

RAJVANSHI & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To
The Members of
Rajputana Biodiesel Limited,
(Formerly known as 'Rajputana Biodiesel Private Limited')
Jaipuria Mansion Panch Batti, M.I. Road, Jaipur-302001, Rajasthan

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

OPINION

We have audited the Consolidated financial statements of **RAJPUTANA BIODIESEL LIMITED** (the "Company", Formerly known as **Rajputana Biodiesel Private Limited**), and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st July 2024 and the Consolidated Statement of Profit & Loss and consolidated statement of Cash Flows for the period 01st April 2024 to 31st July 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at July 31, 2024 and its profit and its cash flows for the period ended on that date.

BASIS FOR OPINION

We had conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period.

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These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, however here are no key audit matters to communicate in the auditor's report and we do not provide a separate opinion on these matters.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Holding Company's Management and Board of Directors are responsible for the other information. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

RESPONSIBILITIES OF MANAGEMENT AND BOARD OF DIRECTORS FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Holding Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the financial position and financial performance of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The respective management and board of directors of companies are responsible for establishing and maintaining internal financial controls based on the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the "Institute of Chartered Accountants of India".

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These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

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- (c) The Group does not have any branch offices and hence provisions of Section 143(8) are not applicable.
- (d) The consolidated balance sheet, the consolidated statement of profit and loss and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (e) In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (f) On the basis of the written representations received from the directors of Holding Company as on 31st July 2024 taken on record by the Board of Directors of Holding company and On the basis of the written representations received from the directors of its subsidiaries as on 31st July 2024, none of the directors of the group companies is disqualified as on 31st July 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- (g) In our opinion and according to the information and explanation given to us, the remuneration paid during the current year by the group companies to its directors is in accordance with the provisions of and the limits laid down under section 197 read with Schedule V of the Act.
- (h) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “Annexure A”.
- (i) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its consolidated financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - The group companies are not required to transfer any amount to the Investor Education and Protection Fund account.
 - The Holding company’s management and board of directors has represented that, to the best of its knowledge and belief, as disclosed in the Note 35(xiii) to financial statements, 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:

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- 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 to or on behalf of the Ultimate Beneficiaries.
- v. The Holding company’s management and board of directors has represented that, to the best of its knowledge and belief, as disclosed in the Note 35(xiii) to the financial statements, 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 from or on behalf of the Ultimate Beneficiaries.
- vi. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (h) (iv) and (h) (v) contain any material mis-statement.
- vii. Based on our examination, which included test checks, the Group companies has used accounting software for maintaining its books of account for the financial period ended July 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.
- viii. In our opinion and according to the information and explanation given to us, the provision of section 123 of the Act is not applicable to the Group companies. Hence, reporting under this clause is not required.
2. The financial statements under audit have been prepared to meet the specific requirements for the process of getting listed. Consequently, the requirements of the Companies (Auditor's Report) Order (CARO), 2020 are not applicable to this audit. Special purpose financial statements are intended for use by specific users and do not require the disclosures mandated by CARO, 2020 for general purpose financial statements.



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For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 005069C



(Prakshal Jain)

Partner

Membership No.: 429807

UDIN: 24429807BKASCP2569

Place: Jaipur

Date: 12.11.2024

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Annexure – A to the Auditors' Report

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

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting of the Parent and its subsidiary companies, which are companies incorporated in India.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorization of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In conjunction with our audit of the consolidated financial statements of the Company as of and for the period ended July 31, 2024, we have audited the internal financial controls over financial reporting of **Rajputana Biodiesel Limited** (hereinafter referred to as "Parent") and its subsidiary company as of that date.

In our opinion, the Company and its subsidiary company, which incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 July 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 005069C




(Prakshal Jain)

Partner

Membership No.: 429807

UDIN: 24429807BKASCP2569

Place: Jaipur

Date: 12.11.2024

RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")
 REG OFFICE: Jaipuria Mansion Panch Batti, M.I.Road Jaipur Rajasthan 302001
 CIN: U74999RJ2016PLC056359 E-MAIL: accounts@songcms.com CONTACT: 950922333

Consolidated Balance Sheet as at 31st July 2024

(Amount in Lakhs)

Particulars	Notes	As At 31-July-2024	As At 31-Mar-2024
I. EQUITY AND LIABILITIES			
I. Shareholders Fund			
(a) Share Capital	3	513.35	513.35
(b) Reserves & Surplus	4	1068.48	908.68
(c) Money received against Share Warrants		-	-
		1581.83	1422.03
2. Minority Interest	5	112.24	58.26
3. Share Application Money Pending Allotment		-	-
4. Non-current liabilities			
(a) Long Term Borrowings	6	826.72	925.94
(b) Deferred Tax Liability (Net)	7	17.59	17.41
(c) Other Non Current Liabilities		-	-
(d) Long-term provisions	8	8.74	6.84
		853.05	950.20
5. Current liabilities			
(a) Short Term Borrowing	9	1162.50	988.25
(b) Trade Payables	10		
(i) Total outstanding dues of Micro and Small Enterprises		-	-
(ii) Total outstanding dues of creditors other than Micro and Small enterprises		526.60	330.73
(c) Other current liabilities	11	185.97	338.94
(d) Short-term provisions	12	212.13	141.38
		2087.19	1799.30
TOTAL		4634.32	4229.80
II. ASSETS			
I. Non-current assets			
(a) Property, Plant and Equipment	13		
(i) Property, Plant and Equipment		538.33	553.01
(ii) Intangible Assets		7.72	110.48
(iii) Capital Work In Progress		64.41	-
(iv) Intangible Assets under Development		-	-
(b) Non Current Investments	14	0.02	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans & Advances	15	405.17	366.22
(e) Other Non Current Assets		-	-
		1015.65	1029.72
2. Current assets			
(a) Current Investment		-	-
(b) Inventories	16	1543.66	1239.60
(c) Trade Receivables	17	1214.20	1273.10
(d) Cash & Cash Equivalents	18	279.36	371.85
(e) Short Term Loans & Advances	19	192.18	129.08
(f) Other Current Assets	20	389.27	186.46
		3618.67	3200.08
TOTAL		4634.32	4229.80

See accompanying notes forming part of the financial statements

Notes to accounts

1 to 36

As per our attached Report of even date
FOR RAJVANSHI & ASSOCIATES
 Chartered Accountants
 Firm Reg. No : 005069C

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

(Prakshal Jain)
 Partner
 Membership No.: 429807



(Sarmak Soni)
 (Managing Director)
 DIN:07633754

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



(Sarthak Soni)
 (CFO)

Rohit Kumar Gauttam
 (Company Secretary)
 M.No.: A56199

Date: 12.11.2024
 Place : Jaipur

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(Formerly known as "Rajputana Biodiesel Private Limited")
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CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

Consolidated Statement of Profit & Loss for the period ended 31-July-2024

(Amount in Lakhs)

Particulars	Notes	For the period ended on 31-07-2024	For the year ended on 31-03- 2024
A. INCOME			
1. Revenue From Operations	21	2672.24	5345.97
2. Other Income	22	106.95	21.53
TOTAL INCOME		2779.19	5367.50
B. EXPENDITURE			
a. Cost of materials consumed	23	2048.60	4658.41
b. Purchases of Stock in Trade	24	277.63	85.28
c. Direct Expenses	25	61.78	116.26
d. Changes in Inventories of Finished Goods, work-in-progress and stock in trade	26	(230.12)	(553.40)
e. Employee Benefits Expenses	27	62.47	90.02
f. Finance Costs	28	60.03	110.99
g. Depreciation & Amortisation	29	28.08	50.46
h. Other Expenses	30	85.93	177.60
TOTAL EXPENSES		2394.40	4735.60
C. Profit Before Prior Period & Exceptional Items & Tax (A-B)		384.78	631.90
Less: Prior Period Item (Net)		7.09	7.48
D. Profit Before Exceptional Items, Extraordinary Items & Tax		377.69	624.42
Less: Exceptional Items	31	(0.02)	10.20
E. Profit Before Extraordinary Items & Tax		377.71	614.21
Less: Extraordinary Items		-	-
F. Profit Before Tax		377.71	614.21
G. Tax expense			
a. Current Tax		61.00	155.77
b. Deferred Tax Assets/ (Deferred Tax Liabilities)		(0.17)	(2.24)
c. Minimum Alternate Tax credit Availment/(Entitlement)	7	-	-
H. Profit (Loss) for the Year (F-G)		316.54	456.20
I. Share of Profit/(loss) from Associate		(0.01)	(0.04)
J. Profit/(Loss) for the Year (H+I)		316.53	456.17
K. Earnings per equity share (Face Value of 10 each : pre bonus)	32		
a. Basic & Diluted		18.45	9.24
K. Earnings per equity share (Face Value of 10 each : post bonus)			
a. Basic & Diluted		18.45	9.24

