

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 STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the standalone financial statements of **RAJPUTANA BIODIESEL LIMITED** (the "Company", Formerly known as **Rajputana Biodiesel Private Limited**), which comprise the Balance Sheet as at 31st March 2024 and the Statement of Profit & Loss Account and statement of Cash Flows for the year ended 31st March 2024, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 March 31, 2024 and its profit and its cash flows for the year 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 Company 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 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 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 Company's Board of Directors is responsible for the other information. Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work 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 THOSE CHARGED WITH GOVERNANCE FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is 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 standalone financial statements that give a true and fair view of the financial position and financial performance of the Company 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 the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The Company's management is 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".

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



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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 financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENT

Our objectives are to obtain reasonable assurance about whether the 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 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.
- 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.



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However, future events or conditions may cause the Company 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

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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.
- (c) The Company does not have any branch offices and hence provisions of Section 143(8) are not applicable.
- (d) The Balance Sheet & the Profit & Loss Account dealt with by this Report are in agreement with the books of account.



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- (e) In our opinion, the aforesaid standalone 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 as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 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 Company 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) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017
- (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:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. The Company is not required to transfer any amount to the Investor Education and Protection Fund account.
 - iv. The management of the Company has represented that, to the best of its knowledge and belief, as disclosed in the Note 33(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:
 - 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 management of the Company has represented, that, to the best of its knowledge and belief, as disclosed in the Note 33(xiii) to the financial statements, no funds have been received by the Company from any persons or entities,



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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 Company has used accounting software for maintaining its books of account for the financial year ended March 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 company. Hence, reporting under this clause is not required.
2. As required by the Companies (Auditor’s Report) Order, 2020 (“the order”) issued by the Central Government in terms of Section 143(11) of the Act, we have given in “Annexure A” a statement on the matters specified in paragraphs 3(xxi) & 4 of the Order.

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

(Prakshal Jain)
Partner

Membership No.: 429807
UDIN: 24429807BKARZZ7544

Place: Jaipur
Date: 16.09.2024



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ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure A referred to in point 1 of paragraph "Report on Other Legal and Regulatory Requirements "of the Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31st March 2024, we report that:

i. In Respect of Property, Plant and Equipment :

- a.
 - 1) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - 2) The Company has maintained proper records showing full particulars of intangible assets.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment. In accordance with this programme, the property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.
- d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year.
- e. According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the of Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. In Respect of Inventories:

- a. The Company is in the business of manufacturing of Biodiesel fuel and Biodiesel oil and the company does hold inventories as animal fat and chemicals in the various centers of the company and, accordingly, the requirements under clause 3(ii)(a) of the Order are applicable to the Company.
- b. As explained to us, the inventories have been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable having regard to the size of the company and the nature of its business. As explained to us no



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material discrepancies were noticed on verification between the physical stocks and the book records.

- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess/ equal to INR 5 Crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and the quarterly statements filed by the company with such banks or financial institutions are in agreement with the books of account of the company.
- iii. According to the information and explanations given to us by the management of the company, The Company has granted loans payable on demand to a party covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of clause 3(iii)(a), (iii)(b) and (iii)(c) of the said Order are applicable to the Company.
- a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, we are of the opinion that the terms and conditions of loans granted by the company to its related party are not prejudicial to the company's interest.
 - b. According to the information and explanations given to us and based on the audit procedures performed by us, we are unable to make specific comment on the regularity, as Advances in nature of loans do not contain the schedule of repayment and payment of interest that are required to be reported under this clause.
 - c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, we are unable to make specific comment on the regularity of payment of principal and interest, as Advances in nature of loans do not contain the schedule of repayment and payment of interest that are required to be reported under this clause.
 - d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given which is overdue for more than ninety days.
 - e. According to the information and explanations given to us and based on the audit procedures performed by us, during the year no loan has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
 - f. According to the information and explanations given to us by the management of the company, The Company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms on repayment to a related party as enlisted below. It may be noted that other than one related party mentioned below as per clause (76) of section 2 of Companies Act, 2013, no loans granted to promoters as defined under clause (69) of section 2 of the Act. Therefore, the provisions of clause 3(iii)(f), of the said Order are applicable to the Company. In respect of which the details are as under:



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	All Parties	Promoters	Related Parties
Aggregate amount of loans/ advances in nature of loans granted during the year:-	Nil	Nil	Nil
- Repayable on demand (A)			
- Agreement does not specify any terms or period of repayment (B)	76.19 lakhs	Nil	76.19 lakhs
Total (A+B)	76.19 lakhs	Nil	76.19 lakhs
Percentage of loans/ advances in nature of loans to the total loans	16.71%	-	16.71%

No. of Party	4
Opening Balance	3.04 Lakhs
Granted or given during the year	73.19 Lakhs
Closing Balance	76.19 Lakhs

- iv. According to the information and explanations given to us, the Company has given loan, made investments and not given any guarantee to its subsidiary in compliance of the provisions of section 185 and 186 of the Companies Act, 2013
- v. According to the information and explanations given to us, the Company has not accepted any deposits or amounts as such which are deemed to be deposits. Hence, reporting under this paragraph is not applicable.
- vi. According to the information and explanations given to us by the management, Company is not required to maintain the cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended and prescribed by the Central Government under Section 148(1) of the Companies Act 2013 for the products of the Company. Accordingly, clause 3(vi) of the Order is not applicable.
- vii.
- a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Income-Tax, Cess and other statutory dues have been regularly deposited by the Company with the appropriate authorities.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to Goods and Service Tax, Income-Tax or Cess or other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute.
- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.



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ix.

- a. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has obtained loans from Banks & Financial Institutions during the year and the company has not defaulted in repayment of loans or other borrowings and in the payment of interest thereon to lenders.
- b. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
- c. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- d. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis has been used for long term purposes by the company
- e. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Act.
- f. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act).

x.

- a. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has utilized funds raised by way of preferential allotment or private placement of shares during the year for the purposes for which they were raised.

xi.

- a. Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- b. According to the information and explanations given to us, no report under sub-section



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(12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

- c. As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

xii.

- a. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a) of the Order is not applicable.
- b. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(b) of the Order is not applicable.
- c. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(c) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv.

- a. In our opinion and based on our examination, since the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.
- b. In our opinion and based on our examination, since the company did not have an internal audit system for the period under audit, Accordingly, clause 3(xiv)(b) of the Order is not applicable.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 and reporting under this paragraph is not applicable.

xvi.

