

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF GREEN ASIA IMPEX PRIVATE LIMITED

Report on the Financial Statements

I have audited the accompanying financial statements of **GREEN ASIA IMPEX PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2023**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In my opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act 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 **31/03/2023**, and its **Profit and Loss and its cash flows** for the year ended on that date.

Basis for Opinion

I conducted my 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 there under, 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.

Responsibility of Management and Those Charged with Governance (TCWG)

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 of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 of 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.



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.

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

Auditor's Responsibility

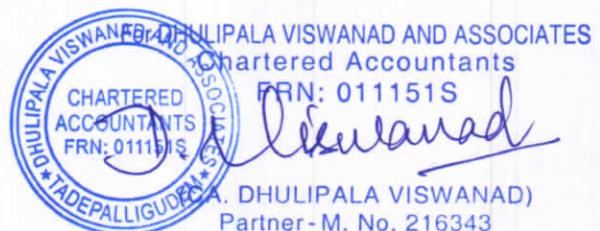
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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 judgement 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. 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.

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.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' 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, It is observed that The Companies (Auditor' Report) Order, 2020 is applicable to the said company. (enclosed annexure)

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 Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of accounts.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2023** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2023** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".



DHULIPALA VISWANAD AND ASSOCIATES
Chartered Accountants
FRN: 0111515

(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

(g) 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 has disclosed the impact of pending litigations on its financial position in its financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Dhulipala Viswanad and Associates

Chartered Accountants

FRN: 011151S



GA Viswanad Dhulipala

Partner

Membership No: 216343

UDIN:

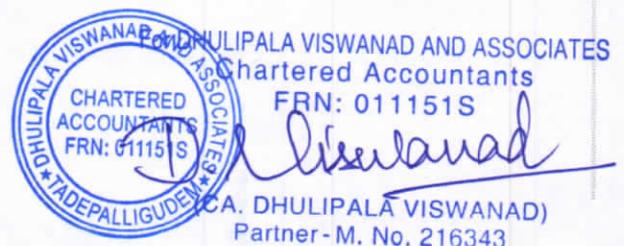
Date :

Place : Tadepalligudem

Annexure to the Independent Auditor's Report of even date to the members of **GREEN ASIA IMPEX PRIVATE LIMITED**, on the financial statements for the year ended 31st March 2023

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company has maintained proper records showing full particulars of Intangible Assets.
- (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- (b) The Company does not have working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable



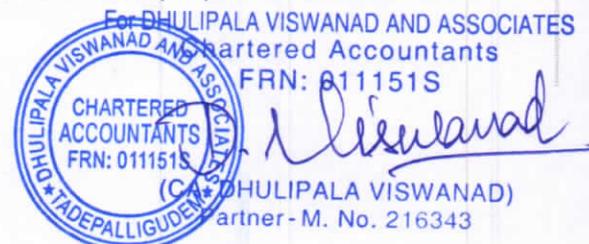
- (iii) The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.
- (iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);



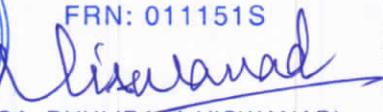
For Dhulipala Viswanad and Associates
Chartered Accountants
FRN: 011151S

(Signature)
(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

- (ix) a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- e) According to the information and explanation given to us, 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;
- f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company:
- (xiii) According to the information and explanations given to us, the company has not undertaken any transactions with related parties as mentioned in Section 177 and 188 of Companies Act, 2013, accordingly the provisions of clause 3(xiii) of the Order are not applicable to the company;



- (xiv) According to the information and explanations given to us, the company has no internal audit system;
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;
- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;
- (xix) 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 indicating that company is incapable 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.

 DHULIPALA VISWANAD AND ASSOCIATES
Chartered Accountants
FRN: 011151S

(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Dhulipala Viswanad and Associates

Chartered Accountants

FRN:011151S



D. Viswanad
CA Viswanad Dhulipala
Partner
Membership No:216343

UDIN:

Place: Tadevalligudem

Date:

“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of GREEN ASIA IMPEX PRIVATE LIMITED.

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

I have audited the internal financial controls over financial reporting of **GREEN ASIA IMPEX PRIVATE LIMITED** as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

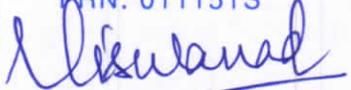
My responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. I conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial

**DHULIPALA VISWANAD AND ASSOCIATES**
Chartered Accountants
FRN: 011151S

(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

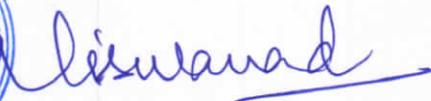
Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

For Dhulipala Viswanad and Associates
Chartered Accountants

FRN:011151S




CA Viswanad Dhulipala
Partner
Membership No:216343

UDIN:

Date :

Place : Tadepalligudem.

GREEN ASIA IMPEX PRIVATE LIMITED

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, Tadepalligudem 534 102

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH 2023 OF GREEN ASIA IMPEX PRIVATE LIMITED.

I. CORPORATE INFORMATION :

The Company Registered Office is located at Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, West Godavari District, Tadepalligudem AP 534 102 IN

II. SIGNIFICANT ACCOUNTING POLICIES:

(a) Accounting Conventions :

The Financial Statements of the Company have been prepared in accordance with general accepted accounting principles in India (Indian GAAP). The Company has prepared these Financial Statements to comply in all material respects with the Accounting Standards specified under section 133 of the Companies Act 2013, read with rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provision of the Companies Act 2013. The Financial Statements have been prepared under the historical cost conventions on an accrual basis. The accounting policies adopted in the preparation of Financial Statements are consistent with those of the previous year.

(b) Use of estimates

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

(c) Property, Plant & Equipment

Fixed Assets are stated at cost (except for assets which have been revalued in the previous years) net and modvat/cenvat/ Value added tax, less accumulated depreciation and impairment loss, if any. Any costs, including financing costs till commencement of commercial production, net changes on foreign exchange contracts and adjustments arising from exchange rate variations to the fixed assets are capitalized.

(d) Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013.

(e) Impairment of assets

As assets is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an assets is identified as impaired, the Impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount, if Applicable.



GREEN ASIA IMPEX PRIVATE LIMITED

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, Tadepalligudem 534 102

(f) Investments

Investments are valued at cost or Net Realizable Value whichever is lower, if any.

(g) Foreign Currency Transactions

Transactions in foreign currency are recorded at the exchange rate, prevailing on the date of transaction or at the exchange rate under the related forward exchange contracts. Profit / Loss on outstanding Foreign Currency contracts have been accounted for at the exchange rates, prevailing at the yearend rates as per FEDAI/RBI, if any.

(h) Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of a past event and it is probable that there will be an outflow of resources. Contingent Assets are neither recognized nor disclosed in statements.

(i) Turnover

Turnover includes sale of goods, services, but excludes sales tax, service tax, GST and adjusted for discounts (net), excise duty. Inter-Unit stock transfers excluded in the Main Profit & Loss Account, in determination of turnover.

