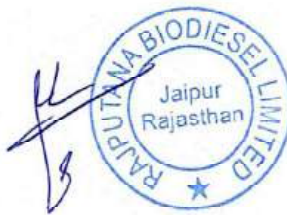
V. BALANCE SHEET RECONCILIATION:	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
Opening net liability	4.77	4.02	2.20	1.34
Expense as above	2.84	0.75	1.82	0.86
(Benefit paid)	-	-	-	-
Net liability/(asset) recognized in the balance sheet	7.61	4.77	4.02	2.20

VI. EXPERIENCE ADJUSTMENTS	For the Period ended July 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)	For the year ended March 31, 2023 (₹ in Lakhs)	For the year ended March 31, 2022 (₹ in Lakhs)
On Plan Liability (Gains)/Losses	1.63	(1.03)	0.50	(0.07)

VII. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.



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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DETAILS OF ACCOUNTING RATIOS AS RESTATED

ANNEXURE - XXXIX
(₹ In Lakhs, except per share data and ratios)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Restated Profit after Tax as per Profit & Loss Statement (A)	259.59	452.43	168.83	19.97
Tax Expense (B)	80.69	158.17	58.26	9.14
Depreciation and amortization expense (C)	28.08	50.46	51.86	52.27
Interest Cost (D)	53.55	105.85	71.71	80.32
Weighted Average Number of Equity Shares at the end of the Year (Pre Bonus) (E-1)	51,33,500	49,37,148	43,58,679	25,000
Weighted Average Number of Equity Shares at the end of the Year (Post Bonus) (E-2)	51,33,500	49,37,148	43,58,679	3,75,000
Number of Equity Shares outstanding at the end of the Year (F1) (Pre Bonus issue)	51,33,500	51,33,500	46,20,000	25,000
Number of Equity Shares outstanding at the end of the Year (F2) (Post Bonus issue)	51,33,500	51,33,500	46,20,000	3,75,000
Nominal Value per Equity share (₹) (G)	10.00	10.00	10.00	10.00
Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	1,573.81	1,314.22	454.99	(128.92)
Current Assets (I)	3,618.66	3,074.10	1,026.47	448.25
Current Liabilities (J)	2,087.53	1,686.68	661.12	1,024.91
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Pre Bonus)	5.06	9.16	3.87	79.88
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Post Bonus)	5.06	9.16	3.87	5.33
Return on Net Worth ^{1 & 2} (%)	16.49%	34.43%	37.11%	(15.49%)
Net Asset Value Per Share ¹ (₹) (Pre Bonus)	30.66	25.60	9.85	(515.68)
Net Asset Value Per Share ¹ (₹) (Post Bonus)	30.66	25.60	9.85	(34.38)
Current Ratio ¹	1.73	1.82	1.55	0.44
Earning before Interest, Tax and Depreciation and Amortization ¹ (EBITDA)	421.91	766.91	350.66	161.70

Notes -

1. Ratios have been calculated as below:

$$\text{Earnings Per Share (₹) (EPS)} : \frac{A}{E-1 \text{ or } E-2}$$

$$\text{Return on Net Worth (%):} \frac{A}{H}$$

$$\text{Net Asset Value per equity share (₹):} \frac{H}{F-1 \text{ or } F-2}$$

$$\text{Current Ratio:} \frac{I}{J}$$

$$\text{Earning before Interest, Tax and Depreciation and Amortization (EBITDA):} A + (B+C+D)$$

2. Ratios are not annualised.



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
STATEMENT OF NET ASSETS AND PROFIT/(LOSS) ATTRIBUTABLE
TO OWNERS AND MINORITY INTEREST AS RESTATED:

ANNEXURE - XL
(₹ In Lakhs)

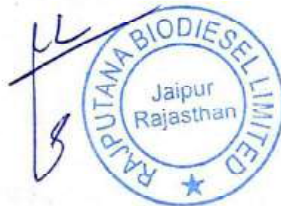
(as per para 2 of general instructions for the preparation of consolidated financial statements to Division I of Schedule III of Companies Act, 2013)

