# Director's Report

To,
The Members of
**SHREEJI GLOBAL FMCG LIMITED**
**(Formerly known as Shreeji Agri Commodity Private Limited and Shreeji Agri Commodity Limited)**
THE SPIRE, OFFICE NO. 1205,150 FEET RING ROAD,
NEAR AYODHYA CIRCLE
RAJKOT - 360006 GUJARAT

Your directors have pleasure in presenting the 8TH Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2025.

## ➢ FINANCIAL SUMMARY AND HIGHLIGHTS

(In lakhs)

| Particulars | | Current year | Previous Year |
|---|---|---|---|
| Revenue from Operations | | 64,892.14 | 58822.55 |
| Other Income | | 334.69 | 236.49 |
| **TOTAL REVENUE** | | **65226.83** | **59059.04** |
| Less: Depreciation/ Amortization/ Impairment | | 112.21 | 44.78 |
| **Profit /loss before Finance Costs, Exceptional items and Tax Expense** | | **65114.62** | **58611.28** |
| Less: Finance Costs | | 293.23 | 296.94 |
| Less: Other Operating & Non-Operating Expenses | | 63189.87 | 57589.01 |
| **Profit /loss before Exceptional items and Tax Expense** | | **1631.52** | **725.33** |
| Add/(less): Exceptional items | | 0.00 | 0.00 |
| **Profit /loss before Tax Expense** | | **1631.52** | **725.33** |
| Less: Tax Expense | Current Tax | 413.49 | 199.30 |
| | Deferred Tax | 5.31 | 4.49 |
| **Profit /loss for the year (1)** | | **1223.25** | **521.55** |

The Management please to inform that in present year the figures of sales and profit have taken an upward movement. The sales are increased from approx. 467.00 Crore to 588.00 Crore which shows almost 10 % increase. With increase in turnover, the expense is also increased however the proportion of increase of expenses is very less, due to which the company reported profit of 12.23 crore which is more than double in comparison to previous year. The management are very positive for future growth of the Company.

## ➢ CHANGE IN CORPORATE STRUCTURE DURING THE YEAR

### 1. Conversion from Private Limited to Public Limited

During the year, the Company was originally incorporated as **Shreeji Agri Commodity Private Limited.**

Based on approval of the Members vide resolution dated **June 25, 2024**, and approval of the **Registrar of Companies**, the Company was **converted from a Private Limited Company to a Public Limited Company** and received a fresh Certificate of Incorporation dated **August 19, 2024**.

### 2. Change of Name

Consequent to conversion, the name of the Company was also changed from **Shreeji Agri Commodity Limited** to **Shreeji Global FMCG Limited.** A fresh Certificate of Incorporation pursuant to change of name was issued by the ROC on **January 23, 2025.**

## ➢ TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

For the financial year ended 31st March, 2025, the Company had not transferred any sum to Reserve Account. Therefore, your Company remained the balance of profit to Surplus Account.

## ➢ FINAL DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the year under review.

## ➢ STATE OF COMPANY'S AFFAIRS

| | | |
|---|---|---|
| I | Segment-wise position of business and its operations | The Company is engaged in only one segment i.e dealing with agriculture Commodity. The financial parameter is provided in the financial summary and highlights. |
| Ii | Change in status of the company | Company is converted from Private Limited to Public Limited Company. |
| Iii | Key business developments | NA |

| | | |
|---|---|---|
| Iv | Change in the financial year | NA |
| V | Capital expenditure programmes | No specific capital expenditure programme is followed by the Company. However, all capital expenses were approved by the board of Director in its meeting. During the year the company has added some machineries summing to approx. Rs. 40.00 Lakhs and installed solar power system worth approx. Rs. 60.40 Lakhs during the year |
| Vi | Details and status of acquisition, merger, expansion, modernization and diversification | NA |
| Vii | Developments, acquisition and assignment of material Intellectual Property Rights | NA |
| Viii | Any other material event having an impact on the affairs of the company | NA |

## ➢ COMMENCEMENT OF ANY NEW BUSINESS

During the financial year under review no new business commenced by the company.

## ➢ MATERIAL CHANGES AND COMMITMENTS

The Company has initiated process for an IPO. The Company is in planning of an SME IPO at NSE Emerge Platform and in this context, it has filed the Draft red herring Prospectus on June 28, 2025.

There have been no material changes and commitments other than this, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

## ➢ DETAILS OF REVISION OF FINANCIAL STATEMENT OR ANNUAL REPORT

No revision of the financial statement or Annual report has been revised during Financial Year ended on 31st March 2025 or for any of the three Preceding financial year.

## ➢ SHARE CAPITAL STRUCTURE OF THE COMPANY:

**a) Authorized Capital:**

Regd. Office : 1205, The Spire, Near Ayodhya Circle, 150 Feet Ring Road, Rajkot - 360 007, Gujarat (INDIA) | Contact : +91 90337 70111
Email : operation@shreejifmcg.com | Website : www.shreejifmcg.com

During the year under review, the Company's Authorised Share Capital was increased from Rs. 6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 Equity Shares of the Company to Rs.16,00,00,000/- (Rs. Sixteen Crore Only) divided into 1,60,00,000 Equity Shares of Rs. 10 /- each.

**b) Issued Capital, Subscribed and Paid-up Capital:**

At the start of the financial year, issued capital was Rs. 5,70,00,000 divided into 5700000 Equity Shares of Rs. 10/- each. During the year under review, 10260000 (One Crore Two Lakhs Sixty Thousand) Bonus shares were allotted to the existing share holders and Post Bonus issue, the Issued capital was Rs. 15,96,00,000 (Rupees Fifteen Crores Ninety-Six Lakhs Only) divided into 1,59,60,000 (One Crore Fifty-Nine Lakhs Sixty Thousand) Equity shares of Rs. 10/- each

The paid-up share capital of the Company as on 31 March 2025 stood at ₹15,96,00,000 (Rupees Fifteen Crore Ninety-Six Lakhs only).

## ➢ TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

## ➢ BOARD OF DIRECTORS

The board of directors of the company duly constituted. During the year under review, there were below changes made in the constitution of Board of the Company.

1. During the year under review, Mr. Vivek Kakkad (DIN: 08020044) were designated as Whole Time Director of the Company w.e.f. January 01, 2025.
2. Mrs. Dhruvi Kakkad (DIN: 08752215) was designated as Non-executive Director of the Company w.e.f. January 16, 2025.
3. Mr. Harilal Thumar (DIN: 10899436) and Mr. Jignesh Mehta (DIN: 10899600) were appointed as an Independent Director of the Company with effect from January 12, 2025. Further after the end of Financial Year, Mr. Vaibhav Kakkad (DIN: 08148272) was appointed as an additional Independent Director of the Company w.e.f. June 26, 2025 and regularization of Mr. Vaibhav Kakkad been forwarded to the shareholders at the ensuing General Meeting.

## ➢ APPOINTMENT OF INDEPENDENT DIRECTORS IN THE BOARD AND DECLARATION UNDER SECTION 149(6)

Pursuant to conversion to a Public Limited Company, the Company has complied with the provisions of Sections **149, 150 & 152** of the Companies Act, 2013, and appointed the following Independent Directors:

- Mr. Harilal Thumar (DIN: 10899436), Independent Director
- Mr. Jignesh Mehta (DIN: 10899600), Independent Director
- Mr. Vaibhav Kakkad (DIN: 08148272) Additional Independent Director

The Company has received declarations under **Section 149(7)** confirming that they meet the criteria of independence as prescribed under the Act.

➢ **COMMITTEES OF THE BOARD:**

Post conversion to Public Limited, the Company constituted the following committees in compliance with the Act:

- **Audit Committee**
- **Nomination and Remuneration Committee**
- **Stakeholders Relationship Committee**

Details of the committees, composition, and meetings held are given below.

**A. COMPOSITION OF AUDIT COMMITTEE**

Our Company has Constituted the Audit Committee vide resolution passed in the meeting of Board of Directors held on January 16, 2025 as per the applicable provisions of the Section 177 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended) and in view of the compliance of the Corporate Governance Provisions, and proposed applicable provisions of the SEBI (LODR) Regulation, 2015. The same was reconstituted on June 26, 2025. The Audit Committee comprises following members. During the year under review, there was one Meeting of Audit Committee held on March 09, 2025.

| Sr. No. | Name of Member | Nature of Directorship | Designation in Committee |
|---|---|---|---|
| 1 | Vaibhav Kakkad | Non-Executive Independent Director | Chairperson |
| 2 | Jignesh Mehta | Non-Executive Independent Director | Member |
| 3 | Jitendra Kakkad | Managing Director | Member |

**B. Stakeholders Relationship Committee**

The Stakeholders Relationship Committee as per Section 178 of the Companies Act, 2013 and other applicable provisions of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended) vide board resolution dated January 16, 2025. No

Meeting was held for Stakeholders Relationship Committee. The constituted Stakeholders Relationship Committee comprises the following members:

| Sr. No. | Name of Member | Nature of Directorship | Designation in Committee |
|---|---|---|---|
| 1 | Dhruti Kakkad | Non-Executive Director | Chairperson |
| 2 | Jignesh Mehta | Non-Executive Independent Director | Member |
| 3 | Jitendra Kakkad | Managing Director | Member |

## C. Nomination and Remuneration Committee

The Nomination and Remuneration Committee was constituted as per Section 178 of the Companies Act, 2013 and other applicable provisions of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended) vide board resolution dated January 16, 2025 and then it was re-constituted on June 26, 2025. During the year under review one committee meeting was held on March 09, 2025. The Nomination and Remuneration Committee comprises the following members:

| Sr. No. | Name of Member | Nature of Directorship | Designation in Committee |
|---|---|---|---|
| 1 | Vaibhav Kakkad | Non-Executive Independent Director | Chairperson |
| 2 | Jignesh Mehta | Non-Executive Independent Director | Member |
| 3 | Dhruti Kakkad | Non-Executive Director | Member |

## ➢ MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2024-25:

| SN | Date of Meeting | Board Strength | No. of Directors Present |
|---|---|---|---|
| 1 | 10/04/2024 | 3 | 3 |
| 2 | 18/04/2024 | 3 | 3 |
| 3 | 04/05/2024 | 3 | 3 |
| 4 | 22/05/2024 | 3 | 3 |
| 5 | 31/05/2024 | 3 | 3 |
| 6 | 25/06/2024 | 3 | 3 |
| 7 | 29/06/2024 | 3 | 3 |
| 8 | 30/06/2024 | 3 | 3 |
| 9 | 05/07/2024 | 3 | 3 |

| | | | |
|---|---|---|---|
| 10 | 15/07/2024 | 3 | 3 |
| 11 | 17/07/2024 | 3 | 3 |
| 12 | 16/08/2024 | 3 | 3 |
| 13 | 20/08/2024 | 3 | 3 |
| 14 | 10/09/2024 | 3 | 3 |
| 15 | 24/09/2024 | 3 | 3 |
| 16 | 25/10/2024 | 3 | 3 |
| 17 | 30/11/2024 | 3 | 3 |
| 18 | 02/12/2024 | 3 | 3 |
| 19 | 10/12/2024 | 3 | 3 |
| 20 | 28/12/2024 | 3 | 3 |
| 21 | 11/01/2025 | 3 | 3 |
| 22 | 16/01/2025 | 3 | 3 |
| 23 | 09/03/2025 | 5 | 5 |
| 24 | 22/03/2025 | 5 | 5 |
| 25 | 25/03/2025 | 5 | 5 |
| 26 | 27/03/2025 | 5 | 5 |

- **PRESENCE/ATTENDANCE OF DIRECTORS IN THE MEETINGS**

| SN | Name of Director | Board Meeting | | | Committee Meeting | | | AGM LAST |
|---|---|---|---|---|---|---|---|---|
| | | No of Meeting held | No of Meeting attended | % | No of Meeting held | No of Meeting attended | % | |
| 1 | DHRUTI JITENDRA KAKKAD | 26 | 26 | 100 | 1 | 1 | 100 | Yes |
| 2 | JITENDRA TULSHIDAS KAKKAD | 26 | 26 | 100 | 0 | 0 | 0 | Yes |
| 3 | VIVEK TULSHIDAS KAKKAD | 26 | 26 | 100 | 1 | 1 | 100 | Yes |
| 4 | HARILAL THUMAR | 5 | 5 | 100 | 2 | 2 | 100 | NA |
| 5 | JIGNESH MEHTA | 5 | 5 | 100 | 2 | 2 | 100 | NA |

- **BOARD EVALUATION**

The provision of section 134(3)(p) relating to board evaluation is not applicable on the company.