See Accompanying notes forming part of the financial statements

Notes to accounts

1 to 36

As per our attached Report of even date

FOR RAJVANSHI & ASSOCIATES

Chartered Accountants

Firm Reg. No : 005069

Membership No.: 429807

(Prakash Jain)
Partner

Membership No.: 429807

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


(Sarthak Soni)
(Managing Director)
DIN:07633751


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


(Sarthak Soni)
(CFO)


Rohit Kumar Gauttam
(Company Secretary)
M.No.: A56199



Date: 12.11.2024

Place : Jaipur

RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipuria Mansion Panch Batti, M.L.Road Jaipur Rajasthan 302001

CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigerns.com CONTACT: 9509222333

Consolidated Cash Flow Statement for the period ended 31-July-2024

(Amount in Lakhs)

Particulars	For the period ended on 31-07-2024	For the year ended on 31-03- 2024
(A) NET CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	377.71	614.21
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of current year (including impairment)	28.08	50.46
Adjustment of Exceptional Item	(2.00)	10.20
Adjustment of Gratuity Expenses	2.84	0.75
Adjustment of Lease Equalisation Reserve Charged to P&L	(0.47)	-
Adjustment of Profit on sale of Fixed Assets	(5.10)	-
Adjustment of Preliminary & Preoperative Exp	0.11	-
Share in Profit/Loss of Associates	(0.01)	(0.04)
Finance Cost	60.03	110.99
Interest and Other Income	(101.85)	(21.53)
Adjustment of Pre-Acquisition Profit/(Loss) of Subsidiary Company	-	(112.33)
Adjustment of Depreciation of Subsidiary Company (Pre-Acquisition)	-	32.75
Adj. of Finance Cost incurred by Subsidiary Company in Pre-Acquisition Period	-	24.09
Adj. of Other Income earned by Subsidiary Company in Pre-Acquisition Period	-	(0.45)
Adjustment of Preliminary & Preoperative Exp. of Subsidiary Company (Pre-Acquisition)	-	0.32
Operating Profit before working capital change	361.33	709.42
Adjusted for Increase/(decrease) in Operating Liabilities		
Increase/(decrease) in Trade Payables	195.87	77.76
Increase/(decrease) in Other Liabilities & Provisions	(152.97)	293.29
Adjusted for Decrease/(increase) in Operating Assets		
Decrease/(increase) in Trade Receivable	58.90	(920.38)
Decrease/(increase) in Inventory	(304.06)	(529.96)
Decrease/(increase) in Other Current Assets	(202.92)	(48.76)
Decrease/(increase) in Short Term Loans & Advances	(63.10)	(38.87)
Cash Generated from Operations before Extra-Ordinary Items	(106.96)	(457.50)
Direct taxes paid	9.27	(16.25)
NET CASH FLOW FROM OPERATING ACTIVITIES	(97.69)	(473.75)
(B) NET CASH FLOW FROM INVESTING ACTIVITIES		
Net Loans & Advances	(38.95)	(249.33)
Sale of Investments	-	-
Purchase of Investment	-	(0.02)
Purchase of Fixed Assets	(78.71)	(61.25)
Purchase of Fixed Assets by Subsidiary Company in Pre-Acquisition Period	-	(33.27)
Proceeds from Sale of Assets	6.00	-
Interest and Other Income	101.85	21.53
Other Income earned by Subsidiary Company in Pre-Acquisition Period	-	0.45
NET CASH FLOW FROM INVESTING ACTIVITIES	(9.80)	(321.89)
(C) NET CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (including securities premium)	-	566.33
Net Proceeds from Borrowings & Repayments Done	75.03	709.54
Finance Cost	(60.03)	(110.99)
Finance Cost incurred by Subsidiary Company in Pre-Acquisition Period	-	(24.09)
NET CASH FLOW FROM FINANCING ACTIVITIES	15.00	1140.80
Increase in cash & Bank Balances (A+B+C)	(92.50)	345.15
Opening cash & Bank Balances	371.85	26.70
Closing cash & Bank Balances	279.36	371.85

As per our attached Report of even date
FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
Firm Reg. No : 0050692

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

(Prakash Jain)
Partner
Membership No.: 429807

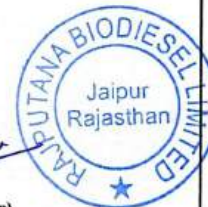


(Sarthak Soni)
(Managing Director)
DIN: 07633751

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

(Sarthak Soni)
(CFO)

(Rohit Kumar Gauttam)
(Company Secretary)
M.No.: A56199



Date: 12.11.2024
Place : Jaipur

Note:

-The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI
-Figures of Previous year have been rearranged / regrouped wherever necessary.
-Figures in brackets are outflow/deductions.

RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipuria Mansion Panch Batti, M.I.Road Jaipur Rajasthan 302001

CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

FREE CASH FLOW TO EQUITY FOR THE PERIOD ENDED 31st JULY 2024

PARTICULARS	Amount in Lakhs	
	For the period ended on 31-07-2024	For the year ended on 31-03-2024
NET CASH FLOW FROM OPERATING ACTIVITIES	(97.69)	(473.75)
Less:		
Purchases of Fixed Assets (net of Sales)	8.30	27.98
Add:		
Net Proceeds from Borrowings & Repayments Done	75.03	709.54
Less:		
Finance Cost	50.31	100.32
FREE CASH FLOW TO EQUITY	(81.27)	107.49

FOR RAJPUTANA BIODIESEL LIMITED


(Sarthak Soni)
(Managing Director)
DIN:07633751


(Tanay Aitav)
(Whole Time Director)
DIN:07633730


(Sarthak Soni)
(CFO)


(Rohit Kumar Gauttam)
(Company Secretary)
M.No.: A56199



Note:

-The Free Cash Flow to Equity has been prepared as per circular issued by NSE dated 22.08.2024

-Figures of Previous year have been rearranged / regrouped wherever necessary.

-Figures in brackets are outflow/deductions.

RAJPUTANA BIODIESEL LIMITED
(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipuria Mansion Panch Batti, M.I.Road Jaipur Rajasthan 302001
CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

CONSOLIDATED NOTES TO ACCOUNTS FOR THE PERIOD ENDED 31st JULY 2024

Notes to Accounts - 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 -Rajputana Speedwave Fuel LLP in which the company is holding 33.33%. The Consolidated financial statements related to the Company includes its Subsidiaries. We have consolidated financial Statements of Nirvaanraj Energy Private Limited in which the company has made investment in its 75.21% shares during F.Y. 2023-24.

Notes to Accounts - 2

Significant Group Accounting Policies

I. Principles of Consolidation

The Consolidated Financial Statements have been prepared on the following basis: -

1. The financial statements of the Company and its subsidiary companies are combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income, and expenses after eliminating intra-group balances and intra-group transactions resulting in unrealized profits or losses in accordance with Accounting Standard (AS) 21 – "Consolidated Financial Statements".
2. The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate Financial Statements except as otherwise stated.
3. The difference between the cost of investment in the subsidiaries, and the net assets at the time of acquisition of shares in the subsidiaries is recognized in the Consolidated Financial Statements as Goodwill or Capital Reserve, as the case may be.
4. Profit or loss attributable to minority interest and to owners of the parent in the statement of profit and loss has been presented as allocation for the period.
5. Minorities' share of Net Assets of subsidiaries is identified and presented in the Consolidated Balance Sheet within equity, separately from the equity of the parent Company's shareholders

II. 2.1. Basis of Accounting and Preparation of Financial Statement

These financial statements of the Company are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under the relevant provisions of the Companies Act 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2. Use of Estimates

The preparation of the financial statements are in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets & liabilities and the disclosure of contingent liabilities on the date of financial statements & reported amounts of revenue & expenses for that year.

2.3. Revenue Recognition

Sale of goods:

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which company follows ex-factory i.e after the goods cross the factory gate. Sales exclude excise duty, Goods and Services Tax.



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Income from services:

Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

2.4. Inventory

Inventories are valued at the lower of cost (on weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads. The company follows the policy of recognising the goods in transit as on the balance date in its closing stock of inventory.

2.5. Cash and Cash Equivalents (for the purpose of Cash Flow Statement)

Cash comprises cash on hand. 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.

2.6. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.7. Borrowing Cost

Borrowing Cost attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such asset up to the date when such asset is ready for its intended use. Other borrowing costs are charged to Statement of Profit & Loss.

2.8. Other Income

Other income is accounted on accrual basis.

2.9. Depreciation

Depreciation on fixed assets is provided to the extent of Depreciable amount on written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Salvage Value of the assets has been taken @ 5% of Original Cost as prescribed in Schedule II. Depreciation on additions during the year is calculated on pro rata basis. The useful life of assets taken by the holding company have been tabulated below in table (2.9.a) whereas the useful life of assets taken by the subsidiary company have been tabulated below in table (2.9.b) :

Assets	Estimated Useful Life (Years)
Plant & Equipment	25
Furniture & Fixtures	10
Office Equipment	5
Computer equipment	3
Vehicles	8

(2.9.a)

Assets	Estimated Useful Life (Years)
Plant & Machinery	10
Plant	15
Plant & Equipment	25
Lab Equipment	15
Printer	13
Invertor	15
CCTV	10

(2.9.b)

2.10. Tangible fixed assets**Tangible fixed assets:**

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets.