(j) Provision for Taxation

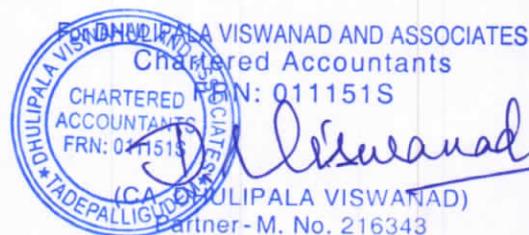
Provision is made for Income Tax, estimated to arise on the results for the year, at the current rate of tax, in accordance with the Income Tax Act, 1961. Taxation deferred as a result of timing difference, between the accounting & Taxable Profits, is accounted for on the liability method, at the current rate of tax, to the extent that the timing differences are expected to crystallize. Deferred Tax Asset is recognized only to the extent it is reasonable certainty of realization in future. Deferred Tax Assets reviewed, as at each Balance Sheet date to re-assess realization.

(k) Prior Period Expenses/Income

The company has neither incurred any prior period expenses nor received any Prior Period Income.

(l) Sundry Debtors, Loans & Advances

Doubtful Debts/Advances are written off in the year in which those are considered to be irrecoverable, if any.



GREEN ASIA IMPEX PRIVATE LIMITED

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, Tadepalligudem 534 102

(m) Related Party Disclosures:

(a) Names of the related parties and description of relationship:

1	A. Key Management Personnel & Directors	P. V. RAMA RAO P. MEENAKSHI
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(b) Transactions with related parties:
(Amount Rs.in Lakhs)

Name of the Related Party	Nature of transaction	Balance O/S as on 31.03.2023	Total
G V Impex	Purchases	712.17	712.17
Pasupuleti Venkata Rama Rao	Director's Remuneration	18.00	18.00

For Dhulipala Viswanad and Associates

Chartered Accountants

Firm Reg. No: 011151S

**CA Viswanad Dhulipala****Partner****Membership No. 216343**

UDIN:

Place: Tadepalligudem

Date:

For and on behalf of the Board of Directors of

GREEN ASIA IMPEX PRIVATE LIMITED

CIN: U74900AP2014PTC094995

P. V. RAMA RAO**Director**

DIN: 00280599

P. MEENAKSHI**Director**

DIN : 08863545

For GREEN ASIA IMPEX PVT. LTD.,

Managing Director
For GREEN ASIA IMPEX PVT. LTD.

Director

PAN: AAFCG 6932R
GREEN ASIA IMPEX PRIVATE LIMITED
 CIN: U74900AP2014PTC094995
 D.No: 11-18-25, Opp.SBI SME Branch, Brahmaanda Reddy Market,
 Tadepalligudem-534 102

FYE: 31-03-2023

Asst. Yr.: 2023-24

Balance Sheet As on 31st March, 2023			
Particulars	Note No.	Figures as at the end of current reporting period (Rs. In Lakh's)	Figures as at the end of previous reporting Period (Rs. In Lakh's)
<u>EQUITY AND LIABILITIES:</u>			
(1) Shareholders' funds			
(a) Share capital	1	660.93	660.93
(b) Reserves and surplus	2	394.65	356.72
(c) Money Received against share warrents		-	-
(2) Share application money pending allotments			
		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	3	429.60	298.51
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
(4) Current liabilities			
(a) Short Term Borrowings	4	3,537.90	3,055.43
(b) Trade payables	5		
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of Creditors other than micro enterprises and small enterprises		4,772.16	2,028.85
(c) Other current liabilities	6	59.85	-
(d) Short-term provisions	7	127.68	74.75
Total Equity and Liabilities		9,982.78	6,475.20
<u>ASSETS:</u>			
(1) Non-current assets			
(a) (i) Property, Plant and Equipment	8	1,529.41	1,334.76
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	135.75	135.75
(c) Deferred Tax Assets	10	49.88	16.91
(d) Long term loans and Advances	11	408.58	410.18
(e) Other Non Current Assets	12	126.98	92.13
Current assets			
(a) Current Investments			
(b) Inventories	13	5,343.36	2,364.25
(c) Trade receivables	14	1,954.27	1,518.14
(d) Cash and cash equivalents	15	61.24	58.95
(e) Short-term loans and advances	16	17.15	186.20
(f) Other Current Assets	17	356.17	357.93
Total Assets		9,982.78	6,475.20

Significant accounting policies and notes to the financial statements

18

The notes referred to above form an integral part of the Financial Statements and this is the Financial Statement referred to in our Audit report

As per our report of even date attached

For Dhulipala Viswanad & Associates
 Chartered Accountants
 ICAI F.R. No.011151S

Dhulipala Viswanad
 Partner
 MRN: 216343

For and on Behalf of the Board of Directors of
 GREEN ASIA IMPEX PRIVATE LIMITED

P. V. RAMA RAO
 Managing Director
 DIN: 00280599

P. MEENAKSHI
 Director
 DIN: 06923241

Place: Tadepalligudem
 Date:
 U'DIN :

For GREEN ASIA IMPEX PVT. LTD.,

For GREEN ASIA IMPEX PVT. LTD.

Managing Director

Director

FYE: 31-03-2023

Asst. Yr.: 2023-24

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March 2023				
	Particulars	Note	Figures for the current reporting period	Figures for the previous reporting period
			(Rs. In Lakh's)	(Rs. In Lakh's)
I	Revenue from operations (gross) Less: Excise Duty Revenue from operations (net)	16	17,713.68 - 17,713.68	10,919.24 - 10,919.24
II	Other Income	17	719.68	254.61
III	Total Income (I+II)		18,433.36	11,173.86
IV	Expenses			
	(a) Cost of materials consumed	18	18,986.47	10,651.90
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(2,974.33)	(842.58)
	(d) Employee benefits expenses	20	406.13	173.02
	(e) Finance costs	21	226.13	97.34
	(f) Depreciation and amortisation expenses		327.47	139.21
	(g) Other expenses	22	1,408.25	838.43
	Total Expenses		18,380.12	11,057.32
V	Profit before exceptional and extraordinary item and tax		53.24	116.54
VI	Exceptional Items		-	-
VII	Profit before extraordinary item and tax		53.24	116.54
VIII	Extraordinary Items		-	-
IX	Profit before Tax		53.24	116.54
X	Tax Expense:			
	(a) Current tax expense		48.28	30.00
	(b) Deferred tax		(32.96)	(3.70)
XI	Profit / (Loss) for the period from continuing operations		37.93	90.24
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations		-	-
XV	(Loss) for the Period		37.93	90.24
XVI	Earning per equity share:			
	(1) Basic		0.77	1.83
	(2) Diluted		0.77	1.83

The notes referred to above form an integral part of the profit and loss account. This is the Profit and Loss account referred to in our Audit report.