## ➢ PARTICULARS OF EMPLOYEES

Provision related to the particulars of the employees employed by the company falling within Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

## ➢ DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) Company being an unlisted company, the said para is not applicable.

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## ➢ INTERNAL FINANCIAL CONTROLS

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5)(viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board`s report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

1. The internal financial control systems are commensurate with the size and nature of its operations.
2. All legal and statutory compliances are ensured on a timely basis. Non-compliance, if

any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.

3. Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed periodically by the management.
4. The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Board of Directors for review and necessary action.

## ➢ REPORTING OF FRAUDS BY AUDITORS

For the Financial year ended on 31st March 2025, the Statutory Auditor has not reported any instances of frauds committed in the Company by its Officers or Employees.

## ➢ INFORMATION ABOUT SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

Company does not have any Subsidiary, Joint venture or Associate Company.

## ➢ DEPOSITS

The company has not accepted deposits from public within the meaning of Section 73 of the Companies Act, 2013.

However, the company has taken unsecure loan from the Director and relative which is duly reflected in Note No. 2.3 of the Financial Statement.

## ➢ LOANS, GUARANTEES AND INVESTMENTS

The Company has not made / given / advanced any Loan, Guarantee and Investment during the financial year covered under section 186 of the Companies Act, 2013.

## ➢ RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have no potential conflict with the interest of the Company. Particulars of Transactions with Related party given in notes on accounts forming part of the Financial Statements.

Regd. Office : 1205, The Spire, Near Ayodhya Circle, 150 Feet Ring Road, Rajkot - 360 007, Gujarat (INDIA) | **Contact** : +91 90337 70111
**Email** : operation@shreejifmcg.com | **Website** : www.shreejifmcg.com

Further all the necessary details of transaction entered with the related parties as defined under Section 188 of the Companies Act, as defined under Section 2 (76) of the said Act are attached herewith in form no. AOC-2 as an **Annexure I** for your kind perusal and information.

## ➢ CORPORATE SOCIAL RESPONSIBILITY (CSR)

The brief outline of the Corporate Social Responsibility (CSR) policy of the Company and the initiatives under taken by the Company on CSR activities during the year under review are set out in **Annexure II** of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014. However there was no requirement of CSR Committee during the year hence no committee was formed during the year under review.

## ➢ ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

| PARTICULARS | REMARKS |
|---|---|
| **A) CONSERVATION OF ENERGY:** | |
| > the steps taken or impact on conservation of energy; | The Corporation is taking due care for using electricity in the office and its branches. The Corporation usually takes care for optimum utilization of energy. No capital investment on energy Conservation equipment made during the financial year. |
| > the steps taken by the company for utilizing alternate sources of energy; | |
| > the capital investment on energy conservation equipment; | |
| **B) TECHNOLOGY ABSORPTION:** | |
| > the efforts made towards technology absorption; | NA |
| > the benefits derived like product improvement, cost reduction, product development or import substitution; | NA |
| > in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- | NA |
| (a) the details of technology imported; | |
| (b) the year of import; | |

| | | |
|---|---|---|
| | (c) whether the technology been fully absorbed; | |
| | (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; Not applicable since 5 years period is over | |
| | > the expenditure incurred on Research and Development | NA |
| (c) | **FOREIGN EXCHANGE EARNINGS AND OUTGO:** | |
| | > The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows | Sr. No. / Particulars / In Rs.<br>01 Earning 48,95,22,813<br>02 Outflow 17,62,66,137 |

> **RISK MANAGEMENT**

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise-wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

> **VIGIL MECHANISM / WHISTLE BLOWER POLICY**

The Company has adopted a Whistle Blower Policy and has established the necessary mechanism in line with the requirements under the Companies Act, 2013, Listing Agreement and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, there is no complain received during the year under review.

> **REGULATORY ACTION**

There are no significant and material orders passed by the regulators or courts or Tribunals that could impact the going concern status and operations of the company in future.

## ➢ STATUTORY AUDITORS AND THEIR REPORT

At the Annual General Meeting held on 14th August 2024 SCSSK & ASSOCIATES, Chartered Accountants (FRN No. 134606W) who was appointed as statutory auditors of the company for a period of five (5) Years till the end of the AGM to be held in the year 2029.

The Company has received certificate from the Auditors to the effect they are not disqualified to continue as statutory auditors under the provisions of applicable laws.

## ➢ SECRETARIAL AUDITORS

The Secretarial Audit is not applicable on the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

## ➢ COST RECORDS

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the company.

## ➢ CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

No such process initiated during the period under review under the Insolvency and Bankruptcy Code, 2016 (IBC)

## ➢ IMPLEMENT ANY CORPORATE ACTION

All the corporate action taken during financial year ended on 31st March 2025 and reporting for the same with the concerned department has been completed within specified time limit.

## ➢ ANNUAL RETURN

The copy of Annual Return as required under section 134(3) of the Companies Act, 2013, is available on Company's website i.e. www.shreejifmcg.com for the kind perusal and information.

## ➢ DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Regd. Office : 1205, The Spire, Near Ayodhya Circle, 150 Feet Ring Road, Rajkot - 360 007, Gujarat (INDIA) | Contact : +91 90337 70111
Email : operation@shreejifmcg.com | Website : www.shreejifmcg.com

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

Your Directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

## ➢ HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company takes pride in the commitment, competence and dedication of its employees in all areas of the business. The Company has a structured induction process at all locations and management development programs to upgrade skills of managers. Objective appraisal systems based on key result areas (KRAs) are in place for senior management staff.

The Company is committed to nurturing, enhancing and retaining its top talent through superior learning and organizational development. This is a part of our Corporate HR function and is a critical pillar to support the organization's growth.

## ➢ HEALTH, SAFETY AND ENVIRONMENT PROTECTION

Company's Health and Safety Policy commits to comply with applicable legal and other requirements connected with occupational Health, Safety and Environment matters and provide a healthy and safe work environment to all employees of the Company.

## ➢ SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board and General Meetings of the Company.

**SHREEJI GLOBAL FMCG LIMITED**
(FORMERLY KNOWN AS SHREEJI AGRI COMMODITY LIMITED
& SHREEJI AGRI COMMODITY PRIVATE LIMITED)
An **ISO 9001:2015, ISO 22000:2018** & **HACCP** CERTIFIED COMPANY
**GSTIN** : 24AAZCS7964F1ZK | **CIN** : U51909GJ2018PLC100732
Regd. Office : 1205, The Spire, Near Ayodhya Circle, 150 Feet Ring Road, Rajkot - 360 007, Gujarat (INDIA) | **Contact** : +91 90337 70111
**Email** : operation@shreejifmcg.com | **Website** : www.shreejifmcg.com

## ➢ APPRECIATION AND ACKNOWLEDGEMENT

Your directors place on records their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board places on record its appreciation for the support and co-operation, your company has been receiving from its Suppliers, Retailers, Dealers & Distributors and others associated with the Company. The Directors also take this opportunity to thank all Clients, Vendors, Banks, Government and Regulatory Authorities for their continued support.

**For & on behalf of the Board of Directors**

SHREEJI GLOBAL FMCG LIMITED

Jitendra

**JITENDRA TULSHIDAS KAKKAD**
**DIN : 08020037**
**(Managing Director)**

SHREEJI GLOBAL FMCG LIMITED

**VIVEK TULSHIDAS KAKKAD**
**DIN : 08020044**
**(Director)**

Date **12/08/2025**
Place **Rajkot**

Annexure-4

**SHREEJI GLOBAL FMCG LIMITED**
**(FORMERLY KNOWN AS SHREEJI AGRI COMMODITY PRIVATE LIMITED)**
**THE SPIRE, OFFICE NO. 1205,150 FEET RING ROAD, NEAR AYODHYA CIRCLE, Rajkot - 360006 Gujarat**
**Mobile: 9033470111, E-Mail: account@shreejiagri.com**
**CIN: U51909GJ2018PTC100732**

**Form No. AOC-2 (For the year ended on 31/03/2025)**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

**Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto**

## 1. Details of contracts or arrangements or transactions not at arm's length basis

| SN | Name(s) of the related party and nature of relationship | Nature of contracts /arrangements/transactions | Duration of the contracts / arrangements / transactions | Salient terms of the contracts or arrangements or transactions including the value, if any | Justification for entering into such contracts or arrangements or transactions | Date(s) of approval by the Board | Amount paid as advances, if any | Date on which the special resolution was passed in general meeting as required under first proviso to Section 188 |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

## 2. Details of material contracts or arrangement or transactions at arm's length basis

| SN | Name(s) of the related party and nature of relationship | Nature of contracts / arrangements / transactions | Duration of the contracts / arrangements / transactions | Salient terms of the contracts or arrangements or transactions including the value, if any | Date(s) of approval by the Board, if any | Amount paid as advances, if any |
|---|---|---|---|---|---|---|
| 1 | J V Enterprise (Director interested through Relatives) | Purchase | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs. 6.85 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 1 | J V Enterprise (Director interested through Relatives) | Sales | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs. 1016.97 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 2 | Shreeji Enterprise (Director are interested) | Sales | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs 618.15 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 3 | Vivek Kakkad | Remuneration | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs 12 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 4 | Shreeji Agri Brokers | Purchase | Continue during the | At arm's Length and in Ordinary course | 10/04/2024 | As per terms of the |

| | | | | | | |
|---|---|---|---|---|---|---|
| | (Directors are interested) | | whole year | of Business for Rs 13.41 Lakhs | | Transaction |
| 5 | Shethji Agri Commodity Private Limited (Common Directors) | Purchase | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs 4.95 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 6 | Shethji Warehousing and Logistics Private Limited (Common Directors) | Transporting and Warehousing Service | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs 284.41 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 7 | Shethji Retail Private Limited (Common Directors) | Purchase | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs 1045.45 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 8 | Shethji Retail Private Limited (Common Directors) | Sales | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs 1503.77 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 9 | J V Traders (Director is interested) | Sales | Continue during the whole year | At arm's Length and in Ordinary course of Business for Rs 386.10 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 10 | Jitendra Kakkad | Remuneration | NA | At arm's Length and in Ordinary course of Business for Rs. 7.20 Lakhs | 10/04/2024 | As per terms of the Transaction |
| 11 | Dhruti Kakkad | Remuneration | NA | At arm's Length and in Ordinary course of Business for Rs 7.20 Lakhs | 10/04/2024 | As per terms of the Transaction |

To
The Members,
**SHREEJI GLOBAL FMCG LIMITED**
**(FORMERLY KNOWN AS SHREEJI AGRI COMMODITY PRIVATE LIMITED)**

**Sub: Justification for Transactions Entered with Related Party**

1. **For Purchase & Sale of Goods or Services**

The transaction entered with the related parties for Purchase and Sale of Goods and services are at arm's Length basis. There is no specified contract entered between related parties and reporting enterprise, it's ongoing (day to day business in ordinary course). The disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Sub-section (1) of section 188 of the Companies Act- 2013, including certain arm's length transaction under third proviso thereto are mentioned in AOC-2.

There is no adverse effect on interest of Shareholder, society, employee of the Company and government by such transaction.