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Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident. Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

2.11. Intangible assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates.

Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

2.12. Foreign currency transactions and translations

Initial recognition:

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction. The exchange rate is determined by the parent company and used by all subsidiaries over the globe.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items of the Company outstanding at the Balance Sheet date are restated at the year-end rates.

Treatment of exchange differences:

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss.

2.13. Employee benefits

Defined benefit plans

Define Benefits plan includes gratuity fund and Leave Incashment.

Defined contribution plans

The Company's contribution to provident fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.



2.14. Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency. borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets.

Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.15. Leases

In the lease arrangements currently undertaken by the company as a lessee the risks and rewards incidental to ownership of the assets substantially vest with the lessor and hence the lease is recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

2.16. Investments

Investments are classified as long term or current based on intention of the management at the time of purchase. Initial investment is done at cost. The cost comprises purchase price and directly attributable acquisition charges. The share of profit/loss in case of investment in Partnership Firm/LLP has been recognized every year with corresponding credit/debit to the Profit & loss account. Further Dividend reinvested in case of mutual funds is added to the value of investment in mutual funds with corresponding credit is made to the profit and loss statement. Current investments are carried in the financial statements at lower of cost and fair value. Long-term investments are stated at cost. A provision for diminution is made to recognize a decline, other than temporary, in the value of long-term investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit & loss.

2.17. Earnings Per Share

The Company reports basic Earnings per Share (EPS) in accordance with Accounting Standard - 20 on Earnings per Share. Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of Equity shares outstanding during the year.

Diluted earnings 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 relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares).

Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.



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2.18. Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

From current financial year, the company has adopted for new tax regime under section 115BAA. Therefore, MAT provision is not applicable on the company. Hence, the company has not recognised MAT in the current year and the balance of previous balance of MAT has been reversed.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences.

Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised.

Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.19. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognised for liabilities that can be measured only by using substantial degree of estimation, if the Company has a present obligation as a result of past event, a probable outflow of resources is expected to settle the obligation and the amount of the obligation can be reliably estimated. Contingent liability is disclosed in case of a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation, a present obligation arising from past events, when no reliable estimate is possible and a present obligation arising from past events, when the probability of outflow of resources is not remote.

Contingent Assets are neither recognized nor disclosed. Provisions & contingent liabilities are reviewed at each Balance Sheet date.

2.20. Amortization of Miscellaneous Expenditure

Expenditure which is being deferred as benefit is deemed to accrue for more than one period of financial statements; hence it is amortized in equal installments in 5 years. Preliminary expenses & License fees paid for pollution control are being amortized in equal installments in 5 years after commencement of the operation.

2.21. Treatment of Expenditure during Construction Period

Incidental Expenditure incurred during construction period/trial production period is allocated to the respective fixed assets on completion of construction period/on date of commencing.

2.22. Reclassification/Regrouped

Previous year figures have been regrouped/reclassified where necessary to correspond with the current year's classification/disclosure.

2.23. Due to SSI Units

There are no sundry creditors who are S.S.I. units to whom the company owns a sum which is outstanding for more than 45 days as at the Balance Sheet date.



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RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipuria Mansion Panch Batti, MLRoad Jaipur Rajasthan 302001

CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

CONSOLIDATED NOTES TO ACCOUNTS FOR THE PERIOD ENDED 31ST JULY 2024**Notes to Accounts - 3****Share Capital**

Particulars	As at 31st July 2024		As at 31st March 2024	
	Number of shares	Amount in Lakhs	Number of shares	Amount in Lakhs
Authorised 80,00,000 (P. Y. 70,00,000) Equity Shares of Rs. INR 10/- each	80,00,000	800.00	70,00,000	700.00
Issued 51,33,500 Equity Shares of Rs. INR 10/- each	51,33,500	513.35	51,33,500	513.35
Subscribed & Paid up 51,33,500 Equity Shares of Rs. INR 10/- each fully paid	51,33,500	513.35	51,33,500	513.35
TOTAL	51,33,500	513.35	51,33,500	513.35

3.1 Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year

Particulars	Opening Balance	Fresh issue	Bonus	Closing Balance
Equity shares with voting rights				
Period ended 31st July 2024				
- Number of shares	51,33,500	0.00	0.00	51,33,500
- Amount in Lakhs	513.35	0.00	0.00	513.35
Year ended 31 March 2024				
- Number of shares	46,20,000	5,13,500	0.00	51,33,500
- Amount in Lakhs	462.00	51.35	0.00	513.35

3.2 Terms/Rights attached to Equity Shares

The company has only one class of equity shares having a face value of INR 10 per share. Each equity share holder is entitled to one vote per share held and each Equity shares have equal rights as to Voting & Dividend. The dividend if any proposed by the board of directors is subject to approval of shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company. The distribution to equity shareholders will be in proportion to the amount paid up or credited as paid up.

3.3 Details of shares held by each shareholder holding more than 5% shares

Name of Shareholder	As at 31st July 2024		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sarthak Soni	14,28,735	27.83%	14,28,735	27.83%
Tanay Attar	2,87,205	5.59%	2,87,205	5.59%
Sudeep Soni	15,77,325	30.73%	15,77,325	30.73%
Pallavi Soni	6,93,000	13.50%	6,93,000	13.50%
Madhuri Surana	6,33,735	12.35%	6,33,735	12.35%
TOTAL	46,20,000	90.00%	46,20,000	90.00%



3.4 Shareholding in aggregate by the following:-				
Particulars	As at 31st July 2024		As at 31st March 24	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
1. Directors	39,27,000	76.50%	39,27,000	76.50%
2. Holding company	-	-	-	-
3. Subsidiaries of holding company	-	-	-	-
4. Associates of holding company	-	-	-	-
5. Ultimate holding company	-	-	-	-
6. Subsidiaries of ultimate holding company	-	-	-	-
7. Associates of ultimate holding company	-	-	-	-
3.5 Shareholding of Promoters*:-				
Shares hold by Promoters at the end of the year			% Change during the year***	
Promoter name	No. of Shares	% of Total Shares		
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%		
Total	39,27,000	76.50%		
*Promoter here means promoter as defined in the Companies Act, 2013. *** percentage change shall be computed with respect to the number at the beginning of the year or if issued during the year for the first time then with respect to the date of issue.				
Particulars	As at 31st July 2024		As at 31 March 2024	
	Number of shares	Amount in Lakhs	Number of shares	Amount in Lakhs
3.6 Shares reserved for Issue	NIL	NIL	NIL	NIL
3.7 Details regarding the shares issued immediately preceeding the current year	NIL	NIL	5,13,500	51.35
3.8 Details of conversion of security into equity or preference shares	NIL	NIL	NIL	NIL
3.9 Calls unpaid	NIL	NIL	NIL	NIL
3.10 Forfeited shares (amount originally paid up)	NIL	NIL	NIL	NIL
3.11 Aggregate number of Bonus issued, Share issued for consideration other than cash and share bought back during the Five Year Period ending 31st July 2024				
Particulars	Number of shares		Amount in Lakhs	
Period ended 31st July 2024	-		-	
Year ended 31st March 2024	-		-	
Year ended 31st March 2023	43,12,000		431.20	
Year ended 31st March 2022	-		-	
Year ended 31st March 2021	-		-	
Year ended 31st March 2020	-		-	



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RAJPUTANA BIODIESEL LIMITED
(Formerly known as "Rajputana Biodiesel Private Limited")
REG OFFICE: Jaipuria Mansion Panch Batti, M.I.Road Jaipur Rajasthan 302001
CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigams.com CONTACT: 9509222333

Notes to Accounts - 4

Reserves & Surplus

(Amount in Lakhs)

Particulars	As at 31 July, 2024	As at 31 March, 2024
(a) Surplus /Deficit		
Opening Balance	456.75	(0.33)
(+) Net Profit/(Net Loss) of Holding Company	98.79	459.81
(+) Share in Net Profit/(Net Loss) of Subsidiary Company (Post Acquisition)	163.76	(2.74)
(-) Withdrawal during the year	-	-
Balance as per current financial statements	719.30	456.75
(b) Securities Premium		
Opening Balance	451.94	-
Add : Received by Holding Company during the year	-	349.18
Add : Share in Securities Premium of Subsidiary Company (Post Acquisition)	-	102.76
Less : Utilized/Reclassified during the year*	(102.76)	-
Closing Balance	349.18	451.94
Total Reserves and Surplus	1068.48	908.68

*The Share in Securities Premium of Subsidiary Company has been reclassified as Pre-Acquisition Reserve for calculation of Goodwill/Capital Reserve on Acquisition during current period.