- a. In our opinion and according to the information and explanation provided to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- b. In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c. In our opinion and according to the information and explanation provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- d. In our opinion and according to the information and explanation provided to us, the



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Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(d) of the Order is not applicable.

- xvii.** In our opinion and according to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not incurred any cash losses in the current year.
- xviii.** There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix.** According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx.**
- In our opinion and according to information and explanation given to us and based on the computation done as per provisions of Section 135 of Companies Act 2013, the Company is not required to spend any amount on Corporate Social responsibility. Accordingly, clauses 3(xx)(a) of the Order is not applicable.
 - In our opinion and according to information and explanation given to us and based on the computation done as per provisions of Section 135 of Companies Act 2013, the Company is not required to spend any amount on Corporate Social Responsibility. Accordingly, clauses 3(xx)(b) of the Order is not applicable.

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 005069C

(Prakshat Jain)

Partner

Membership No.: 429807

UDIN: 24429807BKARZZ7544

Place: Jaipur

Date: 16.09.2024



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@sonigems.com CONTACT: 9509222333**BALANCE SHEET AS AT 31st March 2024**

Amount in Lakhs

PARTICULARS	NOTES	AS AT 31-Mar-2024	AS AT 31-Mar-2023
I EQUITY AND LIABILITIES			
1. SHARE HOLDERS FUNDS			
(a) Share Capital	3	513.35	462.00
(b) Reserves & Surplus	4	808.67	(0.33)
(c) Money Received Against Share Warrants		-	-
		1322.02	461.67
2. Share application money pending allotment			
3. Non-current liabilities			
(a) Long-Term Borrowings	5	626.25	369.10
(b) Deferred Tax Liabilities (net)	6	18.58	16.29
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions	7	6.84	-
		651.66	385.38
4. Current liabilities			
(a) Short-Term Borrowings	8	907.65	518.03
(b) Trade Payables	9		
A. Total Outstanding dues of Micro and Small Enterprises		-	-
B. Total Outstanding dues of Creditors other than Micro and Small Enterprises		141.25	130.30
(c) Other Current Liabilities	10	157.75	14.92
(d) Short-Term Provisions	11	142.63	0.45
		1349.29	663.69
TOTAL		3322.97	1510.75
II ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets	12		
(i) Property Plant and Equipment		386.22	362.80
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		-	8.82
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments	13	187.24	(3.40)
(c) Deferred Tax Assets (Net)	6	-	-
(d) Long-term loans and Advances	14	362.55	116.89
(e) Other Non-current Assets		-	-
		936.00	485.11
2. Current assets			
(a) Current Investments		-	-
(b) Inventories	15	1046.33	520.79
(c) Trade Receivables	16	1128.68	310.83
(d) Cash and Cash Equivalents	17	7.70	26.23
(e) Short Term loans and Advances	18	93.38	89.84
(f) Other current assets	19	110.88	77.96
		2386.97	1025.64
TOTAL		3322.97	1510.75

See accompanying notes forming part of the Financial Statements

Notes to Accounts

1 to 34

As per our attached Report of even date

FOR RAJVANSHI & ASSOCIATES

Chartered Accountants

Firm Reg. No : 005069C

(Prakshal Jain)

Partner

Membership No.: 429807

Place: JAIPUR

Dated: 16.09.2024

For and on behalf of the Board of Directors

RAJPUTANA BIODIESEL LIMITED

(Sarthak Soni)
(Managing Director)

DIN:07633751

(Sarthak Soni)
(CFO)(Vansh Aitah)
(Whole Time Director)

DIN:07633730

Rohit Kumar
(Company Secretary)

M.No.: A56199

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@sonigems.com CONTACT: 9509222333**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st March 2024**

PARTICULARS	NOTES	Amount in Lakhs	
		For the year ended on 31-03-2024	For the year ended on 31-03-2023
A. INCOME			
1. Revenue From Operations	20	5376.91	2340.85
2. Other Income	21	21.60	13.20
TOTAL INCOME (A)		5398.51	2354.05
B. EXPENDITURE			
a. Cost of materials consumed	22	4658.41	1997.27
b. Purchases of Stock in Trade	23	82.75	43.44
c. Direct Expenses	24	115.64	58.82
d. Changes in Inventories of Finished Goods, work-in-progress and stock in trade	25	(520.65)	(283.72)
e. Employee Benefits Expenses	26	90.02	68.71
f. Finance Costs	27	110.85	73.19
e. Depreciation & Amortisation	28	50.05	48.78
f. Other Expenses	29	175.86	104.79
TOTAL EXPENSES		4762.93	2111.28
C. Profit before Prior Period & exceptional items and tax (A-B)		635.58	242.76
Prior Period Items (Net)		7.48	0.00
D Profit before exceptional items, extraordinary items & tax		628.09	242.76
Exceptional Items		10.18	1.17
E. Profit before extraordinary items and tax		617.91	241.59
Extraordinary items		0.00	0.00
F. Profit before tax		617.91	241.59
G. Tax Expense:			
a. Current Tax	11	155.77	0.00
b. Deferred tax expenses /(credit)	6	2.29	68.39
c. Short/excess provision for tax			
d. MAT Credit Entitlement			
TOTAL EXPENSES (G)		459.85	173.20
H. Profit for the Year (F-G)		459.85	173.20
I. Share of Profit/(loss) from Associate		(0.04)	(0.18)
J. Profit for the Year (F+I)		459.81	173.02
K. Earnings per share (Face Value of 10 each : pre bonus)			
a. Basic & Diluted		9.31	3.97
K. Earnings per share (Face Value of 10 each : post bonus)			
a. Basic & Diluted		9.31	3.97

See Accompanying notes forming part part of the financial statements
Notes to accounts

1 to 34

As per our attached Report of even date
FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
Firm Reg. No:005069C(Prakshal Jain)
Partner
Membership No.: 429807Place: JAIPUR
Dated: 16.09.2024For and on behalf of the Board of Directors
RAJPUTANA BIODIESEL LIMITED(Sarthak Soni)
(Director)
DIN:07633751(Sarthak Soni)
(CFO)(Tanay Bhatnagar)
(Director)
DIN:07633730Rohit Kumar
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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2024