Particulars	For the period ended July 31, 2024			
	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹)	As % of consolidated profit or loss	Amount (₹)
I. Parent				
<i>Rajputana Biodiesel Limited</i>	84.50%	1,424.76	34.01%	105.57
II. Subsidiaries				
i) Indian				
<i>Nirvaanraj Energy Private Limited</i>	9.05%	152.67	49.63%	154.03
ii) Foreign	-	-	-	-
III. Minority Interest in Subsidiaries				
i) Indian				
<i>Nirvaanraj Energy Private Limited</i>	6.66%	112.24	16.36%	50.77
ii) Foreign	-	-	-	-
IV. Associates (Investment as per the equity method)				
i) Indian				
<i>Rajputana Speedwave Fuel LLP</i>	(0.21%)	(3.62)	(0.00%)	(0.01)
ii) Foreign	-	-	-	-
Total	100.00%	1,686.05	100.00%	310.36

Particulars	For the year ended March 31, 2024			
	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹)	As % of consolidated profit or loss	Amount (₹)
I. Parent				
<i>Rajputana Biodiesel Limited</i>	95.75%	1,317.32	102.08%	459.47
II. Subsidiaries				
i) Indian				
<i>Nirvaanraj Energy Private Limited</i>	0.04%	0.51	(1.56%)	(7.00)
ii) Foreign	-	-	-	-
III. Minority Interest in Subsidiaries				
i) Indian				
<i>Nirvaanraj Energy Private Limited</i>	4.47%	61.47	(0.51%)	(2.31)
ii) Foreign	-	-	-	-
IV. Associates (Investment as per the equity method)				
i) Indian				
<i>Rajputana Speedwave Fuel LLP</i>	(0.26%)	(3.61)	(0.01%)	(0.04)
ii) Foreign	-	-	-	-
Total	100.00%	1,375.69	100.00%	450.12



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
STATEMENT OF NET ASSETS AND PROFIT/(LOSS) ATTRIBUTABLE
TO OWNERS AND MINORITY INTEREST AS RESTATED:

ANNEXURE - XL
(₹ In Lakhs)

(as per para 2 of general instructions for the preparation of consolidated financial statements to Division I of Schedule III of Companies Act, 2013)

Particulars	For the year ended March 31, 2023			
	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹)	As % of consolidated profit or loss	Amount (₹)
I. Parent				
<i>Rajputana Biodiesel Limited</i>	100.78%	458.56	100.11%	169.01
II. Subsidiaries				
i) Indian	-	-	-	-
ii) Foreign	-	-	-	-
III. Minority Interest in Subsidiaries				
i) Indian	-	-	-	-
ii) Foreign	-	-	-	-
IV. Associates (Investment as per the equity method)				
i) Indian				
<i>Rajputana Speedwave Fuel LLP</i>	(0.78%)	(3.57)	(0.11%)	(0.18)
ii) Foreign	-	-	-	-
Total	100.00%	454.99	100.00%	168.83

Particulars	For the year ended March 31, 2022			
	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹)	As % of consolidated profit or loss	Amount (₹)
I. Parent				
<i>Rajputana Biodiesel Limited</i>	97.37%	(125.53)	101.05%	20.18
II. Subsidiaries				
i) Indian	-	-	-	-
ii) Foreign	-	-	-	-
III. Minority Interest in Subsidiaries				
i) Indian	-	-	-	-
ii) Foreign	-	-	-	-
IV. Associates (Investment as per the equity method)				
i) Indian				
<i>Rajputana Speedwave Fuel LLP</i>	2.63%	(3.39)	(1.05%)	(0.21)
ii) Foreign	-	-	-	-
Total	100.00%	(128.92)	100.00%	19.97



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED

ANNEXURE - XLI

(₹ In Lakhs)

Particulars	As at July 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
I. Contingent Liabilities				
(a) claims against the company not acknowledged as debt,	-	-	-	-
(b) guarantees excluding financial guarantees, and	-	-	-	-
(c) other money for which the company is contingently liable	-	-	-	-
II. Commitments				
(a) estimated amount of contracts remaining to be executed on capital account and not provided	-	-	-	-
(b) uncalled liability on shares and other investments partly paid	-	-	-	-
(c) other commitments	-	-	-	-