Notes to Accounts - 5

Minority Interest

Particulars	As at 31 July, 2024	As at 31 March, 2024
Value of Shares held by Minority Shareholders	16.68	16.68
Share in Reserve & Surplus of Subsidiary Company		
Add: 24.79% of Pre-Acquisition Reserve	70.86	36.99
Add: 24.79% of Pre-Acquisition Profits/(Loss)	(28.37)	(28.37)
Add: 24.79% of Post Acquisition Reserve	-	33.87
Add: 24.79% of Revenue Profits/(Loss) (Post Acquisition till date)	53.07	(0.90)
Total	112.24	58.26

Note: Change in Share in Pre & Post-Acquisition Reserve is due to reclassification of Securities Premium for calculation of Goodwill/Capital Reserve on Acquisition during current period.

Notes to Accounts - 6

Long Term Borrowings

Particulars	As at 31 July, 2024	As at 31 March, 2024
(a) Bonds / Debentures		
(b) Term loans		
- From banks:-		
Secured*		
Axis Bank	4.49	6.20
(Secured Against HYP of Vehicle)		
Axis Bank Term Loan-2	6.90	-
Kotak Mahindra Bank	511.21	597.14
Punjab & Sind Bank 1232	-	-
Unsecured		
From Other Parties	-	-
(c) Deferred Payment Liabilities		
(d) Deposits		
(e) Loans and Advances from Related Parties		
Corporates	-	-
Directors	22.95	22.90
Loan from Shareholders & their Relatives	261.20	299.70
(f) Other Loans and Advances	19.97	-
Total	826.72	925.94

*Secured by Hypothecation Charge over Building, Plant & Machinery, Furniture & Fixture and other fixed assets of the group (both present & future) further secured by charge over entire current assets of the group including Raw Material, Work in Progress, Finished goods, Receivables, other current assets and immovable assets of third party.

Notes to Accounts - 7

DTL/DTA calculation as per AS-22 of ICAI

Particulars	As at 31 July, 2024	As at 31 March, 2024
Deferred tax liability/(asset) to be created	0.17	2.24
Deferred tax liability/(asset) Opening Balance	17.41	15.17
Deferred tax liability/(asset) as on year end	17.59	17.41



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Notes to Accounts - 8			
Long Term Provisions			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
Provision for Lease Equalisation Reserve	1.88	2.52	
Provision for Gratuity	6.86	4.32	
Provision for Taxation	-	-	
Total	8.74	6.84	
Notes to Accounts - 9			
Short Term Borrowing			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
(a) Loans repayable on demand			
From Bank			
Secured*			
Yes Bank	161.49	-	
Kotak Mahindra Bank CC A/C	793.53	787.63	
Punjab & Sind Bank CC A/C	-	80.60	
(b) Current maturities of long-term debt			
From Bank			
Secured			
Axis Bank	3.71	3.02	
Axis Bank Term Loan-2	2.49	-	
Kotak Mahindra Bank	145.02	86.77	
Unsecured			
(c) Deposits			
(d) Loans & Advances from Related Party			
(d) Other Loans & Advances	56.26	30.23	
Total	1162.50	988.25	
<i>*Secured by Hypothecation Charge over Building, Plant & Machinery, Furniture & Fixture and other fixed assets of the group (both present & future) further secured by charge over entire current assets of the group including Raw Material, Work in Progress, Finished goods, Receivables, other current assets and immovable assets of third party.</i>			
Notes to Accounts - 10			
Trade Payables			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
To Micro Small and Medium Enterprises (MSME)			
Undisputed			
Sundry creditors for goods	-	-	
Sundry creditors for services	-	-	
Disputed			
Sundry creditors for goods	-	-	
Sundry creditors for services	-	-	
To Other Than MSME			
Undisputed			
Sundry creditors for goods	481.14	318.64	
Sundry creditors for services	45.46	12.09	
Disputed			
Sundry creditors for goods	-	-	
Sundry creditors for services	-	-	
Total	526.60	330.73	
<i>*For Ageing refer schedule 1</i>			



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Notes to Accounts - 11			
Other Current Liabilities			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
(a) Other payables			
TDS Payable	1.63		2.12
GST Payable	-		-
Refundable Securities	2.00		2.00
Advances from parties	137.69		280.72
Debit Balance of Capital balance of Investments in LLP	3.61		3.61
Payables for Capital Goods	-		22.97
(b) Expenses Payable			
Credit Card Payable	5.47		3.61
Rent Payable	0.60		0.70
Accounting Charges Payable	-		-
Expense Payable	13.86		15.65
Salary Payable	9.73		3.99
Director's Salary payable	9.08		1.58
Audit Fees Payable	2.30		2.00
Total	185.97		338.94
Notes to Accounts - 12			
Short Term Provision			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
Provision for Tax (Net of Advance Tax, TDS & TCS)	209.81		139.53
Provision for Lease Equilisation Reserve	1.57		1.40
Provision for Filing Fees	-		-
Provision for Gratuity	0.75		0.44
Total	212.13		141.38

HL
B



HL
B

R



RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipur Manon Dasah Bldg, M.L. Road, Jaipur, Rajasthan, 302001

CIN U7899RL2016PLC05059 E-MAIL: accounts@rajputana.com CONTACT: 9509222333

CONSOLIDATED FIXED ASSETS DEPRECIATION CHART AS PER SCHEDULE II OF COMPANIES ACT, 2013 AS ON 31-07-2024

NOTE 13: PROPERTY, PLANT AND EQUIPMENT

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER SCHEDULE II OF COMPANIES ACT, 2013 AS ON 31-07-2024

A. GROSS BLOCK OF FIXED ASSETS

Assets	(AMOUNT IN LAKHS)									
	Balance as at April 1, 2024	Additions during the period	Disposals/ Transferred	Acquisitions through business combinations	Reclassified as held for sale	Revaluation increase	Effect of foreign currency exchange differences	Borrowing cost capitalized	Other adjustments	Balance as at July 31, 2024
Tangible Assets										
Plant & Machinery	673.77	0.22	1.80	-	-	-	-	-	-	672.19
Furniture & Fixture	8.77	-	-	-	-	-	-	-	-	8.77
Building	173.33	-	-	-	-	-	-	-	-	173.33
Office Equipment	16.41	1.43	-	-	-	-	-	-	-	17.84
Vehicles	43.54	0.76	-	-	-	-	-	-	-	44.30
CCTV	0.32	-	-	-	-	-	-	-	-	0.32
Inverter	0.35	-	-	-	-	-	-	-	-	0.35
Printer	0.14	-	-	-	-	-	-	-	-	0.14
Plant & Machinery	9.11	11.76	-	-	-	-	-	-	-	20.87
Industrial Motor	1.34	-	-	-	-	-	-	-	-	1.34
Lab Equipment	2.24	-	-	-	-	-	-	-	-	2.24
Electric Control Panel	-	0.14	-	-	-	-	-	-	-	0.14
Total Tangible Assets	929.32	14.30	1.80	-	-	-	-	-	-	941.83
Goodwill on Acquisition (Refer Note 1 below)	110.48	-	-	-	-	-	-	-	(102.76)	7.72
Total Intangible Assets	110.48	0.00	-	-	-	-	-	-	-	7.72
Capital Work in Progress*	-	64.41	-	-	-	-	-	-	-	64.41
Capital WIP	-	64.41	-	-	-	-	-	-	-	64.41
Current Year Total	1039.81	78.71	1.80	-	-	-	-	-	-	1013.96

* During the current FY Capital work in progress of Tangible Asset is transfer to Fixed Tangible Asset.



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B. NET BLOCK OF FIXED ASSETS										
(AMOUNT IN LAKHS)										
Assets	Accumulated Depreciation Balance as at April 1, 2024	Depreciation/amortization expense for the period	Adj. of Dep. on Disposals/ Transferred	Elimination on reclassification as held for sale	Impairment losses recognized in Statement of Profit and Loss	Reversal of Impairment losses recognized in Statement of Profit and Loss	Other adjustments	Balance as at July 31, 2024	NET BLOCK- Balance as at July 31, 2024	NET BLOCK- Balance as at April 1, 2024
Tangible Assets										
Plant & Machinery	273.81	19.06	0.90	-	-	-	-	291.97	380.22	401.12
Furniture & Fixture	4.02	0.41	-	-	-	-	-	4.43	4.34	4.75
Building	70.24	3.31	-	-	-	-	-	73.55	99.78	103.09
Office Equipment	11.11	0.87	-	-	-	-	-	11.98	5.86	5.30
Vehicles	16.05	2.86	-	-	-	-	-	18.91	25.39	26.34
CCTV	0.12	0.02	-	-	-	-	-	0.14	0.18	0.20
Inverter	0.10	0.02	-	-	-	-	-	0.11	0.24	0.26
Printer	0.04	0.01	-	-	-	-	-	0.05	0.09	0.10
Plant & Machinery	0.12	1.39	-	-	-	-	-	1.50	19.36	8.99
Industrial Motor	0.00	0.05	-	-	-	-	-	0.05	1.29	1.34
Lab Equipment	0.71	0.09	-	-	-	-	-	0.81	1.43	1.53
Electric Control Panel	-	0.00	-	-	-	-	-	0.00	0.13	0.00
Total Tangible Assets	376.31	28.08	0.90	-	-	-	-	403.50	538.33	553.01
Goodwill on Acquisition	-	-	-	-	-	-	-	-	7.72	110.48
Total Intangible Assets	-	-	-	-	-	-	-	-	7.72	110.48
Capital Work in Progress	-	-	-	-	-	-	-	-	64.41	-
Capital WIP	-	-	-	-	-	-	-	-	64.41	-
Current Year Total	376.31	28.08	0.90	-	-	-	-	403.50	610.46	663.49