Amount in Lakhs

PARTICULARS	Amount in Lakhs	
	For the year ended on 31-03-2024	For the year ended on 31-03-2023
(A) NET CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before tax	617.91	241.41
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of current year (including impairment)	50.05	48.78
Adjustment of Exceptional item	10.18	1.17
Adjustment of Gratuity Expenses	0.75	-
Share in Profit/Loss of LLP	(0.04)	0.18
Finance Cost	110.85	73.19
Interest & Other Income	(21.60)	(13.20)
Operating Profit before working capital change	768.11	351.53
Adjusted for Increase/(Decrease) in operating liabilities:		
Increase/(decrease) in Trade Payables	10.96	68.29
Increase/(decrease) in Other Liabilities & Provisions	143.43	(18.51)
Adjusted for (Increase)/Decrease in operating assets		
Decrease/(increase) in Trade Receivable	(828.03)	(179.66)
Decrease/(increase) in Inventory	(525.54)	(289.67)
Decrease/(increase) in Other Current Assets	(32.92)	(71.99)
Decrease/(increase) in Short Term Loans & Advances	(3.54)	(40.40)
Cash Generated from Operations before Extra-Ordinary Items	(467.54)	(180.40)
Direct taxes paid	(16.24)	-
NET CASH FLOW FROM OPERATING ACTIVITIES	(483.78)	(180.40)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Net Loans and Advances	(245.65)	44.07
Sale of Investments	-	-
Purchases of Investments	(187.24)	-
Purchases of Fixed Assets	(59.91)	(17.73)
Proceeds from Sale of Assets	-	-
Interest & Other Income	21.60	13.20
NET CASH FLOW FROM INVESTING ACTIVITIES	(471.20)	39.54
(C) NET CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (including securities premium)	400.53	416.01
Net Proceeds from Borrowings & Repayments Done	646.78	(205.85)
Finance Cost	(110.85)	(73.19)
NET CASH FLOW FROM FINANCING ACTIVITIES	936.45	136.97
Increase in cash & Bank Balances (A+B+C)	(18.53)	(3.89)
Add: Opening cash & bank balances	26.23	30.12
Closing cash & Bank Balances	7.70	26.23

As per our attached Report of even date
FOR RAJVANSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No:005069

(Prakshal Jain)
Partner
Membership No.: 429807

Place : Jaipur
Dated : 16.09.2024

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.

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

(Sarthak Soni)
Director
DIN:07633751

(Sarthak Soni)
(CFO)



(Tanay Attar)
Director
DIN:07633730

(Rohit Kumar Gauntam)
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

FREE CASH FLOW TO EQUITY FOR THE YEAR ENDED 31st MARCH 2024

PARTICULARS	Amount in Lakhs	
	For the year ended on 31-03-2024	For the year ended on 31-03-2023
NET CASH FLOW FROM OPERATING ACTIVITIES	(483.78)	(180.40)
Less:		
Purchases of Fixed Assets (net of Sales)	67.44	17.73
Add:		
Net Proceeds from Borrowings & Repayments Done	646.78	(205.85)
Less:		
Finance Cost	82.49	52.42
FREE CASH FLOW TO EQUITY	13.06	(456.39)

FOR RAJPUTANA BIODIESEL LIMITED

(Sarthak Soni)
Director
DIN:07633751



(Sarthak Soni)
(CFO)



(Tannu Attar)
Director
DIN:07633730



(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

NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 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%.

During the F.Y. 2023-24, the company has also made investment in "Nirvaanraj Energy Private Limited" holding 75.21% shares of the company. Accordingly, Nirvaanraj Energy Private Limited become the subsidiary of Rajputana Biodiesel Limited.

Notes to Accounts - 2

Significant Accounting Policies

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

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.

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.



Robh Kumar

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 have been used as tabulated below:

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

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.

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.

2.11. 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.

2.12. Employee benefits

Defined benefit plans

Defined 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.

2.13. 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.

2.14. 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.



2.15. 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.

2.16. 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.

2.17. 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.



2.18. 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.

2.19. 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.

2.20. 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.

2.21. Reclassification/Regrouped

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

2.22. 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.

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

(Prakshal Jain)
Partner
Membership No.: 429807

Place : JAIPUR
Dated:16.09.2024

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

(Sarthak Soni)
Managing Director
DIN:07633751

(Sarthak Soni)
(CFO)

(Tanay Agrar)
Whole Time Director
DIN:07633730

(Rohit Kumar)
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: 950922333

NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2024

Notes to Accounts - 3

Share Capital

Particulars	As at 31st March 2024		As at 31st March 2023	
	Number of shares	Amount in Lakhs	Number of shares	Amount in Lakhs
Authorised 70,00,000 Equity Shares of Rs. INR10/- each	70,00,000	700.00	70,00,000	700.00
Issued 51,33,500 (P.Y 46,20,000) Equity Shares of Rs. INR10/- each	51,33,500	513.35	46,20,000	462.00
Subscribed & Paid up 51,33,500 (P.Y. 46,20,000) Equity Shares of Rs. INR 10/- each fully paid	51,33,500	513.35	46,20,000	462.00
TOTAL	51,33,500	513.35	46,20,000	462.00

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 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
Year ended 31 March 2023				
- Number of shares	25,000	2,83,000	43,12,000	46,20,000
- Amount in Lakhs	2.50	28.30	431.20	462.00

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 March 2024		As at 31st March 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sarthak Soni	14,28,735	27.83%	14,28,735	30.93%
Tanay Attar	2,87,205	5.59%	2,87,205	6.22%
Sudeep Soni	15,77,325	30.73%	15,77,325	34.14%
Pallavi Soni	6,93,000	13.50%	6,93,000	15.00%
Madhuri Surana	6,33,735	12.35%	6,33,735	13.72%
TOTAL	46,20,000	90.00%	46,20,000	100.00%







3.4 Shareholding in aggregate by the following:-

Particulars	As at 31st March 2024		As at 31st March 23	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
1. Directors	39,27,000	76.50%	32,93,265	71.28%
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	-	-	-	-

3.6 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%	-
Pallavi Soni	6,93,000	13.50%	-
Madhuri Surana	6,33,735	12.35%	-
Total	46,20,000	90.00%	

