

OPEPL FRESH PRIVATE LIMITED

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA, BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003, INDIA

Balance Sheet as at 31st March 2023

(Amount in ₹ Thousands)

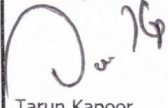
Particulars		Note No.	As at 31st March 2023	As at 31st March 2022
I	<u>EQUITY AND LIABILITIES</u>			
1.	Shareholders' Funds			
	a. Share Capital	3	5,000.00	5,000.00
	b. Reserves and Surplus	4	28,113.69	25,510.00
	c. Money received against share warrants		-	-
2.	Share application money pending allotment		-	-
3.	Non-Current Liabilities			
	a. Long-term borrowings	5	34,790.32	21,132.61
	b. Deferred tax liabilities (Net)	6	-	-
	c. Other Long term liabilities	7	-	-
	d. Long Term Provisions	8	-	-
4.	Current Liabilities			
	a. Short-term borrowings	9	2,401.88	6,574.02
	b. Trade payables	10	-	-
	-total outstanding dues of micro and small enterprises		-	-
	-total outstanding dues of creditors other than micro and small enterprises		960.46	2,531.58
	c. Other current liabilities	11	2,369.76	16.63
	d. Short - term provisions	12	1,026.81	1,058.64
			74,662.92	61,823.48
II	<u>ASSETS</u>			
1.	Non-current assets			
	a. Property, Plant & Equipments and Intangible assets	13		
	(i) Property, Plant and Equipment		17,735.45	16,187.36
	(ii) Intangible Assets		100.71	135.89
	(iii) Capital Work in Progress		28,702.89	27,241.80
	(iv) Intangible assets under development		-	-
	b. Non Current Investments	14	-	-
	c. Deferred tax assets (net)	6	221.92	109.92
	d. Long term loans and advances	15	-	-
	e. Other Non Current Assets	16	-	-
2.	Current Assets			
	a. Current Investments	17	-	-
	b. Inventories	18	-	-
	c. Trade Receivables	19	3,171.83	1,097.72
	d. Cash and Bank Balance	20	5,584.77	1,793.61
	e. Short Term Loans and Advances	21	3,706.65	3,290.75
	f. Other Current Assets	22	15,438.70	11,966.43
			74,662.92	61,823.48
See accompanying notes forming part of the financial statements		1-62		

As per our report of even date attached.

For Kapoor Goyal & Co

Chartered Accountants

Firm Registration No. 01370N




Tarun Kapoor

F. C. A. Partner (M. No. 095949)

Signed at New Delhi on 02/09/2023

UDIN No. : 23095949BGVMHN7585

For and on behalf of the Board of Directors


For OPEPL FRESH PVT. LTD.


Nagendra Debnath
Director

DIN- 0665782

(Director)

For OPEPL FRESH PVT. LTD.


JIBANANDA BANIK
Director

DIN: 08693451

(Director)

OPEPL FRESH PRIVATE LIMITED

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Statement of Profit & Loss for the Year ended on 31st March, 2023

(Amount in ` Thousands)

Particulars		Note No.	As at 31st March 2023	As at 31st March 2022
I	Revenue from Operations	23	32,549.45	25,371.29
II	Other Income	24	400.00	25.66
III	Total Income		32,949.45	25,396.95
IV	EXPENSES			
	Cost of Materials Consumed	25	15,798.29	8,217.34
	Purchases of Stock-in-Trade	26	-	-
	Change in Inventories of FG, WIP and stock in trade	27	-	-
	Employee Benefits Expenses	28	2,280.74	2,773.74
	Finance Cost	29	3,117.43	1,644.34
	Depreciation and Amortization Expense	30	2,586.72	2,299.89
	Other Expenses	31	5,647.77	7,720.79
			29,430.95	22,656.10
V	Profit before exceptional and extraordinary items and tax		3,518.50	2,740.85
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax		3,518.50	2,740.85
VIII	Extraordinary items		-	-
	Loss on Sale of Fixed Assets		-	-
IX	Profit before tax		3,518.50	2,740.85
X	Tax Expense			
	a. Current Tax (Net of Mat)	32	1,026.81	778.79
	b. Deferred Tax		(112.00)	(66.17)
	c. Tax related to Previous years		-	-
			914.81	712.62
XI	Profit (Loss) for the period from continuing operations		2,603.69	2,028.23
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/ (Loss) after tax (XI + XIV)		2,603.69	2,028.23
XVI	Earning per equity share of Rs. 10/- each			
	a. Basic		5.21	4.06
	b. Diluted		5.21	4.06
See accompanying notes forming part of the financial statements		1-62		

As per our report of even date attached.

For Kapoor Goyal & Co

Chartered Accountants

Firm Registration No. 01370N



Tarun Kapoor

F. C. A. Partner (M. No. 095949)

Signed at New Delhi on 02/09/2023

UDIN No. : 23095949BGVMHN7585

For and on behalf of the Board of Directors

For OPEPL FRESH PVT. LTD.

Nagendra Debnath

Director

DIN- 06665782

NAGENDRA DEBNATH

DIN: 06665782

(Director)

For OPEPL FRESH PVT. LTD.