**For & on behalf of the Board of Directors**
**SHREEJI GLOBAL FMCG LIMITED**
**(SHREEJI AGRI COMMODITY PRIVATE LIMITED)**

SHREEJI GLOBAL FMCG LIMITED

Jitendra

**JITENDRA TULSHIDAS KAKKAD**
**DIN : 08020037**
**(Managing Director)**

SHREEJI GLOBAL FMCG LIMITED

**VIVEK TULSHIDAS KAKKAD**
**DIN : 08020044**
**(Whole Time Director)**

Place: Rajkot
Date: 12/08/2025

## [Annexure -II]
## Annual Report on CSR Activities

1. **Brief outline on CSR Policy of the Company.:**
   This Corporate Social Responsibility (CSR) Policy outlines the commitment of Shreeji Global FMCG Limited to operate in an economically, socially, and environmentally sustainable manner while recognizing the interests of its stakeholders. In accordance with Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, Shreeji Global FMCG Limited aims to contribute to society through various CSR initiatives.

2. **Composition of CSR Committee:**
   During the year under review, company's CSR spending obligation under the Companies Act, 2013 (India) was less than ₹50 Lakhs, hence it was not required to form a dedicated CSR Committee.

| Sl. No. | Name of Director | Designation / Nature of Directorship | Number of meetings of CSR Committee held during the year | Number of meetings of CSR Committee attended during the year |
|---|---|---|---|---|
| | | | | |

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.
   https://www.shreejifmcg.com/our-investors/details/1

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).- Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: Not Applicable

| Sl. No. | Financial Year | Amount available for set-off from preceding financial years (in Rs) | Amount required to be set-off for the financial year, if any (in Rs) |
|---|---|---|---|
| 1 | | | |
| | Total | | |

6. Average net profit of the company as per section 135(5).: **Rs.388.94 Lacs**

7. (a)Two percent of average net profit of the company as per section 135(5):**7.78 Lacs**
   (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.: NIL
   (c) Amount required to be set off for the financial year, if any: NIL
   (d) Total CSR obligation for the financial year (7a+7b-7c).: Rs. 8 Lacs

8. (a) CSR amount spent or unspent for the financial year:

| Total Amount Spent for the Financial Year. (in Rs.) | Amount Unspent (in Rs.) – NIL | | | | |
|---|---|---|---|---|---|
| | Total Amount transferred to Unspent CSR Account as per section 135(6). | | Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5). | | |
| 8,00,000 | Amount. | Date of transfer. | Name of the Fund | Amount. | Date of transfer. |
| | NIL | | | | |

(b) Details of CSR amount spent against ongoing projects for the financial year: **NIL**

| (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) | (9) | (10) | (11) | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sl. No. | Name of the Project. | Item from the list of activities in Schedule VII to the Act. | Local area (Yes/No). | Location of the project. | | Project duration. | Amount allocated for the project (in Rs.). | Amount spent in the current financial Year (in Rs.). | Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.). | Mode of Implementation Direct (Yes/No). | Mode of Implementation - Through Implementing Agency | |
| | | | | State. | District. | | | | | | Name | CSR Registration number. |
| 1. | | | | | | | | | | | | |
| | Total | | | | | | | | | | | |

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

| (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) | |
|---|---|---|---|---|---|---|---|---|---|
| Sl. No. | Name of the Project | Item from the list of activities in schedule VII to the Act. | Local area (Yes/No). | Location of the project. | | Amount spent for the project (in Rs.). | Mode of implementation - Direct (Yes/No). | Mode of implementation - Through implementing agency. | |
| | | | | State. | District. | | | Name. | CSR registration number. |
| 1. | | Promoting Education | YES | GUJARAT | | 800000 | NO | SHREE GAJANAN ASHRAM PUBLIC CHARITABLE TRUST | CSR00053240 |
| | Total | | | | | 800000 | | | |

(d) Amount spent in Administrative Overheads: **NIL**

(e) Amount spent on Impact Assessment, if applicable : **NOT APPLICABLE**

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): **Rs. 8,00,000/-**

(g) Excess amount for set off, if any

| Sl. No. | Particular | Amount (in Rs.) |
|---|---|---|
| (i) | Two percent of average net profit of the company as per section 135(5) | Rs. 7.78 Lacs |
| (ii) | Total amount spent for the Financial Year | Rs. 8 Lacs |
| (iii) | Excess amount spent for the financial year [(ii)-(i)] | Rs. 0.22 Lacs |
| (iv) | Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any | NIL |
| (v) | Amount available for set off in succeeding financial years [(iii)-(iv)] | NIL |

9. (a) Details of Unspent CSR amount for the preceding three financial years: **NIL**

| **Sl. No.** | **Preceding Financial Year.** | **Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)** | **Amount spent in the reporting Financial Year (in Rs.).** | **Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.** | | | **Amount remaining to be spent in succeeding financial years. (in Rs.)** |
|---|---|---|---|---|---|---|---|
| | | | | **Name of the Fund** | **Amount (in Rs).** | **Date of transfer.** | |
| 1. | | | | | | | |

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** |
|---|---|---|---|---|---|---|---|---|
| **Sl. No.** | **Project ID.** | **Name of the Project.** | **Financial Year in which the project was commenced.** | **Project duration.** | **Total amount allocated for the project (in Rs.).** | **Amount spent on the project in the reporting Financial Year (in Rs).** | **Cumulative amount spent at the end of reporting Financial Year. (in Rs.)** | **Status of the project - Completed /Ongoing.** |
| 1 | | | | | | | | |

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year : **NOT APPLICABLE**

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). **NOT APPLICABLE**

**For & on behalf of the Board of Directors**
**SHREEJI GLOBAL FMCG LIMITED**
**(SHREEJI AGRI COMMODITY PRIVATE LIMITED)**

SHREEJI GLOBAL FMCG LIMITED

Jitany

**JITENDRA TULSHIDAS KAKKAD**
**DIN : 08020037**
**(Managing Director)**

SHREEJI GLOBAL FMCG LIMITED

**VIVEK TULSHIDAS KAKKAD**
**DIN : 08020044**
**(Whole Time Director)**

# 8th ANNUAL REPORT

# SHREEJI GLOBAL FMCG LIMITED

(PREVIOUSLY KNOWN AS SHREEHI AGRI COMMODITY PRIVATE LIMITED)

THE SPIRE-1205, 150 FT RING ROAD, NEAR AYODHYA CIRCLE, RAJKOT-360007

CIN-U51909GJ2018PLC100732

FINANCIAL YEAR-2024-25

Auditors

**S C S S K & Associates**

Chartered Accountants
608-609, R K Supreme
Opp Twin Tower, Nana Mava Circle
150ft Ring Road
Rajkot-360005
M:- 97252 52866

# INDEPENDENT AUDITOR'S REPORT

To,

The Members of,

**SHREEJI GLOBAL FMCG LIMITED (Previously known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)**

## REPORT ON THE FINANCIAL STATEMENTS

### OPINION

We have audited the accompanying financial statements of SHREEJI GLOBAL FMCG LIMITED (Previously known as SHREEJI AGRI COMMODITY PRIVATE LIMITED), which comprise the Balance Sheet as at March 31, 2025 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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;

a) In the case of the balance sheet, of the state of affairs of the company as at 31st March, 2025.

b) In case of the statement of profit and loss, of the profit for the year ended on that date.

c) In the case of the cash flow statement, of the cash flow for the year ended on that date.

### BASIS FOR OPINION

We have conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, and We have fulfilled Our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence We have obtained is sufficient and appropriate to provide a basis for Our opinion.

### KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and We do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

SCSSK & ASSOCIATES
FRN 134606W
Chartered Accountants

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

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and We do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work We have performed, We conclude that there is a material misstatement of this other information, We required to report that fact. We have nothing to report in this regard.

**RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 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 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

SCSSK & ASSOCIATES
FRN 134806W
Chartered Accountants

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

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, We 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 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 have identified during our audit

SCSSK & ASSOCIATES
FRN 134608W
Chartered Accountants

We also provide those charged with governance with a statement that We have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, We determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, We determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by The Companies (Auditors' Report) order 2020 issue by the Central Government of India in terms of section 143(11) of the Act (here in refer to as the "ORDER") and on the basis of such check of the books and records of the Company as I considered appropriate and according to the information and explanation given to me, I give in Annexure A statement on the matters specified in paragraph 3 and 4 of the order.

As required by Section 143(3) of the Act, I 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 Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(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 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) In our opinion, to the best of our information and according to the explanations given to us, 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 31st March, 2025, 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

SCG & ASSOCIATES
FRN 134606W
Chartered Accountants

(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 knowledge and belief and according to the information and explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii. There is no amount required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. A. The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

B. The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

C. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

SCSSK & ASSOCIATES
FRN 134606W
Chartered Accountants

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

**S C S S K & ASSOCIATES**
**Chartered Accountants**

**DATE :12/08/2025**
**Place : Rajkot**
**UDIN : 25120932BMHGIL6101**

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

**CA Punit Mahendrabhai Sodha**
**Partner**
**M.No. 120932**
**FRN: 134606W**

## NOTES TO FINANCIAL SATATEMENT

**Annexure - 4(A) Summary Statement of Significant Accounting Policies & Notes to Financial Information**

## CORPORATE INFORMATION

SHREJI GLOBAL FMCG LIMITED (Previously known as SHREEJI AGREE COMMODITY PRIVATE LIMITED) (the "Company") was incorporated on February 1, 2018 under the provisions of the Companies Act, 2013 with the Registrar of Companies, Ahmedabad bearing Corporate Identification Number U51909GJ2018PTC100732. Thereafter, the status of the Company was changed to Public Limited vide Special Resolution dated 25th June, 2024 and a fresh certificate of incorporation consequent to conversion was issued on 19th August, 2024 by the Registrar of Companies, Ahmedabad. The Corporate Identification Number of our Company is U51909GJ2018PLC100732 and there after the name of our Company was changed to SHREEJI GLOBAL FMCG LIMITED vide Special Resolution dated 12th January, 2025 and a fresh certificate of incorporation consequent to name change was issued on 23rd January ,2025 by the Registrar of Companies. Ahmedabad. The Company's registered office is situated at The Spire. Office No- 1205. 150 Feet Ring Road, Near Ayodhya Circle, Rajkot-Gujarat-360006. The company is engaged in the business of manufacturing and processing of a wide range of agro-based products including ground and whole spices, seeds, grains. Pulses and wheat flour (Atta), which are marketed under our brand "SHETHJI" as well as under white-label arrangements. The Companies portfolio includes Channa, cumin seeds (jeera), and coriander seeds. Sesame seeds, kalonji seeds. Fennel seeds, various spice powders, and more. The procurement, processing, and consistent quality of these agricultural commodities form the core of our business model.

## SIGNIFICANT ACCOUNTING POLICIES

### A) BASIS OF PREPARATION OF FINANCIAL STATEMENT

The Financial Statement of Assets and Liabilities (Annexure I) of the company as at March 31, 2025, the Financial Statements of Profit and Loss (Annexure II), the Cash Flow statement (Annexure III) for the financial year period ended March 31, 2025 (hereinafter collectively referred to as "Financial Information") have been extracted by the management from the audited financial statements March 31, 2025 and approved by the respective Board of Directors of the companies.

SCSSK & ASSOCIATES
FRN 134606W
Chartered Accountants

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (the Act ') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act. The accounting policies adopted in the preparation of financial statements have been consistently applied. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of operations and time difference between the provision of services and realization of cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non- current classification of assets and liabilities.

**B) USE OF ESTIMATES**

The preparation of financial statements in conformity with Accounting Standards requires the management to make Judgments, estimates and assumptions that affect the reported amounts, 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. Difference between the actual result and estimates are recognized in the period in which they are known/ materialized.