*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 March 2024		As at 31 March 2023	
	Number of shares	Amount in Lakhs	Number of shares	Amount in Lakhs
3.7 Shares reserved for Issue	NIL	NIL	NIL	NIL
3.8 Details regarding the shares issued immediately preceding the current year	45,95,000	459.50	NIL	NIL
3.9 Details of conversion of security into equity or preference shares	NIL	NIL	NIL	NIL
3.10 Calls unpaid	NIL	NIL	NIL	NIL
3.11 Forfeited shares (amount originally paid up)	NIL	NIL	NIL	NIL
3.12 Aggregate number of Bonus issued, Share issued for consideration other than cash and share bought back during the Five Year Period ending 31st March 2024	43,12,000	431.20	43,12,000	431.20

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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

NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2024

Notes to Accounts - 4

Reserves and Surplus

Particulars	AS AT 31-Mar-2024 Amount in Lakhs.	AS AT 31-Mar-2023 Amount in Lakhs
(a) Securities Premium		
Opening Balance	-	0.75
Add : Received during the year	349.18	387.71
Less : Utilized during the year*	-	388.46
Closing Balance	349.18	0.00
(b) Surplus / Deficit		
Opening Balance	(0.33)	(130.60)
Withdrawal during the year	-	42.74
(+) Net Profit/(Net Loss) For the current year	459.81	173.02
Balance as per current financial statements	459.49	(0.33)
Total	808.67	(0.33)

*Utilized for issuing bonus shares as per Section 52 of Companies Act, 2013 during previous financial year.

Notes to Accounts -5

Long Term Borrowings

Particulars	AS AT 31-Mar-2024 Amount in Lakhs	AS AT 31-Mar-2023 Amount in Lakhs
(a) Bonds / Debentures	-	-
(b) Term loans		
- From banks:-		
Secured		
Axis Bank	6.20	8.67
(Secured Against HYP of Vehicle)		
Kotak Mahindra Bank	597.14	329.52
*Secured by Hypothecation Charge over Building, Plant & Machinery, Furniture & Fixture and other fixed assets of the company (both present & future) further secured by charge over entire current assets of the company including Raw Material, Work in Progress, Finished goods, Receivables, other current assets and immovable assets of third party.		
Unsecured		
- From other parties:-	-	-
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans and Advances from Related Parties		
Corporates		
Directors	22.90	0.90
(f) Other Loans and Advances		
AKL Development and Management Private Limited	-	30.00
Total	626.25	369.10



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Notes to Accounts - 6

DTL/DTA calculation as per AS-22 of ICAI

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
Tax effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets		
- WDV as per Companies Act	386.22	371.62
- WDV as per Income Tax Act	(303.71)	(296.95)
Others		
- Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961 - allowed in current period	-	-
Total (A)	82.50	74.66
Tax effect of items constituting deferred tax assets		
Provision for compensated absences, gratuity and other employee benefits	4.76	-
Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961		
Adjustment of Lease Equalisation Reserve	3.92	-
Tax not deducted and paid on provision for expenses	-	-
Tax not deducted on provision for Director's remuneration	-	-
Provision for Doubtful Debts	-	-
On difference between book balance and tax balance of fixed assets		
Unabsorbed depreciation carried forward		
Unabsorbed depreciation carried forward FY 2020-21	-	9.96
Brought forward business losses carried forward	-	-
Total (B)	8.69	9.96
Net deferred tax liability/(asset) [A-B]	73.82	64.71
Current Tax Rate*	25.168%	25.168%
Deferred tax liability/(asset)	2.29	68.39
Deferred tax liability/(asset) Opening Balance	16.29	(52.10)
Deferred tax liability/(asset)	18.58	16.29

Notes to Accounts -7

Long term provisions

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
Provision for Lease Equalisation Reserve	2.52	-
Provision for Gratuity	4.32	-
Provision for Taxation	-	-
Total	6.84	-

Notes to Accounts - 8
Short Term Borrowings

Particulars	AS AT 31-Mar-2024 Amount in Lakhs	AS AT 31-Mar-2023 Amount in Lakhs
(a) Loans repayable on demand		
From Bank		
Secured*		
Kotak Mahindra Bank	787.63	431.21
<i>*Secured by Hypothecation Charge over Building, Plant & Machinery, Furniture & Fixture and other fixed assets of the company (both present & future) further secured by charge over entire current assets of the company including Raw Material, Work in Progress, Finished goods, Receivables, other current assets and immovable assets of third party.</i>		
(b) Current maturities of long-term debt		
From Bank		
Secured		
Axis Bank	3.02	3.83
Kotak Mahindra Bank	86.77	82.99
Unsecured		
(c) Deposits	-	-
(d) Loans and Advances From Related Party	-	-
(e) Other Loans and Advances	30.23	-
Total	907.65	518.03

Notes to Accounts - 9
Trade Payables

Particulars	AS AT 31-Mar-2024 Amount in Lakhs	AS AT 31-Mar-2023 Amount in Lakhs
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	129.17	118.92
Sundry creditors for services	12.09	11.38
Disputed		
Sundry creditors for goods	-	-
Sundry creditors for services	-	-
Total	141.25	130.30

Note: Refer Note No. 1 for Trade Payables Ageing Schedule.







Note No. 2.: The company has sought confirmation from its vendor on their status under Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act"). The disclosures in respect of the amounts payable to the Micro and Small Enterprises as at 31st January 2024 and March 2023 have been made in the Financial Statements to the extent of available information in this regard. In view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act to the enterprises who have not yet responded to the company's letter is not expected to be material. Based on the information available with the management, there are no dues outstanding to Micro and Small Enterprises (Suppliers) covered under the Micro, Small and Medium Enterprise Development Act, 2006. Above classification is based on the information provided by the management of the company.

