



Eco Friendly Food Processing Park Ltd.

49, Gujrawala Town Part - II,
New Delhi - 110009
Ph.: 011 65554037
E-mail : ecofriendlyfood@yahoo.com
Website : www.ecofriendlyfood.in

CIN: L45209DL2008PLC181131

Date: 20.04.2023

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001
Scrip Code: 534839
Scrip ID: EFPL

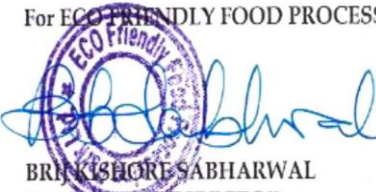
SUBJECT: SUBMISSION OF ANNUAL REPORT FOR THE FINANCIAL YEAR 2021-22

Dear Sir/Madam,

Please find attached enclosed herewith Annual Report of ECO FRIENDLY FOOD PROCESSING PARK LIMITED for the financial year 2021-22, pursuant to Regulation 34 of Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Please take the above information on your record.

For ECO FRIENDLY FOOD PROCESSING PARK LIMITED


BRINKISHORE SABHARWAL
WHOLE TIME DIRECTOR



ECO FRIENDLY FOOD PROCESSING PARK LIMITED

14th

ANNUAL REPORT

FOR THE FINANCIAL YEAR 2021-2022



BOARD OF DIRECTORS

Mr. BRIJ KISHORE SABHARWAL
Mr. SATENDER KUMAR
Ms. SITA DEVI

WHOLE-TIME DIRECTOR
NON-INDEPENDENT & NON-EXECUTIVE
INDEPENDENT DIRECTOR

REGISTERED OFFICE

49, GUJRAWALA TOWN, PART - II
NEW DELHI - 110009
Email: ecofriendlyfood@yahoo.com
Website: www.ecofriendlyfood.in

BANKERS

ESAF SMALL FINANCE BANK
DELHI

STATUTORY AUDITOR
M/S SUSHIL UPADHYAY & ASSOCIATES,
Chartered Accountants
D-2B, II Floor, St No.5,
Shouth Anarkali, Delhi- 110051
Phone : 011-22420729, Mob.:91-9871740495
E-mail : sushil.ca@gmail.com

REGISTRARS & SHARE TRANSFER AGENTS

MAS SERVICES LIMITED
T-34, Second Floor,
Okhla Industrila Area
Phase - II, New Delhi - 110020
Email: info@masserv.com

CORPORATE IDENTITY NUMBER: L45209DL2008PLC181131

ANNUAL GENERAL MEETING

Day & Date : **Tuesday, 27th September, 2022**
Time : **09:00 A.M.**
Venue : **Gauri Shankar Mandir, K-Block, Mangol Puri, Delhi -110083**

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ECO FRIENDLY FOOD PROCESSING PARK LIMITED

Regd. Office: 49, Gujrawala Town, Part - II, New Delhi - 110009

CIN: L45209DL2008PLC181131

Email: ecofriendlyfood@yahoo.com Website: www.ecofriendlyfood.in

NOTICE of 14th ANNUAL GENERAL MEETING

Notice is hereby given that 14th Annual General Meeting of the members of ECO FRIENDLY FOOD PROCESSING PARK LIMITED will be held on Tuesday, 27th September, 2022 at 09:00 A.M at Gauri Shankar Mandir, K-Block, Mangol Puri, Delhi -110083 to transact the following Business:

ORDINARY BUSINESS

1. To receives, consider and adopted the audited Balance sheet of the Company as at March 31 2022, the statement Profit & Loss Account, Cash Flow Statement for the year ended on that date and the Reports of Directors and Auditor's thereon.
2. To Appoint a Director in place of **Mr. Satender Kumar**, who retires by rotation and being eligible offer himself for re - appointment.

Date: 31/08/2022

Place: New Delhi

**By Order of the Board
For ECO FRIENDLY FOOD PROCESSING PARK LIMITED**

**Sd/-
BRIJ KISHORE SABHARWAL
DIN: 01303907
WHOLE-TIME DIRECTOR**

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE (ONLY ON POLL) INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE DULY COMPLETED AND SIGNED PROXY FORM SHOULD REACH THE REGISTERED OFFICE OF THE COMPANY, NOT LESS THAN FORTY EIGHT HOURS BEFORE THE SCHEDULED TIME OF THE ANNUAL GENERAL MEETING.

A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS MAY APPOINT A SINGLE PERSON AS PROXY FOR ANY OTHER PERSON OR SHAREHOLDER.

2. The Register of Directors and Key managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
3. The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
4. Members holding shares in physical form are requested to notify change in address, bank mandate and bank particulars for printing on the dividend warrants, if any, under their signatures to **Mas Services Limited; T - 34, Second Floor, Okhla Industrial Area, Phase - II, New Delhi - 110020.Tel: 011 - 26387281, 82, 83; Email: info@masserv.com**
5. Members holding shares in electronic form may update such details with their respective Depository Participants.
6. Pursuant to Section 91 of the Companies Act, 2013, The Share Transfer Books and Members Register of the Company will remain closed from **21st September, 2022 to 25th September, 2022** (both days inclusive).
7. Members seeking any information regarding accounts should write to the Company at least seven days before the date of the meeting so as to enable the management to keep the information ready.
8. All documents meant for inspection and referred in the accompanying Annual Report are open for inspection at the Registered Office of the Company during office hours between 11.00 am to 1.00 pm on all working days till the date of Annual General Meeting.
9. Members are required to bring their admission slip along-with copy of the Annual Report at the Annual General Meeting.
10. As per Rule 20 (2) of Companies (Management and Administration) amendment rules, 2015 vide Notification Dated 19th March, 2015, A Company Listed under chapter XB(Companies listed on SME exchange) or chapter XC(Companies listed on institutional trading platform without IPO) of ICDR regulations, 2009 and having its equity shares listed on a recognized

stock exchange, is out of the ambit of E-voting in its General Meeting and **ECO Friendly Food Processing Park Limited** is a BSE SME Listed company and E voting is not applicable.

Date: 31/08/2022

Place: New Delhi

By Order of the Board
For ECO FRIENDLY FOOD PROCESSING PARK LIMITED
Sd/-
BRIJ KISHORE SABHARWAL
DIN: 01303907
Whole-time Director

DIRECTORS' REPORT

To,
The Members

Eco Friendly Food Processing Park Limited

Your Directors have pleasure in presenting the 14th Annual Report on the business and operations of the Company together with the Audited Statement of Accounts and the Auditors' Report of your Company for the financial year ended, 31st March, 2022.

FINANCIAL HIGHLIGHTS:

The summarized performance of the Company for the years 2020-21 and 2021-22 is given below:

Particulars	For the Financial Year Ended	
	March 31, 2022 (in lakh)	March 31, 2021 (in lakh)
Total Income	243.74	315.18
Total Expenditure	124.40	85.91
Profit after Depreciation but before Tax	119.33	229.27
Less: Current Tax	7.70	4.96
Profit / (Loss) After Tax	111.62	224.30

FINANCIAL PERFORMANCE

During the year under review, Your Company has recorded a total income of Rs. 243.74/- Lakh against Rs. 315.18/- Lakh in the previous year. Profit after taxation for the financial year ended on 31st March, 2022 is Rs. 111.62/- Lakh against Rs. 224.30/- Lacs in the previous year.

RESERVE AND SURPLUS

Rs. 111.62/- lakh are being transferred to the reserve and surplus.

DIVIDEND

To Plough back the profits into the business, the Board of Directors has not declared any dividend during the year.

CHANGE IN THE NATURE OF BUSINESS

During the year, the Company has not changed its nature of business.

DEPOSITS:

The Company has not accepted deposit from the public falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014. No amount of principal or interest was outstanding as on the date of Balance Sheet.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There have been no material changes and commitments which can affect the financial position of the Company occurred between the end of the financial year of the Company and date of this report.

