

BIHAR RAJYA BEEJ NIGAM LIMITED

(3rd Floor Krishi Bhawan Mithapur, Patna, Bihar 800001)



STATUTORY AUDIT REPORT (FINANCIAL YEAR: 2013-14)



P.JYOTI&CO. (CHARTEREDACCOUNTANTS)

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To,
The Members,
BIHAR RAJYA BEEJ NIGAM LIMITED, Patna.

1. We have audited the accompanying financial statements of **Bihar Rajya Beej Nigam Limited**, ("the corporation") which comprises the Balance Sheet **as at 31st March, 2014** and the Statement of Profit and Loss for the year ended on that date along with a summary of significant accounting policies annexed there to. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with Standards on Auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test check basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant accounting estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required by the Companies (Auditor's Report) order, 2003 issued by the Central Government in terms of Section 227 (4A) of the Companies Act, 1956 and on the basis of such checks of books and records as we considered appropriate and the information and explanations given to us during the course of our audit; we annex hereto (Annexure - "A") the statement on the matters specified in paragraph 4 and 5 of the said order.
4. Our observations and comments on the accounts of the Corporation are given in Annexure-B' which is attached as a part of this report.
5. In addition to our observations and comments in Annexure- 'A' and 'B' referred to above, we state that:
 - a. We have not been provided the complete information and explanations, which were necessary for the purpose of our audit.

In the absence of proper books of accounts, as required to be kept by law by the Corporation, we are unable to comment on the same. The accounts of the Corporation have been maintained on mercantile system. The Profit of Rs. 14,65,17,314.30 as stated in Profit & Loss Account for the year and accumulated loss at the end of the year Rs. 30,96,43,484.64 would have been higher/ lower and also the Assets and Liabilities would have higher/lower

by the corresponding amount. In absence of proper and absolute information we are unable to quantify the incidence thereof on Profit/Loss and Assets and Liabilities as in various cases the impact is unascertainable.

- b. In absence of sufficient documents/books of records, we are unable to comment whether the Balance Sheet and the Statement of Profit & Loss Account dealt with as per this Report are in agreement with the entries in the books of accounts.
- c. As per General circular No.8/2002 dated 22.03.2002 issued by Department of Corporation Affairs the Nominee directors appointed by Central/State Government are exempt from provisions of Section 274 (1) (g) of the Companies Act, 1956.
- d. In our opinion, the Balance Sheet and Profit & Loss Account do not comply with all the Accounting Standards referred to in Sub-section 3(c) of Section 211 of the Companies Act, 1956. Deviations from prescribed Accounting Standards observed in AS-3, AS-6, AS-9, AS-12, A.S-22 the financial impact of which being non ascertainable, hence could not be reported.
- e. In view of our comments as above on the reported Profit for the year as well as on the reported Assets and Liabilities as on 31st March, 2014, in absence of availability of proper / sufficient books of record for our audit we are unable to verify the books of accounts as made available to us, we issue a disclaimer of opinion on the said accounts as required by the Companies Act, 1956:
 - i. In the case of Balance Sheet, of the state of affairs of the Corporation as at 31/03/2014, and
 - ii. In the case of Statement of Profit & Loss Account, of the Profit of the Corporation for the year ended on that date.

PLACE: PATNA

DATE: 20/02/2024

For and on behalf of
P. Jyoti & Co.
(Chartered Accountants)

FRN NO.- 010237C


CA Govind Kumar Sinha
(Partner)

M. No- 426588

UDIN- 24426588BJZVTC 8635



ANNEXURE – ‘A’

ANNEXURE: A

Referred to in paragraph 3 of our report of even date:

1	<p>Fixed Assets:</p> <p>(a) Whether the Corporation is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.</p> <p>(b) Whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account.</p> <p>(c) If a substantial part of fixed assets has been disposed of during the year, whether it has affected the going concern.</p>
2	<p>Inventories:</p> <p>(a) Whether physical verification of inventory has been conducted at reasonable intervals by the management.</p> <p>(b) Are the procedures of physical verification of inventory followed by the management reasonable and adequate in relation to the size of the Corporation and the nature of its business? If not, the inadequacies in such procedures should be reported.</p> <p>(c) Whether the Corporation is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have</p>

The Corporation has the maintained the Fixed Asset Register for the current period under audit but the same is not maintained in a proper format. The register should contain separate columns for the invoice details of assets, date of purchase, location of fixed assets where it is situated, signature of the concerned authority and other necessary details.