Note 1 : Trade Payables ageing Schedule:

(a) To MSME Payable:

PARTICULARS	AS AT 31-Mar-2024 Amount in Lakhs	AS AT 31-Mar-2023 Amount in Lakhs
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:

PARTICULARS	AS AT 31-Mar-2024 Amount in Lakhs	AS AT 31-Mar-2023 Amount in Lakhs
Disputed		
Less Than 1 Year	-	-
Between 1 to 2 Years	-	-
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Undisputed		
Less Than 1 Year	102.79	130.30
Between 1 to 2 Years	38.47	-
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Total	141.25	130.30

Notes to Accounts - 10

Other Current Liabilities

Particulars	AS AT 31-Mar-2024 Amount in Lakhs	AS AT 31-Mar-2023 Amount in Lakhs
(a) Other payables		
TDS Payable	1.26	0.72
GST Payable	-	-
Refundable Securities	2.00	2.14
Advances from Parties	126.07	7.14
Debit Balance of Capital balance of Investments in LLP	3.61	-
(b) Expenses Payable		
Credit Card Payable	3.61	-
Expense Payable	15.65	0.93
Salary Payable	3.99	3.99
Director's Salary payable	1.58	-
Total	157.75	14.92



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Notes to Accounts - 11
Short Term Provision

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
Provision for Lease Equalisation Reserve	1.40	-
Provision for Gratuity	0.44	-
Audit/Legal Fees Payable	1.25	0.45
Provision for Taxation (Net of Advance Tax, TDS & TCS)	139.53	-
Total	142.63	0.45

Notes to Accounts - 13
Non Current Investments

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
Investment Rajputana Speedwave Fuel LLP* (Investment in Associate)	0.33	(3.22)
Share in Profit/(Loss) of LLP**	(0.33)	(0.18)
Investment in Nirvanraj Energy Private Limited***	187.24	-
Total	187.24	(3.40)
Less: Provision for Diminution in the Value of Investment	-	-
Total	187.24	(3.40)

*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).

The company has also made 75.21% share in "Nirvanraj Energy Private Limited", hence considered as subsidiary.

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

***During the F.Y. 2023-24, Rajputana Biodiesel Limited made the investment in 75.21% shares holding of Nirvaanraj Energy Private Limited. Accordingly it makes the Nirvaanraj Energy Private limited subsidiary of Rajputana Biodiesel Limited

Notes to Accounts - 14
Long Term Loans and Advances

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
(a) Capital Advances		
-Secured, Considered good	-	-
-Unsecured, Considered good	-	-
-Doubtful	-	-
(b) Loan and Advances to Related Parties		
-Secured, Considered good	-	-
-Unsecured, Considered good	76.19	3.04
-Doubtful	-	-
(c) Other Loan and Advances		
-Secured, Considered good	-	-
-Unsecured, Considered good		
Security Deposit with Parties	63.64	7.92
Security Deposit for Rent	1.80	1.80
Advances	220.92	104.14
-Doubtful	-	-
Total	362.55	116.89



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Notes to Accounts - 15**Inventories***(As Taken, valued & certified by the Management)**(At Lower of Cost and Net Realizable Value)*

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
Raw Materials		
Raw Material - in Hand	41.37	36.47
Raw Material - in Transit	-	-
Work in Progress	-	-
Finished Goods		
Finished Goods - in Hand	1004.97	484.32
Finished Goods - in Transit	-	-
Others	-	-
Total	1046.33	520.79

Notes to Accounts - 16**Trade Receivables**

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
Disputed		
-Secured, Considered good	-	-
-Unsecured, Considered good	-	-
Less: Provision of Doubtful Debts	-	-
Undisputed		
-Secured, Considered good	-	-
-Unsecured, Considered good	1128.68	310.83
Less: Provision of Doubtful Debts	-	-
Total	1128.68	310.83

*Note: Refer Note No. 16.1 for Trade Receivables ageing Schedule.***Note 16.1 Trade Receivables ageing Schedule:**

PARTICULARS	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
Disputed		
Less Than 6 Month	-	-
Between 6 month to 1 Years	-	-
Between 1 to 2 Years	-	-
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Undisputed		
Less Than 6 Month	1061.18	234.81
Between 6 month to 1 Years	-	0.25
Between 1 to 2 Years	67.50	75.77
Between 2 to 3 Years	-	-
More than 3 Years	-	-
Total	1128.68	310.83






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Notes to Accounts - 17**Cash & Cash Equivalents**

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
a) Cash on Hand (As verified by Management)		
Cash in hand	7.70	26.23
b) Others	-	-
Total	7.70	26.23

Notes to Accounts - 18**Short Term Loans & Advances**

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
(a) Loans and Advances to Related Parties		
-Secured, Considered good	-	-
-Unsecured, Considered good	-	-
Advances to Directors	-	0.50
-Doubtful	-	-
(b) Other Loan and Advances		
-Secured, Considered good	-	-
-Unsecured, Considered good	-	-
Advances to Employees	3.43	2.87
Advance Payment to Suppliers	84.95	85.58
Advances to Others	5.00	0.90
-Doubtful	-	-
Total	93.38	89.84

Notes to Accounts - 19**Other Current Assets**

Particulars	AS AT 31-Mar-2024	AS AT 31-Mar-2023
	Amount in Lakhs	Amount in Lakhs
GST TDS Receivable	19.00	-
GST Receivable (ITC)	86.90	15.42
Other Receivable	1.85	5.20
Pollution Control Board Fess	-	0.27
FDRs	-	50.00
Prepaid Expenses	3.14	7.07
Total	110.88	77.96

Notes to Accounts - 20**Revenue from Operations**

Particulars	For the year ending March 31, 2024	For the year ending March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Sales of Products	5343.12	2319.70
Freight Forwading Charges	32.14	21.14
Hotel accomodation Charges	1.65	-
Total	5376.91	2340.85

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Notes to Accounts - 21**Other Income**

Particulars	For the year ending March 31, 2024	For the year ending March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Other Interest Income	21.33	13.04
Interest on Income Tax Refund	0.15	0.16
Miscellaneous Income	0.11	-
Round off	0.01	-
Total	21.60	13.20

Notes to Accounts - 22**Cost of Material Consumed**

Particulars	For the year ending March 31, 2024	For the year ending March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Opening Stock	36.47	30.52
Raw Material	36.47	30.52
Other Stocks - Goods in Transit	-	-
Add: Purchases	4663.31	2003.22
Raw Material Consumed	4663.31	2003.22
Other Stocks	-	-
Less: Closing Stock	41.37	36.47
Raw Material	41.37	36.47
Other Stocks - Goods in Transit	-	-
Total	4658.41	1997.27

Notes to Accounts - 23**Purchase of Stock in Trade**

Particulars	For the year ending March 31, 2024	For the year ending March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Purchase of Finished Goods	82.75	43.44
Total	82.75	43.44

Notes to Accounts - 24**Direct Expenses**

Particulars	For the year ending March 31, 2024	For the year ending March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Boiler Charges	0.31	1.92
Factory Expenses	64.68	32.94
Factory Rent	8.73	9.19
Factory Power	41.92	14.78
Total	115.64	58.82