But during the financial year 2015-2016, SEBI has passed an ad interim Order dated 29th June, 2015 restraining the Company. During the financial year under review, SEBI Whole Time Member had passed the final order dated 22nd December, 2020.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has a formal system of internal control testing which examines both the design effectiveness and operational effectiveness to ensure reliability of financial and operational information and all statutory/regulatory compliances. The Company has a strong monitoring and reporting process resulting in financial discipline and accountability.

RISK MANAGEMENT POLICY

Therefore, in accordance with the provisions of the Companies Act, 2013, the Board members were informed about risk assessment and minimization procedures after which the Board formally adopted steps for framing, implementing and monitoring the risk management plan for the company.

The main objective of this policy is to ensure sustainable business growth with stability and to promote a proactive approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues.

In today's challenging and competitive environment, strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative. The common risks inter alia are: Regulations, competition, Business risk, Technology obsolescence, Investments, retention of talent and expansion of facilities. Business risk, inter-alia, further includes financial risk, political risk, fidelity risk, legal risk. As a matter of policy, these risks are assessed and steps as appropriate are taken to mitigate the same.

PARTICULARS OF EMPLOYEES AND OTHER DISCLOSURE

The prescribed particulars of Employees required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed herewith as Annexure to this Report.

The information required pursuant to Section 197(12) read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of Employees of the Company, will be provided on request. In terms of Section 136 of the Act, the reports and accounts are being sent to the members and others entitled thereto, excluding the information on employees particulars mentioned in rule 5(2) of the said rule which is available for inspection by the Members at the Registered Office of the Company during the business hours on working days of the Company upto the date of ensuing Annual General Meeting. If any Member is interest in inspecting the same, such Member may write to the Compliance officer in advance.

NAME OF THE COMPANIES WHICH HAVE BEEN BECOME OR CEASED TO BE ITS SUBSIDIARIES AND ASSOCIATE COMPANIES DURING THE YEAR

Since the Company has no subsidiaries as on 31st March, 2022, provision of section 129 of the Companies Act, 2013 is not applicable.

STATE OF COMPANY AFFAIRS:

The Company is complying with all the applicable laws and provisions and there is no adverse action against the business operations of the Company.

STATUTORY AUDITORS

The Board has appointed **M/s. Sushil Upadhyay & Associates, Chartered Accountants**, as the statutory auditor of the company from upcoming Annual General Meeting till conclusion of 17th Annual General Meeting of the company. The Company has received a letter from **M/s. Sushil Upadhyay & Associates, Chartered Accountants**, confirming their eligibility under Section 141 of the companies Act, 2013.

The Notes on Financial Statements referred to in the Auditors' Report are self-explanatory and therefore, in the opinion of the Directors, do not call for further comments.

EXTRACT OF THE ANNUAL RETURN

Pursuant to the provisions of Section 134 (3) (a) of the Companies Act, 2013, Extract of the Annual Return for the financial year ended 31st March, 2022 made under the provisions of Section 92 (3) of the Act in Form MGT-9 is annexed herewith as an Annexure A.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars as required under the provisions of Section 314(3)(m) of the Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014 in respect of Conservation of Energy and Technology Absorption have not been furnished considering the nature of activities undertaken by the Company during the year under review.

There was no foreign exchange earning & outgo during the financial year under review.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year under review, the Company is not required to comply with the provisions related to Corporate Social Responsibility on the basis of its financial statement.

DIRECTORS & COMMITTEES:

a) Changes in Directors and Key Managerial Personnel

During the year under review, Mr. Smit Kumar Gupta, one of the directors of the company has resigned from the directorship of the company w.e.f 15.11.2021.

Except above there has been no change in the composition of Board of Directors.

b) Declaration by an Independent Director(s) and re- appointment, if any

All Independent Directors have given declaration that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act and Listing Agreement.

c) Formal Annual Evaluation

Pursuant to the provisions of companies Act, 2013, the Board has carried out annual performance evaluation of its own performance, the directors individually as well the evaluation of the working of its Audit, Nomination

& Remuneration and Stakeholder committee. The manner in which the evaluation has been carried out has been explained in Corporate Governance Report.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

a. BOARD MEETINGS

During the year Five (05) Board Meetings were convened and held. The details of which are given below. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

S. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended
1.	25.06.2021	4	4
2.	28.08.2021	4	4
3.	15.11.2021	4	4
4.	27.01.2022	3	3
5.	30.03.2022	3	3

AUDIT COMMITTEE

The Board has well-qualified Audit Committee with majority of Independent Directors including Chairman. They possess sound knowledge on Accounts, Audit, Finance, Taxation, Internal Controls etc.

The Audit Committee also advises the Management on the areas where internal control system can be improved. The Terms of reference of the Audit Committee are in accordance with Section 177 of the Companies Act, 2013 as follows:

- Oversight of the Issuer's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Recommending to the Board, the appointment, re-appointment and, if required, there placement or removal of the statutory auditor and the fixation of audit fees.
- Approval of payment to Statutory Auditors for any other services rendered by the statutory auditors.
- Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:
 - (i) Matters required to be included in the Directors' Responsibility Statement to be included in the Board's report in terms of clause (2AA) of Section 217 of the Companies Act, 1956;
 - (ii) Any changes in accounting policies and practices and reasons for the same;
 - (iii) Major accounting entries involving estimates based on exercise of judgment by management;
 - (iv) Significant adjustments made in the financial statements arising out of audit findings;
 - (v) Compliance with listing and other legal requirements relating to financial statements;
 - (vi) Disclosure to any related party transactions;
 - (vii) Qualifications in the draft audit report.
- Reviewing with the management the half yearly financial statements before submission to the Board for approval.
- Reviewing with the management, performance of statutory and internal auditors, adequacy of internal control systems;
- Reviewing the adequacy of internal audit function, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit
.Discussion with internal auditors any significant findings and follow up thereon;
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matters to the Board;

- Discussion with Statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

COMPOSITION

During the year ended on 31st March, 2022, the composition of Audit Committee has been as under:

COMPOSITION

a) Mr. Sujit Gupta Kumar*	(Chairman)
b) Ms. Sita Devi*	(Chairman)
d) Mr. Satender Kumar	(Member)
c) Mr. Brij Kishore Sabharwal*	(Member)

During the financial year 2021-22, Four (04) meetings of Audit Committee were held i.e. 25.06.2021, 28.08.2021, 15.11.2021 and 27.01.2022.

*Mr. Sujit Kumar Gupta has resigned from the directorship of the company w.e.f 15.11.2021. Ms. Sita Devi has been appointed as the Chairman of the Audit Committee w.e.f 15.11.2021.

NOMINATION & REMUNERATION COMMITTEE

The Company has duly constituted Nomination and Remuneration Committee to align with the requirements prescribed under the provisions of the Companies Act, 2013.

COMPOSITION

a) Mr. Sujit Gupta Kumar*	(Chairman)
b) Ms. Sita Devi*	(Chairman)
d) Mr. Satender Kumar	(Member)
c) Mr. Brij Kishore Sabharwal*	(Member)

During the financial year 2021-22, Four (04) meetings of Nomination & Remuneration Committee were held on 25.06.2021, 28.08.2021, 15.11.2021 and 27.01.2022.

. *Mr. Sujit Kumar Gupta has resigned from the directorship of the company w.e.f 15.11.2021. Ms. Sita Devi has been appointed as the Chairman of the Audit Committee w.e.f 15.11.2021.

TERMS OF REFERENCE

The terms of reference of Committee includes the following:

- The committee recommends to the board the compensation terms of the executive directors.
- The committee to carry out evolution of every director's performance and recommend to the board his/her appointment and removal based on the performance.
- The committee to identify persons who may be appointed in senior management/Director in accordance with the criteria laid down.
- Framing and implementing on behalf of the Board and on behalf of the shareholders, a credible and transparent policy on remuneration of executive directors including ESOP, Pension Rights and any compensation payment.
- Considering approving and recommending to the Board the changes in designation and increase in salary of the executive directors.
- Ensuring the remuneration policy is good enough to attract, retain and motivate directors.
- Bringing about objectivity in deeming the remuneration package while striking a balance between the interest of the Company and the shareholders."