Jibananda Banik

Director

DIN-08893451

JIBANANDA BANIK

DIN: 08693451

(Director)



OPEPL FRESH PRIVATE LIMITED

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Cash Flow Statement for the year ended as on 31st March, 2023

(Amount in ` Thousands)

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
(A) Cash Flow from Operating Activities			
<u>Net profit as per The Statement of Profit & Loss before Tax</u>		2,603.69	2,028.24
<u>(a) Profit from operating activities</u>		-	-
Adjustments:			
Add / (Less) : Deferred Tax Adjustment		(112.00)	(66.17)
Add / (Less) : Provision for Current Tax		1,026.81	778.79
Add / (Less) : Depreciation and amortization		2,586.72	2,299.89
Add / (Less) : Interest Paid		2,770.56	1,624.99
Add / (Less) : Income Tax Paid (Previous Year)		(1,058.64)	-
<u>(b) Working capital changes:</u>		-	-
- Changes in Inventory		-	-
- Changes in Trade Receivables		(2,074.11)	(1,097.72)
- Changes in short-term loans and advances		(415.91)	(1,799.70)
- Changes in other current assets		(3,472.27)	(4,243.67)
- Changes in trade payables		(1,571.12)	1,686.33
- Changes in other current liabilities		2,353.13	(73.94)
<i>Total of (1) (Cash inflow from Operating activities)</i>		2,636.87	1,137.04
(B) Cash Flow from Investing Activities			
(a) Proceeds from sale of fixed assets		-	-
(b) Realisation of long-term loans and advances		-	-
(c) Payment towards Purchase of Fixed Assets		(5,560.72)	(9,641.87)
(d) Purchase of Intangible Assets		-	-
(e) Dividend received		-	-
<i>Total of (2) (Cash outflow from Investing Activities)</i>		(5,560.72)	(9,641.87)
(C) Cash Flow from Financing Activities			
(a) Proceeds from Issue of Capital (incl Share premium)		-	-
(b) Proceeds from short-term borrowings		(4,172.14)	(72.22)
(c) Proceeds from long-term borrowings		13,657.71	11,901.82
(d) Interest Paid		(2,770.56)	(1,624.99)
<i>Total of (3)(Cash outflow from Financing activities)</i>		6,715.01	10,204.61
Net Increase (Decrease) in Cash and cash equivalents (A+B+C)		3,791.15	1,699.78
Opening Cash & Cash Equivalents		1,793.61	93.84
Closing Cash & Cash Equivalents		5,584.77	1,793.61

As per our report of even date attached.

For Kapoor Goyal & Co

Chartered Accountants

Firm Registration No. 01370N

Tarun Kapoor

Signed at New Delhi on 02/09/2023

UDIN No. : 23095949BGVMHN7585

For and on behalf of the Board of Directors
For OPEPL FRESH PVT. LTD.

Nagendra Deb Nath

Nagendra Deb Nath

Director

DIN- 06665782

DIN: 06665782

(Director)

For OPEPL FRESH PVT. LTD.

Jibananda Banik

Director

DIN- 08693451

DIN: 08693451

(Director)



OPEPL FRESH PRIVATE LIMITED

CIN - U01113TR2018PTC013542

Notes Forming Part of the Financial Statements as at 31-03-2023

Note No. 1 : Corporate Information

The OPEPL FRESH PRIVATE LIMITED (here inafter "The Company") was incorporated on 10th January, 2018 wide CIN No. U01113TR2018PTC013542. The company has been incorporated with an object To carry on the business of all kinds of farming, horticulture, sericulture, pisciculture, dairy, gardening and of raising, breeding, improving, developing, buying, selling, producing, preserving and dealing in all kinds of product of such business and in particular, food grains seeds pure bred and inbred game and other live and dead stock eggs, sausages, preserved meat, trees, plants, plants fruits, flowers, Vermi Compost, Rubber Production & Processing and vegetable milk and milk products and to establish experimental farms and research stations anywhere in India for conducting experiments test and research for developing better qualities of seeds, food-grains and agricultural products and for developing milch strain in cattles by cross breeding or otherwise and increasing egg laying capacity in poultry and also for finding other ways and means of improving other agricultural crops produce, seeds, fodder, crops and cattle feed of all kinds.

Note No. 2 : Significant Accounting Policies

a. Basis of Accounting

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Company is a Small and Medium Sized Company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Act. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.

b. Inventories

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

1. Raw Materials : At lower of cost or net realisable value (FIFO Method), (if any)
2. Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.
3. Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity. (if any)
4. Stores, Spares & Packing Materials : At Cost (FIFO Method) (if any)

c. Property, Plant & Equipment, Depreciation & Amortisation - Tangible Assets

Tangible assets are measured on cost basis .

Tangible Assets are recorded at cost (except Land) less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalized as part of qualifying fixed assets.



J. S. R.



OPEPL FRESH PRIVATE LIMITED

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Notes Forming Part of the Financial Statements as at 31-03-2023

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on Fixed Assets acquired upto 31st March 2006 is provided on Written Down Value Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013. However, Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013 on the Assets put to use during Financial Year 2006-07 onwards.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

d. Intangible Assets

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairment loss if any. Intangible assets are amortized on a straight line basis over the estimated economic life. Costs relating to software, which are acquired, are capitalized and amortized on a straight line basis over their useful lives not exceeding Five years.

e. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods

Revenue from, sale of goods including cartage is recognised in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects Goods & Services Tax/ sales taxes and value added taxes (VAT/GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown separately under revenue.

Income from Services

Income from Execution of Works Contracts, Engineering, Precurement & Commissioning Contracts (EPC), Maintenance Contracts are recognised in the statement of profit and loss account by raise of running account bills as per the Tender Condition on achievement of ----and not when the project is completed. The Company collects Goods & service tax on on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue, However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown separately under revenue.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Other Income

Other income is recognized on accrual basis.