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Notes to Accounts - 25**Changes in Inventories of Finished Goods, work-in-progress and stock in trade**

Particulars	For the year ending	For the year ending
	March 31, 2024	March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Opening Stock	484.32	200.60
Work in progress	-	-
Finished Goods	484.32	200.60
Stock in trade	-	-
Closing Stock	1004.97	484.32
Work in progress	-	-
Finished Goods	1004.97	484.32
Stock in trade	-	-
Total	(520.65)	(283.72)

Notes to Accounts - 26**Employee Benefit Expenses**

Particulars	For the year ending	For the year ending
	March 31, 2024	March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Salary Expenses	56.15	40.79
Staff Welfare Expense	6.13	3.91
Directors Remuneration	27.00	24.00
Gratuity Expenses	0.75	-
Total	90.02	68.71

Notes to Accounts - 27**Finance costs**

Particulars	For the year ending	For the year ending
	March 31, 2024	March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Interest On Borrowings	98.64	13.61
Bank Charges	7.13	1.67
Interest on TDS	0.01	57.91
Bill Discounting Charges	5.08	-
Total	110.85	73.19

Notes to Accounts - 28**Other Expenses**

Particulars	For the year ending	For the year ending
	March 31, 2024	March 31, 2023
	Amount in Lakhs	Amount in Lakhs
a) Administrative And Other Expenses		
Computer Charges	-	0.02
Consumables	-	0.57
Electricity Expenses	0.46	0.95
Freight Expenses	116.68	65.18
Interest, Late Fees & Penalties	0.00	4.61
Hazardous Waste Treatment and Disposal Charges	0.90	1.03
Software Expenses	-	0.05
Insurance Expenses	7.38	2.84
Lab Expenses	0.53	0.49
Labour Charges	-	0.45



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Legal Expenses & Professional fees	7.14	1.42
Loan Processing Charges	-	6.49
Licence & Registration Fees	-	0.10
Membership Fees	0.34	-
Office Expenses	3.69	2.37
Postage & Courier Expenses	-	0.10
Gardening & Plantation Charges	-	0.60
Preliminary Expenses Written Off	-	0.19
Printing & Stationery Expenses	0.38	0.34
Rent Expenses	0.96	0.95
Repair & Maintenance Expenses	0.45	1.78
Round Off	-	(0.04)
Stamp Duty Charges	7.04	-
Telephone & Internet Expenses	0.04	0.04
Travelling & Conveyance Expenses	15.94	5.93
Testing & Calibration	4.09	0.05
Technical Testing & Analysis Expenses	-	4.80
Water Expenses	0.88	0.83
Website Expenses	0.36	0.01
Biodiesel Analysis Charges	-	0.32
Petrol & Diesel Expenses	-	0.04
Plant Maintenance Charges	-	0.37
Weighting Charges	1.17	0.59
Miscellaneous Expenses	0.95	-
Donation	0.11	-
Lei Certificate Charges	0.15	-
Factory License Fees	0.22	-
b) Selling & Distribution Expenses		
Business & Promotion Expense	2.54	-
Brokrage & Commission	2.20	0.70
c) Payment to Auditors		
-Statutory Audit Fees	0.75	0.33
-GST/ Tax Audit Fees	0.50	0.25
Total	175.86	104.79

Notes to Accounts - 29

Exceptional Item

Particulars	For the year ending	For the year ending
	March 31, 2024	March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Security Deposit Written off		
PR Biodiesel Suppliers	-	0.41
Balance Written off	10.18	0.50
Pollution Control Board Fees Written Off	-	0.27
Total	10.18	1.17



Robit Kumar

Notes to Accounts - 30

Earning Per Share

Particulars	For the year ending	For the year ending
	March 31, 2024	March 31, 2023
	Amount in Lakhs	Amount in Lakhs
Basic		
a. Continuing Operations		
Net Profit/(Loss) for the period from continuing operations	459.81	173.02
Less: Preference dividend and tax thereon	-	-
Net Profit/(Loss) for the period from continuing operations attributable to the equity shareholders	459.81	173.02
Weighted Average number of equity Shares	49,37,147	43,58,452
Par Value per share	INR 10/- Each	INR 10/- Each
Earnings per share from continuing operations - Basic & Diluted	9.31	3.97
b. Total operations		
Net Profit/(Loss) for the period from continuing operations	459.81	173.02
Less: Preference dividend and tax thereon	-	-
Net Profit/(Loss) for the period from continuing operations attributable to the equity shareholders	459.81	173.02
Weighted Average number of equity Shares	49,37,147	43,58,452
Par Value per share	INR 10/- Each	INR 10/- Each
Earnings per share - Basic & Diluted	9.31	3.97
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>		

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.

FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
Firm Reg. No: 005069C

(Prakshal Jain)
Partner
Membership No.: 429807



PLACE : JAIPUR
Dated: 16.09.2024

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

(Sarthak Soni)
Director
DIN:07633751

(Tanay Attar)
Director
DIN:07633730



(Sarthak Soni)
CFO

Rohit Kumar Gauttam
Company Secretary
M.No.: A56199

Rohit Kumar

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@sonjgems.com CONTACT: 9509222333

NOTE 12: PROPERTY, PLANT AND EQUIPMENT

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER SCHEDULE II OF COMPANIES ACT, 2013 AS ON 31-03-2024

A. GROSS BLOCK OF FIXED ASSETS

(AMOUNT IN LAKHS)

Assets	Balance as at March 31, 2023	Additions	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 March 31, 2024
Plant & Machinery	412.91	37.94	7.54	-	-	-	-	-	-	443.31
Furniture & Fixture	5.74	3.03	-	-	-	-	-	-	-	8.77
Building	168.90	4.43	-	-	-	-	-	-	-	173.33
Office Equipment	11.63	4.78	-	-	-	-	-	-	-	16.41
Vehicles	21.47	17.27	-	-	-	-	-	-	-	38.74
Total Tangible Assets	620.66	67.44	7.54	-	-	-	-	-	-	680.56
Total Intangible Assets	-	-	-	-	-	-	-	-	-	-
Capital Work in Progress*	8.82	-	-	-	-	-	-	-	8.82	-
Capital WIP	8.82	-	-	-	-	-	-	-	8.82	-
Current Year Total	629.47	67.44	7.54	-	-	-	-	-	8.82	680.56
Previous Year Total	611.74	17.73	-	-	-	-	-	-	-	629.47