C. DEPRECIATION AND AMORTIZATION:

Particulars	(AMOUNT IN LAKHS)	
	For the period ended July 31, 2024	
Depreciation and amortization for the year on tangible assets as per Note 13B	-	28.08
Less: Utilised from revaluation reserve	-	-
Total Depreciation and Amortization from continuing operations	-	28.08
Total Depreciation and Amortization from discontinuing operations	-	-

Note:-

- (i) Details of amounts written off on reduction of capital or revaluation of assets or sums added to assets on revaluation during the preceding 5 years: NIL
- (ii) Details of assets acquired under hire purchase agreements: NIL
- (iii) Details of assets jointly owned by company: NIL
- (iv) Details of each class of assets given on operating at the Balance Sheet date: NIL
- (v) Details of each class of asset taken on financial lease at the Balance Sheet date: NIL

Note 1: Calculation of Goodwill at the time of Acquisition/Cost of Control

1. Cost of Investment in Subsidiary Company	187.24
2. Share of Rajputana in	
(a) Share Capital of Nirvaanraj	50.60
(b) Pre-Acquisition Reserves of Subsidiary Company	214.99
(c) Pre-Acquisition Profit/(Loss) of Subsidiary Company	(86.08)
Cost of Control/Goodwill on Acquisition (1-2) in Lakhs	179.51
	7.72



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Notes to Accounts - 14		
Non Current Investments		
Particulars	As at 31 July, 2024	As at 31 March, 2024
Investment Rajputana Speedwave Fuel LLP* (Investment in Associate)	0.33	0.33
Share in Profit/(Loss) of LLP**	(0.33)	(0.33)
Investment In Shares Of Claps Oiltech Pvt Ltd	0.02	0.02
Total	0.02	0.02
Less: Provision for Diminution in the Value of Investment	0.00	0.02
Total	**	-
*The company has 33.33% share in Rajputana Speed Fuel LLP, hence considered as investment in associates. As per the provision of AS-23 "Investment in Associates in Consolidated Financial Statements", consolidation with associate is accounted as per equity method (i.e. The investments are recorded at cost and the carrying amount is increased or decreased to recognise the investor's share of the profits or losses of the investee after the date of acquisition).		
**Loss in excess of Investment value is shown under other current liabilities.		
Notes to Accounts - 15		
Long Term Loans and Advances		
Particulars	As at 31 July, 2024	As at 31 March, 2024
(a) Capital Advances		
-Secured, Considered good	-	-
-Unsecured, Considered good	-	-
-Doubtful	-	-
(b) Loan and Advances to Related Parties		
-Secured, Considered good	-	-
-Unsecured, Considered good	141.50	41.91
-Doubtful	-	-
(b) Other Loan and Advances		
-Secured, Considered good	-	-
-Unsecured, Considered good	39.36	37.96
Security Deposit with Parties	79.84	63.64
Security Deposit for Rent	1.80	1.80
Advances	142.68	220.92
-Doubtful	-	-
Total	405.17	366.22
Notes to Accounts - 16		
Inventories		
<i>(As Taken, valued & certified by the Management)</i>		
<i>(At Lower of Cost and Net Realizable Value)</i>		
Particulars	As at 31 July, 2024	As at 31 March, 2024
Raw Materials		
Raw Material - in Hand	145.15	71.21
Raw Material - in Transit	-	-
Work in Progress	-	-
Finished Goods		
Finished Goods - in Hand	1398.51	1168.40
Finished Goods - in Transit	-	-
Others	-	-
Total	1543.66	1239.60
Notes to Accounts - 17		
Trade Receivable		
Particulars	As at 31 July, 2024	As at 31 March, 2024
Disputed		
-Secured, Considered good	-	-
-Unsecured, Considered good	-	-
Less: Provision of Doubtful Debts	-	-
Undisputed		
-Secured, Considered good	-	-
-Unsecured, Considered good	1214.20	1273.10
Less: Provision of Doubtful Debts	-	-
Total	1214.20	1273.10
*For Ageing refer Schedule II		



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Notes to Accounts - 18			
Cash & Cash Equivalents			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
Cash in Hand (As verified by Management)	12.91	20.23	
Balances with Scheduled Banks			
In Current Account	16.45	101.62	
In CC Account			
Cheques in Hand	250.00	250.00	
Total	279.36	371.85	
Notes to Accounts - 19			
Short Term Loans & Advances			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
(a) Loans and Advances to Related Parties			
-Secured, Considered good			
-Unsecured, Considered good			
Advances to Directors	2.18		
-Doubtful			
(b) Other Loans and Advances			
-Secured, Considered good			
-Unsecured, Considered good			
Advances to Employees	4.40	3.43	
Advance Payment to Suppliers	160.81	114.46	
GST TDS Receivable	23.25	5.77	
TDS Receivable	1.31	0.35	
Advances to Others	0.23	5.07	
-Doubtful			
Total	192.18	129.08	
Notes to Accounts - 20			
Other Current Assets			
Particulars	As at 31 July, 2024	As at 31 March, 2024	
GST TDS Receivable	14.61	19.00	
TCS Receivable			
GST Receivable (ITC)	292.48	146.82	
Other Receivable	1.85	1.85	
Pollution Control Board Fess			
Prepaid Expenses	2.50	3.14	
Preliminary Expenses	10.92	0.65	
FDRs	2.33	12.69	
Accrued Interest on FDR	0.00	0.05	
Security deposit for Electricity Connection	64.58	2.27	
Prepaid Insurance			
Total	389.27	186.46	
Notes to Accounts - 21			
Revenue From Operations			
Particulars	For the period ending July 31, 2024	For the year ending March 31, 2024	
Sales of Products	2667.81	5312.18	
Freight & Forwarding Charges	4.43	32.14	
Other Operating Income		1.65	
Total	2672.24	5345.97	
Notes to Accounts - 22			
Other Incomes			
Particulars	For the period ending July 31, 2024	For the year ending March 31, 2024	
Other Interest Income	11.37	21.26	
Miscellaneous Income	0.38	0.11	
Interest on FDR	0.09	0.01	
Interest on Income Tax Refund		0.15	
Profit on Sale of Fixed Assets	5.10		
Round Off		0.01	
Subsidy	90.00		
Total	106.95	21.53	



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Notes to Accounts - 23			
Cost of Material Consumed			
Particulars	For the period ending July		For the year ending March
	31, 2024		31, 2024
Opening Stock		71.21	66.31
Raw Material		71.21	66.31
Other Stocks - Goods in Transit			
Add: Purchases		2122.54	4663.31
Raw Material Consumed		2122.54	4663.31
Other Stocks			
Less: Closing Stock		145.15	71.21
Raw Material		145.15	71.21
Other Stocks - Goods in Transit			
Total		2048.60	4658.41
Notes to Accounts - 24			
Purchases of Stock in Trade			
Particulars	For the period ending July		For the year ending March
	31, 2024		31, 2024
Purchase of Finished Goods		277.63	85.28
Total		277.63	85.28
Notes to Accounts - 25			
Direct Expenses			
Particulars	For the period ending July		For the year ending March
	31, 2024		31, 2024
Factory Expense		36.07	64.92
Factory Power		15.14	42.30
Boiler Charges		0.06	0.31
Freight Inward		7.60	
Factory Rent		2.91	8.73
Total		61.78	116.26
Notes to Accounts - 26			
Changes in Inventories of Finished Goods, work-in-progress and stock in trade			
Particulars	For the period ending July		For the year ending March
	31, 2024		31, 2024
Opening Stock		1168.40	614.99
Work in progress			
Finished Goods		1168.40	614.99
Stock in trade			
Closing Stock		1398.51	1168.40
Work in progress			
Finished Goods		1398.51	1168.40
Stock in trade			
Total		(230.12)	(553.40)
Notes to Accounts - 27			
Employee Benefit Expenses			
Particulars	For the period ending July		For the year ending March
	31, 2024		31, 2024
Salary Expenses		39.79	56.15
Staff Welfare Expense		5.98	6.13
Directors Remuneration		12.00	27.00
Gratuity Expenses		2.84	0.75
Provident Fund Expense		1.50	
ESI Expense		0.36	
Total		62.47	90.02