**C) ACCOUNTING CONVENTION**

The group follows the mercantile system of accounting, recognizing income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to specifically, otherwise are consistent with the generally accepted accounting principles.
The Following significant accounting policies are adopted in the preparation and presentation of this financial statement:

**1. REVENTIE RECOGNITION**

Revenue is recognized only when all the significant risks and rewards incident to ownership to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operation includes Sales of Goods net of Goods and Services Tax, adjusted for discounts (net) and gain/ Loss on corresponding hedged contracts. Revenue/ Loss from bargain settlement of goods is recognized at the time of settlement of transactions. Dividend income is recognized when the right to receive payment is established. Interest Income is recognized on a time proportion basis taking into account the amount

SCSSK & ASSOCIATES * FRN 134606W * Chartered Accountants outstanding and the interest rate applicable. All other income and Expenditure are recognized and accounted for on accrual basis.

## 2. PROPERTY, PLANT & EQTIIPMENT"S (TANGIBLE FIXED ASSETS AND DEPRECIATION)

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation' less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price. Borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of Tangible Asser are added to its book value. Only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Assets which are not ready for their intended use are disclosed under Capital Work-in- progress and all the cost relating to such assets are shown under work-in-progress.

## 3. DEPRECIATION:

Depreciation on tangible fixed assets is provided on the straight-line value Method over the useful lives of assets as prescribed in the schedule II of the Companies Act, 2013. Depreciation for assets purchased sold during a period is proportionately charged. Intangible assets are amortized over their respective individual estimated useful lives on a written down value. Commencing from the date the asset is available to the Company for its use.

Depreciation and Amortization methods, useful lives and residual values are reviewed periodically at each financial year end. Pursuant to the enactment of Companies Act 2013, the Company has applied the estimated useful lives as specified in Schedule II.

## 4. IMPAIRMENT OF TANGIBLE AND INTANGIBLE ASSETS

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

## 5. INVENTORIES

Inventories are valued after providing the obsolescence as follows:

a) Raw Materials and Packing Material - Lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

b) Work-in-Progress is valued at raw material cost plus proportionate conversion cost.

c) Finished Goods-Lower of cost and net realizable value.

## 6. RETIREMENT BENEFITS & OTHER EMPLOYEE BENEFITS

Defined-contribution plans:

All short-term employee benefits are accounted on undiscounted basis during the accounting period based on services rendered by employees. The Company's contribution to Provident Fund is determined based on a fixed percentage of the eligible employees' salary and charged to the Statement of Profit and Loss on accrual basis.

## 7. FOREIGN EXCHANGE TRANSACTIONS

Foreign-currency denominated monetary assets and liabilities if any are translated at exchange rates in effect at the Balance Sheet date. The gains or losses resulting from the transactions relating to purchase of current assets like Raw Material etc. are included in the Statement of Profit and Loss. Revenue, expense and cash-flow, items denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction.

## 8. CASH-FLOW STATEMENT

Cash-flows are reported using the indirect method where by profit before tax is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating investing and financing activities are segregated.

SCSSK & ASSOCIATES
FRN
134606W
Chartered Accountants

## 9. BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of that asset till such time the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. Costs incurred in raising funds are amortized equally over the period for which the funds are acquired. All other borrowing costs are charged to profit and loss account.

## 10. INCOME TAX

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on 'Accounting for Taxes on Income '(AS-22). The provision made for Income Tax in Accounts comprises both the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.

Deferred tax is recognized for all timing differences being the differences between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/liability is reviewed at each Balance Sheet date and consequential adjustments are carried out.

## 11. EARNINGS PER SHARE

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

SCSSK & ASSOCIATES
FRN 13?606W
Chartered Accountants

## 12. PROVISIONS AND CONTINGENT LIABILITIES

A provision is recognized if, as a result of a past event. The Company has a present legal obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the likely future outflow of economic benefits required to- settle the obligation at the reporting date.

Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may but probably will not, require an outflow of resources. Contingent liabilities are disclosed in the financial statement unless the possibility of outflow is remote. Contingent Liabilities are not provided for and are disclosed by way of notes. Contingent
Assets are neither recognized nor disclosed in the financial statements.

## I3.SEGMENT REPORTING

The company operates in a single segment i.e. manufacturing and processing of a wide range of agro-based products and hence does not have any additional disclosures to be made under AS - 17 Segment Reporting.

SCSSK & ASSOCIATES
FRN
134606W
Chartered Accountants

**NOTES TO SUMMARY STATEMENTS:**

The financial statements for the year period ended on 31st March 2025 and are prepared as per Schedule III of the Companies Act, 2013: -

1. **Contingent liabilities and commitments (to the extent not provided for)**

A disclosure for a contingent liability is usually reported in the notes to financial statements when there is a possible obligation that may, require an outflow of the Company's resources. Following are the details. Which qualifies as contingent liability in the period

(Rs in Lacs)

| Particular | FY-2024-25 | FY-2023-24 |
|---|---|---|
| Claims against the company not acknowledged as debts | | |
| GST Appeal Filled by the Company | 376.00 | 33.68 |
| GST Show cause notice issued by the Department | 33.49 | 333.34 |

2. **Disclosure under Micro, small and Medium Enterprises Development Act,2006**

Disclosure of the outstanding dues of Micro or Small-scale Industrial Enterprise(s) as per The Medium Micro, Small & Enterprise Development Act'2006, and the company does not have information as to which of its supplier are Micro small and Medium Enterprise registered under The Micro small and Medium Enterprise Development Act 2006.

3. **Related party transactions are already reported as-per AS-I8 of Companies (Accounting standards) Rules, 2006, Following are the details.**

**(Rs in Lacs)**

| **Name** | **Relation** | **Purchase /Service Availed** | **Sales** | **Remu. To Director** |
|---|---|---|---|---|
| J V Enterprise:- Prop Tulshidas Kakkad | Promoter is Proprietor | 6.85 | 1016.97 | |
| Shreeji Enterprise Prop Jitendrabhai Kakkad | Promoter is Proprietor | | 618.15 | 7.20 |
| Madhav Enterprise:- Prop Vivekbhai Kakkad | Promoter is Proprietor | | | 12.00 |
| Shreeji Agri Brokers-Partnership Firm | Promoters are Partners | 13.41 | | |

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

| | | | | |
|---|---|---|---|---|
| Shethji Agri Commodity Private Limited | Promoters are Directors | 4.95 | | |
| Shethji Warehousing and Logistics Private Limited | Promoters are Directors | 284.41 | | |
| Shethji Retail Private Limited | Promoters are Directors | 1045.45 | 1503.77 | |
| J V Traders | Promoter is Partner | | 386.10 | |
| Dhrutiben Kakkad | Promoter | | | 7.20 |

**4. Deferred tax liability/Asset in view of Accounting Standard - 22 :**

Accounting for Taxes on Income and the disclosure of the same has been reported in the Annexure-3.2 of the enclosed financial statement.

**5. Directors' Remuneration: (Rs. in lacs)**

| Name of Director | FY-2024-25 | FY-2023-24 |
|---|---|---|
| Jitendra Kakkad | 7.20 | 7.20 |
| Vivek Kakkad | 12.00 | 6.00 |
| Dhrutiben Kakkad | 7.20 | 7.20 |

**6. Auditor's Remuneration: (Rs in lacs)**

| Particular | FY-2024-25 | FY-2023-24 |
|---|---|---|
| Audit Fee | 0.30 | 0.30 |
| Company Law Matter | 0.00 | 0.00 |
| Total | 0.30 | 0.30 |

**7.** Figures have been arranged and regrouped wherever practicable and considered necessary.

**8.** The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.

**9.** The balances of trade payables, trade receivables, loans and advances are unsecured and considered as good are subject to confirmations of respective parties concerned.

**10. Realizations:-**

In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets and loans and advances are approximately of the same value as stated.

SCSSK & ASSOCIATES
FRN 13[illegible]606W
Chartered Accountants

## 11. Contractual liabilities:-

All other contractual liabilities connected with business operations of the Company have been appropriately provided for.

## 12. Amount in the financial statements:-

Amounts in the financial statements are stated in lakhs. Figures in brackets indicate negative values.

## 13. Due to Micro, Small & Medium Enterprise:-

In terms of Section 23 of the Micro, Small and Medium Enterprises Development Act, 2006, any interest payable under Section 16 on delayed payments to Micro and Small Enterprises is not allowable as deduction under the Income-tax Act.

During the course of audit, it was observed that:

1. The company has not recognized any such interest liability in the books of account under Section 16 of the MSME Act.
2. The company has not maintained separate records/bifurcation of creditors between MSME and non-MSME parties.

| **14.** | **Additional Regulatory Information required under Division I to Schedule III of Companies Act,2013 :** | |
|---|---|---|
| **Sr. No.** | **Disclosure requirement as per amended Schedule III** | **Remarks** |
| **1** | Title deeds of immovable property not held in the name of the company | Title deeds of all immovable properties are held in the name of the company. |
| **2** | Revaluation of property, plant and Equipment | The company has not revalued the property plant and equipment. Hence Not Applicable. |
| **3** | Revaluation of intangible assets | The company has not revalued any intangible asset. Hence Not Applicable. |
| **4** | Loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties | The Company have granted loans to Promoters, directors, KMPs and the related Parties as per applicable accounting standard |

SCSSK & ASSOCIATES * FRN 134606W * Chartered Accountants

| | | |
|---|---|---|
| 5 | Capital work-in-progress (CWIP) | The Company does not have any asset which are under Work in Progress. Hence Not Applicable. |
| 6 | Intangible Assets under Development | NA |
| 7 | Details of Benami property held | The company does not hold any Benami property. |
| 8 | Borrowings secured against current assets | The Quarterly returns or statements of current assets filled by the Company with Banks or financial statements are in agreement with the books of accounts |
| 9 | Willful defaulter | The company is not declared as wilful defaulter by any bank or financial institution or other lender. Hence Not Applicable. |
| 10 | Relationship with struck off companies | The company has no transactions with any struck off company. |
| 11 | Registration of charges or satisfaction with Registrar of Companies (ROC) | There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period. |
| 12 | Compliance with number of layers of Companies | The company has no subsidiary, associate and joint venture. Hence not applicable. |
| 13 | Analytical Ratios | Refer Note (i) below. |
| 14 | Compliance with approved scheme (s) of Arrangement | No scheme of arrangements has been approved or pending for approval by the competent Authority in terms of sections 230 to 237 of the Companies Act, 2013. |
| 15 | Utilization of borrowed funds and share Premium through intermediaries or for benefit of third party beneficiaries. | Refer Note (ii) below. |
| 16 | Undisclosed income | Nil |

SCSSK & ASSOCIATES
FRN 134606W
Chartered Accountants

| | | |
|---|---|---|
| **17** | Details of Crypto Currency or Virtual Currency | The company has not traded or invested in crypto currency or virtual currency. |
| **(i)** | **Borrowings secured against current assets** | |
| | The Quarterly returns or statements of current assets filed by the Company with Banks or financial statements are in agreement with the books of accounts | |

**(i). ANALYTICAL RATIO** **(Rs.in Lacs)**

| Sl. No | Particulars | Year ended 31.03.2025 | | Year ended 31.03.2024 | | Variances (%) | Explanation for the change in Ratios by more than 25% from previous year |
|---|---|---|---|---|---|---|---|
| 1 | **Current ratio (times)**<br>Current Assets<br>Current Liabilities | 10758.50<br>8183.30 | 1.31 | 10857.36<br>7464.12 | 1.45 | -9.66 | Not Applicable |
| 2 | **Debt-equity ratio (times)**<br>Total Debt<br>Shareholder's Equity | 3044.87<br>2956.08 | 1.03 | 2550.61<br>1740.95 | 1.47 | -29.93 | Due to significant increase in Shareholder's Equity |
| 3 | **Debt service coverage ratio (times)**<br>Earnings Before Interest Tax, Depriciation-Cash Tax<br>Intereset+Installment due in one Year | 2036.96<br>485.91 | 4.19 | 1091.58<br>220.02 | 4.96 | -15.52 | Not Applicable |
| 4 | **Return on equity ratio**<br>Net Profits after taxes<br>Shareholder's Equity | 1215.13<br>2348.52 | 51.74 | 547.27<br>1317.32 | 41.54 | 13.46 | Not Applicable |