John A.



OPEPL FRESH PRIVATE LIMITED

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Notes Forming Part of the Financial Statements as at 31-03-2023

f. Expenditure

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

g. Employees Retirement Benefits

(i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Post-Employment Benefit

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related

Defined Benefit Plans

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit (PUC) method at the end of each year. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. Accumulated gratuity, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit and which is expected to be carried forward beyond 12 months, as long term employees benefit for measurement purpose. As per Management review none of the employees qualify for Gratuity

Leave encashment benefits are accounted for on due basis and the same are accounted for on actual calculation.

h. Foreign Exchange Transactions

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

(iii) Exchange difference

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.



John R.



OPEPL FRESH PRIVATE LIMITED

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Notes Forming Part of the Financial Statements as at 31-03-2023

i. Investments

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary, in the value of long term investments.

j. Taxation

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.
2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.
3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

k. Borrowing Costs

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

l. Segment Reporting

The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in Execution of Works Contracts, EPC Contracts, Maintenance & other Ancillary services in Oil & Gas sector, which in the context of Accounting Standard 17 on Segment Reporting are considered the only one reportable segment.

m. Provisions, 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 past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.



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OPEPL FRESH PRIVATE LIMITED

CIN - U01113TR2018PTC013542

Notes Forming Part of the Financial Statements as at 31-03-2023

n. **Earning Per Share**

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year 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). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

o. **Cash Flow Statements**

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

p. **Operating Cycle**

Based on the nature of products/activitiy of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

q. **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.



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4	Reserves & Surplus		
4.1	Securities Premium		
	Opening balance	-	-
	Add : Addition during the year	-	-
	Less : Deduction during the year	-	-
	Closing balance	-	-
4.2	Surplus (Statement of Profit & Loss)		
	Opening balance	25,510.00	23,481.76
	Add : Profit During the Year	2,603.69	2,028.24
	Less : Loss during the year / Appropriations	-	-
	Closing balance	28,113.69	25,510.00
	Total	28,113.69	25,510.00
5	Long Term Borrowings (Secured)/(Unsecured)		
5.1	Term Loan		
	-From Banks -	28,454.17	8,900.08
	- Loan from Banks and Other FIs - P & M	-	-
5.2	Unsecured - Loans and advances from related parties	6,336.15	12,232.53
5.3	Unsecured - Other Loans and advances	-	-
	Total	34,790.32	21,132.61
5.4	Terms of repayment of term loans and other loans shall be stated. Period and amount of continuing default as on the Balance Sheet date in repayment of loans and interest, shall be specified separately in each case. Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed.		
6	Deferred Tax Liability (Net)		
6.1	<u>Deferred Tax Liability on Account of Depreciation & other exp</u>		
	Opening balance	-	-
	During the Year	-	-
	Closing balance (A)	-	-
6.2	<u>Deferred Tax Asset on Account of Depreciation & Other Exp</u>		
	Opening balance	109.92	43.75
	During the Year	112.00	66.17
	Closing balance (B)	221.92	109.92
	Net (A - B)	(221.92)	(109.92)
7	Other Long term Liabilities		
7.1	Trade Payables	-	-
7.2	Other	-	-
	Total	-	-
8	Long Term Provisions		
8.1	Provision for Employee Benefits	-	-
8.2	Others (specify nature)	-	-
	Total	-	-



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9	Short Term Borrowings <i>(Secured/Unsecured)</i>		
9.1	<u>Loans repayable on demand</u>		
	-From Banks	1,902.35	6,574.02
	-From other parties	-	-
9.2	Current Maturity of Long Term Debt	499.53	-
9.3	Loans and advances from related parties	-	-
9.4	Deposits	-	-
9.5	Other loans and advances (specify nature).	-	-
	Total	2,401.88	6,574.02
9.6	Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed. Period and amount of default as on the Balance Sheet date in repayment of loans and interest, shall be specified separately in each case. current maturities of Long term borrowings shall be disclosed separately.		
10	Trade Payables		
10.1	Due to Micro and Small enterprises (refer note no.10.3 & 10.4)	-	-
10.2	Due to Others (refer note no. 10.4)	960.46	2,531.58
	Total	960.46	2,531.58
10.3	Based on the information available with the company, the balance due to Micro, Small and Medium Enterprises as defined under the MSMED Act 2006 is Rs. Nil (Previous Year Rs. Nil) and no interest has been paid or is payable under the terms of the MSMED Act 2006.		
11	Other Current Liabilities		
11.1	Current maturities of finance lease	-	-
11.2	Interest accrued but not due on borrowings	-	-
11.3	Interest accrued and due on borrowings	-	-
11.4	Income received in advance	-	-
11.5	Other payables - Expenses	658.10	-
11.6	Other payables - TDS	11.66	15.35
11.7	Other payables - GST	-	1.28
11.8	Other payables - PF	-	-
11.9	Other payables - Capital Commitments	-	-
11.10	Other payables - Professional Tax	-	-
11.11	Other payables - Fixed Assets	1,700.00	-
	Total	2,369.76	16.63
12	Short Term Provisions		
12.1	Provision for Employee Benefits	-	-
12.2	Provision others	1,026.81	1,058.64
	Total	1,026.81	1,058.64