As per our report of even date attached



For and on Behalf of the Board of Directors of
 GREEN ASIA IMPEX PRIVATE LIMITED

P. V. RAMA RAO
 Managing Director
 DIN: 00280599

P. MEENAKSHI
 Director
 DIN: 06923241

Place: Tadepalligudem
 Date:
 UDIN :

For GREEN ASIA IMPEX PVT. LTD.,

(Signature)
 Managing Director

For GREEN ASIA IMPEX PVT. LTD.

(Signature)
 Director

FYE: 31-03-2023

Asst. Yr: 2023-24
 (Rs. In Lakh's)

Statement of Cash Flows

For the Years Ending March 31, 2021 and March 31, 2023

	31-03-2023	31-03-2022
Cash Flows from Operating Activities		
Net Income	37.93	90.24
Add: Expenses Not Requiring Cash:		
Depreciation	327.47	139.21
Income Tax	48.28	30.00
Differed Tax	(32.96)	(3.70)
Less: Tax of Previous year		
Other		
	342.79	165.51
Add:- Decrease in Current Assets :-		
Current Investments		
Inventories		
Trade receivables	(436.13)	47.24
Short-term loans and advances	169.05	199.41
Other Current Assets		
	(267.08)	246.65
Less :- Increase in Current Assets :-		
Current Investments	-	
Inventories	2,979.11	842.75
Short-term loans and advances	-	-
Trade receivable	-	-
Other current assets	(1.76)	249.22
	2,977.34	1,091.96
Add:- Increase in Current Liability :		
Short Term Borrowings	482.47	1,262.63
Trade payables	2,743.31	536.73
Other current liabilities	59.85	-
Short-term provisions		
	3,285.62	1,799.36
Less:- Decrease in Current Liabilities-		
Short Term Borrowings		
Trade payables		
Other current liabilities		
Short-term provisions	(4.65)	15.62
	(4.65)	15.62
Net Cash from Operating Activities	426.57	1,194.19
Cash Flows from Investing Activities		
Add - Sale of Fixed Assets	-	-
Less- Purchase of New Equipment	522.12	1,281.11
Add- Long term loans and Advances Decreased	-	-
Less- Long term loans and Advances Increased	(1.60)	215.65
Add- Other Non Current Assets Decreased	-	-
Less- Other Non Current Assets Increased	34.86	72.69
Other		
Net Cash Used for Investing Activities	(555.38)	(1,569.45)
Add Share Capital	-	-
Add Long-term borrowings Increased	131.09	295.80
Less- Long-term borrowings Decreased	-	-
Add Other		
Net Cash from Financing Activities	131.09	295.80
NET INCREASE (DECREASE) IN CASH	2.29	(79.46)
CASH & CASH EQUIVALENT AT THE BEGINNING OF YEAR	58.95	138.41
CASH & CASH EQUIVALENT AT THE END OF YEAR	61.24	58.95



For Dhulipala Viswanad & Associates
 Chartered Accountants
 ICAP No. 011151S
 Dhulipala Viswanad
 Partner
 MRN: 210343

Place: Tadepalligudem
 Date:
 UDIN :

For GREEN ASIA IMPEX PVT. LTD.,

P. V. Rama Rao
 Managing Director

For and on behalf of the Board of Directors of
GREEN ASIA IMPEX PRIVATE LIMITED

P. V. RAMA RAO
 Managing Director
 DIN: 00280599

P. MEENAKSHI
 Director
 DIN: 06923241

For GREEN ASIA IMPEX PVT. LTD.

P. Meenakshi
 Director

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current		Figures as at the end of	
	Number of shares	Rs. In Lakh's	Number of shares	Rs. In Lakh's
(a) Authorised				
60,00,000 Equity shares of Rs.10/- each with voting rights	60,00,000	600	60,00,000	600
16,80,000 Equity shares of Rs.10/- each with voting rights	16,80,000	168	16,80,000	168
(b) Issued, Subscribed and Paid up				
49,29,300 Equity shares of Rs.10 each with voting rights	49,29,300	493	49,29,300	493
16,80,000 Equity shares of Rs.10 each with voting rights	16,80,000	168	16,80,000	168
Total	66,09,300	661	66,09,300	661

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Pakalapati Manikya Stanley	9,30,000	14	10	93,00,000
Pasupuleti Venkata Rama Rao	22,46,300	34	10	2,24,63,000
Pasupuleti Meenakshi	17,53,000	27	10	1,75,30,000
Kalidindi Vinod Kumar Varma	5,00,000	8	10	50,00,000
Thota Rama Krishna	5,00,000	8	10	50,00,000
Vagwala Sandeep Kumar	5,00,000	8	10	50,00,000
Somu Satya Keerthana	1,80,000	3	10	18,00,000
TOTAL	66,09,300	100		6,60,93,000



For DHULIPALA VISWANAD AND ASSOCIATES
Chartered Accountants
FRN: 011151S
(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

For GREEN ASIA IMPEX PVT. LTD.,
Managing Director

For GREEN ASIA IMPEX PVT. LTD.
Director

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note:2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	356.72	266.49
Add: Profit / (Loss) for the year	37.93	90.24
Less:- Loss Due to Change in Rate of Depriciation as per Company Act 2013	-	-
Closing balance	394.65	356.72
Total	394.65	356.72

Note:3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's
UNSECURED LOANS		
Loan from Director & Relatives		
Manikya Stanley P	0.63	0.63
Rama Rao Pasupuleti	330.24	193.68
Meenakshi	98.73	104.20
TOTAL	429.60	298.51

Note:4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's
SECURED LOANS		
HDFC (50200052061717)	1,081.29	596.15
HDFC PCFC	296.83	1,055.51
HDFC Car Loan	34.46	39.31
HDFC VEHICLE LOAN 1	15.29	19.91
HDFC VEHICLE LOAN 2	20.21	26.32
HDFC VEHICLE LOAN 3	30.41	-
HDFC VEHICLE LOAN 4	23.35	-
HDFC TERM LOAN 1	94.70	146.19
HDFC TERM LOAN 2	684.56	466.96
HDFC TERM LOAN 3	195.00	195.00
HDFC TERM LOAN 4	364.46	-
SBI - 41348494578	398.21	-
SBI - 41348721477	220.17	-
TATA CAPITAL FINANCIAL SERVICES L	22.44	-
Advances against sales	-	-
As Per Statement Enclosed	56.52	510.08
TOTAL	3,537.90	3,055.43



For GREEN ASIA IMPEX PVT. LTD.,

P. Keenabhi
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

P. Keenabhi
Director

Note:5 TRADE PAYABLES

Rs. In Lakh's

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	4,772.16	-	-	-	4,772.16
Total					4,772.16

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	2,028.85	-	-	-	2,028.85
Total					2,028.85

Note 14 TRADE RECEIVABLES

Rs. In Lakh's

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	1,954.27	-	-	-	1,954.27
Total						1,954.27

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	1,518.14	-	-	-	1,518.14
Total						1,518.14



For GREEN ASIA IMPEX PVT. LTD.,

[Signature]
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

[Signature]
Director

Note:6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's
Creditors For Advance	9.85	-
Expenses Payable	-	-
Others	50.00	-
Total	59.85	-

Note:7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's
(a) Provision for employee benefits		
Salary Payable	16.65	4.16
(b) Provision - for TAX		
Provision for Income Tax	80.16	43.87
TCS Payable	-	-
TDS Payable	28.43	20.54
others	2.44	-
(c) Provision - Others		
Cess Charges Payables	-	6.18
Audit Fees Payable	-	-
Total	127.68	74.75



For GREEN ASIA IMPEX PVT. LTD.,

P. Subash
Managing Director

FOR GREEN ASIA IMPEX PVT. LTD.