SCSSK & ASSOCIATES
FRN 134606W
Chartered Accountants

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5 | **Inventory turnover ratio (times)**<br>Net- Sales<br>Average Inventory | 64892.14<br>5247.15 | 12.37 | 58822.55<br>4034.89 | 14.58 | -15.16 | Not Applicable |
| 6 | **Trade receivables turnover ratio (times)**<br>Net Credit Sales<br>Avg. Accounts Receivable | 64892.14<br>5091.61 | 12.74 | 58822.55<br>3938.90 | 14.93 | -14.67 | Not Applicable |
| 7 | **Trade payables turnover ratio (times)**<br>Net Credit Purchases<br>Average Trade Payables | 59842.20<br>5616.47 | 10.65 | 58172.90<br>4970.20 | 11.70 | -8.97 | Not Applicable |
| 8 | **Net capital turnover ratio (times)**<br>Net Sales<br>Working Capital | 64892.15<br>2036.92 | 31.86 | 58822.55<br>1032.72 | 56.96 | -44.07 | Credit cycle of trade payable increased considerably in comparison with sales resulted in negative impact on ratio. |
| 9 | **Net profit ratio**<br>Net Profit<br>Net Sales | 1215.13<br>64892.15 | 1.87 | 547.27<br>58822.55 | 0.93 | 101.08 | Higher net profit resulted in higher net profit ratio |
| 10 | **Return on capital employed**<br>Earning before interest and taxes<br>Capital Employed | 1924.75<br>6000.95 | 32.07 | 1022.27<br>4291.56 | 23.82 | 34.63 | Due to significant increase in turnover, company has achieved higher EBIT, Which resulted in increase of ROCE. |

SCSSK & ASSOCIATES
FRN
134606W
Chartered Accountants

## 15. AUDIT TRIAL:-

Based on our examination, the company, has used accounting software for maintaining its books of account which does not have a feature of recording audit trail (edit log) facility. Consequently, the company has not operated an audit trail for all transactions recorded in the software throughout the year.

## 16. SHARE CAPITAL:-

| **Particulars** | **31 March 2025** | | **31st March, 2024** | |
|---|---|---|---|---|
| | **Numbers** | **(Rs. in Lacs)** | **Numbers** | **(Rs. In Lacs)** |
| | | | | |
| **Authorized** | | | | |
| 60 Lacs Equity Shares of Rs. 10 each | | | 60,00,000 | 600.00 |
| 230 Lacs Equity Shares of Rs. 10 each | 2,30,00,000 | 2300.00 | | |
| **Issued, subscribes and fully paid up** | | | | |
| 57 Lacs Equity Shares of Rs 10 each | | | 57,00,000 | 570.00 |
| 159.6 Lacs Equity Shares of Rs 10 each | 1,59,60,000 | 1596.00 | | |
| **Outstanding at the end of Period** | **1,59,60,000** | **1596.00** | **57,00,000** | **570.00** |

**Note – 16A : Reconciliation of the number of Shares outstanding at the beginning and at the end of the reporting period**

| **Particulars** | **Equity Shares** | |
|---|---|---|
| | **No of Shares** | |
| | **31st March 2025** | **31st March, 2024** |
| | | |
| Equity Shares at the beginning of the year | 57,00,000 | 42,00,000 |
| | | |
| Add : Shares Issued during the year | 1,02,60,000 | 15,00,000 |
| | | |
| Less : Shares bought back during the year | - | - |
| | | |
| **Equity Shares at the end of the year** | **1,59,60,000** | **57,00,000** |

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

**Note - 16B:** The company has one Class of Equity Share having a Face Value of Rs. 10 per share. Each Shareholder is eligible for one vote per share held.

**Note - 16C: Shares in the company held be each shareholder holding more than 5% shares.**

| **Name of Shareholder** | **31 March 2025** | | **31st March, 2024** | |
|---|---|---|---|---|
| | **No. of Shares held** | **% of Holding** | **No. of Shares held** | **% of Holding** |
| Jitendra Kakkad | 70,70,000 | 44.30 | 25,25,000 | 44.30 |
| Vivek Kakkad | 58,65,160 | 36.75 | 20,95,000 | 36.75 |
| Tulsidas Kakkad | 24,36,000 | 15.26 | 8,70,000 | 15.26 |
| Dhrutiben Kakkad | 5,88,000 | 3.68 | 2,10,000 | 3.68 |

**Note - 16D : Shares held by promoters at the end of the year 31.03.2025**

| **Promoter Name** | **Number of Shares** | **Percentage of Total Shares** | **Percentage Change during the Year** |
|---|---|---|---|
| Jitendra Kakkad | 70,70,000 | 44.30 | 0.00 |
| Vivek Kakkad | 58,65,160 | 36.75 | 0.00 |
| Tulsidas Kakkad | 24,36,000 | 15.26 | 0.00 |
| Dhrutiben Kakkad | 5,88,000 | 3.68 | 0.00 |

**Shares held by promoters at the end of the year 31.03.2024**

| **Promoter Name** | **Number of Shares** | **Percentage of Total Shares** | **Percentage Change during the Year** |
|---|---|---|---|
| Jitendra Kakkad | 25,25,000 | 44.30 | -0.34 |
| Vivek Kakkad | 20,95,000 | 36.75 | -0.04 |
| Tulsidas Kakkad | 8,70,000 | 15.27 | 0.51 |
| Dhrutiben Kakkad | 2,10,000 | 3.68 | -0.13 |

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

**17. CSR EXPENDITURE INCURRED:-**

| Particulars | In Cash (₹) | Yet to be Paid in Cash (₹) | Total (₹) |
|---|---|---|---|
| Gross amount required to be spent by the Company during the year | 8,11,000.00 | 0.00 | 8,11,000.00 |
| Construction/acquisition of any asset by Trust | 8,11,000.00 | 0.00 | 8,11,000.00 |
| On purposes other than (i) above | 0.00 | 0.00 | 0.00 |
| Total CSR expenditure incurred during the year | 8,11,000 | 0.00 | 8,11,000 |
| Amount unspent, if any | 0.00 | 0.00 | 0.00 |
| Nature of CSR activities undertaken during the year | Construction of New Building by Trust | | |

**S C S S K & ASSOCIATES**
**Chartered Accountants**

SCSSK & ASSOCIATES Chartered Accountants FRN 134606W

**DATE :12/08/2025**

**Place : Rajkot**
**UDIN : 25120932BMHGIL6101**

**CA Punit Mahendrabhai Sodha**
**Partner**
**M.No. 120932**
**FRN: 134606W**

# Cash Flow Statement (Rs in Lacs)

| Particular | 31-Mar-25 | 31-Mar-24 |
|---|---|---|
| **Cash flows from Operations** | | |
| Net Profit Before Taxation and Extra Ordinary Item | 1631.52 | 725.33 |
| Adjustment of: | | |
| Depreciation and Amortization | 112.21 | 69.31 |
| Provision of Taxes | 216.25 | 130.87 |
| Changes in Working Capital: | | |
| Decrease (increase) in Inventories | 791.66 | -3216.18 |
| Decrease (increase) in Accounts Receivable | -647.84 | -2217.12 |
| Decrease (increase) in Other current asset | -118.32 | -35.85 |
| Increase (decrease) in Accounts Payable | -1976.97 | 4126.82 |
| Decrease (increase) in loan and advances | 19.41 | -3.81 |
| Increase (decrease) in other current liability | -3.49 | 7.14 |
| | | |
| Net taxes paid | -413.49 | -199.29 |
| **Net Cash flows from Operations Activities** | **-389.06** | **-612.78** |
| | | |
| **Cash flows from Investing** | | |
| Investment In Share | 0.00 | -0.23 |
| payment for purchase of fixed assets | -110.78 | -338.43 |
| **Net Cash flows from Investing Activities** | **-110.78** | **-338.66** |
| | | |
| **Cash flows from Financing** | | |
| proceeds from issue of share capital | 0.00 | 300.00 |
| Increase (decrease) in unsecured loans | 494.55 | 650.31 |
| | | |
| **Net Cash flows from Financing Activities** | **494.55** | **950.31** |
| **Net increase in cash and cash equivalents** | -5.29 | -1.13 |
| | | |
| Cash at beginning of year | 17.92 | 19.05 |
| **Cash at end of year** | **12.63** | **17.92** |

**Note:**

***The Above Cash Flow Statement has been prepared under the "indirect method" as set out in the AS-3**

**As per our report of even date**

**S C S S K & ASSOCIATES**

**Chartered Accountants**

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

**PUNIT M SODHA**

**Partner**

**M. No. : 120932**

**FRN:-134606W**

**PAN:- BBOPS0621F**

**Date:-12/08/2025**

**UDIN: - 25120932BMHGIL6101**

## SHREEJI GLOBAL FMCG LIMITED

(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006

Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

CIN : U51909GJ2018PLC100732

### BALANCE SHEET AS ON 31/03/2025

(Rs in Lacs)

| Balance Sheet as at | Note | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| **EQUITY AND LIABILITIES** | | | |
| **Shareholders' funds** | | | |
| Share capital | 2.1 | 1,596.00 | 570.00 |
| Reserves and surplus | 2.2 | 1,368.06 | 1,152.47 |
| Money received against share warrants | | | |
| Share application money pending allotment | | | |
| **Non-current liabilities** | | | |
| Long-term borrowings | 2.3 | 560.80 | 2,550.32 |
| Deferred tax liabilities (Net) | 3.2 | - | 2.33 |
| Other Long term liabilities | | | |
| Long-term provisions | | | |
| **Current liabilities** | | | |
| Short-term borrowings | 2.4 | 2,484.07 | - |
| Trade payables | 2.5 | 4,110.62 | 7,122.32 |
| Other current liabilities | 2.6 | 1,153.11 | 121.87 |
| Short-term provisions | 2.7 | 436.19 | 219.94 |
| **TOTAL** | | **11,708.84** | **11,739.24** |
| **ASSETS** | | | |
| **Non-current assets** | | | |
| Fixed assets | | | |
| Property, Plants and Equipments | 3.1 | 702.63 | 704.06 |
| Intangible assets | | | |
| Capital work-in-progress | | | |
| Intangible assets under development | | | |
| **Non-current Investment** | | | |
| Deferred tax assets (net) | 3.2 | 2.98 | - |
| Long-term loans and advances | 3.3 | - | 54.77 |
| Other Non Current Assets | 3.4 | 259.63 | 123.05 |
| **Current assets** | | | |
| Current investments | | | |
| Inventories | 3.5 | 4,851.32 | 5,642.98 |
| Cash and cash equivalents | 3.6 | 12.63 | 17.92 |
| Trade Receivables | 3.7 | 5,147.35 | 5,035.87 |
| Other Current Assets | 3.8 | 732.30 | 160.58 |
| **TOTAL** | | **11,708.84** | **11,739.23** |

In terms of our attached report of even date

**For S C S S K AND ASSOCIATES**
**CHARTERED ACCOUNTANTS**

PUNIT M SODHA
(PARTNER)
M. NO. : 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAJKOT
UDIN:-25120932BMHGIL6101

**For SHREEJI GLOBAL FMCG LIMITED**
(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

**SHREEJI GLOBAL FMCG LIMITED**
**(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)**
The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006
Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