RESTATED VALUE OF IMPORTS CALCULATED ON C.I.F BASIS BY THE COMPANY DURING THE FINANCIAL YEAR/PERIOD IN RESPECT OF:

ANNEXURE - XLII

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Raw Material	-	-	-	-
(b) Components and spare parts	-	-	-	-
(c) Capital goods	-	-	-	-

EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR/PERIOD AS RESTATED :

ANNEXURE - XLIII

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Royalty	-	-	-	-
(b) Know-How	-	-	-	-
(c) Professional and consultation fees	-	-	-	-
(d) Interest	-	-	-	-
(e) Purchase of Components and spare parts	-	-	-	-
(f) Others	-	-	-	-

EARNINGS IN FOREIGN EXCHANGE AS RESTATED:

ANNEXURE - XLIV

(₹ In Lakhs)

Particulars	For the period ended July 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Export of goods calculated on F.O.B. basis	-	-	-	-
(b) Royalty, know-how, professional and consultation fees	-	-	-	-
(c) Interest and dividend	-	-	-	-
(d) Other income	-	-	-	-



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RAJPUTANA BIODIESEL LIMITED
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ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES AS RESTATED

ANNEXURE - XLV
(₹ In Lakhs)

Particulars	For the period ended July	For the year ended March	For the year ended	For the year ended
	31, 2024	31, 2024	March 31, 2023	March 31, 2022
	₹	₹	₹	₹
(a) Dues remaining unpaid to any supplier at the end of each accounting year				
-Principal	-	-	-	-
-Interest on the above	-	-	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-	-
(d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a delectable expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-
Note : Based on the information available with the Company, there are no dues to Small and Micro enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The information regarding Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.				

DISCLOSURE UNDER AS-19 AS RESTATED:

ANNEXURE - XLVI
(₹ In Lakhs)

a. Reconciliation of Minimum Lease Payments at the balance sheet date and their present value:

Particulars	For the period ended July 31, 2024		
	not later than one year	later than one year and not later than five years	more than five years
	₹	₹	₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	10.26	10.77	-

Particulars	For the year ended March 31, 2024		
	not later than one year	later than one year and not later than five years	more than five years
	₹	₹	₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	10.09	14.27	-

Particulars	For the year ended March 31, 2023		
	not later than one year	later than one year and not later than five years	more than five years
	₹	₹	₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	9.61	24.38	-

Particulars	For the year ended March 31, 2022		
	not later than one year	later than one year and not later than five years	more than five years
	₹	₹	₹
A. Total of Future Minimum lease payment under non-cancellable operating lease	9.15	33.99	-

b. The Company has no contingent rents to be recognized as an expense in the statement of profit and loss for the period and has not sub-leased any property.



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RAJPUTANA BIODIESEL LIMITED
(Formerly Known as "RAJPUTANA BIODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013:

ANNEXURE - XLVII

- i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- ii. The Company has not revalued its Property, Plant and Equipment.
- iii. The Company has granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are:
 - (a) repayable on demand or
 - (b) without specifying any terms or period of repayment
 The company has complied with all the provisions of the Companies Act, 2013.

Type of borrower	For the period ended July 31, 2024		For the year ended March 31, 2024	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans
a. Promoters	-	-	-	-
b. Directors	-	-	-	-
c. KMPs	-	-	-	-
d. Related Parties	141.50	35.08%	123.55	33.90%

Type of borrower	For the year ended March 31, 2023		For the year ended March 31, 2022	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans
a. Promoters	-	-	-	-
b. Directors	-	-	-	-
c. KMPs	-	-	-	-
d. Related Parties	3.71	3.44%	4.55	2.83%

- iv. The Company has capital work-in-progress, ageing of which are mentioned in the tables below:

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	64.41	-	-	-	64.41
Total	64.41	-	-	-	64.41

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	3.82	-	-	-	3.82
Total	3.82	-	-	-	3.82

Particulars	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
Capital work in progress	-	-	-	-	-
Total	-	-	-	-	-

- v. The Company does not have any intangible assets under development.
- vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- vii. The Company has borrowings or sanctioned working capital limit from banks or financial institution on the basis of security of current assets. However, as per terms & condition of sanction of loan, the quarterly returns or statements of current assets were not required to be filed by the company with banks or financial institution till December 2023. Accordingly, the Company has not filed such statement with the bank or financial institutions upto December 2023. However, post that, the company has submitted stock statement to banks as per terms of banks and the summary of same is shown below.