P. K. Sankar
Director

Note:9 Non Current Investments

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Green Asia Cold Stogares Pvt. Ltd. Investment	135.75	135.75
Total	135.75	135.75

Note:10 Deferred Tax Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Deferred Tax Asset (Till Previous Year)	16.91	13.21
Add: Deferred Tax Asset for Current Financial Year	32.96	3.70
Total	49.88	16.91

Note:11 Long Term Loans And Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
As per Statement Enclosed	408.58	410.18
Total	408.58	410.18

Note:12 Other Non Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
As per Statement Enclosed	126.98	92.13
Total	126.98	92.13

Note:13 Inventories

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Finished Goods		
- Onions	-	-
- Gunnies	5.84	1.06
- Shrimps	3,575.20	949.53
- Red Dry Chillies	1,762.32	1,413.66
Total	5,343.36	2,364.25



For GREEN ASIA IMPEX PVT. LTD.,

Managing Director

For GREEN ASIA IMPEX PVT. LTD.,

Director

Note:15 Cash And Cash Equivalents

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
A) Cash In Hand	59.61	38.55
B) Bank Balance		
- HDFC	2.45	21.22
- SBI Vizag	-	-
- KVB C/A Nr. 1424281000000174	(0.82)	(0.82)
Total	61.24	58.95

Note:16 Short Term Loans And Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Advances for Purchases	17.15	186.20
Total	17.15	186.20

Note 17 Other Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Lakh's)	(Rs. In Lakh's)
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other		
- Advances for Expenses	-	-
- CGST Cash Ledger Balance	-	-
- GST Electronic Credit Ledger Balance	287.05	31.50
- GST Receivable	3.03	258.62
- Export IGST Receivable		28.65
- Income Tax Paid in Advance	55.00	30.00
- SGST Interest Cash Ledger Balance	-	-
- TDS Receivable	11.08	1.40
- TCS Receivable		0.42
- TDS		-
- IT Receivable 19-20		0.94
- VAT Receivables		6.40
Total	356.17	357.93



For GREEN ASIA IMPEX PVT. LTD.,

P. S. S.
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

P. Meenakshi
Director

PAN: AAFCG6932R
GREEN ASIA IMPEX PRIVATE LIMITED
CIN: U74900AP2014PTC094995
Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
Tadepalligudem-534 102

FYE: 31-03-2023

Asst. Yr.: 2023-24

SCHEDULE - 18
NOTES TO THE ACCOUNTS

1. General :

The Financial Statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles, Accounting Standards notified under section 133 of Companies Act, 2013 read with rule 7 of the companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

2. Method of Accounting:

The company has followed mercantile system of accounting during the year.

3. Tangible assets and Capital-Work-In Progress

Tangible assets are stated at cost, less depreciation and impairment, if any. Direct costs are capitalized until such assets are ready for use. Capital work-in-progress comprises the cost of fixed assets that are not yet ready for their intended use at the reporting date.

4. Depreciation:

Depreciation on tangible assets is provided on the Written down value basis over the useful lives of assets estimated by the management. Depreciation for assets purchased/sold during a period is proportionately charged.

5. Inventories:

Stock-in-Trade is valued at lower of cost or Net realisable value. Cost includes all the expenses incurred to bring the stock to their present location and condition.

6. Deferred Revenue Expenditure:

Preliminary expenditure incurred for the incorporations being amortized over a period of 5 years.



For GREEN ASIA IMPEX PVT. LTD.,

[Signature]
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

[Signature]
Director

PAN: AAFCG6932R

GREEN ASIA IMPEX PRIVATE LIMITED

CIN: U74900AP2014PTC094995

Door No. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
Tadepalligudem-534 102

FYE: 31-03-2023

Asst. Yr.: 2023-24

**SCHEDULE - 18
NOTES TO THE ACCOUNTS**

7. Revenue Recognition:

Revenue is recognised on mercantile basis where there is certainty of recovery. Revenue from operations includes sale of Dry Chillies, Customs Duty Drawback and Sale of duty credit scrip license etc. Gain and loss on foreign currency fluctuation has also been recognised/ written-off to the revenue.

8. Secured Loans:

Secured Overdraft: The Company is enjoying a Cash Credit, Packing Credit and Term Loan with HDFC Bank, Tadepalligudem Branch against hypothecation of stock-in-trade and personal guarantees given by the Directors/ Shareholders of the Company and the closing balance on the same on 31-03-2022 is Rs.1081.29 Lakhs, Rs.1097.91 Lakhs and Rs.296.83 Lakhs respectively.

9. Provisions:

The following provisions were made for payment of the following by the Company:

Particulars	Amount (In Lakhs)
Cess Charges Payable	0.00
Provision for Tax	80.16
Salaries Payable	16.65
TDS Payable	28.43

10. The company operates in only one business segment at its registered office and has no geographical segment to be reported upon.

11. Related Party Transactions:

Company has purchased Dry Chillies worth Rs.414.69 Lakhs from G V Impex Nephew of director is proprietor The Company has also paid an amount of Rs. 24.00 Lakhs as Remuneration to Mr. Pasupuleti Venkata Rama Rao, the Managing Director of the Company. . These transactions were conducted on arms length basis.



For DHULIPALA VISWANAD AND ASSOCIATES
Chartered Accountants

FRN: 011151S

(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

For GREEN ASIA IMPEX PVT. LTD.