**NOTES ON THE ACCOUNTS FOR THE YEAR ENDED MARCH 31,2025**

### 2.1 Share Capital

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | **Authorised** | | |
| | 60,00,000.00 Equity Shares of Rs. 10/- Par Value | | 600.00 |
| | 230,00,000.00 Equity Shares of Rs. 10/- Par Value | 2,300.00 | |
| | | **2,300.00** | **600.00** |
| 2 | **Issued** | | |
| | 42,00,000.00 Equity Shares of Rs. 10/- Par Value | | 420.00 |
| | 15,00,000.00 Equity Share of Rs.10/- par Value issued at Rs 10/- Premium | | 150.00 |
| | 1,59,60,000.00 Equity Share (1,44,60,000 Equity Shares of Rs.10/- par Value and 15,00,000.00 Equity Shares of Rs 10 par Value issued at Rs 10/- Premium | 1,596.00 | |
| | | **1,596.00** | **570.00** |
| 3 | **Subscribed** | | |
| | 42,00,000.00 Equity Shares of Rs. 10/- Par Value | - | 420.00 |
| | 15,00,000.00 Equity Share of Rs.10/- par Value issued at Rs 10/- Premium | | 150.00 |
| | 1,59,60,000.00 Equity Share (1,44,60,000 Equity Shares of Rs.10/- par Value and 15,00,000.00 Equity Shares of Rs 10 par Value issued at Rs 10/- Premium | 1,596.00 | |
| | | **1,596.00** | **570.00** |
| 4 | **Paid up** | | |
| | 42,00,000.00 Equity Shares of Rs. 10/- Par Value | | 420.00 |
| | 15,00,000.00 Equity Share of Rs.10/- par Value issued at Rs 10/- Premium | - | 150.00 |
| | 1,59,60,000.00 Equity Share (1,44,60,000 Equity Shares of Rs.10/- par Value and 15,00,000.00 Equity Shares of Rs 10 par Value issued at Rs 10/- Premium | 1,596.00 | |
| | | **1,596.00** | **570.00** |

### 2.2 Reserve and Surplus

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Carry Forward From Previous Year | 1,002.47 | 480.92 |
| 2 | Amount Transferred From Statement of P&L | 1,223.35 | 521.55 |
| 3 | Premium for 15,00,000.00 Equity Share at Rs 10/- | 150.00 | 150.00 |
| 4 | Bonus Issued | -1,026.00 | 0.00 |
| 5 | Last Year Provision Difference | 18.24 | 0.00 |
| | | **1,368.06** | **1,152.47** |

## 2.3 Long Term Borrowing

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| | **Secured Loans** | | |
| 1 | Shethji Warehousing Pvt Ltd | 208.53 | 208.53 |
| 2 | Shreeji Agri Broker | 13.13 | 13.13 |
| 3 | Jitendra Kakkad | 55.00 | 128.00 |
| | **Secured Loans** | | |
| 4 | SBI-39602473192 | 0.00 | 4.50 |
| 5 | SOLAR TL-42561405268 | 29.92 | 70.45 |
| 6 | SBI TL-39823716328 | 17.43 | 59.31 |
| 7 | SBI 93-40679121210 | 17.59 | 83.31 |
| 8 | SBI TL-0040267578309 | 53.22 | 139.61 |
| 9 | SBI C.C A/C-38846058141 | 0.00 | 1,706.13 |
| 10 | SBI-42862491904 | 117.92 | 0.00 |
| 11 | SBI TL -43950640575 | 48.06 | 0.00 |
| 12 | Aphellion Finance Pvt Ltd | 0.00 | 137.34 |
| | | **560.80** | **2,550.32** |

## 2.4 Short Term Borrowing

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| | **Current maturities of long term borrowings** | | |
| | **Secured Loans** | | |
| 1 | SOLAR TL-42561405268 | 22.99 | 0.00 |
| 2 | SBI TL-39823716328 | 23.24 | 0.00 |
| 3 | SBI 93-40679121210 | 34.47 | 0.00 |
| 4 | SBI TL-0040267578309 | 48.17 | 0.00 |
| 5 | SBI C.C A/C-38846058141 | 0.00 | 0.00 |
| 6 | SBI -428622491904 | 45.08 | 0.00 |
| 7 | SBI TL-43950640575 | 12.02 | 0.00 |
| 8 | SBI CC-38846058141 | 1,998.16 | 0.00 |
| | **Unsecured Loans** | | |
| 9 | SHRI RAM FINANCE LOAN | 299.94 | 0.00 |
| | | **2,484.07** | 0.00 |

For S C S S K AND ASSOCIATES
CHARTERED ACCOUNTANTS

PUNIT M SODHA
(PARTNER)
M. NO. : 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAJKOT
UDIN:-25120932BMHGIL6101

For SHREEJI GLOBAL FMCG LIMITED
(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

**SHREEJI GLOBAL FMCG LIMITED**
**(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)**
The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006
Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

**2.5 Trade Payables**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Sundry Creditors | 4110.62 | 7122.32 |
| | | **4,110.62** | **7,122.32** |

**2.6 Other Current Liabilities**

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Advance Received From Debtors | 1,142.70 | 107.97 |
| 2 | Jitendra Kakkad | 0.60 | 0.00 |
| 3 | Dhruti Kakkad | 7.20 | 0.00 |
| 4 | Vivek Kakkad | 1.00 | 0.00 |
| 5 | Staff Salary | 1.62 | 13.898 |
| | | **1,153.11** | **121.87** |

**2.7 Short Term Provisions**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Audit Fees | 0.30 | 0.30 |
| 2 | Employee ESI | 0.01 | 0.00 |
| 3 | Employee PF | 0.07 | 0.00 |
| 4 | TDS Payable | 21.22 | 13.78 |
| 5 | GST Payable | 0.00 | 1.14 |
| 6 | Professional Tax Payable | 0.08 | 0.05 |
| 7 | TCS Payable | 1.03 | 0.00 |
| 8 | TDS Payable-kherva | 0.00 | 5.39 |
| 9 | Provision For Income Tax | 413.49 | 199.29 |
| | | **436.19** | **219.94** |

**For S C S S K AND ASSOCIATES**
**CHARTERED ACCOUNTANTS**

FRN 134606W

PUNIT M SODHA
(PARTNER)
M. NO. : 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAJKOT
UDIN:-25120932BMHGIL6101

SHREEJI GLOBAL FMCG LIMITED

SHREEJI GLOBAL FMCG LIMITED

For SHREEJI GLOBAL FMCG LIMITED
(Formerly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

**SHREEJI GLOBAL FMCG LIMITED**
**(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)**
The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006
Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

## 2.5 Trade Payables Ageing Schedule

| Particulars | As at march 31,2025 Outstanding for following periods from due date of payment **(In Rs)** | | | | | | |
|---|---|---|---|---|---|---|---|
| | Not due For Payment | Unbilled | Less than 1 Years | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) MSME | - | - | - | - | - | - | - |
| (ii) Others | - | - | 3,196.86 | 908.14 | 0.67 | 4.95 | 4,110.62 |
| (iii) Disputed dues - MSME | - | - | - | - | - | - | - |
| (iv) Disputed dues - Others | - | - | - | - | - | - | - |

| Particulars | As at march 31,2024 Outstanding for following periods from due date of payment (In Rs) | | | | | | |
|---|---|---|---|---|---|---|---|
| | Not due For Payment | Unbilled | Less than 1 Years | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) MSME | - | - | - | - | - | - | - |
| (ii) Others | - | - | 6,711.70 | 294.27 | 116.34 | - | 7,122.32 |
| (iii) Disputed dues - MSME | - | - | - | - | - | - | - |
| (iv) Disputed dues - Others | - | - | - | - | - | - | - |

For S C S S K AND ASSOCIATES
CHARTERED ACCOUNTANTS

PUNIT M SODHA
(PARTNER)
M. NO. : 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAJKOT
UDIN:-25120932BMHGIL6101

For SHREEJI GLOBAL FMCG LIMITED
(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

**SHREEJI GLOBAL FMCG LIMITED**

**(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)**

The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006

Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

**3.1 Property, Plants and Equipments**

(Rs in Lacs)

Calculation of Depreciation for the year ended 31/03/2025

| Block of Assets | W.D.V | Addition | Less:- Sold/Deletion | Balance | Allow depre (%) | Elegible Depree. | Next year W.D.V. |
|---|---|---|---|---|---|---|---|
| Factory | 60.37 | 0.00 | 0.00 | 60.37 | 9.50 | 5.74 | 54.63 |
| Bike | 0.04 | 0.00 | 0.00 | 0.04 | 31.23 | 0.01 | 0.03 |
| Computer System | 0.11 | 0.00 | 0.00 | 0.11 | 63.16 | 0.07 | 0.04 |
| Machinery | 06.50 | 6.35 | 0.00 | 92.94 | 10.10 | 15.77 | 77.17 |
| AC | 0.73 | 0.00 | 0.00 | 0.73 | 25.89 | 0.19 | 0.54 |
| Camera | 0.06 | 0.60 | 0.00 | 0.66 | 25.89 | 0.16 | 0.50 |
| Electric item | 0.08 | 0.00 | 0.00 | 0.08 | 25.89 | 0.02 | 0.06 |
| Freeze | 0.21 | 0.00 | 0.00 | 0.21 | 25.89 | 0.05 | 0.15 |
| Furniture | 0.28 | 0.00 | 0.00 | 0.28 | 25.89 | 0.07 | 0.21 |
| Mobile | 2.22 | 1.32 | 0.00 | 3.54 | 25.89 | 0.66 | 2.88 |
| Fan | 0.05 | 0.00 | 0.00 | 0.05 | 25.89 | 0.01 | 0.03 |
| TV | 0.43 | 0.00 | 0.00 | 0.43 | 25.89 | 0.11 | 0.32 |
| Printer | 0.00 | 0.00 | 0.00 | 0.00 | 63.16 | 0.00 | 0.00 |
| Plot-8 Wankaner | 15.50 | 0.00 | 0.00 | 15.50 | 0.00 | 0.00 | 15.50 |
| Plot-9 Wankaner | 13.50 | 0.00 | 0.00 | 13.50 | 0.00 | 0.00 | 13.50 |
| Maruti Carry | 1.32 | 0.06 | 0.00 | 1.38 | 31.23 | 0.42 | 0.97 |
| Machinery@10%-kherva | 234.28 | 39.82 | 0.00 | 274.09 | 18.10 | 48.21 | 225.89 |
| Machinery@5%-kherva | 39.57 | 0.00 | 0.00 | 39.57 | 18.10 | 7.16 | 32.40 |
| Building-kherva | 129.33 | 0.06 | 0.00 | 129.39 | 9.50 | 12.29 | 117.10 |
| Factory-Kherva | 13.32 | 0.00 | 0.00 | 13.32 | 9.50 | 1.27 | 12.06 |
| Solar Plant PGVCL | 92.46 | 0.00 | 0.00 | 92.46 | 18.10 | 16.74 | 75.73 |
| Transformer | 13.62 | 0.00 | 0.00 | 13.62 | 18.10 | 2.47 | 11.16 |
| Bio Matrix Machine | 0.00 | 0.05 | 0.00 | 0.05 | 18.10 | 0.00 | 0.05 |
| Solar Power System 275 KWP | 0.00 | 60.50 | 0.00 | 60.50 | 10.10 | 0.00 | 60.50 |
| Printer Kherva | 0.00 | 2.01 | 0.00 | 2.01 | 63.13 | 0.79 | 1.22 |
| | | | | | | | |
| Total | 704.06 | 110.78 | 0.00 | 814.84 | | 112.21 | 702.63 |

(Rs in Lacs)

**3.2 Differed Tax Assets/(Liability)**

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Op Balance | (2.33) | 2.16 |
| 2 | Add :Differed Tax current year | 5.31 | -4.49 |
| | Total | 2.98 | (2.33) |

(Rs in Rs)

**3.3 Long Term Loans And Advances**

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Sanjay Bhai Rupareliya | 0.00 | 4.50 |
| 2 | Greenizon Agri Tech Consultancy Pvt Ltd | 0.00 | 50.27 |
| | Total | 0.00 | 54.77 |

For S C S S K AND ASSOCIATES
CHARTERED ACCOUNTANTS

PUNIT M SODHA
(PARTNER)
M. NO.: 120932
FRN: 134606W
DATE: 12/08/2025
PLACE: RAJKOT
UDIN:-25120932BNIIGIL6101

For SHREEJI GLOBAL FMCG LIMITED
(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

**SHREEJI GLOBAL FMCG LIMITED**
**(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)**
The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006
Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