FY 23-24

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ in Lakhs)	Amount as reported in the quarterly return/ statement (₹ in Lakhs)	Amount of difference (₹ in Lakhs)	Reason for material discrepancies
Q4	Kotak Mahindra Bank	Stock Statement	1,046.34	1,046.34	-	N.A.
		Book Debits	1,128.68	1,001.62	(127.06)	The Company has submitted statements after inadvertently netting-off some advances

FY 24-25

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ in Lakhs)	Amount as reported in the quarterly return/ statement (₹ in Lakhs)	Amount of difference (₹ in Lakhs)	Reason for material discrepancies
Q1	Kotak Mahindra Bank	Stock Statement	899.51	899.51	-	N.A.
		Book Debits	1,035.10	1,035.10	-	N.A.

- viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.
- ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- xi. The company have investments and compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 have been complied with.



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS

- xii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- xiii. The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
- xiv. The Company does not have CSR obligations in the previous 3 financial years. Further, the company has CSR obligations for FY 2024-25. Since, the company has presented latest period upto July 31, 2024, disclosure for CSR obligation is not required.
- xv. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.
- xvi. A. 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

CAPITALISATION STATEMENT AS AT JULY 31, 2024

ANNEXURE - XLVIII
(In Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short term debt (A)	1,162.51	-
Long Term Debt (B)	826.72	-
Total debts (C)	1,989.23	-
Shareholders' funds		
Share capital	513.35	-
Reserve and surplus - as Restated	1,060.46	-
Total shareholders' funds (D)	1,573.81	-
Long term debt / shareholders funds (B/D)	0.53	-
Total debt / shareholders funds (C/D)	1.26	-

Signatures to Annexures Forming Part Of The Restated Financial Statements

FOR RAJIVANSHI & ASSOCIATES
 Chartered Accountants
 FRN : 005069C



For and on behalf of the Board of Directors of
RAJPUTANA BIODIESEL LIMITED

(Signature)
 (Suryak Soni)
 (Managing Director)
 DIN : 07633751

(Signature)
 (Tugay Attar)
 (Whole Time Director)
 DIN : 07633730

(Signature)
 (Sarthak Soni)
 (CFO)

(Signature)
 (Rohit Kumar Gaurans)
 (Company Secretary)
 ICSI Mem. No.: A56199



RAJPUTANA BODIESEL LIMITED
(Formerly Known as "RAJPUTANA BODIESEL PRIVATE LIMITED")
CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED.

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Term (Months)	No. of OS Installments	Instalment (₹)	Outstanding as on July 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2023 (₹ In Lakhs)	Outstanding as on March 31, 2012 (₹ In Lakhs)
UGRO CAPITAL LIMITED	Unsecured Loan	Repayable in 36 Equated Monthly Instalments	25.45	18.00%	36	-	91,990	-	-	-	21.50
AXIS BANK	Ka Solhos	Repayable in 60 Equated Monthly Instalments	15.00	7.26%	60	35	30,909	8.20	9.22	12.50	15.30
AXIS BANK	Ka Some	Repayable in 60 Equated Monthly Instalments	10.01	9.30%	60	57	20,764	9.39	-	-	-
BAJAJ FINANCE LTD**	Unsecured Loan	Repayable in 60 Equated Monthly Instalments	18.42	18.00%	60	-	27,625	-	-	-	18.69
KOTAK MAHINDRA BANK	Primary Security Current Assets / Movable Fixed Assets Collateral Security Residential property part of Plot No. A, Soni House, Japura Mansion, Panch Batti, MI Road, Jaipur	Repayable in 83 Equated Monthly Instalments	427.49	RPRR + 3% / 9.25%	83	69	6,91,585	350.60	366.84	412.51	-
KOTAK MAHINDRA BANK	Primary Security Current Assets / Movable Fixed Assets Collateral Security Residential property part of Plot No. A, Soni House, Japura Mansion, Panch Batti, MI Road, Jaipur	Repayable in 83 Equated Monthly Instalments	320.00	RPRR + 3% / 8.85%	83	83	5,16,883	305.63	317.08	-	-
ICICI BANK	Primary Security Hypothecation of Stocks and other movables Collateral Security Part of Plot No. A, Japura Mansion (Building No.1), Panch Batti, Jaipur, Rajasthan	Repayable within 12 Months	250.00	Repo Rate + 5.25%	12	-	-	-	-	-	176.14
ICICI BANK	Primary Security Hypothecation of Stocks and other movables Collateral Security Part of Plot No. A, Japura Mansion (Building No.1), Panch Batti, Jaipur, Rajasthan	Repayable within 12 Months	441.70	Repo Rate + 4%	12	-	-	-	-	-	443.91