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Notes to Accounts - 28		
Finance Cost		
Particulars	For the period ending July 31, 2024	For the year ending March 31, 2024
Bank Charges	1.73	7.15
Interest on Borrowings	47.29	98.72
Interest on TDS	0.08	0.01
Bill Discounting Charges	4.57	5.08
Interest on income tax expense	5.58	
Processing Fees	0.25	
Interest on Unsecured Loans	0.53	0.03
Total	60.03	110.99
Notes to Accounts - 29		
Depreciation & Amortisation Expenses		
Particulars	For the period ending July 31, 2024	For the year ending March 31, 2024
Depreciation	28.08	50.46
Total	28.08	50.46
Notes to Accounts - 30		
Other Expenses		
Particulars	For the period ending July 31, 2024	For the year ending March 31, 2024
a) Administrative And Other Expenses		
Computer Charges	0.14	
Consumables	0.08	
Electricity Expenses	1.49	0.46
Freight Expenses	49.85	117.18
Interest, Late Fees & Penalties	0.07	
Miscellaneous Expenses	4.76	0.95
Hazardous Waste Treatment and Disposal Charges	0.39	0.90
Insurance Expenses	2.52	7.38
Lab Expenses	0.18	0.53
Legal Expenses & Professional fees	1.27	7.14
Postage & Courier Expenses	0.00	
Gardening & Plantation Charges	0.20	
Membership Fees		0.34
Office Expenses		3.69
Preliminary Expenses Written Off	0.11	0.00
Printing & Stationery Expenses	0.17	0.38
Rent Expenses	2.49	0.99
Repair & Maintenance Expenses	0.89	0.45
Round Off	0.00	0.00
SMR Rating Fees	0.22	
Stamp Duty Charges	0.95	7.04
Telephone & Internet Expenses	0.05	0.04
Travelling & Conveyance Expenses	4.10	15.94
Testing & Calibration	0.14	4.09
Testing & Inspection Charges		1.20
Water Expenses	0.56	0.88
Website Expenses	0.15	0.36
Petrol & Diesel Expenses	11.35	
Biodiesel Analysis Charges	1.42	
Weighting Charges	0.43	1.17
Donation		0.11
Lei Certificate Charges		0.15
Factory License Fees		0.22
Consultancy Fees	0.55	
NSDL Expenses	0.36	
RTA Expenses	0.07	
b) Selling & Distribution Expenses		
Business & Promotion Expense	0.15	2.54
Brokrage & Commission	0.02	2.20
c) Payment to Auditors		
-Statutory Audit Fees	0.80	0.76
-GST/ Tax Audit Fees		0.50
Total	85.93	177.60



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Notes to Accounts - 31		
Exceptional Item		
Particulars	For the period ending July 31, 2024	For the year ending March 31, 2024
Balance Written off	-	10.18
Reversal of Provision for Diminution in the Value of Investment	(0.02)	-
Provision for Diminution in the Value of Investment	-	0.02
Total	(0.02)	10.20
Notes to Accounts - 32		
Earnings Per Share (EPS)		
Particulars	For the period ending July 31, 2024	For the year ending March 31, 2024
Basic		
Net Profit/(Loss) for the period from continuing operations	316.53	456.17
Less: Preference dividend and tax thereon	-	-
Net Profit/(Loss) for the period from continuing operations attributable to the equity shareholders	316.53	456.17
Weighted Average number of equity Shares	17,15,855	49,37,147
Par Value per share	INR 10/- Each	INR 10/- Each
Earnings per share from continuing operations - Basic & Diluted	18.45	9.24
Diluted		
<i>As on balance sheet date, company DO NOT have instrument issued pending conversion into equity. Thus there is no dilution effect on company EPS.</i>		
<i>As per AS - 20 issued by ICAI Basic earnings per share are computed by dividing the net profit / (loss) after tax by the weighted average number of equity shares outstanding during the period.</i>		



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RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipura Mansion Panch Batti, M.I Road Jaipur Rajasthan 302001

CIN: U74999RJ2016PLC056359 E-MAIL: account@sonigems.com CONTACT: 9509222333

Notes to Accounts - 33

Related Party Disclosure & Transaction

Related Party Disclosure of Rajputana Biodiesel Limited

Details of related parties:	Description of relationship	Names of Related Parties
Ultimate Holding Company	NI	
Holding Company	NI	
Subsidiary Company	Nirvanraj Energy Private Limited	
Fellow Subsidiaries	NI	
Associates	NI	
Key Management Personnel (KMP)	1. Surthak Soni 2. Sudeep Soni 3. Tanay Altar 4. Madhuri Surana 5. Rohit Gautam	
Key Management Personnel (KMP) of Subsidiary Company	1. Rajveer Chandhari 2. Pragya Panwar	
Relatives of KMP	1. Pallavi Soni	
Company in which KMP/Relatives of KMP can exercise significant influence	1. Paras Estates Pvt. Ltd. 2. Suwas Builders LLP (Formerly known as "Suwas Builders Private Limited") 3. Soni Gems Pvt. Ltd. 4. Rajputana Speedwave Fuel LLP 5. Sanmati Holdings Private Limited 6. Despprabha Developers Private Limited	

Note: Related parties have been identified by the management.

Transactions during the period	Ultimate Holding Company					Amount in Lakhs		
	Holding Company	Subsidiary Company	Fellow Subsidiaries	Directors of Subsidiary	KMP	Relatives of KMP	Entities in which KMP /Relatives KMP have significant influence	Total
Purchase	-	-	-	-	-	-	-	9.80
Sales of Goods	-	-	-	-	-	-	-	301.05
Sales of Assets	-	-	-	-	-	-	-	6.00
Rent	-	-	-	-	-	-	-	1.18
Remuneration & Retirement Benefits	-	-	-	-	-	-	-	1.18
Expenses incurred on behalf of company	-	-	-	-	-	-	-	10.54
Profit on Sale of Fixed Assets	-	-	-	-	-	-	-	-
Brokerage & Commission	-	-	-	-	-	-	-	5.10
Issue of Fresh Equity Shares	-	-	-	-	-	-	-	-
Issue of Bonus Shares	-	-	-	-	-	-	-	-
Share Premium Received	-	-	-	-	-	-	-	-
Acquisition of Investment in Shares of Subsidiary Company	-	-	-	-	-	-	-	-
Reimbursement of Expenses of KMP	-	-	-	-	-	-	-	-
Share of Profit/(Loss) in Rajputana Speedwave Fuel LLP	-	-	-	-	-	-	-	-
Repayment of Unsecured Loans	-	-	-	-	-	-	-	-
Unsecured Loans Taken	-	-	-	-	-	-	-	(0.01)
Loans & Advances Given	-	-	-	-	-	-	-	60.11
Income from Interest on Advances	-	-	-	-	-	-	-	60.16
Interest Expenses	-	-	-	-	-	-	-	418.35
Freight & Forwarding Charges Received	-	-	-	-	-	-	-	14.84
Balances outstanding at the end of the year	-	-	-	-	-	-	-	0.43
Advance From Trade Receivables	-	-	-	-	-	-	-	2.23
Trade Receivables	-	-	-	-	-	-	-	0.67
Trade Payables	-	-	-	-	-	-	-	210.18
Outstanding Balance of Unsecured Loans Taken	-	-	-	-	-	-	-	-
Outstanding Balance of Investment	-	-	-	-	-	-	-	22.95
Outstanding Balance of Advance Given	-	-	-	-	-	-	-	190.85
	-	-	-	-	-	-	-	558.56



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Transactions during the period	Ultimate Holding Company					Amount in Lakhs				
	Ultimate Holding Company	Holding Company	Subsidiaries	Follow Subsidiaries	Directors of Subsidiary	KMP	Relatives of KMP	Entities in which KMP / Relatives KMP have significant influence	Total	
Purchase	-	-	-	-	-	-	-	-	-	
Sales	-	-	88.89	-	-	-	-	-	88.89	
Remuneration & Retirement Benefits	-	-	-	-	-	-	-	-	27.00	
Expenses incurred on behalf of company	-	-	-	-	-	-	-	-	-	
Transfer of Assets	-	-	-	-	-	-	-	-	-	
Brokerage & Commission	-	-	-	-	-	-	-	-	-	
Issue of Fresh Equity Shares	-	-	-	-	-	-	-	-	-	
Issue of Bonus Shares	-	-	-	-	-	-	-	-	-	
Share Premium Received	-	-	-	-	-	-	-	-	-	
Acquisition of Investment in Shares of Subsidiary Company	-	-	187.23	-	0.01	-	-	-	187.24	
Reimbursement of Expenses of KMP	-	-	-	-	-	-	-	-	-	
Share of Profit/(Loss) in Rajputana Speedwave Fuel LLP	-	-	-	-	-	107.75	-	(0.04)	107.71	
Repayment of Unsecured Loans	-	-	-	-	-	129.75	-	104.50	234.25	
Unsecured Loans Taken	-	-	2.43	-	-	-	-	-	2.43	
Loans & Advances Given	-	-	0.08	-	-	-	-	-	0.08	
Income from Interest	-	-	-	-	-	-	-	-	-	
Interest Expenses	-	-	-	-	-	-	-	-	-	
Balances outstanding at the end of the year	-	-	-	-	-	-	-	-	-	
Advance From Trade Receivables	-	-	119.72	-	-	-	-	-	119.72	
Trade Receivables	-	-	-	-	-	-	-	-	-	
Trade Payables	-	-	-	-	-	-	-	-	-	
Outstanding Balance of Unsecured Loans Taken	-	-	-	-	-	22.90	-	-	22.90	
Outstanding Balance of Investment	-	-	-	-	-	-	-	-	-	
Outstanding Balance of Advances Given	-	-	187.24	-	-	-	-	3.61	190.84	
	-	-	34.28	-	-	-	-	123.54	157.93	