**3.4 Other Non-Current Assets**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| | **Security Deposits** | | |
| 1 | Deposite Harshil Raja | 0.72 | 0.72 |
| 2 | Deposit BSNL landline | 0.01 | 0.01 |
| 3 | Deposite Pgvcl Vankaner | 5.68 | 5.68 |
| 4 | Deposit Gujarat Agro Industries Corporation | 2.01 | 2.01 |
| 5 | Deposit Pgvcl Kuvadava load Increase | 2.96 | 2.96 |
| 6 | Deposit APMC Jamnagar | 0.35 | 0.35 |
| 7 | Deposite CC | 25.00 | 25.00 |
| 8 | Deposite CDSL | 0.90 | 0.00 |
| 9 | Deposit GST Appeal | 1.68 | 0.00 |
| 10 | Deposite PGVCL Solar | 0.59 | 0.59 |
| 11 | Deposit Shri Ram Finance | 30.00 | 0.00 |
| | **Bank Deposits with More than 12 Months maturity** | | |
| 12 | Fixed Deposit SBI Bank | 189.74 | 85.74 |
| | | **259.63** | **123.05** |

**3.5 Inventories**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | AJWAIN | 1.67 | 0.00 |
| 2 | AMCHUR | 0.14 | 0.00 |
| 4 | Autumn Star Anish | 22.94 | 0.00 |
| 5 | BESAN | 0.50 | 0.00 |
| 6 | BLACK JEERA (KALANJI) Closing Stock B/S A/c | 18.86 | 141.51 |
| 7 | Broken Cassia | 4.57 | 0.00 |
| 8 | CARAWAY SEED | 58.28 | 0.00 |
| 9 | Cassia | 17.75 | 0.00 |
| 10 | CASTER SEEDS Closing Stock B/S A/c | 1.05 | 1.05 |
| 11 | CHANNA Closing Stock B/S A/c | 898.53 | 628.65 |
| 12 | CHANA DAL | 8.63 | 0.00 |
| 13 | Val | 17.54 | 17.54 |
| 14 | CORAINDER STERLIZED | 0.00 | 148.28 |
| 15 | CORAINDER SPLITE | 26.02 | 45.29 |
| 16 | CORAINDER Closing Stock B/S A/c | 1090.13 | 1118.33 |
| 17 | CUMMIN SEED(JEERA) | 70.16 | 482.75 |
| 18 | CLOVES (LAUNG) | 89.55 | 0.00 |
| 19 | CLOVES STEM | 19.43 | 0.00 |
| 20 | COCONUT POWDER | 1.61 | 0.00 |
| 21 | CUMIN POWDER | 16.47 | 0.00 |
| 22 | CUMIN SEED STERALISED | 67.60 | 0.00 |
| 23 | DAAL | 2.22 | 0.00 |
| 24 | DAGADFULL | 0.05 | 0.00 |
| 25 | DHANA DAL STOCK | 2.55 | 0.00 |
| 26 | DILL SEED (SUVA DANA) | 0.00 | 0.00 |
| 27 | DRY GINGER | 6.41 | 0.00 |
| 28 | EIICHEY | 0.66 | 0.00 |
| 29 | FUDINA | 0.07 | 0.00 |
| 30 | GANTHODA | 0.08 | 0.00 |
| 31 | JAVANTRI | 0.16 | 0.00 |

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

SHREEJI GLOBAL FMCG LIMITED

| | | | |
|---|---|---|---|
| 32 | JAYFAL | 0.13 | 0.00 |
| 33 | GUAR GUM | 3.20 | 0.00 |
| 34 | KABULI CHANA | 108.14 | 0.00 |
| 35 | KACHRI | 0.14 | 0.00 |
| 36 | KHASKHAS | 0.14 | 0.00 |
| 37 | LASAN POWDER | 0.02 | 0.00 |
| 38 | FENNEL SEED Closing Stock B/S A/c | 140.34 | 875.50 |
| 39 | FENUGREEK CLOSING STOCK BS A/C | 9.33 | 12.64 |
| 40 | MUSTER SEED Closing Stock B/S A/c | 5.37 | 1.63 |
| 41 | SESAME SEEDS Closing Stock B/S A/c | 329.64 | 206.19 |
| 42 | TUVER Closing Stock B/S A/c | 2.67 | 1.24 |
| 43 | Dhana Dal | 0.00 | 0.18 |
| 44 | WATERMELON SEED Closing Stock B/S A/c | 0.00 | 136.80 |
| 45 | MAGFALI | 17.13 | 47.31 |
| 46 | MAIDA | 3.34 | 0.00 |
| 47 | MAIZE (MAKKI) | 0.08 | 0.00 |
| 48 | MIXED PICKLE 12% | 0.14 | 0.00 |
| 49 | MOONG DAL | 0.75 | 0.00 |
| 50 | NAMKEEN PKT | 4.18 | 0.00 |
| 51 | OTHER PKT FOOD | 0.57 | 0.00 |
| 52 | ONION POWDER | 0.04 | 0.00 |
| 53 | PEPPER HUSK | 17.00 | 0.00 |
| 54 | PSYLLIUM HUSK (ISABGOL) | 0.80 | 0.00 |
| 55 | MASOOR | 2.03 | 1.01 |
| 56 | WHEAT | 803.24 | 870.17 |
| 57 | TURMERIC | 4.18 | 19.57 |
| 58 | WHEAT FLOOR | 6.59 | 14.47 |
| 59 | CHILLI | 96.23 | 14.90 |
| 60 | CHILLI POWDER | 1.63 | 0.00 |
| 61 | BLACK PEPPER | 607.46 | 540.04 |
| 62 | SONTH | 0.13 | 0.00 |
| 63 | ONION SEED | 1.20 | 0.00 |
| 64 | OTHER MASALA | 0.10 | 0.00 |
| 65 | PAPAD | 0.13 | 0.00 |
| 66 | POHA | 0.18 | 0.00 |
| 67 | Split Cassia | 4.00 | 0.00 |
| 68 | SUJI | 0.17 | 0.00 |
| 69 | TOOR DAL | 1.44 | 0.00 |
| 70 | TRIPHALA | 0.17 | 0.00 |
| 71 | TURMERIC FINGER | 44.83 | 0.00 |
| 72 | UDAD PAPAD | 0.38 | 0.00 |
| 73 | URAD | 0.55 | 0.00 |
| 74 | VERMICELLI 5% | 0.24 | 0.00 |
| 75 | ZESTY IMLIE CHOCOLATE | 0.05 | 0.00 |
| 76 | SOYABIN | 188.15 | 317.93 |
| | | **4,851.32** | **5,642.98** |

**3.6 Cash and cash equivalents**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Cash in Hand | 11.18 | 17.74 |
| 2 | SBI-41983936320 | 1.00 | 0.00 |
| 3 | SBI-41983934899 | 0.36 | 0.07 |
| 4 | SBI CA-41977177879 | 0.10 | 0.10 |
| | | **12.63** | **17.92** |

**3.7 Trade Receivable**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Sundry Debtors | 5147.35 | 5035.87 |
| | | **5147.35** | **5035.87** |

SCSSK & ASSOCIATES
FRN 134606W
Chartered Accountants

SHREEJI GLOBAL FMCG LIMITED

### 3.8 Other Current Assets

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Advance Given to Creditors | 547.95 | 11.59 |
| 2 | Advance Salary | 0.00 | 0.53 |
| 3 | TCS Receivable | 0.00 | 0.30 |
| 4 | GST Refund | 48.14 | 1.21 |
| 5 | GST Credit | 90.68 | 95.15 |
| 6 | TDS Receivable | 41.03 | 46.15 |
| 7 | PrinceRupareliya | 0.00 | 0.55 |
| 8 | Sanjaybhai Rupareliya | 4.50 | 1.00 |
| 9 | Jitendra Kakkad-Remuneration | 0.00 | 2.11 |
| 10 | Vivek Kakkad-Remuneration | 0.00 | 2.00 |
| | | 732.30 | 160.58 |

For S C S S K AND ASSOCIATES
CHARTERED ACCOUNTANTS

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

PUNIT M SODHA
(PARTNER)
M. NO.: 120932
DATE: 12/08/2025
PLACE: RAJKOT
UDIN:-25120932BMHGIL6101

SHREEJI GLOBAL FMCG LIMITED

For SHREEJI GLOBAL FMCG LIMITED
(Formerly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

SHREEJI GLOBAL FMCG LIMITED

## SHREEJI GLOBAL FMCG LIMITED

(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006

Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

### 3.7 Trade Receivable Ageing Schedule

| Particulars | As at march 31,2025 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Outstanding for following periods from due date of payment (In Rs. ) | | | | | | | |
| | Not due For Payment | Unbilled | Less than 6 months | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) Undisputed Trade Receivable - Considered Good | - | - | 4 088.98 | 746.71 | 311.66 | | - | 5,147.35 |
| (ii) Undisputed Trade Receivable - Considered doubtful | - | - | - | - | - | - | - | - |
| (iii) Disputed Trade Receivable - Considered Good | - | - | - | - | - | - | - | - |
| (iv) Disputed Trade Receivable - Considered doubtful | - | - | - | - | - | - | - | - |

| Particulars | As at march 31,2024 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Outstanding for following periods from due date of payment (In Rs.) | | | | | | | |
| | Not due For Payment | Unbilled | Less than 6 months | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) Undisputed Trade Receivable - Considered Good | - | - | 4 599.51 | 195.86 | 240.51 | - | - | 5,035.87 |
| (ii) Undisputed Trade Receivable - Considered doubtful | - | - | - | - | - | - | - | - |
| (iii) Disputed Trade Receivable - Considered Good | - | - | - | - | - | - | - | - |
| (iv) Disputed Trade Receivable - Considered doubtful | - | - | - | - | - | - | - | - |

**For S C S S K AND ASSOCIATES**
CHARTERED ACCOUNTANTS

[illegible]
(PARTNER)
M. NO. : 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAJKOT
UDIN:-25120932BMHGIL6101

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

SHREEJI GLOBAL FMCG LIMITED

**For SHREEJI GLOBAL FMCG LIMITED**
(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

SHREEJI GLOBAL FMCG LIMITED

# SHREEJI GLOBAL FMCG LIMITED

**(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)**

The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006

Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

**CIN : U51909GJ2018PLC100732**

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2025**

(Rs in Lacs)

| Statement of Profit and Loss for the | Note | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| Revenue from operations | 4.1 | 64,892.14 | 58,822.55 |
| Other income | 4.2 | 334.69 | 236.49 |
| **Total Income** | | **65,226.83** | **59,059.04** |
| | | | |
| **Expenses** | | | |
| Cost of materials consumed | 4.3 | 59,842.12 | 58,172.90 |
| Changes in inventories of finished goods Work-in-progress and Stock-in-Trade | 4.4 | 791.66 | (3,216.18) |
| Employee benefits expense | 4.5 | 131.43 | 93.08 |
| Finance costs | 4.6 | 293.23 | 296.94 |
| Direct Expenses | 4.7 | 500.07 | 454.12 |
| Other expenses | 4.8 | 2,036.80 | 2,532.86 |
| **Total expenses** | | **63,595.30** | **58,333.72** |
| | | | |
| Profit before tax /(Loss) | | 1,631.52 | 725.33 |
| Tax expense: | | | |
| Current tax | | 413.49 | 199.29 |
| Deferred tax | | 5.31 | 4.49 |
| Profit (Loss) for the period from continuing operations | | - | - |
| Tax expense of discontinuing operations | | - | - |
| Profit/(loss) from Discontinuing operations (after tax) | | - | - |
| Profit (Loss) for the period | | 1,223.35 | 521.55 |
| Earnings per equity share: | | - | - |
| Basic | | 7.67 | 12.42 |
| Diluted | | 7.67 | 9.15 |

In terms of our attached report of even date

**For S C S S K AND ASSOCIATES**
CHARTERED ACCOUNTANTS

PUNIT M SODHA
(PARTNER)
M. NO.: 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAJKOT
UDIN:-25120932BMHGIL6101

**For SHREEJI GLOBAL FMCG LIMITED**
(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:-08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