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RAJPUTANA BIODIESEL LIMITED
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CIN: U74999RJ2016PLC056359

ANNEXURES FORMING PART OF CONSOLIDATED RESTATED FINANCIAL STATEMENTS
ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Term (Monthly)	No of OS Installments	Instalment (₹)	Outstanding as on July 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2023 (₹ In Lakhs)
KOTAK MAHINDRA BANK	Primary Security Current Assets / Movable Fixed Assets Collateral Security Residential property part of Plot No A, Som House, Japura Mansson, Pasch Batti, MI Road, Jaipur	Repo Rate + 2.35%	800.00	Repo Rate + 2.35%	12	-	-	795.53	787.63	431.21
YES BANK LIMITED	Unsecured Loan	Repayable on Demand	160.00	EBLR + 3.5%	NA	NA	NA	161.49	-	-
SUWAS BUILDERS PRIVATE LIMITED*	Unsecured Loan	Repayable on Demand	-	12.00%	NA	NA	NA	-	-	149.48
SUWAS BUILDERS LLP*	Unsecured Loan	Repayable on Demand	-	12.00%	NA	NA	NA	-	-	-
PARAS ESTATES PVT LTD*	Unsecured Loan	Repayable on Demand	-	6.00%	NA	NA	NA	-	-	-
SANNATI HOLDINGS PVT LTD*	Unsecured Loan	Repayable on Demand	-	12.00%	NA	NA	NA	-	-	-
PUSHPENDRA SURANA*	Unsecured Loan	Repayable on Demand	-	9.00%	NA	NA	NA	20.09	-	-
SNEHLATA SETHI*	Unsecured Loan	Repayable on Demand	-	9.00%	NA	NA	NA	4.13	-	-
MADHURI SURANA*	Unsecured Loan	Repayable after 12 months from latest reporting date	-	12.00%	NA	NA	NA	11.50	11.50	-
AKL DEVELOPMENT AND MANAGEMENT PVT LTD	Unsecured Loan	Repayable on Demand	-	7.50%	NA	NA	NA	-	-	-
JAIPUR FARMING PRODUCT PVT LTD*	Unsecured Loan	Repayable on Demand	-	7.50%	NA	NA	NA	31.05	30.22	120.90
PUNJAB & SIND BANK	Hypothecation of Stocks and book debts/ other receivables	Repayable on Demand	80.00	9.70%	NA	NA	NA	-	80.60	-
AJAY TANWAR*	Unsecured Loan	Repayable after 12 months from latest reporting date	-	9.00%	NA	NA	NA	3.63	3.56	-
DHARMAYIR SINGH*	Unsecured Loan	Repayable after 12 months from latest reporting date	-	9.00%	NA	NA	NA	10.80	10.56	-
MANOJ SIROHI*	Unsecured Loan	Repayable after 12 months from latest reporting date	-	9.00%	NA	NA	NA	5.54	5.41	-

* Loan Repayment Schedules are not available and other relevant documents are not available. Hence, closing balances and current maturities are verified based on payment made.

** Sanction letter not available

* Loan Agreement not available hence interest rates and sanction amounts are not verified



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