P. Rao
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

P. Keenabali
Director

PAN: AAFCG 6932R

GREEN ASIA IMPEX PRIVATE LIMITED

CIN: U74900AP2014PTC094995

D.No: 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
Tadepalligudem-534 102

FYE: 31-03-2023

Asst. Yr.: 2023-24

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Sale of Prawns - Export	6,442.18	3,889.69
Sale of Prawns - Local	6,552.80	22.27
Sale of Red Dry Chillies - Export	4,384.38	5,642.56
Sale of Red Dry Chillies - Local	334.16	1,347.02
Sale of Gunnies	0.16	1.55
Sale of Onions	-	16.15
Total - Sales	17,713.68	10,919.24

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Sale of MEIS Dollars	132.11	156.33
Customs Duty Drawback	189.27	72.94
Discount Received	-	-
Foreign Currency Flucuation Gain	155.65	11.78
Interest Received from FD	4.59	2.73
Refeer Container Incentive	-	10.84
Cold storage charges	47.91	0.00
Processing charges	182.42	-
Other income	7.73	-
Total	719.68	254.61

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Opening stock		
Opening Stock of Gunnies	1.06	0.89
	1.06	0.89
Add: Purchases		
Purchases of Gunnies	4.77	10.74
Purchase of Prawns	13,853.60	4,338.00
Purchase of Red Dry Chillies - 5%	5,132.87	6,303.32
Plastic Rolls Purchases	-	-
Purchase of Onions	-	-
	18,991.24	10,652.07
Less: Closing stock		
Closing Stock of Gunnies	5.84	1.06
	5.84	1.06
Cost of material consumed	18,986.47	10,651.90



DHULIPALA VISWANAD AND ASSOCIATES
Chartered Accountants
FRN: 011151S

(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

For GREEN ASIA IMPEX PVT. LTD.,

Managing Director

For GREEN ASIA IMPEX PVT. LTD.

Director

Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Inventories at the end of the year:		
Red Dry Chillies	1,762.32	1,413.66
Onions	-	-
Prawns	3,575.20	949.53
	5,337.52	2,363.19

Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Inventories at the beginning of the year:		
Prawns	949.53	155.32
Onions	-	15.84
Red Dry Chillies	1,413.66	1,349.45
	2,363.19	1,520.61
Net (increase) / decrease	(2,974.33)	(842.58)

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Hamali Charges	84.43	-
Salaries Paid	180.40	47.63
Bonus		0.70
Staff Welfare Charges	3.48	-
Shrimps Peeling Charges	121.41	7.17
Labour Charges	10.67	111.91
Stem Less Charges	5.74	5.60
Total	406.13	173.02

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Bank Charges	43.80	48.21
Bank Insurance Charges		0.11
Bank loan Charges	5.20	-
Bank Interest	79.74	30.58
Term Loan Interest	57.64	15.86
Vehicle Loans Interest	9.13	2.58
SBI Interest	27.59	
car loan interest	3.03	
Total	226.13	97.34



For DHULIPALA VISWANAD AND ASSOCIATES
Chartered Accountants

FRN: 011151S

[Signature]

(CA. DHULIPALA VISWANAD)
Partner - M. No. 216343

For GREEN ASIA IMPEX PVT. LTD.,

[Signature]
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

[Signature]
Director

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
(A) DIRECT EXPENSES		
Consumables	-	-
Generator Exp.	-	-
Power & Fuel	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	0.19	-
Total (A)	0.19	-
(B) INDIRECT EXPENSES		
AMC Charges	27.93	40.97
Audit Fee	1.31	1.32
Amonia gas	0.53	-
APPB Exp	3.83	-
Bearings	0.26	-
BL Surrender Charges	0.31	1.65
Cess Charges	15.01	-
canteen exp	30.71	-
Cgst Late Fee	-	-
Chillies Exporters Association Membership	-	-
Cold Storage Charges	11.21	-
Commission Against Export Sale	20.80	2.50
Commission Against Export Sale - O/s	28.30	32.33
Commission on PCFC	2.10	3.32
Computer Maintenance	0.75	0.34
Consulting Charges	11.22	0.47
Container Protest Essential	2.50	0.27
Corrugated boxes	8.60	-
Courier Charges	3.24	2.43
Customes preventive commissioner	0.43	-
ECGC Insurance/ Charges	0.86	-
engin oil	0.13	-
Electricity Charges	120.03	10.80
Electricity Charges - Plant	-	22.36
Export Inspection Charges(GST 18%)	19.42	15.61
Total Balance C/d	309.49	134.37



For GREEN ASIA IMPEX PVT. LTD.,

[Signature]
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

[Signature]
Director

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Total Balance B/d	309.49	134.37
Export Inspection Charges(IGST 12%)	0.05	5.00
Fassi Certificate	0.09	-
Fastage Vehicle Tollplaza	0.50	0.37
Foreign Currency Fluctuation Loss	-	1.22
Godown Rent - GST	4.62	4.52
Godown Rent - Guntur	1.32	1.32
Godown Rent - NON GST	0.17	1.41
G suite	0.10	
harvest	8.81	
rent tds	1.12	-
google workspace	0.03	
Digital thermometer	0.06	
Disposable cap	1.40	
GST penalty	3.64	-
Donations	1.70	
Hotel Expenses	6.15	0.67
Khammam Rent	0.49	2.71
Hydrogen Gas	0.29	0.03
Ice Purchase	14.15	0.66
Insurance Charges	11.52	7.18
incidental	0.11	
Stock Insurance	5.37	
Ineligible itc	0.75	
Insurance Charges - GST 12%		0.60
Interest to Sundry Creditors	57.36	-
Interest to Samunati	1.51	
Internet Charges	0.40	0.20
Contract exp	7.80	-
JCB & Tractor Works	-	12.55
key man insure	5.24	
Jute Yarn		0.09
Lab Testing Charges	4.82	-
Licence Fee		0.09
Leagal opinion	0.17	-
Leagal exp	0.05	-
Loading and unloading	4.31	-
Lorry Feezer		10.62
Marine Insurance		0.55
MEIS Process charges	1.16	3.53
Miscellaneous Expenses	4.10	7.91
Ocean freight Local - Non Gst		33.24
Ocean freight out of state - Non Gst		220.57
Office Maintenance	13.52	4.68
Other Expenses	34.53	2.10
Nova phos	1.73	
man power	52.81	
Packing Material	38.69	0.14
name board	5.78	
Total Balance C/d	605.87	456.29



For GREEN ASIA IMPEX PVT. LTD.,

P. Keenab
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

P. Keenab
Director

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Total Balance B/d	605.87	456.29
Paper Cutting Charges		-
Pcfc Commission		-
Pcfc Interest	40.13	31.74
Petrol & Diesel Expenses	12.86	-
Plant Planning Charges		-
Plants		3.54
Plant maintaenance ³	8.60	
Plastic Roll Purchases	34.52	-
Prawns Testing Charges	2.17	2.63
Printing & Stationery	3.13	0.51
Production Charges	57.34	5.28
Professional Tax	0.11	-
Property Tax		-
Remuneration to Director	18.00	24.00
Repairing & Maintenance	11.03	0.24
ROC Filing Charges	1.26	-
rent	0.64	-
Round off	(0.01)	
Sadar	4.51	1.07
Sample Analytical Charges	3.21	6.23
sanitary wear	1.93	-
Security	12.67	-
Shipping Charges (O/s)	-	18.30
Shipping Charges Local	-	10.34
Shipping Charges(out of state GST)	-	5.08
Shipping Charges(out of state no GST)	-	99.25
Site Allotment Charges	-	10.74
Sodium Triphosphate	0.49	-
Software guntur	0.10	
Stemless Charges		-
Sticker & Packing	11.89	-
Tally Gold		0.24
Uniform sets	4.85	-
Valuation fee	0.60	
value added services	0.75	
TDS Interest		0.72
TDS Late Fee	0.13	0.04
Telephone Charges		0.09
Transportation Charges	520.53	53.81
Transportation Charges (Non-GST O/s)		56.02
Transportation Charges(Non-GST Local)		39.24
Travelling & Conveyance	30.54	9.20
Travelling & Conveyance 5%		0.00
Vehicle Maintenance	19.65	3.68
Welding Machine	0.28	
wind cheaters	0.25	
Weighing Machine Service		0.15
Total (B)	1,408.06	838.43
Total (A+B)	1,408.25	838.43