STAKEHOLDER RELATIONSHIP COMMITTEE

Our Company has constituted a Stakeholder Relationship Committee to redress the complaints of the shareholders. The committee currently comprises of three Directors. Mr. Sujit Gupta Kumar is the Chairman of the committee.

- | | |
|--------------------------------|------------|
| a) Mr. Sujit Gupta Kumar* | (Chairman) |
| b) Ms. Sita Devi* | (Chairman) |
| d) Mr. Satender Kumar | (Member) |
| c) Mr. Brij Kishore Sabharwal* | (Member) |

During the financial year 2021-22, Four (04) meetings of Stakeholder Relationship Committee were held on 25.06.2021, 28.08.2021, 15.11.2021 and 27.01.2022.

*Mr. Sujit Kumar Gupta has resigned from the directorship of the company w.e.f 15.11.2021. Ms. Sita Devi has been appointed as the Chairman of the Audit Committee w.e.f 15.11.2021.

ROLE OF STAKEHOLDER RELATIONSHIP COMMITTEE

The Stakeholder Relationship Committee of our Board looks into:

- The redressal of investors complaints viz. non-receipt of annual report, dividend payments etc.
- Matters related to share transfer, issue of duplicate share certificate, dematerializations.
- Also delegates powers to the executives of our Company to process transfers etc.

The status on various complaints received / replied is reported to the Board of Directors as an Agenda item.

During the year under review, the Composition of the Stakeholder Relationship Committee has been as under:

DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

During the year, as per Section 177(9) read with Rule 7(1) of The Companies (Meeting of Board and its Powers) Rules, 2014, Company is required to establish a Vigil Mechanism for its Directors and employees. In order to ensure that the activities of the Company and its employees are conducted in a fair and transparent manner by adoption of highest standards of professionalism, honesty, integrity and ethical behavior the company has adopted a vigil mechanism policy. This policy has been posted on the website of company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

During the year, Company has provided Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013, details of the same has been motioned in the financial statements of the company.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

The Company has no material significant transactions with its related parties which may have a potential conflict with the interest of the Company at large. The details of transactions with the Company and related parties are given for information under notes to Accounts.

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

In order to prevent sexual harassment of women at workplace; the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are effective in the Company. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at workplace of any women employee. The Company has in place an Anti Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Act, 2013. All women employees (permanent, contractual, temporary and trainee) are covered under this Policy.

The following is a summary of Sexual Harassment complaints received and disposed off during the year:

- a. No. of Complaints received: 0
- b. No. of Complaints disposed off : 0

MANAGERIAL REMUNERATION POLICY

Provisions relating to Managerial Remuneration as per Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 The Board have on the recommendation of the Nomination & Remuneration Committee framed a Policy for Selection and appointment of Directors, senior management and their Remuneration.

SECRETARIAL AUDIT REPORT AND EXPLANATION TO THE QUALIFICATIONS REPORTED IN THE REPORT

Provisions relating to Secretarial Audit as per Section 204 read with Rule 9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed **Mr. Shashank Kumar**, Proprietor of **M/s. Sharma Kumar & Associates**, Company Secretaries to undertake the Secretarial audit of the Company. The Secretarial Auditor Report provided by the Secretarial Auditor in Form No. MR-3 has been enclosed as Annexure B.

Explanation to the observations as notice in the Secretarial Audit Report: The Management is searching the best person for the position and the Company will strive to complete the pending e-filing with Registrar of Companies, NCT of Delhi & Haryana.

DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state 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) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (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.

ACKNOWLEDGEMENT

The board wishes to express and place on records its gratitude for the faith reposed in and cooperation extended to the company by the shareholders of the company. Your directors wish to place on record their deep sense of appreciation for the devoted and sincere services of the executives, staff and workers of the company for its success.

**FOR AND ON BEHALF OF THE BOARD
ECO FRIENDLY FOOD PROCESSING PARK LIMITED**

Place: New Delhi

Date: 31/08/2022

Sd-
Brij Kishore Sabharwal
Whole Time Director
Din No. 01303907

Sd-
Satender Kumar
Director
Din No. 06985603

ANNEXURE TO THE DIRECTOR'S REPORT DISCLOSURE UNDER SECTION 197 (12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 ARE GIVEN BELOW:

Sr. No.	Name of Director/KMP and Designation	Remuneration of Director/ KMP for FY 2021-22 (Rs.)	% increase in Remuneration in FY 2021-22	Ratio of Remuneration of Director to Median Remuneration of employees	Ratio of Remuneration of Director to Median Remuneration of Employees
1.	Mr. Brij Kishore Sabharwal, Whole Time Director	Nil	Nil	N.A.	N.A.

The number of permanent employees as on 31st March 2022 was 1.

Average of remuneration of employees excluding KMPs - Nil

No employee's remuneration for the year 2021-22 exceeded the remuneration of any of the Directors.

Company's performance has been provided in the Directors' Report which forms part of the Board Report.

The key parameter for the variable component of key Managerial personnel(s) is linked with Company performance and Individual performance.

The remuneration of Directors, KMPs and other employees is in accordance with the Remuneration Policy of the Company.

STATEMENT CONTAINING THE PARTICULARS OF EMPLOYEES IN ACCORDANCE WITH SECTION 197 OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 AND FORMING PART OF DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2022 -NOT APPLICABLE

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2022

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014

I. REGISTRATION & OTHER DETAILS:

1.	CIN	L45209DL2008PLC181131
2.	Registration Date	21/07/2008
3.	Name of the Company	ECO FRIENDLY FOOD PROCESSING PARK LIMITED
4.	Category/Sub-category of the Company	Company limited by shares/ Indian Non-Government Company.
5.	Address of the Registered office & contact details	49, Gujrawala Town. Part - II, New Delhi - 110009 Email: ecofriendlyfood@yahoo.com Website: www.ecofriendlyfood.in
6.	Whether listed company	Listed
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Mas Services Limited T - 34, Second Floor, Okhla Industrial Area Phase - II, New Delhi - 110020 Tel: 011 - 26387281 Email: info@masserv.com Website: http://www.masserv.com/

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Agriculture Industry	0111	88.68

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. NO	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary/ Associate	% Of Shares Held	Applicable Section
1	N.A.	N.A.	N.A.	N.A.	N.A.
2	N.A.	N.A.	N.A.	N.A.	N.A.
3	N.A.	N.A.	N.A.	N.A.	N.A.