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14	Non Current Investments					
14.1	Investment property					
14.2	Investment In Equity Instruments					
14.3	Other non-current investments -Investments in Gold/Jewellery			-	-	
	Total			-	-	
	The basis of valuation of individual investments					
	Aggregate amount of quoted investments and market value					
	Aggregate amount of Unquoted Investment			-	-	
15	Long Term Loans & Advances					
15.1	Capital Advances			-	-	
15.2	Loans and advances to related parties (Secured/Unsecured considered good) Refer			-	-	
15.3	Other loans and advances - Security			-	-	
	Total			-	-	
Note :	Repayable on demand or without specifying any terms or period of repayment					
	S.no.	Type of Borrower	Current Period		Previous Period	
			Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan	Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan
	1	Promoters	-	-	-	-
	2	Directors	-	-	-	-
	3	KMPs	-	-	-	-
	4	Related Parties	-	-	-	-
		Total				
16	Other non current assets					
16.1	Long Term Trade Receivables (including trade receivables on deferred credit terms)			-	-	
16.2	Security Deposits			-	-	
16.3	Other (Specify Nature)			-	-	
	Total			-	-	
17	Current Investments					
	Investment In Equity Instruments			-	-	
	Investments in partnership firms			-	-	
	Other current investments (specify nature)			-	-	
	Total			-	-	
	The basis of valuation of individual investments					
	Aggregate amount of quoted investments and market value					
	Aggregate amount of Unquoted Investment			-	-	
18	Inventories					
	(Refer Note No. 2 b for method of valuation)					
18.1	Raw Material			-	-	
18.2	Work-in-Progress			-	-	
18.3	Finished Goods			-	-	
18.4	Stock-in-trade (in respect of goods acquired for trading)			-	-	
18.5	Stores & Spares			-	-	
18.6	Loose tools			-	-	
18.7	Others (specify nature)			-	-	
	Total			-	-	



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19	Trade Receivables		
19.1	<u>Secured, Considered good</u>		
	-with related parties	-	-
	-with others	-	-
19.2	<u>Unsecured, considered good</u>		
	-with related parties	-	-
	-with others	3,171.83	1,097.72
19.3	<u>Doubtful</u>		
	-with related parties	-	-
	-with others	-	-
	Total	3,171.83	1,097.72
19.4	Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member would be separately stated.		
20	Cash and cash equivalents		
20.1	Balances with Banks		
	- in current account	21.10	-
20.2	Cheques, drafts on hand	-	-
20.3	Cash on hand	-	-
20.4	Others - Fixed Deposits	5,563.68	1,793.61
20.5	Others - Imprest	-	-
	Total	5,584.77	1,793.61
20.5	Details of Fixed deposit		
	Fixed deposit less than 3 month		
	Fixed deposit more than 3 month but less than 12 months	-	-
	Fixed deposit more than 12 months (Refer note no.)		
21	Short term Loan & Advances		
21.1	<u>Loans & Advances (Unsecured/Secured/Doubtful, Considered Good)</u>		
	-to related parties	-	-
21.2	Others (specify nature)		
	Advances to employees	-	-
	Advances to Vendors & Others	3,706.65	3,290.75
	Prepaid Expenses	-	-
	Total	3,706.65	3,290.75
	Loans and advances due by directors or other officers of the company or any of them either severally or jointly with any other person or amounts due by firms or private companies respectively in which any director is a partner or a director or a member shall be separately stated.		
22	Other Current Assets		
22.1	Security Deposit	325.66	325.66
22.2	Live Stock	14,776.13	11,298.84
22.3	Unbilled Revenue	-	-
22.4	Balance with Revenue Authorities	336.91	341.93
	Total	15,438.70	11,966.43



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Note no 13 Property, Plant & Equipment

Property, Plant & Equipment Major Head Classification	Cost				Total	Depreciation			Adjusted Through Reserve & Surplus	Salvage Value	Amt. in Thousands			
	AS ON 1.4.22		Addition			Sales / Put to Use/Transfer	Upto 1.4.22	For the Year			Accu. Depn on Asset Sold	Total	W.D.V. as on	W.D.V. as on
	9	10	11	12									13	14
Land Total	2150.00	4047.08	0.00	6197.08	0.00	0.00	0.00	0.00	0.00	0.00	6197.08	2150.00		
Plant & Machinery Total	17287.75	52.55	0.00	17340.30	3250.39	2551.54	0.00	5801.93	0.00	867.02	11538.37	14037.36		
Intangible Asset Total	203.40	0.00	0.00	203.40	67.51	35.18	0.00	102.69	0.00	10.17	100.71	135.89		
Capital WIP Total	27241.80	1461.09	0.00	28702.89	0.00	0.00	0.00	0.00	0.00	1435.15	28702.89	27241.80		
Grand Total CY	46882.95	5560.72	0.00	52443.67	3317.91	2586.72	0.00	5904.62	0.00	2312.33	46539.05	43565.05		

Previous Year

Tangible Assets	12206.39	7231.37	0.00	19437.75	997.97	2252.42	0.00	3250.39	0.00	864.39	16187.36	11208.42
Intangible Assets	203.40	0.00	0.00	203.40	20.05	47.46	0.00	67.51	0.00	10.17	135.89	183.35
Capital Work in Progress	24831.30	2410.50	0.00	27241.80	0.00	0.00	0.00	0.00	0.00	1362.09	27241.80	24831.30
Intangible Assets under development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total PY	37241.09	9641.87	0.00	46882.95	1018.02	2299.89	0.00	3317.91	0.00	2236.65	43565.05	36223.06

"As per our separate report of even date"
 FOR Kapoor Goyal & Co. (FRN No. 001370N)
 CHARTERED ACCOUNTANTS


 Tarun Kapoor
 F. C. A. Partner (M.No. 095949)
 Signed at New Delhi on 02/09/2023
 UDIN :23095949BGVWHN7585

FOR OPEPL FRESH PRIVATE LIMITED
 FOR OPEPL FRESH PVT. LTD.