Physical verification report was not made available for our verification. We cannot say precisely, whether the fixed assets were verified by the management at reasonable intervals or not.

The Corporation has not disposed off any substantial part of fixed assets during the year and the going concern status of the corporation is not affected.

As per Internal auditor report, stock / Inventory have not been physically verified by the management during the year concerned. Also no physical verification report was made available to us; therefore we are unable to express our opinion on the same.

Physical verification report was not made available for our verification. Therefore we are unable to comment upon the same.

The Corporation is not maintaining proper records of inventory. The discrepancies, if any, between physical stock and the book records have not



	been properly dealt with in the books of account.	been ascertained. Non consideration of physical stock may have material impact on the Profit & Loss Account of the Corporation.									
3	Loans in pursuance with Section 301 companies Act:										
	(a) Has the Corporation granted any loans, secured unsecured or to companies, firms or other parties covered in the register maintained under section 301 of the Act. If so, give the number of parties and amount involved in the transactions.	As per the audited financial statements of the corporation, the corporation has not granted any loans secured or unsecured to companies, firms or other parties during the period.									
	(b) Whether the rate of interest and other terms and conditions of loans given by the Corporation, secured or unsecured, are prima facie prejudicial to the interest of the Corporation.	No such loans secured or unsecured were observed as per the audited financial statement of the corporation. Hence, not applicable.									
	(c) Whether receipt of the principal amount and interest are also regular.	No such loans secured or unsecured were observed as per the audited financial statement of the corporation. Hence not applicable.									
	(d) If overdue amount is more than One Lakh, whether reasonable steps have been taken by the Corporation for recovery of the principal and interest.	No such loans secured or unsecured were observed as per the audited financial statement of the corporation. Hence not applicable.									
	(e) Has the Corporation taken any loans, secured or unsecured from companies, firms or other parties covered in the register maintained under section 301 of the Act? If so, give the number of parties and the amount involved in the transactions; and	<p>On the basis of the signed financial statements provided to us for audit, prime facie it appears that the Corporation has not taken any loan from parties except amounts received from Deptt. Of Agriculture, Govt. of Bihar against Sale of Seeds on their permits.</p> <p>The details and amount of such loan is as follows:</p> <table border="1"> <thead> <tr> <th>Sr. No.</th><th>Particulars</th><th>Amount (₹)</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Loan from Govt. of Bihar (STC Loan)</td><td>31,90,00,000.00</td></tr> <tr> <td colspan="2">Total</td><td>31,90,00,000.00</td></tr> </tbody> </table>	Sr. No.	Particulars	Amount (₹)	1.	Loan from Govt. of Bihar (STC Loan)	31,90,00,000.00	Total		31,90,00,000.00
Sr. No.	Particulars	Amount (₹)									
1.	Loan from Govt. of Bihar (STC Loan)	31,90,00,000.00									
Total		31,90,00,000.00									



	(f) Whether the rate of interest and other terms and conditions of loans taken by the Corporation, secured or unsecured; are prima facie prejudicial to the interest of the Corporation.	As the loan documents or other relevant papers/ records in this regard were not made available to us. Therefore we cannot say precisely whether the rate of interest and other terms and conditions of the loan are prejudicial to the interest of the corporation or not.
	(g) Whether payment of the principal amount and the interest are also regular.	As per the audited financial statements for the period under audit no interest is being charged in the light of the board's decision in the meeting held on 10.06.2008 for conversion of loan into equity. The minutes of the meeting for the same were presented before us, but no such letters was found with the Government of Bihar communicating the decisions of such conversions in the board meeting. Further to report as at the end of the current financial year i.e. on 31.03.2014 neither the loan is converted to equity share capital and nor the interest is being charged in pursuance to failure of such conversion.
4	Internal Control System:	
	Is there an adequate internal control procedure commensurate with the size of the Corporation and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods? Whether there is a continuing failure to correct major weaknesses in internal control system.	As per the Internal auditor's report, the corporation has framed its own internal control procedures but is unable to maintain it. A system of reconciliation of purchase, production, sales and closing stock was not found in place.
5	Transaction in pursuance with section 301 of the Act	
	(a) Whether transactions that need to be entered into a register in pursuance of section 301 of the Act have been so entered.	As proper documents and records are not provided by the corporation, we are unable to verify and/or comment upon the same.
	b) Whether each of these transactions has been made at prices which are reasonable having regard to the prevailing market prices at the relevant time.	As proper documents and records are not provided by the corporation, we are unable to verify and/or comment upon the same.