VI. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2021]				No. of Shares held at the end of the year[As on 31-March-2022]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a)Individuals/Hindu Undivided Family	50450000	0	50450000	20.37	50450000	0	50450000	20.37	0
b) Bodies Corp.									
Sub-total (A)(1)	50450000	0	50450000	20.37	50450000	0	50450000	20.37	0
(2) Foreign	-	-	-	-					
Total shareholding of Promoter (A) = (A)(1) + (A)(2)	50450000	0	50450000	20.37	50450000	0	50450000	20.37	0
B. Public Shareholding									
1. Institutions	-	-	-	-	-	-	-	-	
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	
2. Non-Institutions									
a) Bodies Corp.	87561304	0	87561304	35.36	87561304	0	87561304	35.36	0.00
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs.2 lakh	47134839	4589000	51723839	20.89	47134839	4589000	51723839	20.89	0.00
ii) Individual shareholders holding nominal share capital in excess of Rs 2 lakh	51852957	6061900	57914857	23.39	51852957	6061900	57914857	23.39	0.00
c) Others (specify)									
i)HUF	-	-	-	-	-	-	-	-	
ii)Clearing	3955000		3955000	1.60	3955000		3955000	1.60	0.00

Members									
iii) Non Resident Indians	-	-	-	-	-	-	-	-	-
iv) Trusts	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	186549100	10650900	197200000	79.63	186549100	10650900	197200000	79.63	0.00
Total Public Shareholding (B)=(B)(1)+ (B)(2)	186549100	10650900	197200000	79.63	186549100	10650900	197200000	79.63	0.00
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	236999100	10650900	247650000	100.00	236999100	10650900	247650000	100.00	0

ii) Shareholding of Promoters-

SN	Shareholder's Name	Shareholding at the beginning of the year [As on 31-March-2021]			Share holding at the end of the year [As on 31-March-2022]			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Brij Kishore Sabharwal	4,92,30,000	19.88	-	4,92,30,000	19.88	-	Nil
2.	Amar Singh Bisht	12,20,000	0.49	-	12,20,000	0.49	-	Nil
	Total	5,04,50,000	20.37	-	5,04,50,000	20.37	-	Nil

iii) Change in Promoters' Shareholding (please specify, if there is no change): There is no Change in the Shareholding of Promoters during the Financial Year 2021-2022.

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				

1	Brij Kishore Sabharwal	4,92,30,000	19.88	4,92,30,000	19.88
	Amar Singh Bisht	12,20,000	0.49	12,20,000	0.49
At the End of the year					
2	Brij Kishore Sabharwal	4,92,30,000	19.88	4,92,30,000	19.88
	Amar Singh Bisht	12,20,000	0.49	12,20,000	0.49

iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	VINAHAST DEALCOM PRIVATE LIMITED				
	At the beginning of the year (31.03.2021)	6206000	2.51	6206000	2.51
	At the end of the year (31.03. 2022)	6206000	2.51	6206000	2.51
2.	INDRAWATI COMMOALES PRIVATE LIMITED				
	At the beginning of the year (31.03.2021)	5774000	2.33	577400	2.33
	At the end of the year (31.03. 2022)	5774000	2.33	5774000	2.33
3.	RIVER HIGH RIGHT SHARE BROKERS PRIVATE LIMITE				
	At the beginning of the year (31.03.2021)	4750000	1.92	4750000	1.92
	At the end of the year (31.03. 2022)	4750000	1.92	4750000	1.92
4.	SKYHIGH BUILDTECH PRIVATE LIMITED				
	At the beginning of the year (31.03.2021)	4262000	1.72	4262000	1.72
	At the end of the year (31.03. 2022)	4262000	1.72	4262000	1.72
5.	YOGESH MOVERS & PACKERS PRIVATE LIMITED				
	At the beginning of the year (31.03.2021)	4174000	1.69	4174000	1.69
	At the end of the year (31.03. 2022)	4174000	1.69	4174000	1.69
6.	PADMAWATI TRADEVIN PVT LTD				
	At the beginning of the year (31.03.2021)	4096000	1.65	4096000	1.65

	At the end of the year (31.03. 2022)	4096000	1.65	4096000	1.65
7.	HIGH SPEED DISTANCE MOVERS PRIVATE LIMITED				
	At the beginning of the year (31.03.2021)	4058000	1.64	4058000	1.64
	At the end of the year (31.03. 2022)	4058000	1.64	4058000	1.64
8.	TRUCKLING VINMAY TRADING PRIVATE LIMITED				
	At the beginning of the year (31.03.2021)	3578000	1.44	3578000	1.44
	At the end of the year (31.03. 2022)	3578000	1.44	3578000	1.44
9.	SHIVMANI VINIMAY PRIVATE LIMITED				
	At the beginning of the year (31.03.2021)	3500000	1.41	3500000	1.41
	At the end of the year (31.03. 2022)	3500000	1.41	3500000	1.41
10.	ASHVIN VERMA				
	At the beginning of the year (31.03.2021)	5112000	2.06	5112000	2.06
	At the end of the year (31.03. 2022)	5112000	2.06	5112000	2.06

v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Brij Kishore Sabharwal				
	At the beginning of the year	4,92,30,000	19.88	4,92,30,000	19.88
	At the end of the year	4,92,30,000	19.88	4,92,30,000	19.88

V) INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				

i) Principal Amount	-	2,25,417,591.00	-	2,25,417,591.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	2,25,417,591.00	-	2,25,417,591.00
Change in Indebtedness during the financial year	-	-	-	-
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year	-	-	-	-
i) Principal Amount	-	2,25,417,591.00	-	2,25,417,591.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	2,25,417,591.00	-	2,25,417,591.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

S.No.	Particulars of Remuneration	Total Amount	
		Mr. Brij Kishore Sabharwal, Whole-Time Director	Total
1	Gross salary	Nil	Nil
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Nil	NIL
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Nil	NIL
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	Nil	NIL
2	Stock Option	Nil	NIL
3	Sweat Equity	Nil	NIL
4	Commission - as % of profit - others, specify...	Nil	NIL

5	Others, please specify	Nil	NIL
	Total (A)	Nil	Nil

B. Remuneration to other directors:-

SN.	Particulars of Remuneration	Name of Directors			Total Amount
1	Independent Directors	NIL	NIL	NIL	NIL
	Fee for attending board /committee meetings	NIL	NIL	NIL	NIL
	Commission	NIL	NIL	NIL	NIL
	Others, please specify	NIL	NIL	NIL	NIL
	Total (1)	NIL	NIL	NIL	NIL
2	Other Non-Executive Directors	NIL	NIL	NIL	NIL
	Fee for attending board committee meetings	NIL	NIL	NIL	NIL
	Commission	NIL	NIL	NIL	NIL
	Others, please specify	NIL	NIL	NIL	NIL
	Total (2)	NIL	NIL	NIL	NIL
	Total (B)=(1+2)	NIL	NIL	NIL	NIL
	Total Managerial Remuneration	NIL	NIL	NIL	NIL

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	N.A.	N.A.	N.A.	N.A.
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	N.A.	N.A.	N.A.	N.A.
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	N.A.	N.A.	N.A.	N.A.
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	N.A.	N.A.	N.A.	N.A.
2	Stock Option	N.A.	N.A.	N.A.	N.A.
3	Sweat Equity	N.A.	N.A.	N.A.	N.A.

4	Commission	N.A.	N.A	N.A	N.A.
	- as % of profit	N.A.	N.A	N.A	N.A.
	Others specify...	N.A.	N.A	N.A	N.A.
5	Others, please specify	N.A.	N.A	N.A	N.A.
	Total	N.A.	N.A	N.A	N.A.

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. DIRECTORS					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

Signed By-

Sd/- Brij Kishore Sabharwal DIN No. 01303907 Whole Time Director	Sd- Satender Kumar DIN NO. 06985603 Director
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FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31/03/2022

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
ECO FRIENDLY FOOD PROCESSING PARK LIMITED
49, Gujrawala Town,
Part-II, New Delhi -110009

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **ECO FRIENDLY FOOD PROCESSING PARK LIMITED** (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and accordingly, expressing my opinion thereon.

Based on our inspection, verification of Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2022 has possibly complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the Financial Year ended on March 31, 2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under.
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act');
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (No transaction has been recorded during the Audit Period)
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits and sweat equity) Regulations, 2021; (No transaction has been recorded during the Audit Period)
 - e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
 - f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008
 - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (No transaction has been recorded during the Audit Period)
 - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (No transaction has been recorded during the Audit Period)

In respect of other laws specifically applicable to the Company, I have relied on information/records produced by the Company during the course of our audit and the reporting is limited to that extent.

In respect of Direct and Indirect Tax Laws like Income Tax Act, Goods & Service Tax Act, Excise & Custom Acts we have relied on the Reports given by the Statutory Auditor of the company.