Note: Since the Rajputana Biodiesel acquired shares of Subsidiary Company on 28th March 2024, therefore the disclosures of related party transactions done with Subsidiary Company during the period as reported in the above table refers to transactions undertaken from date of Acquisition by Rajputana Biodiesel Limited till the year end i.e. from 28.03.2024 to 31.03.2024.



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Related Party Disclosure of Nirvaan Energy Private Limited

a. Details of related parties:		Description of relationship		Names of Related Parties				
Ultimate Holding Company	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	KMP	Relatives of KMP	Entities in which KMP /Relatives KMP have significant influence	Amount in Lakhs
Ultimate Holding Company	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	KMP	Relatives of KMP	Entities in which KMP /Relatives KMP have significant influence	Total
Transactions during the period								
Purchase	301.05	-	-	-	-	-	-	597.83
Sales	9.80	-	-	-	-	-	296.78	9.80
Purchase of Assets	6.00	-	-	-	-	-	-	6.00
Remuneration & Retirement Benefits	-	-	-	-	-	-	-	-
Expenses reimbursement	-	-	-	-	-	-	-	-
Brokerage & Commission	-	-	-	-	-	-	-	-
Issue of Fresh Equity Shares	-	-	-	-	-	-	-	-
Issue of Bonus Shares	-	-	-	-	-	-	-	-
Share Premium Received	-	-	-	-	-	-	-	-
Reimbursement of Expenses of KMP	-	-	-	-	-	-	-	-
Repayment of Unsecured Loans	-	-	-	-	-	-	-	-
Unsecured Loans taken	383.80	-	-	-	-	-	-	276.61
Freight & Forwarding Charges Recovered	-	-	-	-	-	-	-	257.64
Freight & Forwarding Charges Paid	2.23	-	-	-	-	-	-	2.23
Income from Interest	-	-	-	-	-	-	-	-
Interest Expense	10.10	-	-	-	-	-	-	10.10
Balances outstanding at the end of the year								
Trade Receivables	-	-	-	-	-	-	-	-
Trade Payables	210.18	-	-	-	-	-	143.26	353.44
Outstanding Balance of Unsecured Loans Taken	417.07	-	-	-	-	261.20	-	678.27
Outstanding Balance of Investment	-	-	-	-	-	-	-	-
Outstanding Balance of Advance Given	-	-	-	-	-	-	4.84	4.84

Entity in which KMP/Relatives of KMP can exercise significant influence

1. Pragny Panwar
2. Rajeev Chaudhary

1. Sudhbbhav Indane Sewa
2. Sudhbbhav Enterprises

Note: Related parties have been identified by the management.

For the period ended July 31, 2024



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For the period ended March 31, 2024		Ultimate Holding Company		Holding Company		Subsidiaries		Fellow Subsidiaries		Associates		KMP		Relatives of KMP		Entities in which KMP / Relatives of KMP have significant influence		Total	
Amount in Lakhs																			
Transactions during the period																			
Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189.98	-	278.87
Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79.72	-	79.72
Purchase of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.80	-	10.80
Remuneration & Retirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brokerage & Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Issue of Fresh Equity Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Issue of Bonus Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share Premium Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67.18
Reimbursement of Expenses of KMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Loans & Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	285.86
Loans & Advances taken	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	418.22
Income from Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	466.49
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.08
Balances outstanding at the end of the year																			
Trade Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119.72
Outstanding Balance of Unsecured Loans Taken	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding Balance of Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64.45
Outstanding Balance of Advance Given	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.17

Note: Since the Holding Company acquired shares of Nirvaanraj Energy Pvt. Ltd. on 28th March 2024, therefore the disclosures of related party transactions done with Holding Company during the period as reported in the above table refers to transactions undertaken from date of Acquisition by Holding Company till the year end i.e. from 28.03.2024 to 31.03.2024.



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NOTE 34: DETAILS OF FINANCIAL RATIOS

Particulars	For the period ended July 31, 2024		For the year ended March 31, 2024	
	Numerator	Denominator	Unit	
Current Ratio	Total Current Assets	Total Current Liabilities	Multiple	1.78
Debt Equity Ratio	Total Gross Debt	Average Shareholders's Equity	Multiple	1.35
Debt Service Coverage Ratio	Earning for Debt service (Profit after tax + Finance Cost + Depreciation and amortisation + Other non Cash Expenditure)	Debt Service = (Interest + Principal Repayment)	Multiple	0.60
Return on Equity	Profit after Tax	Average Shareholders's Equity	%	0.32
Inventory Turnover Ratio	Average Inventory * 365	Total Revenue from Operations	Days	4.31
Trade Receivable Turnover Ratio	Average trade receivable * 365	Total Revenue from Operations	Days	4.20
Trade Payable Turnover Ratio	Average trade payable * 365	Cost of materials and services consumed or used	Days	16.16
Net Capital Turnover Ratio	Total Revenue from Operations	Average Working Capital = "Current assets (-) Current Liabilities"	Multiple	3.82
Net Profit Ratio	Profit after Tax	Total Revenue from Operations	%	0.09
Return on Capital Employed	Earning before interest and taxes (Profit before taxes + Finance Cost)	Average Capital Employed = Total Equity + Borrowing	%	0.22
Return on Investment	Income Generated from Investments	Total Investments	%	0.11

***Reasons for variation more than 25% : Since, Comparative period is full financial year, hence not comparable**



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RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipuria Mansion Panch Batti, M.I.Road Jaipur Rajasthan 302001

CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

CONSOLIDATED NOTES TO ACCOUNTS FOR THE PERIOD ENDED 31ST JULY 2024

Notes to Accounts - 35

Additional Regulatory Information to Financial Statements

(i) Title deeds of Immovable Property not held in name of the Company

N.A.

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.

NIL

(iii) Following disclosures shall be made where 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 Amount in Lakhs

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoter	-	-
Directors	-	-
KMPs	-	-
Related Parties	141.50	23.69%

(b) without specifying any terms or period of repayment

NIL

(iv) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP Aging Schedule

CWIP	Amount of CWIP for a period of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total*
Projects in progress	64.41	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To Be completed in				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Project 1	NIL				
Project 2"					

**Details of projects where activity has been suspended shall be given separately.



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(v) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

Intangible assets under development:	Amount of CWIP for a period of				Total*
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Projects in progress	NIL				
Projects temporarily suspended					

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**:

Intangible assets under development:	To Be completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Project 1	NIL				
Project 2					

**Details of projects where activity has been suspended shall be given separately

(vi) Details of Benami Property held

There are no proceedings which have been initiated or are pending against the Company for holding Benami property under Benami transactions (prohibition) Act, 1988 (45 of 1988) (as amended in 2016) and rules made thereunder.

(a) Details of such property - NIL

(b) Amount thereof - N.A.

(c) Details of Beneficiaries - N.A.

(d) If property is in the books, then reference to the item in the Balance Sheet - N.A.

(e) If property is not in the books, then the fact shall be stated with reasons - N.A.

(f) Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided - N.A.

(g) Nature of proceedings, status of same and company's view on same - N.A.

(vii) The borrowings from banks or financial institutions:

The group companies have borrowings from Banks & Financial Institutions.

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

As informed by the management that only holding company is required to submit monthly returns or statements of current assets with banks or financial institutions. In our opinion and according to information and explanations given to us, the monthly statements filed by the holding company with such banks or financial institutions are in agreement with the books of accounts of the

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

N.A.

(viii) Wilful Defaulter*

The Company is not declared as wilful defaulter by any Bank or Financial Institution or Other lender.

(a) Date of declaration as wilful defaulter,

N.A.

(b) Details of defaults (amount and nature of defaults),

N.A.

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.



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(ix) Relationship with Struck off Companies

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.

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
-	Investments in securities		NIL
-	Receivables		
-	Payables		
-	Shares held by struck off company		
-	Other outstanding balances (to be specified)		

(x) Registration of charges or satisfaction with Registrar of Companies

There are no Charges with the company which it needs to register it with Registrar of Companies.