6	Deposits from the public	
	In case the Corporation has accepted deposits from the public, whether the directives issued by the Reserve Bank of India and the provisions of sections 58A and 58AA of the Act and the rules framed there under, where applicable, have been complied with. If not, the nature of contraventions should be stated; if an order has been passed by Corporation Law Board or National Corporation Law Tribunal or Reserve Bank of India or any other Tribunal whether the same has been complied with or not?	On the basis of signed Financial Statements provided to us for audit, prima facie it appears that the corporation has not accepted any deposits from the public within the meaning of Section 58A of the companies Act, 1956 and the rules framed there under.
7	Internal Audit System:	
	In the case of listed companies and/or other companies having a paid-up capital and reserves exceeding Rs. 50 Lakhs as at the commencement of the financial year concerned, or having an average annual turnover exceeding five Crore rupees for a period of three consecutive financial years immediately preceding the financial year, Corporation has an internal audit system commensurate with its size and nature of its business.	The corporation has its own internal audit section. However, Internal audit has been conducted by an External firm of Chartered Accountants but after expiry of a couple of years (in 2017-18) of the current financial year under audit.
8	Maintenance of Cost records:	
	Where maintenance of cost records has been prescribed by the Central Government under clause (d) of sub section (1) of Section 209 (1) (d) of the Act, whether such accounts and records have been maintained.	As per the management's explanation, no cost records are required to be maintained as prescribed by the Central Government" under Section 209 (1) (d) of the Companies Act, 1956.
9	Deposit of statutory dues:	
	(a) Is the Corporation regular in depositing undisputed statutory dues including provident fund, investor education and protection fund, employees' state insurance, income tax, sales-tax, wealth-tax, custom duty, excise duty, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.	The corporation has not filed its Income Tax Returns for any of the prior financial years. During the year the corporation has paid a sum of ₹ 5,00,000.00 on account of income tax (self-assessment) as on 15.04.2013 also a sum of ₹1,10,00,000.00 on account of Advance Income Tax was paid as on 26.02.2014. The corporation should file their income tax return on timely basis to avoid interest and other penalties attracted in case of non-compliance. The Corporation has not provided any



		documents regarding filing of TDS and VAT Returns i.e. no acknowledgement or challans were made available to verify the extent of non-compliance or the other penalties or charges. Therefore we are unable to verify the arrears of amount dues, if any.
	(b) In case dues of sales tax/income tax/custom tax/wealth tax/excise duty/cess have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending may please be mentioned.	In absence of information and explanation, the undisputed amounts payable in respect of income Tax, Wealth Tax, Sales Tax, Excise Duty, and Customs Duty outstanding as at the last day of the financial year for a period of more than six months from the date they become payable cannot be quantified.
10	Accumulated losses and Cash losses:	
	Whether in case of a corporation which has been registered for a period not less than five years, its accumulated losses at the end of the financial year are not less than fifty per cent of its net worth and whether it has incurred cash losses in such financial year and in the financial year immediately preceding such financial year also.	The Corporation has accumulated losses of ₹ 30,96,43,484.64 at the end of the financial year 2014, (Previous Year ₹ 45,61,60,798.94). The profit for FY. 2013-14 is ₹ 14,65,17,314.30).
110	Default in repayment of dues:	
	Whether the Corporation has defaulted in repayment of dues to a financial institution or Bank or debenture holders? If yes, the period and amount of default to be reported.	The Corporation has not borrowed any amount either from bank or any financial institutions or debenture holders. Hence, not Applicable to the Corporation.
12	Loans and Advances secured by way of pledge:	
	Whether adequate documents and records are maintained in cases where the Corporation has granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities; If not, the deficiencies to be pointed out.	The Corporation has not granted any loans and advances on the basis of security by way of pledge of shares, debentures and other securities. Hence, not applicable.
13	Compliance with special statutes and regulations:	
	Whether the provisions of any special statute applicable to chit fund have been duly complied with?	Not Applicable to the Corporation.