 Nagendra Debnath
 Director

DIN: 08665782
 (Director)

FOR OPEPL FRESH PVT. LTD.


 Jibananda Banik
 Director

DIN: 08693451
 (Director)



Note 7 & 10 Trade payable ageing schedule

Outstanding for following periods from due date of payment (2022-23)		(Amount in ` Thousands)						
S.No	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
7.1	MSME	-	-	-	-	-	-	-
7.2	Others	-	-	951.61	8.85	-	-	960.46
7.3	Disputed dues-MSME	-	-	-	-	-	-	-
7.4	Disputed dues-Other	-	-	-	-	-	-	-
	Total			951.61	8.85	-	-	960.46

Outstanding for following periods from due date of payment (2021-22)

S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
7.1	MSME	-	-	-	-	-	-	-
7.2	Others	-	-	2,531.58	-	-	-	2,531.58
7.3	Disputed dues-MSME	-	-	-	-	-	-	-
7.4	Disputed dues-Other	-	-	-	-	-	-	-
	Total			2,531.58	-	-	-	2,531.58

19 Trade receivable ageing schedule

Outstanding for following periods from due date of payment (2022-23) (Amount in ` Thousands)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade	-	-	-	-	-	-	-	-
19.2	Receivables – considered good	-	-	2,206.53	965.30	-	-	-	3,171.83
	Undisputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered doubtful	-	-	-	-	-	-	-	-



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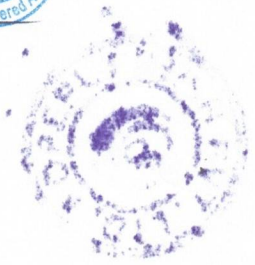
Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Total	-	2,207	965	-	-	-	3,172

Outstanding for following periods from due date of payment (2021-22)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade								
19.2	Receivables – considered good	-	-	1,097.72	-	-	-	-	1,097.72
	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	1,097.72	-	-	-	-	1,097.72



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OPEPL FRESH PRIVATE LIMITED

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA, BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003, INDIA

Notes Forming Part of the Financial Statements as at 31-03-2023

(Amount in ` Thousands)

Note No.	Particulars	Year ended 31 st March, 2023	Year ended 31 st March, 2022
23	Revenue from Operations		
23.1	Sale of Products	32,549.45	25,371.29
23.2	Sale of Services	-	-
23.3	Other Operating Revenue	-	-
	Total	32,549.45	25,371.29
Note :	Sale of Products Comprise of Manufactured Goods		
	i.) Sale of Agriculture Produce	4,180.01	301.42
	ii.) Sale of Fisheries, Chicks & Animal husbandry	28,360.26	24,450.17
	iii.) Sale of Rubber & Gunny bags	9.18	619.70
	Total	32,549.45	25,371.29
Note :	Sale of Services Comprise of		
	i.)		
	ii.)		
	iii.)		
	Total	-	-
Note :	Other Operating Revenue comprise of		
	i.) Duty Drawback & Other Incentives	-	-
	ii.) Scrap sale	-	-
	Total	-	-
24	Other Income		
24.1	Interest Income	-	-
24.2	Discount received	-	25.66
24.3	Profit on Sale of Property, Plant & Equipment	-	-
24.4	Income from RKVY-Raftar Scheme	400.00	-
24.5	Profit from Firm/LLp	-	-
24.6	Foreign Exchange Gain	-	-
	Total	400.00	25.66
25	Cost of Materials Consumed		
	Opening Stock	-	-
	Add : Purchases	15,798.29	8,217.34
	Less : Closing	-	-
	Cost of Materials Consumed	15,798.29	8,217.34



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OPEPL FRESH PRIVATE LIMITED

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Notes Forming Part of the Financial Statements as at 31-03-2023

26	Purchases of Stock-in-Trade		
	Purchases	-	-
	Total	-	-
27	Changes in inventories of Finished Goods, Work in Progress and Stock in trade		
	<u>Inventories at the end of the year</u>		
	i.) Finished goods	-	-
	ii.) Work in progress	-	-
	Sub Total (A)	-	-
	<u>Inventories at the beginning of the year</u>		
	i.) Finished goods	-	-
ii.) Work in progress	-	-	
	Sub Total (B)	-	-
	Net Increase / (Decrease) (A - B)	-	-
28	Employee Benefit Expenses		
	28.1 Salary & Wages (Including bonus)	1,680.74	2,773.74
	28.2 Director's Salary	600.00	-
	28.3 Staff welfare Expenses		
	28.4 Contribution to Various Funds		
	Total	2,280.74	2,773.74
Note :	Details of Contribution to various Funds		
	i.) Employees State Insurance	-	-
	ii.) Gratuity fund	-	-
	iii.) Provident fund	-	-
	iv.) Workers Policy	-	-
	v.) Labour Cess	-	-
	Total	-	-
29	Finance Costs		
	29.1 Processing Fess	346.87	19.35
	29.2 Bank Guarantee charges	-	-
	29.3 Interest Paid on Bank Limits	2,770.56	1,624.99
	29.4 Interest for Vehicle Finance	-	-
	29.5 Documentation Charges	-	-
	Total	3,117.43	1,644.34