For GREEN ASIA IMPEX PVT. LTD.,

[Signature]
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

[Signature]
Director

PAN: AAFCG 6932 R
GREEN ASIA IMPEX PRIVATE LIMITED
 CIN: U74900AP2014PTC094995

Door Nr. 11-18-25, Opp. SBI SME Branch, Brahmanamda Reddy Market,
 TADEPALLIGUDEM 534 102

FYE: 31-03-2023

STATEMENT OF DEPRECIATION AS PER THE COMPANIES ACT, 2013 ON WDV BASIS FOR THE YEAR ENDING ON 31-03-2023

Asst. Yr.: 2023-24

Rs. In Lakhs

Name of the Asset	Rate of Dep.	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		As at 01.04.2022	Additions	Deduction	As at 31.03.2023	Up to 31.3.2022	For the year	Deduction	Up to 31.3.2023	As at 31.03.2023	As at 31.03.2022
BUILDING:											
Apartment at Guntur	4.87%	24.24	0.00	0.00	24.24	4.44	0.96	0.00	5.40	18.84	19.81
Addition to Apartment at Guntur	5.00%	6.43	0.00	0.00	6.43	1.00	0.27	0.00	1.27	5.16	5.43
Shed at Unguturu	5.00%	266.31	214.07	0.00	480.38	6.76	13.45	0.00	20.20	460.18	259.35
Shed at A.Gokavaram	5.00%	2.31	0.00	0.00	2.31	0.40	0.10	0.00	0.50	1.81	1.91
Shed at A.Gokavaram	5.00%	3.99	0.00	0.00	3.99	0.40	0.18	0.00	0.58	3.41	3.59
		303.29	214.07	0.00	517.36	13.00	14.96	0.00	27.96	489.40	290.29
PLANT AND MACHINERY:											
On Air Fans	32.38%	0.77	0.00	0.00	0.77	0.72	0.02	0.00	0.74	0.03	0.05
On Currency Counting Machine	32.38%	0.04	0.00	0.00	0.04	0.03	0.01	0.00	0.03	0.01	0.02
On Bike	32.38%	0.56	0.00	0.00	0.56	0.53	0.01	0.00	0.54	0.02	0.03
On Eicher Vehicle	32.38%	14.78	0.00	0.00	14.78	12.73	0.66	0.00	13.39	1.39	2.05
On Pump & Motor	32.38%	0.26	0.00	0.00	0.26	0.24	0.01	0.00	0.25	0.01	0.02
On Weight Measure	32.38%	0.71	0.00	0.00	0.71	0.64	0.02	0.00	0.66	0.04	0.06
On Weight Measure 2	19.00%	0.10	0.00	0.00	0.10	0.05	0.01	0.00	0.06	0.04	0.05
On Chilli Stem Cutting M1	32.38%	29.89	0.00	0.00	29.89	24.47	1.75	0.00	26.23	3.66	5.42
On Chilli Stem Cutting M2	32.38%	17.00	0.00	0.00	17.00	13.72	1.06	0.00	14.78	2.21	3.27
On Chilli Stem Cutting M3	32.38%	13.96	0.00	0.00	13.96	11.09	0.93	0.00	12.02	1.94	2.87
On Chilli Stem Cutting M4	32.00%	28.33	0.00	0.00	28.33	21.22	2.28	0.00	23.49	4.84	7.11
On Chilli Stem Cutting M5	32.00%	38.71	0.00	0.00	38.71	25.08	4.36	0.00	29.44	9.27	13.63
On Chilli Stem Cutting M6	32.00%	39.10	0.00	0.00	39.10	25.33	4.41	0.00	29.74	9.36	13.77
On Weighing Machine	32.00%	0.01	0.00	0.00	0.01	0.01	0.00	0.00	0.01	0.00	0.00
On Machinery Equipment	32.38%	843.17	0.00	0.00	843.17	84.36	245.71	0.00	330.06	513.11	758.82
On Machinery Equipment	32.38%	0.00	187.08	0.00	187.08	0.00	2.66	0.00	2.66	184.42	0.00
On Machinery Equipment	32.00%	0.94	0.00	0.00	0.94	0.61	0.11	0.00	0.71	0.23	0.34
On Bale Packing Machine	72.86%	4.01	0.00	0.00	4.01	4.01	0.00	0.00	4.01	0.00	0.00
On Generator	32.38%	1.50	0.00	0.00	1.50	1.40	0.03	0.00	1.43	0.07	0.10
		1033.84	187.08	0.00	1220.92	226.23	264.02	0.00	490.25	730.67	807.62

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For GREEN ASIA IMPEX PVT. LTD.,

[Signature]
 Managing Director

For GREEN ASIA IMPEX PVT. LTD.
[Signature]
 Director

FAN: AAFCCG 6932 R
 GREEN ASIA IMPEX PRIVATE LIMITED
 CIN: U74900AP2014PTC094995

Door No. 11-18-25, Opp.SBI SME Branch, Brahmamanda Reddy Market,
 TADEFALLIGUDEM 534 102