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

B. NET BLOCK OF FIXED ASSETS

(AMOUNT IN LAKHS)

Assets	Accumulated Depreciation Balance as at April, 2023	Depreciation/ amortization expense for the period	Adjustment Period Prior Items	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 March 31, 2024	NET BLOCK- Balance as at March 31, 2024	NET BLOCK- Balance as at March 31, 2023
Plant & Machinery	176.99	30.58	10.99	-	-	-	-	196.58	246.73	234.77
Furniture & Fixture	4.52	0.93	1.42	-	-	-	-	4.02	4.75	1.23
Building	59.67	10.75	0.18	-	-	-	-	70.24	103.09	109.24
Office Equipment	8.41	2.97	0.27	-	-	-	-	11.11	5.30	3.22
Vehicles	8.28	4.82	0.70	-	-	-	-	12.40	26.34	14.35
Total Tangible Assets	257.85	50.05	13.56	-	-	-	-	294.35	386.22	362.80
Total Intangible Assets	-	-	-	-	-	-	-	-	-	-
Capital Work in Progress	-	-	-	-	-	-	-	-	-	8.82
Capital WIP	-	-	-	-	-	-	-	-	-	8.82
Current Year Total	257.85	50.05	13.56	-	-	-	-	294.35	386.22	371.62
Previous Year Total	209.07	48.78	-	-	-	-	-	257.85	371.62	402.67

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C. DEPRECIATION AND AMORTIZATION:

(AMOUNT IN LAKHS)

Particulars	For the period ended March 31, 2024	For the year ended March 31, 2023
Depreciation and amortization for the year on tangible assets as per Note 12B	50.05	48.78
Depreciation and amortization for the year on intangible assets	-	-
Less: Utilised from revaluation reserve	-	-
Total Depreciation and Amortization from continuing operations	50.05	48.78
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

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961 IN RESPECT OF EACH ASSETS OR BLOCK OF ASSETS, AS AT 31-03-2024

(AMOUNT IN LAKHS)

Description of Assets	Rate of Depreciation	Opening Balance 01-04-2023 of WDV	Net Addition/ Deletion/ Transfer upto 03.10.2023	Net Addition/ Deletion/ Transfer after 03.10.2023	Exchange Currency Rate (if Change)	Subsidy	Total 31-03-2024	Depreciation allowable (2023-24)	WDV at the end of the period as on 31-03-2024
1. PLANT & MACHINERY	15%	180.59	16.13	34.35	-	-	231.07	32.08	198.98
3. FURNITURE & FIXTURES	10%	4.87	0.85	2.18	-	-	7.90	0.68	7.22
4. BUILDING	10%	101.62	2.14	2.29	-	-	106.05	10.49	95.56
5. Computer	40%	1.06	1.29	0.68	-	-	3.03	1.07	1.95
Total		288.14	20.41	39.49	0.00	0.00	348.04	44.33	303.71
5. CWIP*	0%	8.82	(8.82)	-	-	-	-	-	-
Total		8.82	11.60	39.49	0.00	0.00	348.04	44.33	303.71

*During the current FY Capital WIP transfer to plant and Machinery.

FOR RAJVANSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No : 005069C

(Praksh Jain)
Partner
Membership No.: 429807

Place: JAIPUR
Dated: 16.09.2024



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

(Sarthak Soni)
Director
DIN:07633751
(Sarthak Soni)
(CFO)

(Rajendra Altar)
Director
DIN:07633730

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



RAJPUTANA BIODIESEL LIMITED
 (Formerly Known as "Rajputana Biodiesel Private Limited")
 REG OFFICE: Jaipuria Mansion Panch Batti, M.L.Road Jaipur Rajasthan 302001
 CIN: U74999RJ2016PLC036339 E-MAIL: accounts@sonagems.com CONTACT: 9509222333

Notes to Accounts - 31
Related Party Disclosure & Transaction

a. Details of related parties:		Names of Related Parties
Description of relationship		
Ultimate Holding Company		Nil
Holding Company		Nil
Subsidiaries		Nivasraj Energy Private Limited
Fellow Subsidiaries		Nil
Associates		Nil
Key Management Personnel (KMP)		1. Sarthak Soni 2. Sudeep Soni 3. Tanay Attar 4. Madhuri Sarana
Key Management Personnel (KMP) of Subsidiary Company		1. Rajeev Chandharia 2. Pragya Parwar
Relatives of KMP		1. Pallavi Soni
Company in which KMP/Relatives of KMP can exercise significant influence		1. Paras Estates Pvt. Ltd. 2. Servus Builders LLP 3. Soni Gems Pvt. Ltd. 4. Rajputana Speedwave Fuel LLP 5. Saranati Holdings Private Limited

Note: Related parties have been identified by the management.

For the period ended March 31, 2024	Amount in Lakhs								
	Ultimate Holding Company	Holding Company	Subsidiaries	Fellow Subsidiaries	Directors of Subsidiary	KMP	Relatives Of KMP	Entities in which KMP /Relatives KMP have significant influence	Total
Transactions during the period									
Purchase	-	-	-	-	-	-	-	-	-
Sale	-	-	88.89	-	-	-	-	-	88.89
Remuneration & Retirement Benefits	-	-	-	-	-	27.00	-	-	27.00
Expenses incurred on behalf of company	-	-	-	-	-	-	-	-	0.00
Transfer of Assets	-	-	-	-	-	-	-	-	0.00
Brokerage & Commission	-	-	-	-	-	-	-	-	-
Issue of Fresh Equity Shares	-	-	-	-	-	-	-	-	-
Issue of Bonus Shares	-	-	-	-	-	-	-	-	-
Share Premium Received	-	-	-	-	-	-	-	-	-
Acquisition of Investment in Shares of Subsidiary Company	-	-	187.24	-	0.01	-	-	-	187.24
Reimbursement of Expenses of KMP	-	-	-	-	-	-	-	-	-
Share of Profit(Loss) in Rajputana Speedwave Fuel LLP	-	-	-	-	-	-	-	(0.04)	(0.04)
Repayment of Loans & Advances	-	-	-	-	-	107.75	104.50	-	212.25
Loans & Advances Taken	-	-	-	-	-	129.75	104.50	-	234.25
Loans & Advances Given	-	-	2.43	-	-	-	-	-	2.43
Balances outstanding at the end of the year									
Advance From Trade Receivables	-	-	-	-	-	-	-	0.67	0.67
Trade Receivable	-	-	119.72	-	-	-	-	-	-
Trade Payables	-	-	-	-	-	-	-	-	-
Outstanding Balance of Unsecured Loans Taken	-	-	-	-	-	22.90	-	0.00	22.90
Outstanding Balance of Investment	-	-	187.24	-	-	-	-	3.61	190.84
Outstanding Balance of Advance Given	-	-	34.28	-	-	0.11	-	4.98	39.36
Income from Interest	-	-	0.08	-	-	-	-	0.57	0.64
Interest Expense	-	-	-	-	-	0.45	-	0.77	1.22

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.