14	Shares, Securities and Debentures:	
	If the Corporation is dealing or trading in shares, securities, debentures and other investments, whether proper records have been maintained of the transactions and contracts and whether timely entries have been made therein; also, whether the shares, securities, debentures and other securities have been held by the Corporation, in its own name except to the extent of the exemption, if any, granted under section 49 of the Act.	Not Applicable to the Corporation.
15	Guarantees given:	
	Whether the Corporation has given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the Corporation.	As per the information & explanation provided to us, the corporation has not given any guarantee for loans taken by others from bank or financial institutions.
16	Utilization of funds:	
	Whether the term loans were applied for the purpose for which the loans were obtained.	The Loan taken by the corporation relates to very older period. Therefore we are not in a position to comment upon its utilization.
17	Funds raised on short-term basis:	
	Whether the funds raised on short term basis have been used for long term investment and vice-versa. If yes, the nature and amount is to be indicated.	On the basis of overall examination of the Financial Statement of the Corporation, we have not observed any figure related to short term borrowings.
18	Preferential allotment of shares:	
	Whether the Corporation has made any preferential allotment of shares to parties and companies covered in the Register maintained under Section 301 of the Act, and if so whether the price at which shares have been issued is prejudicial to the interest of the Corporation.	On the basis of examination of the Financial Statement and Schedule 'A' of the Final Accounts provided before us for audit, it appears prima facie that the Corporation has not made any preferential allotment of shares to the parties and companies covered in the Register maintained under Section 301 of the Act.
19	Charge on debentures issued:	
	Whether securities or charge have been created in respect of debentures issued?	Not Applicable to the Corporation.



20	End use of money raised by public issues:	
	Whether the management has disclosed on the end use of money by public issue and the same has been verified.	Not Applicable to the Corporation.
21	Fraud on or by the company:	
	Whether any fraud on or by the Corporation has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated.	According to the information and explanation given to us and during the course of our audit conducted in accordance with generally accepted auditing standards in India, we have observed that there was no fraud on or by the Corporation noticed or reported during the year under review.

PLACE: PATNA

DATE: 20/02/2024

For and on behalf of
P. Jyoti & Co.
(Chartered Accountants)
FRN NO- 010237C


CA Govind Kumar Sinha
(Partner)

M. No- 426588

UDIN-24426588BJZVTC8635



ANNEXURE – 'B'

Auditor's special observation and comments attached to and forming part of the Auditor's Report to the member of the **Bihar Rajya Beej Nigam Limited**, on the accounts for the year ended **31st March, 2014**:

1. Share Capital:

- 1.1. The Share Capital of the corporation in the current year is ₹ 3,71,48,409.20 and that of the previous year is ₹ 3,71,48,409.20.
- 1.2. The Corporation has not followed the terms and conditions of letter dated 10.09.1981 of the Controller of Capital Issues in connection with their consent for issue of Shares by the Corporation. As per the said letter, period allowed for the issue of capital was extended till 09.04.1985 with condition that no further extension beyond 09.04.1985 will be considered. Further extension, if any, has not been shown to us. The Corporation has, not complied with the laws related to Capital Issue.
- 1.3. Paid up capital of the Corporation is also not in conformity with the Article 7(b) of the Article of Association of the Corporation regarding ratio of shareholding among different class of shareholders.
- 1.4. As per information/ documents made available to us during the course of audit- in the 83rd Board Meeting held on 03.01.1998 Bihar Rajya Beej Nigam Limited had approved allotment of 3,326 Equity Share and 2,304 Preference Share to NSC (National Seed Corporation). Relevant letter of National Seeds Corporation Limited regarding payment towards share capital deposit were not provided for our Verification. The Share certificates are yet to be issued by the corporation.
- 1.5. As indicated in Note 1.8 of Schedule 'V' to the accounts, the subscribed Equity Capital of the Corporation is ₹ 2,32,05,100/- whereas issued capital is only ₹ 2,25,00,000/- thereby subscribed capital exceeds the issued capital by Rs.7,05,100/. In fact subscribed Capital should not exceed the issued capital.
- 1.6. As indicated in Note 09 of Schedule 'V' to the accounts, no provision for payment of dividend has been made on 11% Redeemable Cumulative Preference Shares during the year.