We have also examined the compliance with the applicable clauses of the following:

1. Secretarial Standard issued by The Institute of Company Secretaries of India with respect to board and general meetings.
2. The Listing Agreement entered into by the Company with BSE Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above except in respect of matters specified below:

1. There were many instances where Company has given late intimation(s) and disclosures to the Stock Exchange and made delay in Compliances pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.
2. The Company was not in compliance of provision of Section 203 of the Companies Act, 2013 read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, in respect of appointment of Company Secretary.
3. The Company was not in compliance of provision of Section 202 of the Companies Act, 2013 read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, in respect of appointment of Chief Financial Officer (CFO).
4. The Company has not updated Website as per the provisions Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 and Companies Act, 2013.
5. The Company was not in Compliance of provision of Regulation 47 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, in respect of publishing of Newspaper advertisement of Notice given to shareholder.
6. The company has not filed various returns and forms as prescribed under the Companies Act, 2013.
7. The Company has given loan exceeding the Sixty Percent of Paid-up share Capital, Free Reserves and Security Premium Account or One Hundred Percent of Free Reserves and Security Premium Account, However the Company had not passed Special Resolution under section 186 of Companies Act, 2013 for loan and investment exceeding the limit prescribed under this section.
8. The status of the company on BSE Limited is Suspended due to non- payment of ALF dues.

We further report that:

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and there exist the system for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2022 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

All decisions of the Board were unanimous and the same are captured and recorded as part of the minutes.

We further report that there is scope to improve the systems and processes in the company and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that as informed to us, the Company has undertaken event / action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

**For Sharma Kumar & Associates
Company Secretaries**

sD-

Shashank Kumar

(Proprietor)

M. no. 53301, C.P. No. 19693

UDIN: A053301D003329387

Peer Review Cer. No.: 2617/2022

Place: Ghaziabad

Date: 31.08.2022

**This report is to be read with our letter of even date which is annexed as Annexure-A forming part of an integral.*

To,
The Members of
ECO FRIENDLY FOOD PROCESSING PARK LIMITED
49, Gujrawala Town,
Part-II, Delhi-110009

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Sharma Kumar & Associates
Company Secretaries
Sd-
Shashank Kumar
(Proprietor)
M. no. 53301, C.P. No. 19693
UDIN: A053301D003329387
Peer Review Cer. No.: 2617/2022

Place: Ghaziabad
Date: 31.08.2022

SUSHIL UPDHYAY & ASSOCIATES
Chartered Accountants



D-2B, II Floor, St No.5, Shouth Anarkali, Delhi- 110051

Phone : 011-22420729, Mob.:91-9871740495

E-mail : sushil.ca@gmail.com

To,
Board of Directors of
M/S ECO FRIENDLY FOOD PROCESSING PARK LIMITED

Opinion

We have audited the financial statements of M/s ECO FRIENDLY FOOD PROCESSING PARK LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit/loss and its cash flows for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2022
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date
- d) And the changes in equity for the year ended on that date

Basis for Opinion

We conducted our audit of Standalone Financial Statement 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

Information other than the financial statements and auditors' 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 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 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 are 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 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider

quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Ind AS 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were 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 its 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 its 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 such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

**For M/s Sushil Upadhyay & Associates
Chartered Accountants**

Sd-

(CA. Sushil Upadhyay)

Proprietor

M.No.: 511930

FRN: 018851C

UDIN: 23511930BGWKDJ1657

Date: New Delhi

Place: 25.05.2022

Annexure 'A' to the Independent Auditor's Report

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

1. In respect of fixed assets:

(a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Plant and Equipment;

(B) The company does not have any intangible assets;

(b) As explained to us, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) The company does not own any immovable properties hence this clause of the Caro is not applicable to the company.

(d) The company has not revalued its Plant and Equipment during the year.

(e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. (a) As explained to us, the company does not have any inventory hence this clause of the CARO not applicable to the company

(b) The Company has not availed any working capital facilities in excess of 5 crores; hence quarterly returns/statements are not required to be filed by the company with banks/financial institutions.

3. **Compliance under section 189 of The Companies Act, 2013**

As per information and explanation given to us, and subject to the observations given in the main audit report, the company has not granted loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

4. According to the information and explanation given to us, the Company has not granted any loans, made investments or provided guarantees in contravention of provisions of Section 185 of the Act. The Company has complied with the provisions of Section 186(1) of the Act; the other provisions of Section 186 of the Act are not applicable to the Company.

5. **Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed there under while accepting Deposits**

As per information and explanation given to us, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

6. The Central Government has not prescribed the maintenance of cost records under sub-section (1) section 148 of the Act for the business activities carried out by the Company. Accordingly, the provision of clause 3(vi) of the Order is not applicable to the Company

7. (a) According to the records made available to us, company is regular in depositing undisputed statutory dues, if any to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

8. According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9. (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to the information and explanations given by the management, the Company has not obtained the money by way of term loans during the year.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) and (f) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. The Company does not have

any subsidiaries or joint ventures.

10. (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
11. (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
12. The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
13. According to the information and explanations given to us, all transactions with the related parties, if any are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements,
14. In our opinion and based on our examination, the company does not require to have an internal audit system.
15. On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company and hence provisions of section 192 of the Act, 2013 are not applicable to the Company.
16. In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and the Company has obtained the required registration.
17. Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There is no resignation of the statutory auditors during the year and hence this clause is not applicable to the company.
19. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
20. Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
21. The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For M/s Sushil Upadhyay & Associates
Chartered Accountants

Sd-

(CA. Sushil Upadhyay)

Proprietor

M.No.: 511930

FRN: 018851C

UDIN: 23511930BGWKDJ1657

Date: New Delhi

Place: 25.05.2022

Annexure 'B' : Report on Internal Financial Controls with reference to financial statements

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

We have audited the internal financial controls over financial reporting of M/s ECO FRIENDLY FOOD PROCESSING PARK LIMITED ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

For M/s Sushil Upadhyay & Associates

Chartered Accountants

Sd-

(CA. Sushil Upadhyay)

Proprietor

M.No.: 511930

FRN: 018851C

UDIN: 23511930BGWKDJ1657

Date: New Delhi

Place: 25.05.2022

ECO FRIENDLY FOOD PROCESSING PARK LIMITED

Reg. Office: 49, Gujrawala Town, Part II New Delhi- 110009

CIN: L45209DL2008PLC181131

Balance Sheet as at 31.03.2022

				(Amount in Rs)	
Particulars			Note No.	As at 31.03.2022	As at 31.03.2021
I.	EQUITY AND LIABILITIES				
1	Shareholders' funds				
	(a)	Share capital	1	247,650,000	247,650,000
	(b)	Reserves and surplus	2	189,517,958	178,355,232
2	Share Application Money				
	-				
3	Non - Current Liabilities				
	(a)	Other Long term Liabilities	3	224,967,591	224,967,591
4	Current liabilities				
	(a)	Short term Borrowings	4	450,000	450,000
	(b)	Trade payables	5	-	3,319,000
	(c)	Other current liabilities	5	3,066,856	2,419,856
	(d)	Short term provisions	6	6,312,711	5,417,990
	TOTAL			671,965,116	662,579,669
II.	ASSETS				
1	Non-current assets				
	(a)	Fixed assets			
		(i) Tangible assets	7	106,945,093	112,026,397
		(i) Intangible assets		-	-
	(b)	Investments	8	1,000,000	1,000,000
	(c)	Long Term Loans & Advances	9	3,237,400	3,237,400
	(d)	Other non-current assets	10	-	-
2	Current assets				
	(a)	Inventories	11	2,525,365	4,025,888
	(b)	Trade receivables	12	4,522,509	4,522,509
	(c)	Cash and cash equivalents	13	852,106	885,703
	(d)	Short-term loans and advances	14	544,605,147	529,620,802
	(e)	Other current assets	15	8,277,496	7,260,970
	TOTAL			671,965,116	662,579,669
	The accompanying notes form an integral part of these financial		21		

	statements.			
	In Terms of our Report attached		For & On Behalf of Board of Directors	
	For SUSHIL UPADHYAY & ASSOCIATES		ECO FRIENDLY FOOD PROCESSING PARK LIMITED	
	Chartered Accountants		Sd-	Sd-
	Sd-		BRIJ KISHORE SABHARWAL	SATENDER KUMAR
	(CA SUSHIL UPADHYAY)		(Director)	(Director)
	Prop.		DIN: 01303907	DIN: 06985603
	Membership No.: 511930			
	FRN:018851C			
	Place : New Delhi			
	Dated: 25.05.2022			