(xi) Compliance with number of layers of companies

The company has complied 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.

(xii) Compliance with approved Scheme(s) of Arrangements

The Company does not account any schemes in its books of accounts which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

(xiii) Utilisation of Borrowed funds and share premium:

(A) The Company does not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise).

Date	Amount of Fund Advanced or loaned or invested in Intermediaries	Name of Intermediaries	Fund further advanced or loaned or invested by such Intermediaries	Details of the ultimate beneficiaries.	Amount of guarantee, security on behalf of Ultimate Beneficiaries	Declaration
						N.A.

(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise)

Date	Amount of Fund of fund received from Funding parties	Name of Funding Parties	Fund further advanced or loaned or invested by such Intermediaries	Details of the ultimate beneficiaries.	Amount of guarantee, security on behalf of Ultimate Beneficiaries	Declaration
						NIL
						N.A.



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(xiv) Details of Corporate Social Responsibility (CSR)

Whether the provisions of the section 135 of the Companies Act, 2013 are applicable to the company: No
If yes, the details of CSR activities are as under: N.A.

(xv) Details of Crypto Currency or Virtual Currency

Whether the company has traded or invested in crypto currency or virtual currency during the financial year: No
If yes, the details of such crypto or virtual currency transactions: N.A.

(xvi) Monies Received against Share Warrant

NIL

(xvii) Share Application money Pending Allotment

NIL

(xviii) Contingent liabilities and commitments (to the extent not provided for)

NIL

(xix) Details of Unutilised amounts out of issue of securities made for specific purpose

NIL

(xx) Disclosures required under section 22 of the MICRO, Small and Medium Enterprise Development Act 2006

Particulars	As at July 31, 2024	As at March 31, 2024
(i) Principal Amount remaining unpaid to any supplier at the end of the accounting year	-	-
(ii) Principal Amount remaining unpaid to any supplier at the end of the accounting year	-	-
(iii) The amount of Interest paid along with the amount of the payments made to the supplier beyond the appointed day.	-	-
(iv) The amount of Interest due and payable for the year	-	-
(v) The amount of Interest accrued and remaining unpaid at the end of the accounting year.	-	-
(vi) The amount of further interest due and payable even in the succeeding year, untill such date when the Interest dues as above are actually paid	-	-

***Company has not identified the suppliers covered under the definition of MSME Act. Resultingly, Due towards such suppliers has not been ascertained nor the company has not made any provision for Interest payable as per the law for such outstanding payables.*

(xxi) Details of derivatives instruments and unhedged foreign currency exposures.

NIL

(xxii) Disclosure required in terms of Clause 13.5 A of Chapter XIII on Guildelines for preferential issues, SEBI (Disclosure and Investors Protection Guildlines 2000

NIL

(xxiii) Details of Fixed Assets Held for Sale

NIL



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(xxiv) Value of Imports calculated on CIF Basis

NIL

(xxv) Expenditure in Foreign Currency

NIL

(xxvi) Details of Consumption of imported and indigenous items*

NIL

(xxvii) Earnings in Foreign Currency

NIL

(xxviii) Amount Remitted in Foreign Currency during the year on account of Dividend

NIL

(xxix) Details of Dividend proposed to be distributed

NIL

Notes No. 36- Other Disclosures

(a). The figures of previous financial year reported in this financial statement were regrouped and rearranged as per requirement. Due these changes, there is no effect in the profitability of the company in previous financial year.

(b). The group companies are primarily engaged in the business of manufacturer of a wide range of Biodiesel Fuel and Biodiesel Oil in India only and have no other activity. Further group companies does not have any separate geographic segment other than India. As such there are no separate reportable segment as per AS-17 "Segment Reporting".

(c). In the opinion of the management, Loans and Advances have a realizable value in the ordinary course of business not less than the amount at which they are stated in the balance sheet and provision for all known liabilities have been made .

As per our attached Report of even date
FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
Firm Reg. No : 005069C

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

(Prakshal Jain)

Partner

Membership No.: 429807



(Sarthak Soni)

(Managing Director)

DIN:07633751

(Tanay Attar)

(Whole Time Director)

DIN:07633730

Date: 12.11.2024

Place : Jaipur

(Sarthak Soni)

(CFO)

(Rohit Kumar Gauttam)

(Company Secretary)

M.No.: A56199



RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REG OFFICE: Jaipuria Mansion Panch Batti, M.I.Road Jaipur Rajasthan 302001

CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

SCHEDULE-I**Trade Paybles Ageing Schedule :-****(a) To MSME Payable:****(Amount in Lakhs)**

PARTICULARS	AS AT 31-July-2024	AS AT 31-Mar-2024
Disputed		
Less than 1 Year	-	-
Between 1 to 2 Years	-	-
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Undisputed		
Less than 1 Year	-	-
Between 1 to 2 Years	-	-
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Total	-	-

(b) To Other than MSME Payable:**(Amount in Lakhs)**

PARTICULARS	AS AT 31-July-2024	AS AT 31-Mar-2024
Disputed		
Less than 1 Year	-	-
Between 1 to 2 Years	-	-
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Undisputed		
Less than 1 Year	441.96	255.80
Between 1 to 2 Years	77.10	67.50
Between 2 to 3 Years	1.11	-
More than 3 Years	6.43	7.43
Total	526.60	330.73

*MSME as per the Micro, Small and Medium Enterprises Development Act. 2006.

FOR RAJPUTANA BIODIESEL LIMITED

(Sarthak Soni)
(Managing Director)
DIN:07633751

(Sarthak Soni)
(CFO)

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

(Rohit Kumar Gauttam)
(Company Secretary)
M.No.: A56199



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SCHEDULE II**Trade Receivable Ageing Schedule :-**


(Amount in Lakhs)

PARTICULARS	AS AT 31-July-2024	AS AT 31-Mar-2024
Disputed		
Less Than 6 Months		
Between 6 month to 1 Years		
Between 1 to 2 Years	-	-
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Undisputed		
Less Than 6 Months	1021.42	1139.33
Between 6 month to 1 Years	59.56	66.27
Between 1 to 2 Years	66.21	0.50
Between 2 to 3 Years	-	-
More than 3 Years	67.00	67.00
Total	1214.20	1273.10

FOR RAJPUTANA BIODIESEL LIMITED


(Sarthak Soni)
(Managing Director)
DIN:07633751


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


(Sarthak Soni)
(CFO)


(Rohit Kumar Gauttam)
(Company Secretary)
M.No.: A56199



RAJPUTANA BIODIESEL LIMITED

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CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

DETAILS OF EQUITY SHARES AS ON 31.07.2024

S.NO.	NAME OF SHARE HOLDER	NO. OF EQUITY SHARES	AMOUNT PER SHARE (IN RS.)	PERCENTAGE OF HOLDING
1	Sarthak Soni	14,28,735	10	27.83%
2	Tanay Attar	2,87,205	10	5.59%
3	Sudeep Soni	15,77,325	10	30.73%
4	Pallavi Soni	6,93,000	10	13.50%
5	Madhuri Surana	6,33,735	10	12.35%
6	Shruti Lodha	1,73,250	10	3.37%
7	Kusum Poddar	13,000	10	0.25%
8	Rajesh Kumar Jain	6,400	10	0.12%
9	Mudit Jain	6,400	10	0.12%
10	Rakhi Jain	5,100	10	0.10%
11	Equity4Life IH Analytics Pvt. Ltd.	37,000	10	0.72%
12	Mahendra Kankaria & Sons HUF	36,000	10	0.70%
13	Yash Rameshchandria	13,000	10	0.25%
14	Shobha Surana	10,000	10	0.19%
15	Parnita	10,000	10	0.19%
16	Harshad V. Ashar	25,000	10	0.49%
17	Shraddha Jain	5,100	10	0.10%
18	Manisha Lodha	1,73,250	10	3.37%
TOTAL		51,33,500		100.00%

In term of our report of even date

FOR RAJPUTANA BIODIESEL LIMITED


(Sarthak Soni)
Director
DIN:07633751




(Tanay Attar)
Director
DIN:07633730

RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")


REG OFFICE: Jaipuria Mansion Panch Batti, M.I.Road Jaipur Rajasthan 302001

CIN: U74999RJ2016PLC056359 E-MAIL: accounts@sonigems.com CONTACT: 9509222333

Calculation of Weighted Average Number of Shares


Particulars	Date of Issue	No. of Shares	No. of days till 31/07/2024	WANES
1. Opening Balance of Shares	1-Apr-2024	51,33,500	122	17,15,855
TOTAL		51,33,500		17,15,855

In term of our report of even date
FOR RAJPUTANA BIODIESEL LIMITED


(Sarthak Soni)
Director
DIN:07633751


(Tanay Attar)
Director
DIN:07633730


(Sarthak Soni)
CFO


(Rohit Kumar Gauttam)
(Company Secretary)
M.No.: A56199