- 1.7. We are informed that the Corporation has seven registers of members, out of which one register (Vol.-II) has been misplaced and is not available with the Corporation. The list of shareholders and shares held by them is as follows:

Sr. No.	Name of Shareholders	No. of Equity	No. of Preference
1	Government of Bihar	1,33,500.00	36,160.00
2	Rajendra Agriculture University	5,000.00	-
3	National Seeds Corporation	63,829.00	37,021.00
4	Progressive Seeds Corporation	29,692.00	-
	Total	2,32,021.00	73,181.00

- 1.8. Also as per the audited financial statements of the corporation for the current period following amount is lying under the head of 'Share Capital Deposit' in schedule 'A' for a long period of time. The amount of share deposits stands unallotted/ unadjusted in the current financial year also.

Sr No.	Particulars	Amount (₹)
1.	From Growers of the Project Area	2,44,129.20
2.	From Government of Bihar	65,20,000.00
3.	From National seeds corporation Ltd.	1,80,000.00
4.	From Growers of the Project Area F.Y 2007-08	64,000.00
	Total	70,08,129.20

- 1.9. In the absence of proper records or books of accounts, we could not verify any of the Share Capital. All the observation given is as per Internal Auditor's report provided to us and on the basis of our examination of the financial statements.



2. Reserve & Surplus:

- 2.1. The Reserves & Surplus of the corporation in the current year is ₹ (30,65,29,484.64) and that of the previous year is ₹ (45,30,46,798.94)
- 2.2. A sum of ₹ 31,14,000.00 has been shown as Capital Subsidy received from Govt. of Bihar for setting up seed Processing Plant in Tribal area. The treatment of Govt. grant in the Balance sheet is contrary to the treatment suggested under AS-12, "Accounting for Government Grants" issued by the Institute of Chartered Accountants of India. In absence of proper details regarding assets against which subsidy has been received, the depreciation charged by the Corporation on the value of assets could not be ascertained. The relevant letter was not available to verify the treatment of receipts as Capital Subsidy. It is advised that this amount should be transferred to appropriate head.
- 2.3. The Profit & Loss incurred during the year is shown under the head "Reserve & Surplus". The Corporation has an accumulated losses amounting to ₹ 30,96,43,484.64 as on the date of Balance sheet. But still no adjustment has been made of the sum amounting to ₹ 31.14 lacs shown as capital reserves which are lying credited since a long period of time.

3. Unsecured Loans:

- 3.1. The Unsecured Loans of the corporation in the current year is ₹ 72,65,51,333.00 and that of the previous year is ₹ 72,65,51,333.00
- 3.2. The Letters of the Department of Agriculture, Govt. of Bihar, containing terms and conditions of the loans were not available to verify the amount of interest payable thereon.
- 3.3. The amount of interest on outstanding unsecured loan is still same as of previous year i.e. no interest has been charged in the current year as well.
- 3.4. The Corporation has not provided the records of unsecured loan, we could not verify any of the Unsecured Loans and any interest calculation thereon. All the above observations given are as per Internal Auditor's report provided to us and on the basis of our examination of the financial statements for the concerned financial year 2013-14.
- 3.5. As per the audited financial statements for the period under audit, interest on unsecured loan stands same as that of previous year i.e. a sum of ₹ 42,45,34,299/- under Schedule- D of Balance Sheet. Further no interest is being

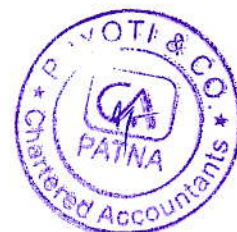


charged in the light of the board's decision in the meeting held on 10.06.2008 for conversion of loan into equity. The minutes of the meeting for the same were presented before us, but no such letters was found with the Government of Bihar communicating the decisions of such conversions as taken in the board meeting.