Amount in Lakhs									
For the period ended March 31, 2023	Ultimate Holding Company	Holding Company	Subsidiaries	Fellow Subsidiaries	Directors of Subsidiary	KMP	Relatives of KMP	Entities in which KMP / Relatives KMP have significant influence	Total
Transactions during the year									
Purchase	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	24.00	-	-	24.00
Remuneration & Retirement Benefits	-	-	-	-	-	5.47	-	-	5.47
Expenses incurred on behalf of company	-	-	-	-	-	-	-	-	0.00
Brokerage & Commission	-	-	-	-	-	-	-	-	0.00
Issue of Fresh Equity Shares	-	-	-	-	-	20.21	8.09	-	28.30
Issue of Bonus Shares	-	-	-	-	-	307.37	123.83	-	431.20
Share Premium Received	-	-	-	-	-	276.81	110.90	-	387.71
Shares Acquired	-	-	-	-	-	-	-	-	-
Reimbursement of Expenses of KMP	-	-	-	-	-	-	-	-	0.00
Share of Profit(Loss) in Rajputana Spoolwax Fuel LLP	-	-	-	-	-	-	-	(0.18)	(0.18)
Balance outstanding at the end of the year									
Advance from Trade Receivables	-	-	-	-	-	-	-	0.67	0.67
Trade Payables	-	-	-	-	-	-	-	-	-
Outstanding Balance of Unsecured Loans Taken	-	-	-	-	-	0.90	-	-	0.90
Outstanding Balance of Investment	-	-	-	-	-	-	-	(3.40)	(3.40)
Outstanding Balance of Loan & Advances Given	-	-	-	-	-	-	-	-	-
Income from Interest	-	-	-	-	-	-	-	-	-
Payment of Interest	-	-	-	-	-	-	-	6.35	6.35

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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

NOTE 32: DETAILS OF FINANCIAL RATIOS

S.No.	Particulars	Numerator	Denominator	Unit	For the year ended March 31, 2024	For the year ended March 31, 2023	Variance	Reason for variance beyond 25%
1	Current Ratio	Total Current Assets	Total Current Liabilities	Multiple	1.77	1.55	14.48%	
2	Debt-Equity Ratio	Total Gross Debt	Average Shareholders's Equity	Multiple	1.72	3.84	-55.25%	Variance is due to the reason that during the current period, there is increase in long term borrowings from financial institution and increase in profit.
3	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	1.29	0.04	3136.54%	Variance is due to increase in loans in current Financial period.
4	Return on Equity	Profit after Tax	Average Shareholders's Equity	%	51.56	74.95	-31.21%	Variance is due to sudden increase in profit and Turnover by the company during the current financial period.
5	Inventory Turnover Ratio	Average Inventory * 365	Total Revenue from Operations	Days	48.86	24.23	101.62%	Variance is due to Significant increase in inventory during the current period.
6	Trade Receivable Turnover Ratio	Average trade receivable * 365	Total Revenue from Operations	Days	48.86	24.23	101.62%	Variance is due to slow recovery from Debtors
7	Trade Payable Turnover Ratio	Average trade payable * 365	Cost of materials and services consumed or used	Days	10.64	11.91	-10.65%	
8	Net Capital Turnover Ratio	Total Revenue from Operations	Average Working Capital = "Current assets (-) Current Liabilities"	Multiple	5.18	6.47	-19.88%	Variance is due to increase in revenue from operation.
9	Net Profit Ratio	Profit after Tax	Total Revenue from Operations	%	8.55	7.39	15.70%	
10	Return on Capital Employed	Earning before interest and taxes (Profit before taxes + Finance Cost)	Average Capital Employed = Total Equity + Borrowing	%	37.41	37.89	-1.28%	Variance is due to increase in Earning before interest and taxes of company during the current period.
11	Return on Investment	Income Generated from Investments	Total Investments	%	-1.01	-5.36	-81.15%	Variance is due to not availability of share of profit/ loss from the investments, as books of accounts of the investee are not closed for FY 2023-24 till now.

FOR RAJVANSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No : 005069C

(Prakshaj Jain)
Partner
Membership No.: 429807

Place: JAIPUR
Dated: 16.09.2024



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

(Santosh Soni)
Director
DIN:07633751

(Santosh Soni)
(CFO)

(Tulay Attal)
Director
DIN:07633730

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



RAJPUTANA BIODIESEL LIMITED

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

NOTES TO ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2024

Notes to Accounts - 33

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:

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Amount in Lakhs	
		Percentage to the total Loans and Advances in the nature of loans	
Promoter	-	-	-
Directors	-	-	-
KMPs	-	-	-
Related Parties	76.19	16.71%	

(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	-	-	-	-	-
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 abetter 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 company 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 the 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 company with such banks or financial institutions are in agreement with the books of accounts of the company .

(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.

(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 March 31, 2024	As at March 31, 2023
(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, until 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 Guidelines for preferential issues,
SEBI (Disclosure and Investors Protection Guidelines 2000)

NIL

(xxiii) Details of Fixed Assets Held for Sale

NIL

(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



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(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. 34- 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 company is primarily engaged in the business of manufacturer of a wide range of Biodiesel Fuel and Biodiesel Oil in India only and has no other activity. Further the company 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 .

FOR RAJVANSHI & ASSOCIATES

Chartered Accountants

Firm Reg. No: 005069C



(Prakshal Jain)
Partner

Membership No.: 429807

PLACE : JAIPUR
Dated: 16.09.2024

For and on behalf of the Board of Directors

RAJPUTANA BIODIESEL LIMITED



(Sarthak Soni)
Director
DIN:07633751

(Sarthak Soni)
(CFO)

(Taday Attar)
Director
DIN:07633730

Rohit Kumar Gauttam
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