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OPEPL FRESH PRIVATE LIMITED

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HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA -
799003,INDIA

Notes Forming Part of the Financial Statements as at 31-03-2023

31 Other Expenses		
Bank charges	43.55	58
Advertisement	-	10.00
Auditor remuneration	40.00	30.00
Consultancy Charges	17.00	112.70
Electricity & Water Exp	1,095.63	667.20
Freight & Cartage	660.54	465.86
Fooding expense	1,463.78	1,500.02
GST Expenses	204.69	376.30
Packing Material	-	7.01
Legal Charges	33.00	72.10
Discount Exp	-	351.89
Medicines for Animals	617.40	328.12
Misc Expenses	26.12	42.85
Printing & Stationery	6.67	1.11
Repair & Maintanance	86.99	388.14
Round Off	2.15	0.01
Tender Fee	1.50	-
Consumable Charges	486.93	507.58
Car Rent	34.80	281.00
Job Work Charges	442.14	2,114.38
Interest on late deposit of TAX	196.20	0.26
Subscription	188.70	406.25
Total	5,647.77	7,720.79
32 Current tax		
Current tax	1,026.81	778.79
Less : MAT credit entitlement	-	-
Net Current tax	1,026.81	778.79

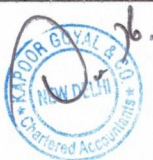


OPEPL FRESH PRIVATE LIMITED

CIN - U01113TR2018PTC013542

Notes Forming Part of the Financial Statements as at 31-03-2023

								(Amount in Thousands)	
33	Contingent liabilities and commitments (to the extent not provided for)						As at 31 st March, 2023	As at 31 st March, 2022	
33.1	Contingent liabilities								
	Claims against the company not acknowledged as debt						-	-	
	Guarantees						-	-	
	Corporate Gurantee to Subsidiary						-	-	
	Corporate Gurantee to Others						-	-	
	Other money for which the company is contingently liable								
33.2	Commitments								
	Estimated amount of contracts remaining to be executed on capital account and not provided for;						-	-	
	Uncalled liability on shares and other investments partly paid						-	-	
	Other commitments (specify nature).						-	-	
34	Title deeds of Immovable Property not held in name of the Company								
	Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee	Property held since which date	Reason for not being held in the name of the company**		
	PPE	Land Building	-				also indicate if in dispute		
	Investment property	Land Building	-						
	PPE retired from active use and held for disposal	Land Building	-						
	others		-						
35	As the Company has not revalued any of its Property, Plant and Equipment, hence, the details regarding disclosure 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 does not have any information.								
36	Relationship with Struck off Companies. The details are as follows:								
	Name of the struck off company	Nature of transactions with struck off company	Balance outstanding as at current period	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period	Relationship with the struck off company, if any, to be disclosed			
		Investment in securities	NIL		NIL				
		Receivables	NIL		NIL				
		Payables	NIL		NIL				
		Shares held by struck off company	NIL		NIL				
		Other outstanding balances (to be specified)	NIL		NIL				



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38	Details of Benami Property held-Where any proceedings have been initiated or pending against the company for holding any benami property							
	Details of such property, including year of acquisition	Amount	Details of Beneficiaries	If property is in the books, then reference to BS	If property is not in the books, then the fact shall be stated with reasons	If any proceeding against the company then disclose the details	Nature of proceedings, status of same and company's view on same	
	Not Applicable	NIL						
39	Details where company is Wilful defaulter							
	Name of Lender		Date of Declaration as a wilful defaulter		Amount	Nature of Defaults		
	Bank		Not Applicable					
	Financial Institution							
Other Lender								
40	Security of current assets against borrowings from banks or financial institutions on the basis of security of current assets:							
	Quarter / Annual	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies	
	March 2023	State bank of India	Current Assets & Stock of Live Stock	NA	There is no requirement of submission of any statement with the bank	NA	NIL	
	March 2023	State bank of India	first charge by way of hypothecation in favour of the bank in respect of the crops including standing crops (present and future)	NA	There is no requirement of submission of any statement with the bank	NA	NIL	
	March 2023	Punjab National Bank	First charge on Stock of Live, Fishery	NA	There is no requirement of submission of any statement with the bank	NA	NIL	
42	Utilisation of Borrowed funds and share premium-Given or taken both The Borrowed funds have been utilised for the purpose the same was borrowed. No Share premium has been paid or taken during the year.							
43	Disclosure regarding undisclosed income							
	Assessment Year	Section of the Act	Amount disclosed in tax return	Transaction description along with value treated as income	Assessment status	Whether transaction recorded in books of accounts?	FY in which transaction is recorded	
	Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable	
	Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable	
In case the company has not recorded / disclosed in the books of accounts – reason for not recording / disclosing.								