FYE: 31-03-2023

Name of the Asset	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK		Asst. Yr.: 2023-24		
		As at 01.04.2022	Additions	Deduction	As at 31.03.2023	Up to 31.3.2022	For the year	Deduction	Up to 31.3.2023		As at 31.03.2023	As at 31.03.2022
ELECTRICAL EQUIPMENT:												
On Cell Phone	72.86%	0.13	0.00	0.00	0.13	0.13	0.00	0.00	0.13	0.00	0.00	
On Switch Boards & Bulbs	29.58%	0.07	0.00	0.00	0.07	0.06	0.00	0.00	0.06	0.01	0.01	
On LG Stabilizer	29.58%	0.04	0.00	0.00	0.04	0.04	0.00	0.00	0.04	0.00	0.00	
On Electrical Equipments	29.58%	0.61	0.00	0.00	0.61	0.46	0.00	0.00	0.51	0.11	0.15	
On Electrical Equipments 2	46.00%	0.19	0.00	0.00	0.19	0.17	0.00	0.00	0.18	0.01	0.02	
On Batteries	46.00%	0.05	0.00	0.00	0.05	0.05	0.00	0.00	0.05	0.00	0.01	
On Batteries 1	46.00%	0.23	0.00	0.00	0.23	0.19	0.02	0.00	0.21	0.03	0.05	
On Electrical Wires	29.58%	0.07	0.00	0.00	0.07	0.06	0.00	0.00	0.07	0.01	0.01	
On Electrical Equipments	29.58%	1.27	0.00	0.00	1.27	0.96	0.09	0.00	1.05	0.31	0.31	
On Electrical Equipments 1	29.58%	0.83	0.00	0.00	0.83	0.55	0.08	0.00	0.63	0.20	0.28	
On Electrical Equipments 2	29.58%	0.50	0.00	0.00	0.50	0.32	0.05	0.00	0.37	0.12	0.18	
On Electrical Equipments 3	29.58%	0.50	0.00	0.00	0.50	0.26	0.07	0.00	0.33	0.17	0.24	
On Electrical Equipments	29.58%	38.39	0.00	0.00	38.39	1.67	10.86	0.00	12.53	25.86	36.72	
On Electrical Equipments 4	29.58%	0.30	0.00	0.00	0.30	0.12	0.05	0.00	0.17	0.13	0.18	
On Electrical Equipments 5	29.58%	0.00	20.81	0.00	20.81	0.00	0.63	0.00	0.63	20.18	0.00	
On Lab Equipments	29.58%	0.00	17.82	0.00	17.82	0.00	0.00	0.00	0.00	17.82	0.00	
Refrigerator	46.00%	0.26	0.00	0.00	0.26	0.13	0.06	0.00	0.19	0.07	0.13	
Air Conditioner	46.00%	1.00	3.78	0.00	4.78	0.62	0.17	0.00	0.80	3.98	0.38	
On Invertors	29.58%	3.04	0.00	0.00	3.04	2.34	0.21	0.00	2.55	0.49	0.70	
On Invertors 2	46.00%	0.11	0.00	0.00	0.11	0.10	0.01	0.00	0.10	0.01	0.01	
On Invertors 3	46.00%	2.75	0.00	0.00	2.75	2.21	0.25	0.00	2.46	0.29	0.54	
On Invertors 4	46.00%	0.38	0.00	0.00	0.38	0.30	0.04	0.00	0.34	0.04	0.08	
On Air Conditioner	32.38%	0.62	0.00	0.00	0.62	0.57	0.02	0.00	0.57	0.05	0.07	
On Air Conditioner 2	46.00%	0.57	0.00	0.00	0.57	0.50	0.03	0.00	0.53	0.04	0.07	
Refrigerator	46.00%	0.13	0.00	0.00	0.13	0.11	0.01	0.00	0.12	0.01	0.02	
Stabilizer	46.00%	0.40	0.00	0.00	0.40	0.32	0.04	0.00	0.36	0.04	0.08	
On CC Camera	54.27%	0.54	6.30	0.00	6.84	0.53	0.01	0.00	0.54	6.31	0.01	
On CC Camera 2	46.00%	0.27	0.00	0.00	0.27	0.24	0.01	0.00	0.25	0.02	0.01	
On CC Camera 3	46.00%	0.64	0.00	0.00	0.64	0.48	0.07	0.00	0.56	0.09	0.16	
Total Carried Down		53.91	48.70	0.00	102.61	13.49	12.85	0.00	26.34	76.27	40.42	
		1391.04	449.85	0.00	1840.90	252.72	291.83	0.00	544.55	1296.35	1138.32	

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For GREEN ASIA IMPEX PVT. LTD.,

For GREEN ASIA IMPEX PVT. LTD.

[Signature]

Managing Director

[Signature]

Director

PAN: AAFCG 6932 R
GREEN ASIA IMPEX PRIVATE LIMITED
 CIN: U74900AP2014PTC094995
 Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
 TA:DEPALLIGUDEM 534 102

FYE: 31-03-2023

STATEMENT OF DEPRECIATION AS PER THE COMPANIES ACT, 2013 ON WDV BASIS FOR THE YEAR ENDING ON 31-03-2022

Asst. Yr.: 2023-24

Name of the Asset	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 01.04.2022	Additions	Deduction	As at 31.03.2023	Up to 31.3.2022	For the year	Deduction	Up to 31.3.2023	As at 31.03.2023	As at 31.03.2022
Total Brought Down		1391.04	449.85	0.00	1840.90	364.03	291.83	0.00	544.55	1296.35	1138.32
FURNITURE:											
On Furniture	26.00%	1.02	0.00	0.00	1.02	0.40	0.16	0.00	0.56	0.46	0.62
On Furniture	26.00%	0.92	0.00	0.00	0.92	0.28	0.17	0.00	0.44	0.48	0.64
On Furniture	26.00%	0.79	0.00	0.00	0.79	0.24	0.14	0.00	0.38	0.41	0.55
On Tables & Chairs	29.58%	0.52	0.00	0.00	0.52	0.45	0.02	0.00	0.47	0.05	0.07
On Iron Gate	29.58%	0.21	0.00	0.00	0.21	0.16	0.01	0.00	0.17	0.04	0.05
On Furniture	29.58%	0.72	0.00	0.00	0.72	0.56	0.05	0.00	0.61	0.11	0.16
On Furniture	32.38%	0.16	0.00	0.00	0.16	0.15	0.00	0.00	0.15	0.01	0.01
On Furniture	26.00%	0.81	0.00	0.00	0.81	0.42	0.10	0.00	0.52	0.29	0.39
On Furniture	26.00%	52.96	0.00	0.00	52.96	2.67	13.07	0.00	15.75	37.21	50.29
On Furniture	26.00%	0.00	25.10	0.00	25.10	0.00	0.29	0.00	0.29	24.82	0.00
On Furniture	26.00%	0.73	0.00	0.00	0.73	0.34	0.10	0.00	0.44	0.29	0.40
		58.84	25.10	0.00	83.94	5.65	14.13	0.00	19.78	64.16	53.19
MOTOR VEHICLES:											
Glamour	25.89%	0.73	0.00	0.00	0.73	0.55	0.05	0.00	0.59	0.13	0.18
Hyundai Venue Car	25.89%	9.82	0.00	0.00	9.82	5.47	1.13	0.00	6.60	3.22	4.35
HF Deluxe Bike	25.89%	0.69	0.00	0.00	0.69	0.52	0.04	0.00	0.56	0.13	0.17
Bolero Van	25.89%	2.49	0.00	0.00	2.49	0.82	0.43	0.00	1.25	1.24	1.67
Maruthi Suzuki Wagnor	25.89%	6.53	0.00	0.00	6.53	1.89	1.20	0.00	3.09	3.44	4.64
Ashok Leyland Vehicle 1	25.89%	13.97	0.00	0.00	13.97	0.41	3.51	0.00	3.92	10.05	13.56
Ashok Leyland Vehicle 2	25.89%	12.28	0.00	0.00	12.28	0.36	3.09	0.00	3.44	8.83	11.92
Ashok Leyland Vehicle 3	25.89%	0.00	22.56	0.00	22.56	0.00	0.47	0.00	0.47	22.09	0.00
Ashok Leyland Vehicle 4	25.89%	0.00	18.73	0.00	18.73	0.00	0.00	0.00	0.00	18.73	0.00
Benz Car	25.89%	54.03	0.00	0.00	54.03	10.74	11.21	0.00	21.95	32.08	43.28
Honda activa scooty	26.00%	0.74	0.00	0.00	0.74	0.47	0.07	0.00	0.54	0.20	0.27
		101.27	41.29	0.00	142.56	21.23	21.19	0.00	42.42	100.14	80.04
Total Carried Down		1551.15	516.25	0.00	2067.40	390.91	327.15	0.00	606.75	1460.65	1271.55



For GREEN ASIA IMPEX PVT. LTD.,

Managing Director

For GREEN ASIA IMPEX PVT. LTD.