# SHREEJI GLOBAL FMCG LIMITED

(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)
The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006
Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

**NOTES ON THE ACCOUNTS FOR THE YEAR ENDED MARCH 31,2025**

**4.1Revenue From Operation**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Sales Export | 3,833.30 | 1871.40 |
| 2 | Sales-Export (GST) | 1,931.48 | 280.06 |
| 3 | Sales-Taxable | 40,143.92 | 38556.90 |
| 4 | Sales-Tax Free | 18,983.44 | 18114.20 |
| | TOTAL | 64,892.14 | 58,822.55 |

**4.2 Other Income**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | BROKERAGE - INCOME | 0.25 | 4.07 |
| 2 | FOREIGN EXCHANGE LOSS/GAIN | 139.45 | 67.63 |
| 3 | COURIER AND BANK CHARGES | 0.00 | 0.02 |
| 4 | REMATE CHARGES | 0.00 | 3.20 |
| 5 | RATE DIFFERENCE | 0.00 | 38.04 |
| 6 | WEIGHT DIFF. DISCOUNT | 26.33 | 1.80 |
| 7 | BARDAN INCOME | 1.46 | 0.44 |
| 8 | INTEREST | 1.10 | 2.72 |
| 9 | INTEREST ON DEPOSITE | 0.00 | 5.67 |
| 10 | CLAIM A/C | 0.00 | 19.25 |
| 11 | DISCOUNT (P) | 26.80 | 6.28 |
| 12 | OTHER INCOME | 24.33 | 0.04 |
| 13 | DUTY DRAWBACK | 3.35 | 0.89 |
| 14 | KATA KASAR | 1.21 | 0.70 |
| 15 | Road Tape Scrip | 48.89 | 0.00 |
| 16 | Custome Duty Paid | 23.19 | 0.00 |
| 17 | TRANSPORTATION CHARGES INCOME | 22.80 | 46.90 |
| 18 | DETENSION CHARGES | 0.00 | 25.55 |
| 19 | Job Work Income | 0.00 | 1.82 |
| 20 | TRADE SETTLEMENT | 0.00 | 2.34 |
| 21 | INSURANCE CHARGES | 1.25 | 2.04 |
| 22 | Commision Income | 0.00 | 3.95 |
| 23 | PROFIT AND LOSS QUALITY CLAIM | 14.26 | 3.16 |
| | | 334.69 | 236.49 |

**4.3 Cost Of Material Consumed**

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | PURCHASE IMPORT(TAX FREE) | 1597.37 | 8180.66 |
| 2 | PURCHASE IMPORT(TAXABLE) | 219.52 | 0.00 |
| 2 | PURCHASE -TAXABLE | 35795.26 | 31571.75 |
| 3 | PURCHASE -TAX FREE | 19908.26 | 17079.88 |
| 4 | PURCHASE LUT | 332.25 | 348.76 |
| 5 | PURCHASE URD | 1989.47 | 991.86 |
| | | 59,842.12 | 58,172.90 |

SCSSK & ASSOCIATES
FRN 134606W
Chartered Accountants

SHREEJI GLOBAL FMCG LIMITED

### 4.4 Changes In Inventory of finished Goods

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Opening Stock | 5642.98 | 2426.80 |
| 2 | Closing Stock | -4851.32 | -5642.98 |
| | | 791.66 | -3216.18 |

### 4.5 Employee Benefit Expenses

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Director Remuneration | 26.40 | 20.40 |
| 2 | Salary To Staff | 105.03 | 72.68 |
| | | 131.43 | 93.08 |

### 4.6 Finance Cost Expenses

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Bank Interest Charges | 61.76 | 7.08 |
| 2 | Bank Interest CC Charges | 188.86 | 168.03 |
| 3 | Interest Charges | 42.61 | 121.83 |
| | | 293.23 | 296.94 |

### 4.7 Direct Expenses

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| 1 | Warehouse Charges | 0.46 | 0.00 |
| 2 | Weight Difference | 0.02 | 12.78 |
| 3 | Insurance Exp | 6.35 | 6.35 |
| 4 | Kata Kasar | 0.03 | 1.03 |
| 5 | Labour Charges | 46.15 | 28.62 |
| 6 | Delay Charges | 2.43 | 3.88 |
| 7 | Market Fee | 72.76 | 92.35 |
| 8 | Packing Exp | 70.02 | 13.66 |
| 9 | Rate Difference | 8.00 | 28.22 |
| 10 | Transportation charges | 25.06 | 10.86 |
| 11 | Discount | 45.32 | 10.02 |
| 12 | Bardan Exp | 0.78 | 1.56 |
| 13 | Brockerage Exp | 19.83 | 12.97 |
| 14 | Commission | 195.00 | 224.92 |
| 15 | Jute Bags | 7.85 | 6.89 |
| | | 500.07 | 454.12 |

For S C S S K AND ASSOCIATES
CHARTERED ACCOUNTANTS

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

PUNIT M SODHA
(PARTNER)
M. NO. : 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAJKOT
UDIN:-25120932BMHGIL6101

SHREEJI GLOBAL FMCG LIMITED

SHREEJI GLOBAL FMCG LIMITED

For SHREEJI GLOBAL FMCG LIMITED
(Formerly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY

## SHREEJI GLOBAL FMCG LIMITED

(Formarlly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)
The Spire-1205,150 FT Ring Road,Near Ayodhya Circle,Rajkot-360006
Phone No:- +91 90334 70111 Email Address :- shreejiagri@gmail.com

4.8 Other expenses

(Rs in Lacs)

| Sr.No. | Particular | As on 31st March,2025 | As on 31st March,2024 |
|---|---|---|---|
| | **Administrative And General Expenses** | | |
| 1 | Office Expense | 54.74 | 35.01 |
| 2 | Telephone & Mobile Expenses | 1.32 | 1.14 |
| | **Auditors Remuneration** | | |
| 3 | Audit Fees | 0.30 | 0.77 |
| 4 | Consultancy Fees | 5.17 | 0.13 |
| | **Legal And Professional Charges** | | |
| 5 | Legal Fee | 1.50 | 0.68 |
| 6 | Share Capital Registration Fee | 8.46 | 1.97 |
| | **Insurance Expenses** | | |
| 7 | Insurance Expenses | 0.01 | 1.03 |
| | **Other Administrative And General Expenses** | | |
| 8 | Advertisement Expense | 0.32 | 0.54 |
| 9 | BOOKING CHARGES | 0.01 | 1.25 |
| 10 | COMMISION | 10.46 | 0.00 |
| 11 | COMPUTER REPAIRING EXP | 0.51 | 2.50 |
| 12 | CASH DISCOUNT | 0.19 | 2.85 |
| 13 | Contractor Exp | 15.12 | 0.00 |
| 14 | CUSTOM DUTY | 22.08 | 845.26 |
| 15 | Documentation Charges | 1.10 | 0.00 |
| 16 | DELAYED CHARGES | 6.79 | 0.13 |
| 17 | Discount | 12.48 | 0.00 |
| 18 | DEPRECIATION A/C | 112.21 | 28.17 |
| 19 | DEPRECIATION A/C-KHERVA | 0.00 | 41.14 |
| 20 | DETENTION CHARGES | 0.18 | 0.00 |
| 21 | DISTRIBUTOR DISCOUNT | 6.03 | 0.00 |
| 22 | CSR Expenses | 8.11 | 0.00 |
| 23 | Electric Charges | 0.00 | 9.48 |
| 24 | EQUIPMENT | 0.10 | 0.00 |
| 25 | ELECTRICITY EXP | 54.79 | 56.12 |
| 26 | Foreigh Loss | 16.56 | 5.09 |
| 27 | Freight Exp | 0.20 | 8.04 |
| 28 | EXPORT CHARGES | 129.34 | 73.26 |
| 29 | EXHIBITION EXP | 0.50 | 17.55 |
| 30 | FACTORY EXP | 0.91 | 0.00 |
| 31 | INELIGIBLE GST CREDIT | 2.26 | 56.64 |
| 32 | FAMUGATION EXP | 1.94 | 0.00 |
| 33 | Hardware Exp | 0.01 | 0.27 |
| 34 | IMPORT CHARGES | 401.25 | 349.44 |
| 35 | INTEREST ON TAX PAID | 21.78 | 0.00 |
| 36 | INSPECTION EXP | 8.42 | 0.31 |
| 37 | JOB WORK EXP | 5.55 | 0.00 |
| 38 | KASAR | 0.00 | 0.67 |
| 39 | LAB CHARGES | 6.27 | 3.32 |
| 40 | Labour A/c | 111.10 | 22.54 |
| 41 | LABOUR CHARGES | 0.00 | 92.32 |
| 42 | LATE LIFTING EXP | 0.00 | 0.12 |
| 43 | LATE PAYMENT | 17.03 | 7.20 |
| 44 | MACHINERY REPAIRING | 18.13 | 16.12 |
| 45 | MARGIN EXP | 0.35 | 93.64 |
| 46 | NAGAR PALIKA TAX | 0.03 | 0.00 |
| 47 | Ocean Freight | 169.50 | 75.48 |
| 48 | Other Exp | 38.52 | 0.16 |
| 49 | OFFICE RENT | 0.08 | 3.34 |
| 50 | PLASTIC BAG EXP | 0.00 | 0.20 |
| 51 | POST AND COURIER | 1.52 | 0.80 |
| 52 | PP WOVEN BAGS | 70.19 | 78.76 |

SCSSK & ASSOCIATES FRN 134606W Chartered Accountants

SHREEJI GLOBAL FMCG LIMITED

| | | | |
|---|---|---|---|
| 53 | PROPERTY TAX | 0.27 | 0.00 |
| 54 | PRINTING EXPENCE | 2.88 | 0.08 |
| 55 | PROFESSIONAL EXP | 3.15 | 0.23 |
| 56 | QUALITY DISCOUNT | 4.02 | 3.27 |
| 57 | RATE DIFERANCE | 34.93 | 0.00 |
| 58 | ROC EXP | 9.50 | 0.00 |
| 59 | SECURITY SERVICE CHARGES | 0.24 | 0.00 |
| 60 | SIPPING FEE | 0.35 | 1.71 |
| 61 | SORTEX CHARGES | 0.00 | 0.21 |
| 62 | SOFTWARE EXP | 0.38 | 0.22 |
| 63 | STAMP DUTY EXPENSES | 0.00 | 19.84 |
| 64 | STATIONARY EXPENCE | 1.93 | 1.09 |
| 65 | SUBSCRIPTION FEE | 1.12 | 3.89 |
| 66 | SWLPL TRANSPORTATION EXP | 227.08 | 68.22 |
| 67 | SUTLI EXP | 0.67 | 1.03 |
| 68 | TRAVELLING EXP | 0.55 | 0.00 |
| 69 | TESTING CHARGES | 0.00 | 0.03 |
| 70 | WAREHOUSE RENT | 9.97 | 24.10 |
| 71 | WEIGHT SHORTAGE | 25.23 | 4.40 |
| 72 | TRANSPORATION CHARGES | 371.01 | 470.65 |
| 73 | VEHICLE EXP | 0.08 | 0.43 |
| 74 | VALUATION REPORT CHARGES | 0.00 | 0.06 |
| | | 2,036.80 | 2,532.86 |

In terms of our attached report of even date
For S C S S K AND ASSOCIATES
CHARTERED ACCOUNTANTS

PUNIT M SODHA
(PARTNER)
M. NO. : 120932
FRN : 134606W
DATE : 12/08/2025
PLACE : RAIKOT
UDIN:-25120932BMHGIL6101

For SHREEJI GLOBAL FMCG LIMITED
(Formerly known as SHREEJI AGRI COMMODITY PRIVATE LIMITED)

JITENDRA KAKKAD
MANAGING DIRECTOR
DIN:-08020037

VIVEK KAKKAD
WHOLE TIME DIRECTOR
DIN:- 08020044

DHRUTI SUREJA
CFO

JALPA DOSHI
COMPANY SECRETARY