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44	Disclosure regarding details of crypto currency or virtual currency:				
	Crypto Currency or Virtual Currency	Sale	Purchase	profit or loss on transactions	amount of currency held as at the reporting date
		NIL	NIL	NIL	NIL
		NIL	NIL	NIL	NIL
Deposits or advances from any person for the purpose of trading or investing in Crypto Currency / Virtual Currency : NIL					
45	In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.				
46	The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.				
Or					
Details of MSME					
Particulars			2022-23	2021-22	
The principal amount remaining unpaid to any supplier as at the end of accounting year			NIL	NIL	
The interest due thereon remaining unpaid to any supplier as at the end of accounting year			NIL	NIL	
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year			NIL	NIL	
The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 but interest not paid)			NIL	NIL	
The amount of interest accrued and remaining unpaid at the end of accounting year			NIL	NIL	
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 to the small enterprise, for the purpose of			NIL	NIL	
48	Additional Information				
(Amount in ` Thousands)					
Particulars			For the year ended on		
			31st March, 2023	31st March, 2022	
48.1	Value of Imports on C.I.F basis		-	-	
	Raw materials				
	Components and spare parts				
	Capital goods				
48.2	Expenditure in Foreign Exchange		-	-	
48.3	Earnings in Foreign Currency		-	-	
	Export of goods calculated on F.O.B. basis				
	Royalty, know-how, professional and consultation fees				
	Interest and dividend				
	Other income, indicating the nature thereof				
48.4	Dividend Remitted in Foreign Currency				
48.5	Repayment to Sundry Creditor in Foreign currency for Goods supplied		-	-	
49	Details of consumption of items				
(Amount in ` Thousands)					
Particulars		% of Total Consumption		For the year ended on	
		2022-23	2021-22	31st March, 2023	31st March, 2022
49.1	Raw Materials				
	Imported		0.00%	0.00%	-
	Indigenous		100.00%	100.00%	15,798.00
	Total		100%	100%	15,798
					8,217



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49.2	Components					
	Imported		0.00%	0.00%	-	-
	Indigenous		0.00%	0.00%	-	-
	Total		0%	0%	-	-
49.3	Spares parts					
	Imported		0.00%	0.00%	-	-
	Indigenous		0.00%	0.00%	-	-
	Total		0%	0%	-	-
50	No employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year.					
51	Net Profit after tax for the year has been used as the numerator and number of shares has been used as denominator for calculating the basic and diluted earnings per shares					
	Particulars		As at 31st March, 2023	As at 31st March, 2022		
	a.	Face Value Per Share (In Rs.)	10.00	10.00		
	b.	Net Profit/(Loss) after tax (In Rs.)	2,603,693	2,028,236.56		
	c.	Weighted average number of Equity Share	500,000	500,000		
	d.	Basic and Diluted Earnings per share	5.21	4.06		
52	The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.					
53	There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.					
54	Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act, 2013:-					
54.1	<u>Loan Given - Year end Balances</u>					
	(Amount in ` Thousands)					
	Name of Party		Purpose	As at 31st March, 2023	As at 31st March, 2022	
	a.			-	-	
	Total			-	-	
54.2	<u>Loan Given - Amount given in current year</u>					
	(Amount in ` Thousands)					
	Name of Party		Purpose	During 2022-23	During 2021-22	
	a.			-	-	
	Total			-	-	
55	All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.					
56	Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.					
57	The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.					



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58 Employee Benefits :

Pursuant to the requirements of AS 15 (revised 2005) on "Employee Benefits", issued by the Institute of Chartered Accountants of India (the standard), which has become effective from April 1, 2007, The Organisation as per contract of employment the Company is contributing towards the Provident Fund as per the Provisions of the Provident Fund Act, being a Defined Contribution plan, where in the enterprise pays a fixed contribution into a separate fund, and with no obligation to pay any amount in future. Under the Defined benefit plan, the actuarial and investment risk falls upon the employer and a very detailed actuarial calculation is performed to determine the charge. As none of the employee qualify for the Gratuity under The payment of Gratuity Act, 1972. The Management has not appointed any Acturial for evaluation of liability or allocation or provisioning of the same.

The statutory requirement for disclosure of information in the following tables set forth the status of liabilities of the company on A/c of Gratuity and the related plan assets as recognized in the balance sheet and the statement of profit & loss :-

(Amount in ` Thousands)

Particulars		As at 31 st March, 2023	As at 31 st March, 2022
Actuarial assumptions			
a.	Discount Rate	Not Applicable	Not Applicable
b.	Rate of Increase in compensation levels	Not Applicable	Not Applicable
c.	Rate of return on plan assets	Not Applicable	Not Applicable

I. Changes in Present Value of obligations during the period

Particulars		As at 31 st March, 2023	As at 31 st March, 2022
a.	Present Value of Obligation as at the beginning of the period	NIL	NIL
b.	Acquisition adjustment	-	-
c.	Interest Cost	-	-
d.	Past Service Cost	-	-
e.	Current service cost	-	-
f.	Curtailment Cost / (Credit)	-	-
g.	Settlement Cost / (Credit)	-	-
h.	Benefit Paid	-	-
i.	Actuarial (gain)/ loss on obligations	-	-
j.	Present Value of Obligation as at the end of the period	-	-

(Amount in ` Thousands)

Particulars		As at 31 st March, 2023	As at 31 st March, 2022
II. Changes in the fair value of plan assets during the period			
a.	Fair Value of Plan Assets at the beginning of the period	-	-
b.	Acquisition Adjustments	-	-
c.	Expected Return on Plan Assets	-	-
d.	Contributions	-	-
e.	Benefits Paid	-	-
f.	Actuarial Gain /(loss) on Plan Assets	-	-
g.	Fair Value of Plan Assets at the end of the period	-	-

III. Fair value of plan assets

Particulars		As at 31 st March, 2023	As at 31 st March, 2022
a.	Fair value of plan asset at the beginning of period	-	-
b.	Acquisition adjustment	-	-
c.	Actual return on plan assets	-	-
d.	Contributions	-	-
e.	Benefits Paid	-	-
f.	Fair value of plan assets at the end of period	-	-
g.	Funded Status	-	-
h.	Excess of actual over expected return on plan assets	-	-