Director

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PAN: AAFCG 6932 R
GREEN ASIA IMPEX PRIVATE LIMITED
 CIN: U74900AP2014PTC094995

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
 TADEPALLI GUEM 534 102

FYE: 31-03-2022

STATEMENT OF DEPRECIATION AS PER THE COMPANIES ACT, 2013 ON WDV BASIS FOR THE YEAR ENDING ON 31-03-2022

Asst. Yr.: 2022-23

Name of the Asset	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 01.04.2022	Additions	Deduction	As at 31.03.2023	Up to 31.3.2022	For the year	Deduction	Up to 31.3.2023	As at 31.03.2023	As at 31.03.2022
Total Brought Down		1551.15	516.25	0.00	2067.40	390.91	327.15	0.00	606.75	1460.65	1271.55
COMPUTER EQUIPMENT:											
Cell Phone	68.93%	0.09	0.00	0.00	0.09	0.08	0.00	0.00	0.09	0.00	0.01
Mobile Phone	64.00%	0.02	0.00	0.00	0.02	0.01	0.00	0.00	0.02	0.00	0.00
On Computer	68.93%	0.08	0.00	0.00	0.08	0.08	0.00	0.00	0.08	0.00	0.00
On Dell Laptop	64.00%	0.38	0.00	0.00	0.38	0.37	0.01	0.00	0.38	0.00	0.01
On Printer	68.93%	0.12	0.00	0.00	0.12	0.12	0.00	0.00	0.12	0.00	0.00
On Printer 1	68.93%	0.15	0.00	0.00	0.15	0.14	0.01	0.00	0.14	0.00	0.01
On Computer & Printer	68.93%	0.94	0.00	0.00	0.94	0.94	0.00	0.00	0.94	0.00	0.00
On Lenovo Laptop	64.00%	0.38	0.00	0.00	0.38	0.37	0.00	0.00	0.38	0.00	0.01
Computers equipments (Monitor)	64.00%	0.07	0.00	0.00	0.07	0.07	0.00	0.00	0.07	0.00	0.00
Computers equipments (Monitor)	64.00%	0.00	4.38	0.00	4.38	0.00	0.00	0.00	0.00	4.38	0.00
On Printer	68.93%	0.00	0.28	0.00	0.28	0.00	0.00	0.00	0.00	0.28	0.00
Cell Phone	68.93%	0.00	1.21	0.00	1.21	0.00	0.16	0.00	0.16	1.05	0.00
Computers equipments (Monitor) 1	64.00%	0.06	0.00	0.00	0.06	0.06	0.00	0.00	0.06	0.00	0.01
		2.29	5.87	0.00	8.17	2.25	0.19	0.00	2.44	5.72	0.04
OTHERS:											
On Tarpaulin	54.27%	2.41	0.00	0.00	2.41	2.35	0.03	0.00	2.38	0.03	0.06
On Tarpaulin	54.27%	0.30	0.00	0.00	0.30	0.24	0.03	0.00	0.27	0.03	0.06
On Tarpaulin	54.27%	0.53	0.00	0.00	0.53	0.43	0.05	0.00	0.49	0.05	0.10
On Tarpaulin	54.27%	0.10	0.00	0.00	0.10	0.08	0.01	0.00	0.09	0.01	0.02
		3.34	0.00	0.00	3.34	3.11	0.13	0.00	3.23	0.11	0.24
LANDS:											
Agri. Land at A.Gokavaram	0.00%	39.86	0.00	0.00	39.86	0.00	0.00	0.00	0.00	39.86	39.86
Agri. Land at Ugguturu	0.00%	23.06	0.00	0.00	23.06	0.00	0.00	0.00	0.00	23.06	23.06
		62.93	0.00	0.00	62.93	0.00	0.00	0.00	0.00	62.93	62.93
TOTAL		1619.71	522.12	0.00	2141.84	396.27	327.47	0.00	612.43	1529.41	1334.76



For GREEN ASIA IMPEX PVT. LTD.,

For GREEN ASIA IMPEX PVT. LTD.,

Managing Director

Director

PAN: AAFCG 6932 R

GREEN ASIA IMPEX PRIVATE LIMITED

CIN: U74900AP2014PTC094995

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market.,
TADEPALLIGUDEM 534 102

FYE: 31-03-2023

Asst. Yr.: 2023-24

TRADING ACCOUNT FOR THE YEAR ENDED ON 31-03-2022

Particulars	Qty.	Amount (Rs. In Lakh's)	Particulars	Qty.	Amount (Rs. In Lakh's)
RED DRY CHILLIES					
To Opening Stock	9,14,795.80	1,413.66	By Sales		
			Export	27,08,506.22	4,384.38
			Local		334.16
			Wastage		-
To Purchases	27,74,194.48	5,132.87	By Normal Loss		
			Export With stem	-	-
			Stemless Export	-	-
			Stemless	-	-
To Gross Profit			By Closing Stock		
			With Stem	9,80,484.06	1,762.32
	36,88,990.28	6,546.53		36,88,990.28	6,480.86
GUNNIES					
To Opening Stock	(170.00)	1.06	By Sales	-	0.16
To Purchases	10,161.00	4.77	By Consumption	-	-
To Gross Profit		0.16	By Closing Stock	9,991.00	5.84
	9,991.00	6.00		9,991.00	6.00
PRAWNS					
To Opening Stock	2,56,946.78	949.53	By Sales - Export	38,32,696.87	6,442.18
To Packing material			By Sales - Domestic	-	6,552.80
To Purchases	46,16,944.34	13,853.60	By Closing Stock	10,41,194.25	3,575.20
To Gross Profit		1,767.06			
	48,73,891.11	16,570.19		48,73,891.11	16,570.19
ONIONS					
To Opening Stock	-	-	By Sales	-	-
To Packing material	-	-	By Closing Stock	-	-
To Purchases	-	-			
To Gross Profit	-	-			
	-	-		-	-



For GREEN ASIA IMPEX PVT. LTD.,

P. Venkatesh
Managing Director

For GREEN ASIA IMPEX PVT. LTD.

P. Keenakshi
Director