ECO FRIENDLY FOOD PROCESSING PARK LIMITED

Reg. Office: 49, Gujrawala Town, Part II New Delhi- 110009

CIN: L45209DL2008PLC181131

Profit and loss statement for the year ended 31.03.2022

			(Amount in Rs)	
Particulars	Note No.	As at 31.03.2022	As at 31.03.2021	
I.	Revenue from Operations (Gross)	16A	21,615,623.32	29,608,724.00
II.	Other Income	16B	2,759,018.00	1,910,155.00
III.	Total Revenue (I + II)		24,374,641.32	31,518,879.00
IV.	Expenses:			
	Changes in inventories of finished goods work-in-progress	17	1,500,523.00	(2,458,388.00)
	Employee benefits expense	18	1,800,500.00	1,286,476.00
	Depreciation expense	19	5,081,304.78	5,977,474.80
	Other expenses	20	4,058,616.77	3,785,857.86
	Total expenses		12,440,944.55	8,591,420.66
V.	Profit before exceptional and extraordinary items and tax (III-IV)		11,933,696.77	22,927,458.34
VI.	Exceptional items		-	-
	Loss on Sale of Fixed Assets		-	-
VII.	Profit before extraordinary items and tax (V - VI)		11,933,696.77	22,927,458.34
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII- VIII)		11,933,696.77	22,927,458.34
X	Tax expense:			
	(1) Current tax		770,971.00	496,642.00
	(2) Deferred tax		-	-
	(3) Previous Year Tax		-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)		11,162,725.77	22,430,816.34
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-

XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		11,162,725.77	22,430,816.34
XVI	Earnings per equity share:			
	(1) Basic		0.05	0.09
	(2) Diluted		0.05	0.09
	The accompanying notes form an integral part of these financial statements.			
For SUSHIL UPADHYAY & ASSOCIATES			For & On Behalf of Board of Directors	
Chartered Accountants			ECO FRIENDLY FOOD PROCESSING PARK LIMITED	
Sd- (CA SUSHIL UPADHYAY)			Sd- BRIJ KISHORE SABHARWAL	Sd- SATENDER KUMAR
Prop.			(Director)	(Director)
Membership No.: 511930			DIN: 01303907	DIN: 06985603
FRN:018851C				
Place : New Delhi				
Dated: 25.05.2022				

ECO FRIENDLY FOOD PROCESSING PARK LIMITED

Reg. Office: 49, Gujrawala Town, Part II New Delhi- 110009

CIN: L45209DL2008PLC181131

Cash Flow Statement

For the Year Ending 31-March 2022

	(Amount in Rs.)	
Particulars	31.03.2022	31.03.2021
<u>(A)CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1.Net profit before tax	11,933,696.77	22,927,458.34
2.Adjustment for:		
Add: Depreciation & Amortisation Expenses	5,081,304.78	5,977,474.80
Add: Expenses Written off	-	340,000.00
Less: Interest Received	(2,759,018.00)	(1,910,155.00)
	14,255,983.55	27,334,778.14
3.Working Capital Changes:		
Decrease (Increase) in Trade & Other Receivables	-	(2,250.00)
Decrease (Increase) in Inventories	1,500,523.00	(2,458,388.00)
Increase (Decrease) in Trade & Other Payables	(3,319,000.00)	-
Increase (Decrease) in Current Liabilities & Provisions	770,750.00	(4,595,085.00)
Increase (Decrease) in Other Long term Liabilities	-	29,500,000.00
Increase (Decrease) in Other Current Assets	(1,016,526.00)	(541,028.00)
Net Changes in Working Capital	(2,064,253.00)	21,903,249.00
Cash Generated from Operations	12,191,730.55	49,238,027.14
Adjustment of Taxes	-	-
Net Cash Flow from Operating Activities (A)	12,191,730.55	49,238,027.14
<u>B.CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Sale of Fixed Assets	-	-
Purchase of Investments	-	(2,000,000.00)
Increase in Other Non Current Assets	-	-
Increase in Long Terms Loans & Advances	-	-
Increase in Short Terms Loans & Advances	14,984,345.30	53,251,279.00
Interest Received	(2,759,018.00)	(1,910,155.00)
Net Cash Flow from Investing Activities (B)	12,225,327.30	49,341,124.00
<u>C.CASH FLOW FROM FINANCING</u>		

ACTIVITIES :		
Issue of share capital and Proceeds from Share Application Money	-	-
Increase in Short Terms Borrowings	-	(2,100,000.00)
Net Cash Flow from Financing Activities (C)	-	(2,100,000.00)
Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	(33,596.75)	(2,203,096.86)
Cash and cash equivalents at the beginning of the year / Period	885,703.12	3,088,799.98
Cash and cash equivalents at the end of the year/ Period	852,106.37	885,703.12

*** Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) - 3 on Cash Flow Statements" issued by the Institute of Chartered of Accountants of India.**

As per our report of even date	For & On Behalf of Board of Directors	
	ECO FRIENDLY FOOD PROCESSING PARK LIMITED	
For SUSHIL UPADHYAY & ASSOCIATES		
Chartered Accountants		
Sd-	Sd-	Sd-
(CA SUSHIL UPADHYAY)	BRIJ KISHORE SABHARWAL	SATENDER KUMAR
Prop.	(Director)	(Director)
Membership No.: 511930	DIN: 01303907	DIN: 06985603
FRN:018851C		
Place : New Delhi		
Dated: 25.05.2022		

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31 March 2022

NOTE 1

**SHARE
CAPITAL**

Particulars	As at 31.03.2022	As at 31.03.2021
<u>Authorised</u>		
25,00,00,000 Equity Shares of Re 1.00 each (P.Y. 25,00,00,000 Equity Shares of Rs 1.00 each)	250,000,000.00	250,000,000.00
<u>Issued</u>		
24,76,50,000 Equity Shares of Re 1.00 each (P.Y. 24,76,50,000 Equity Shares of 1.00 each)	247,650,000.00	247,650,000.00
<u>Subscribed & Paid up</u>		
24,76,50,000 Equity Shares of Re 1.00 each (P.Y. 24,76,50,000 Equity Shares of `1.00 each)	247,650,000.00	247,650,000.00
Total	247,650,000.00	247,650,000.00

NOTE 1 A

Reconciliation of number of shares:

Particulars	Equity Shares-31.03.2022		Equity Shares-31.03.2021	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year*	247,650,000	247,650,000.00	247,650,000	247,650,000.00
Shares Issued during the period**	-	-	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	247,650,000	247,650,000.00	247,650,000	247,650,000.00

NOTE I B**Details of Shareholders holding more than 5% shares as at 31.03.2022 :**

S.No.	Name of Shareholder	As at 31.03.2022		As at 31.03.2021	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	B.K.Sabharwal	49,230,000	19.88%	49,230,000	19.88%

NOTE 1C**Details of shares allotted as fully paid by way of bonus shares:**

Particulars	As at 31.03.2022	As at 31.03.2021
	No. of Shares	No. of Shares
Equity shares allotted as bonus shares	Nil	Nil
Total	Nil	Nil