- 3.6. As per the audited financial statements for the period a sum of ₹ 3,97,45,021/- has been adjusted on account against loan towards cost of seeds supplied in earlier year against permits but relevant documents/ papers regarding the same is not provided to us for our verification.

4. Grant from Director (Agriculture):

- 4.1. The Grant from Director (Agriculture) of the corporation in the current year is ₹ 30,35,17,925.50 and that of the previous year is ₹ 30,35,17,925.50.
- 4.2. As per Note-13.1B of Schedule-V of Internal Audit Report for the year concerned, the corporation has not provided us with details of ₹ 3,08,02,835.00 shown as C.E.O Bihar Small Farms Agriculture Business Consortium (B.S.F.A.B.C). This amount is shown under the head "Current Liabilities and Provisions" in the current Year.
- 4.3. The Utilization Certificate of the Grants was not provided to us, therefore we are unable to ascertain the correctness of the accounting treatment of these transactions with respect to A.S-12 "Accounting for Government Grants" issued by the Institute of Chartered Accountants of India.
- 4.4. The Grants received towards specific project has been shown in the liabilities side of the Balance sheet (schedule "D1"). The Utilization of Grants received for the different projects as mentioned in the schedule of the financial statements could not be confirmed in the absence of utilization certificate. Such Grants if fully utilized for the purpose for which it was obtained should be adjusted with the utilization certificates received in this behalf.



5. Fixed Assets:

- 5.1. The Fixed Assets (Gross) of the corporation in the current year is ₹ 8,97,88,460.81 and that of the previous year is ₹ 8,95,92,848.81
- 5.2. As per Internal Auditor's Report of F.Y 2013-14. The adjustment of Civil Construction work done till 1984-85 carried out by PWD, Bihar was made. A certificate of completion of work was not made available and expenses were incurred in excess of the sanctioned amount without approval of the BOD of the corporation. The same could not be verified in absence of documents.
- 5.3. There were no adjustments made of amounts shown under the head of "Capital Work in Progress" and "Advance against Capital Expenditure". Proper scrutiny of such accounts needs to be done and on the basis of position and utility of incomplete building, necessary adjustment needs to be made.
- 5.4. As per Internal Auditor's Report of F.Y 2013-14. The Capital Work in Progress Valued at ₹ 8,88,61,643.41 as mentioned in Audited Accounts as on 31.03.2014 stands same as that of the previous year. Proper steps should be taken to transfer the same to Fixed Assets after taking approval from the appropriate authority. It is worth mentioning that no depreciation is being charged on the part not transferred to fixed assets which has inflated the profits of the concern.
- 5.5. As per the audited financial statements for the year, the fixed asset schedule shows an addition of Mobile Handset (Samsung) amounting to ₹ 43,000.00, the details of which is not mentioned in the fixed asset register of the corporation.
- 5.6. As per Internal Auditor's Report, written down value of fixed assets represent cost of acquisition / purchase after deduction of depreciation on written down value method at rates prescribed in schedule XIV of the companies act 1956 with following exceptions:
 - (a) Depreciation on furniture have been charged @18.10% and in the case of storing assets for which no rate has been prescribed in schedule XIV has been charged at 20% on W.D.V method.
 - (b) No provision for extra- shift depreciation on plant & machinery are made in view of the nature of the business quantum of extra-shift depreciation as not conveniently ascertainable is not ascertained for disclosure in the accounts.
- 5.7. The obsolete and damaged items of Fixed Assets have not been determined.
- 5.8. No assets other than Vehicle are insured against any loss in future.
- 5.9. In view of above, the amount of fixed assets is overstated/ understated to the extent not quantifiable.



- 5.10. The Corporation has the the Fixed Asset Register for the current period under audit but the same is not maintained in a proper format. The register should contain separate columns for the invoice details of assets, date of purchase, location of fixed assets where it is situated, signature of the concerned authority and other necessary details.
- 5.11. The physical verification report of the Fixed Assets was also not made available to us therefore we cannot comment whether fixed assets were physically verified by the management at regular intervals or not.