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IV.	Actuarial Gain / Loss recognised for the period		
a.	Actuarial gain/(loss) for the period – Obligation	-	-
b.	Actuarial (gain)/loss for the period - Plan Assets	-	-
c.	Total (gain) / loss for the period	-	-
d.	Actuarial (gain) / loss recognized in the period	-	-
e.	Unrecognized actuarial (gains) / losses at the end of period	-	-
V.	The amounts to be recognised in balance sheet and the statement of profit & loss		
a.	Present Value of Obligation as at the end of the period	-	-
b.	Fair Value of Plan Assets as at the end of the period	-	-
c.	Funded Status	-	-
d.	Unrecognized Actuarial (gains) / losses	-	-
e.	Un recognised past service cost (non vested benefit)	-	-
f.	Net Liability Recognized in Balance Sheet	-	-
(Amount in ` Thousands)			
Particulars		As at 31st March, 2023	As at 31st March, 2022
VI.	Recognition of expenses of the enterprise		
a.	Current service cost	-	-
b.	Past Service Cost	-	-
c.	Interest Cost	-	-
d.	Expected return on plan assets	-	-
e.	Curtailment Cost / (Credit)	-	-
f.	Settlement Cost / (Credit)	-	-
g.	Net actuarial (gain)/ loss recognized in the period	-	-
h.	Expenses Recognized in the statement of Profit & Loss	-	-
VII.	Amount for the current period		
a.	Present Value of Obligations at the end of the period	-	-
b.	Plan Assets	-	-
c.	Surplus (Deficit)	-	-
d.	Experience adjustments on plan liabilities (Loss)/Gain	-	-
e.	Experience adjustments on plan assets (Loss)/Gain	-	-
VIII.	Reconciliation statement of expenses in the statement of profit & loss		
a.	Present value of obligation as at end of period	-	-
b.	Present value of obligation as at the beginning of the period	-	-
c.	Benefit Paid :	-	-
	(i) Directly paid by the enterprises	-	-
	(ii) Payment made out of the fund	-	-
d.	Actual return on plan assets	-	-
e.	Expenses recognized in the statement of profit & loss	-	-
IX.	Movement in the liability recognized in the balance sheet		
a.	Opening Net liability	-	-
b.	Expenses as above	-	-
c.	Benefits paid directly by the enterprise	-	-
d.	Contributions paid into the fund	-	-
e.	Closing Net Liability	-	-



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	Particulars	As at 31st March, 2023	As at 31st March, 2022
X.	Major Categories of plan assets (as percentage of total plan assets)		
a.	Property, Government securities, Bonds, equity shares, special deposits, Bank balance, Fixed deposits etc..	-	-
b.	Funds managed by Insurer	0%	0%

59 Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

60 **Corporate Social Responsibility**
As per Section 135 of the companies act,2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR committee has been formed by the company as per the act. The Company does not qualify under the Act to mandatorily allocate funds for the Activity, Hence no fund were primarily allocated to a corpus and utilized through the year on these activities which are specified in Schedule VII of the Companies Act,2013
a) Gross amount required to be spent by the company during the year is Rs. **NIL**.

b) Amount spent during the year on: (Amount in INR Thousands)

Particulars	Paid in cash	Yet to be paid in cash	Total
Construction / acquisition of any asset	-	-	-
On purposes other than (i) above	-	-	-

The amount of shortfall at the end of the year out of the amount required to be spent by the Company during the year : **NIL**

The total of previous years' shortfall amounts : **NIL**

The reason for above shortfalls by way of a note : **Not Applicable**

The nature of CSR activities undertaken by the Company : **N A**

61 The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.

62 Due to compliance with the section of rounding off there would be difference within financials and schedules.

As per our report of even date attached.

For Kapoor Goyal & Co
Chartered Accountants

Firm Registration No. 01370N



Tarun Kapoor

F. C. A. Partner (M. No. 095949)

Signed at New Delhi on 02/09/2023

UDIN No. 23095949BGMHN7585

For and on behalf of the Board of Directors

For OPEPL FRESH PVT. LTD.

Nagendra Debnath

Nagendra Debnath

Director

DIN- 06665782

Director

NAGENDRA DEBNATH

Din No. 06665782

For OPEPL FRESH PVT. LTD.

Jibananda Banik

Jibananda Banik

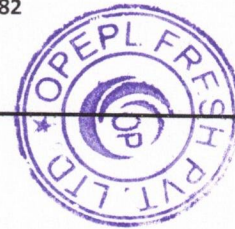
Director

DIN-08693451

Director

JIBANANDA BANIK

DIN NO. 08693451



47 Related Party Disclosure			(Amount in Rs Thousands)	
Name of Related Parties	Nature of Relationship	Nature Of Transaction	Volume of Transaction	Prov. for Doubtful debt/ amt. W/f or written back
Nagendra Debnath	Director	Opening Loan balance	340	NIL
Goutam Debnath	Director	Opening Loan balance	280	NIL
Jibananda Banik	Director	Opening Loan balance	672	NIL
Oval Projects Engineering Pvt Ltd	Promoter & Holding Company	Opening Loan	10,733	NIL
		Loan Received	5,848	NIL
		Amount Under Reco	58	NIL
		Loan repaid & Other payments	11,537	NIL
		Closing Loan	5,102	NIL



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