NOTE 2**RESERVE AND SURPLUS**

Particulars	As at 31.03.2022	As at 31.03.2021
a. Surplus in the Profit and Loss		
Opening balance	125,487,732.37	103,056,916.03
(+) Net Profit/ (Net Loss) For the current year	11,162,725.77	22,430,816.34
	136,650,458.14	125,487,732.37
Less : Deductions during the year		
Closing Balance	136,650,458.14	125,487,732.37
b. Securities Premium Account		
Opening balance	52,867,500.00	52,867,500.00
Add : Addition during the year	-	-
	52,867,500.00	52,867,500.00
Less : Deductions during the year		
Closing Balance	52,867,500.00	52,867,500.00
Total	189,517,958.14	178,355,232.37

NOTE 3**OTHER LONG TERM LIABILITIES**

Particulars	As at 31.03.2022	As at 31.03.2021
Secured Loan	223,967,591.00	223,967,591.00
Other Long Term Liabilities		
Total	224,967,591.00	224,967,591.00

NOTE 4**SHORT TERM BORROWINGS**

Particulars	As at 31.03.2022	As at 31.03.2021
Unsecured	-	-
Inter Corporate Loans	450,000.00	450,000.00
Total	450,000.00	450,000.00

NOTE 5**TRADE PAYABLE & OTHER CURRENT LIABILITIES**

Particulars	As at 31.03.2022	As at 31.03.2021
a. Trade Payables*		
Trade Payables	-	3,319,000.00
(As informed to us there was no supplier who was registered under "The Micro, Small and Medium Enterprises (Development) Act,2006".		
b. Other Liabilities		
Other Current Liabilities	3,066,856.00	2,419,856.00
Total	3,066,856.00	5,738,856.00
(* Refer Note No. 2.15)		

NOTE 6**SHORT TERM PROVISIONS**

Particulars	As at 31.03.2022	As at 31.03.2021
Other Payable	3,419,081.00	3,295,331.00
Provision for Taxation	2,893,630.00	2,122,659.00
Total	6,312,711.00	5,417,990.00

NOTE 8**INVESTMENTS**

Particulars	As at 31.03.2022	As at 31.03.2021
Investment in Shares	1,000,000.00	1,000,000.00
Total	1,000,000.00	1,000,000.00

NOTE 9**LONG TERM LOAN & ADVANCES**

Particulars	As at 31.03.2022	As at 31.03.2021
Security Deposits	3,237,400.00	3,237,400.00
Total	3,237,400.00	3,237,400.00

NOTE 10**OTHER NON CURRENT ASSETS**

Particulars	As at 31.03.2022	As at 31.03.2021
Miscellaneous Expenditure	-	-
Deferred Revenue Expenditure	-	-
Total	-	-

NOTE 11**INVENTORIES**

Particulars	As at 31.03.2022	As at 31.03.2021
(As per Note no. 15)		
a. Finished Goods	2,020,292.00	3,220,710.40
b. Semi Finished Goods	505,073.00	805,177.60
Total	2,525,365.00	4,025,888.00

NOTE 12**TRADE RECEIVABLES**

Particulars	As at 31.03.2022	As at 31.03.2021
Trade Receivables outstanding for a period	-	-

exceeding six months (Unsecured Considered Good)		
Other Trade Receivables* (Unsecured Considered Good)	4,522,509.00	4,522,509.00
Total	4,522,509.00	4,522,509.00
(* Refer Note No. 2.14)		

NOTE 13

CASH AND CASH EQUIVALENTS

Particulars	As at 31.03.2022	As at 31.03.2021
a) Balances with Banks		
-Current Accounts	769,336.17	637,388.92
b) Cash on Hand	82,770.20	248,314.20
Total	852,106.37	885,703.12

NOTE 14

SHORT TERM LOANS AND ADVANCES

Particulars	As at 31.03.2022	As at 31.03.2021
(Unsecured, Considered Good)		
Loan to Companies	544,605,147.30	529,620,802.00
Total	544,605,147.30	529,620,802.00

NOTE 15

OTHER CURRENT ASSETS

Particulars	As at 31.03.2022	As at 31.03.2021
Others Current Assets	8,277,496.00	7,260,970.00
Total	8,277,496.00	7,260,970.00

NOTE 16A

REVENUE FROM OPERATIONS

Particulars	As at 31.03.2022	As at 31.03.2021
Revenue From operations		
Sale of products	21,615,623.32	29,608,724.00
Total	21,615,623.32	29,608,724.00

NOTE 16B

OTHER INCOME

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Particulars		As at 31.03.2022	As at 31.03.2021
Other Income		2,759,018.00	1,910,155.00
Total		2,759,018.00	1,910,155.00
NOTE 17			
CHANGES IN INVENTORIES OF FINISHED GOODS AND SEMI FINISHED GOODS			
Particulars		As at 31.03.2022	As at 31.03.2021
(a) Finished Goods			
Opening Stock		3,220,710.40	1,254,000.00
Less : Closing Stock		2,020,292.00	3,220,710.40
Increase(-)/Decrease in Inventory of Finished Goods (A)		1,200,418.40	(1,966,710.40)
(b) Semi-Finished Goods			
Opening Stock		805,177.60	313,500.00
Less : Closing Stock		505,073.00	805,177.60
Increase in Inventory of Semi Finished Goods (B)		300,104.60	(491,677.60)
Increase in Inventories (A + B)		1,500,523.00	(2,458,388.00)
NOTE 18			
EMPLOYEE BENEFITS EXPENSE			
Particulars		As at 31.03.2022	As at 31.03.2021
Director Remuneration		600,000.00	600,000.00
Salaries and Wages		1,100,000.00	600,000.00
Staff Welfare		100,500.00	86,476.00
Total		1,800,500.00	1,286,476.00
NOTE 19			
DEPRECIATION EXPENSES			
Particulars		As at 31.03.2022	As at 31.03.2021
Depreciation		5,081,304.78	5,977,474.80
Total		5,081,304.78	5,977,474.80
NOTE 20			
OTHER EXPENSES			
S.No.	Particulars	As at 31.03.2022	As at 31.03.2021

1	Plantation and Cultivation	2,375,001.00	1,498,774.00
2	Travelling & Conveyance	70,100.00	98,892.00
3	Power & Fuel	925,000.00	1,075,665.00
4	Auditors Remuneration	25,000.00	25,000.00
5	Repairs & Maintenance	71,140.00	85,663.00
6	Printing & Stationary	71,304.00	71,992.00
7	Bank Charges	5,108.77	1,919.86
8	Legal & Professional Charges	22,277.00	243,000.00
9	Preliminary exps	-	340,000.00
10	Business Promotions	100,500.00	231,128.00
11	Telephone Exp.	87,253.00	61,724.00
12	Misc Exps	25,000.00	-
13	Filing Fees	160,500.00	52,100.00
14	Water & Electricity	120,433.00	-
Total		4,058,616.77	3,785,857.86

Note 7											
Fixed Assets											
											(Amount in Rs)
Gross Block						Depreciation			Net Block		
S. No.	Particulars	Value as on 01.04.2021	Addition during the year	Deduction during the year	Value as on 31.03.2022	Value as on 01.04.2021	Addition during the year	Deduction during the year	Value as on 31.03.2022	WDV as on 31.03.2022	WDV as on 31.03.2021
I	<u>Tangible Assets</u>										
1	Computer & Software	206,000.00	-	-	206,000	195,700	-	-	195,700	10,300	10,300
2	Television	27,900.00	-	-	27,900	26,505	-	-	26,505	1,395	1,395
3	Mobile	37,500.00	-	-	37,500	35,625	-	-	35,625	1,875	1,875
4	Fencing Wire	2,250,000.00	-	-	2,250,000	1,993,243	67,850.54	-	2,061,093	188,907	256,757
5	Paper Sedder	9,975.00	-	-	9,975	8,242	-	-	8,242	1,733	1,733
6	Car	7,365,000.00	-	-	7,365,000	7,365,000	-	-	7,365,000	-	- 0
7	Agriculture Equipments	756,000.00	-	-	756,000	668,814	22,824.64	-	691,638	64,362	87,186
8	Storage Structures	4,080,200.00	-	-	4,080,200	3,625,585	121,585.12	-	3,747,171	333,029	454,615
9	Leasehold Agriculture Land & Site Development	67,156,000.00	-	-	67,156,000	-	-	-	-	67,156,000	67,156,000
10	Organic Vergin Land	102,040,000.00	-	-	102,040,000	59,927,434	4,211,256.58	-	64,138,691	37,901,309	42,112,566
11	Internal Road through levelling	25,000,000.00	-	-	25,000,000	23,110,694	657,787.90	-	23,768,482	1,231,518	1,889,306
12	Tractor	1,093,270.00	-	-	1,093,270	1,038,606	-	-	1,038,606	54,664	54,664
	Total Tangible Assets	210,021,845.00	-	-	210,021,845.00	97,995,448.59	5,081,304.78	-	103,076,753.37	106,945,092.59	112,026,397.25
	Previous Year	210,021,845.00	-	-	210,021,845.00	92,017,973.79	5,977,474.80	-	97,995,448.59	112,026,397.37	118,003,872.05