6. Capital Work in Progress and Advance against Capital Expenditure.

- 6.1. The Capital Work in Progress of the Corporation in the current year is ₹ 8,88,61,643.41 and that of the previous year is ₹ 8,88,61,643.41. And the Advance against Capital Expenditure in the current year is ₹ 4,43,75,818.00 and that of the previous year is ₹ 43,75,818.00.
- 6.2. The work which was shown under the head "Capital Work in Progress" in the previous year has been shown in progress this year also. There has been no addition in Capital work in Progress during the year. The status of different works as regard their completion, escalation in cost and the extended date of the completion of the work was not made available for our verification.
- 6.3. During the year Advance against capital expenditure was made to Bihar State Building Construction Limited on account of construction of Godown for the corporation amounting to ₹ 4,00,00,000.00. The documents /status of such work as regard to their position were not made available for our verification.
- 6.4. There is Advances for Expenses amounting to ₹ 80,51,921.74 as shown in Schedule K of the financial statements of the corporation. Out of the mentioned amount majority of the advances were made for construction of godowns of Kudra. As per the explanation obtained from the management the construction of godown is complete, however the adjustments of advances and capitalization of assets and provision for depreciation have not been done. Besides this the advances are being made for construction of other godowns without adjustments of previous advance. This is why the amount of advances made is mounting from year to year in absence of proper adjustments.
- 6.5. In the absence of proper records pertaining to it, verification of balances related to different ongoing works could not be done and all the above observations



have been mentioned as per Internal Auditor's report for the financial year provided to us.

7. Inventories:

- 7.1. The Inventories of the corporation in the current year is ₹ 26,85,56,765.45 and that of the previous year is ₹ 29,98,08,123.70.
- 7.2. As mentioned in Notes 10.2, 10.3 and 10.4 of Schedule 'V' to the accounts, stock of seeds, packing/certification materials and other items have been taken on the basis of stock records after adjustment of shortage/excess found on physical verification. No consideration has been given for deterioration in the quality of old stocks resulting into over valuation of stock. Moreover, for valuation of stock of seeds cost plus rates have been applied as mentioned in Note 10.4 of schedule 'V' to the accounts even in cases where rates differ from one variety to other as variety-wise break-up of stock was not available.
- 7.3. In view of the facts mentioned at Para 10.2 of schedule 'V' of notes to accounts the quantities of seeds/ other items so arrived at do not tally with the total quantities of closing stock shown in the stock records of various regional offices/ plant of the company and such difference are coming since long. The facts were also mentioned in the last report but no action appears to have been taken so far. We suggest that the regional/ branch office/ sales centers should maintain the stock register taking into the account opening and closing balance of seeds also.
- 7.4. As mentioned in Note 1.1.3 of Schedule 'V' of Internal Audit Report for the year concerned, the valuation of inventories as existing at the year-end are valued at cost.
- 7.5. The Physical Verification Report related to stocks of different seeds, packing materials (Jute Bags), chemicals and other stores items were not made available for our verification. Therefore we cannot say precisely, whether the stocks were physically verified by the management at reasonable intervals or not.
- 7.6. In our opinion, the internal control procedure of the Corporation relating to purchase, sales and inter-unit transfers of stock does not commensurate with the nature and size of the business of the Corporation resulting changes of transaction and stocks in transit or stock lying in passion with others remain to be recorded in the books and reflected in the final account. No internal control



was found for realization of value of goods sold or to debit the account of particular person from whom amount is recoverable resulting substantial amount lying under the heads of sales center/sales in charge etc. and even in case of supplies to Government Departments receipt Challans were not found in records as mentioned in most of internal audit reports of various offices of the Corporation. Internal control procedure for purchase of packing materials, chemicals, Plant & Equipment and other assets are also not commensurate with the size and nature of business of the Corporation.

- 7.7. In the absence of Stock Statement register, Physical verification Report and any other records, verification of balances could not be done and all the above observations have been provided as per Internal Auditor's report provided to us and on the basis of our examination of the financial statements.