Notes to the Financial Statements for the year ended March 31, 2022

1. General information:

Eco Friendly Food Processing Park Limited was originally incorporated in Union Territory of Delhi as Eco Friendly Food Processing Park Private Limited on 30th November, 2008 vide Certificate of Incorporation issue by Registrar of Companies, NCT of Delhi & Haryana. Our company was subsequently converted into a Public Limited Company and consequently name was changed to Eco Friendly Food Processing Park Limited vide Fresh Certificate of Incorporation dated 17th December, 2008 issued by the Registrar of Companies, NCT of Delhi & Haryana. Subsequently name was changed to Eco Friendly Food Processing Park Limited vide Fresh Certificate of Incorporation dated 17th December 2008 issued by the Registrar of Companies, NCT of Delhi & Haryana

2. Significant accounting policies ;

2.1 The financial statements as at and for the year ended March 31, 2022 have been prepared in accordance with Indian Accounting Standards (“Ind AS”) notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2.2 Basis of measurement

The financial statements have been prepared on a historical cost convention and on an accrual basis, except for certain items that are measured at fair value as required by relevant Ind AS:

- (i) Financial assets and financial liabilities measured at fair value;
- (ii) Defined benefit and other long-term employee benefits, if any.

2.3 Functional Currency and Foreign currency

No Foreign currency transaction has taken place during the relevant period.

2.4 Use of Estimates and Judgments:

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

2.5 Revenue recognition

2.5.1 Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principle outstanding and the effective interest rate applicable, which is the rate exactly discounts the estimated future cash receipts through expected life of the financial asset to that asset's net carrying amount on initial recognition.

2.5.2 Commission Income is recognized when it has accrued.

2.6 Leases

No Operating & Finance lease has taken by the company

2.7 Cost recognition

Costs and expenses are recognised when incurred and have been classified according to their primary nature.

2.8 Income Tax

Tax expenses comprises current tax (i.e. amount of tax for the period determined in accordance with the income tax-law) and deferred tax charge or credit (reflecting the tax effects of timing defERENCE between accounting income and taxable income for the year).

Current tax is measured at the amount expected to be paid to the taxation authorities, using applicable tax rates and tax laws. Deferred income tax is recognised using the balance sheet approach.

Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax asset are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

2.9 Financial Instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

2.9.1 Cash and cash equivalents: Cash and cash equivalents considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

2.9.2 Financial assets at amortised cost: Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

2.9.3 Equity Instruments (Share capital): Ordinary shares:- Ordinary shares are classified as equity. Incremental costs directly attributable to the issuance of new ordinary shares are recognised as a deduction from equity, net of any tax effect (if any).

2.10 Property, plant and equipment

Property, plant and equipment are stated at cost, less accumulated depreciation (other than freehold land) and impairment loss, if any. The cost of tangible assets comprises purchase price and any cost directly attributable to bringing the assets to its working condition for its intended use

2.11 Earnings per share

Basic earnings per share are computed by dividing profit or loss attributable to equity shareholders of BSE Limited by the weighted average number of equity shares outstanding during the period. The company did not have any potentially dilutive securities in any of the periods presented.

3. Transition to Ind AS

Transition to Ind AS was carried out from Previous GAAP.

4. Related Party Disclosure

No Related Parties Transaction has taken place during the period.

5. Segment Reporting

Company is working in only in one segment hence reporting Segment is not required as per Indian Accounting Standard 108 "Operating Segments".

For M/s Sushil Upadhyay & Associates

Chartered Accountants

Sd-

(CA. Sushil Upadhyay)

Proprietor

M.No.: 511930

FRN: 018851C

UDIN: 23511930BGWKDJ1657

Date: 25.05.2022

Place: New Delhi

**ON BEHALF OF THE BOARD OF DIRECTORS
M/s Eco Friendly Food Processing Park Limited**

Sd-

**BRIJ KISHORE
SABHARWAL**

(Director)

DIN: 01303907

Sd-

SATENDER KUMAR

(Director)

DIN: 06985603



ECO FRIENDLY FOOD PROCESSING PARK LIMITED

Regd. Office: 49, Gujrawala Town, Part - II, New Delhi - 110009

CIN: L45209DL2008PLC181131

Email: ecofriendlyfood@yahoo.com Website: www.ecofriendlyfood.in

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Member(s)		
Registered Address		
E-mail Id	Folio No /Client ID	DP ID

Name :	E-mail Id:
Address:	
Signature , or failing him	

as my/ our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 14th Annual General Meeting of the company, to be held on Tuesday, the 27th day of September, 2022 at 09:00 a.m. at Gauri Shankar Mandir, K-Block, Mangol Puri, Delhi -110083 and at any adjournment thereof in respect of such resolutions as are indicated below:

Sl. No.	Resolution(S)	Vote	
		For	Against
1.	Adoption of statement of Profit & Loss, Balance Sheet, report of Director's and Auditor's for the financial year 31 st March, 2022.		
3.	To appoint a director in place of Mr. Satender Kumar , who retires by rotation and being eligible, offers himself for re-appointment.		

* Applicable for investors holding shares in Electronic form.

Signed this ____ day of ____ 2022

Affix Revenue
Stamps

Signature of Shareholder

Signature of Proxy holder

Signature of the shareholder

Across Revenue Stamp

Note:

- 1) This form of proxy in order to be effective should be duly completed and deposited at the registered Office of the Company not less than 48 hours before the commencement of the Meeting.
- 2) The proxy need not be a member of the company.



ECO FRIENDLY FOOD PROCESSING PARK LIMITED

Regd. Office: 49, Gujrawala Town, Part - II, New Delhi - 110009

CIN: L45209DL2008PLC181131

Email: ecofriendlyfood@yahoo.com Website: www.ecofriendlyfood.in

ATTENDANCE SLIP

(To be handed over at the entrance of the meeting hall)

14TH Annual General Meeting on Tuesday, the 27th day of September, 2022 at 09:00 a.m. at Gauri Shankar Mandir, K-Block, Mangol Puri, Delhi-110083

Full name of the members attending _____

(In block capitals)

Ledger Folio No./Client ID No. _____

No. of shares held: _____

Name of Proxy _____

(To be filled in, if the proxy attends instead of the member)

I hereby record my presence at the 14th Annual General Meeting on Tuesday, the 27th day of September, 2022 at 09:00 a.m. at Gauri Shankar Mandir, K-Block, Mangol Puri, Delhi-110083.

(Member's /Proxy's Signature)

Note:

- 1) Members are requested to bring their copies of the Annual Report to the meeting, since further copies will not be available.
- 2) A Proxy need not be a member of the Company.
- 3) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by Proxy, shall be accepted to the exclusion of the vote of the other joint holders. Seniority shall be determined by the order in which the names stand in the Register of Members.
- 4) The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the meeting.

Route - Map