8. Sundry Debtors:

- 8.1. The Sundry Debtors of the corporation in the current year is ₹ 1,61,51,09,763.39 and that of the previous year is ₹ 1,08,31,56,629.53.
- 8.2. A sum of ₹ 1,61,51,09,763.39 is being shown under Sundry debtors (last year ₹ 1,08,31,56,629.53) which include a substantial portion which is due from service agents for more than fifteen years for which no provision has been made. Matters related to provision for bad debts, if any, will be considered after identification of doubtful debts on party-wise details as indicated in above Para. As required figure of debts outstanding for a period of 06 months & within 06 month were not readily available. We suggest an extensive work plan to get the Debtors realized in time as this involve cost.
- 8.3. It also includes substantial amounts being net balance of amounts sold by various sales centers and remittances there against pending preparation of party-wise list. As it also includes amounts related to cash sales such balances are receivable from respective sale centers and therefore as no sales center's/In charge-wise list at any stage was available, there is a possibility that the corporation may not be in a position to recover substantial amount for which no provision stands in the books of accounts.
- 8.4. There are advances to various parties and Govt. offices which are not being realized since long. Further, no correspondence for this advances were shown to



us. An effective follow up seems necessary. Confirmation of balance is required for such advances.

- 8.5. As per previous internal audit report for the year concern, it also includes substantial amount receivable from "BISCOMAUN" who have disputed the dues on various grounds including non-receipt of substantial quantities of seeds shown as supplied by the Corporation. Pending settlement of the matter, the management, however, has considered the entire debts as good and recoverable which in our opinion does not appear appropriate. The verification of such balances could not be done in the absence of proper documents.
- 8.6. In view of the facts mentioned above as neither provision has been made nor there are sufficient records to quantify the provision amounts, the sundry debtors' figures is heavily overstated in terms of realization to the extent not quantifiable.
- 8.7. Identification of Bad & Doubtful Debtors has not been done by the Corporation.
- 8.8. All accounts and Balances are subject to reconciliation and confirmation. In the absence of any details and explanations, any of the amounts could not be verified.
- 8.9. The debtors has increased during the year by ₹ 53,19,53,133.86 out of which a part is outstanding from the previous years as well. An effective measure needs to be taken up by the management for its realization.
- 8.10. Sundry Debtors have been classified as per available information and net balance has been arrived at after adjustment of receipts on this account. Net credit balance of Debtors (Government) had, however, been shown as advance against sale. This also includes net debit balance of Growers Account. No details of Growers account are available.

9. Cash & Bank Balances:

- 9.1. The Cash & Bank Balances of the corporation in the current year is ₹ **91,95,70,375.71** and that of the previous year is ₹ **2,18,82,43,388.18**
- 9.2. In most of the cases confirmation of Bank balance were not taken from Banks. Also no Bank reconciliation Statement was produced before us for any of the bank as being operated in the corporation.



- 9.3. Several Bank Statements which was observed in the books of accounts of the corporation have not been produced before us for our checking and verification and proper explanations have not been given by the Accounts Department for non-production of the Bank Statement.
- 9.4. Confirmation related to balance of ₹ 19,45,028.00 shown in P/L A/c - 8414 was not available, which was outstanding since a long period of time.
- 9.5. As per Internal Audit Report, Cash Balance is as per the Cash Book of the H.Q. and the Divisions. Cash Balance certificate as on 31.03.2014 was not made available to us for our verification. Therefore we cannot say whether the corporation has a proper system of physical verification of cash or not.
- 9.6. Some old balances amounting to ₹ 6,75,677.00 under the head of "Imprest with Units" are under scrutiny for proper adjustment. No adjustments of the same have been made in the current year also.
- 9.7. Also no details of the Cheque in Transits cleared during the year were made available to us. As per the financial statements for the period, the balance of Cheque in Transit as in the previous year was ₹ 1,74,43,804.00. The same in the current year is nil.
- 9.8. As per the books of accounts of the corporation the following amount is booked as R.O Suspense. No details of which has been provided to us.

Sr. No.	Particulars (Amount received in the Bank)	Amount
1.	Allahabad Bank A/c- 2, Mithapur, Patna	92,192.00
2.	State Bank of India (Mithapur)	3,11,951.00
Total		4,04,143.00

- 9.9. In the absence of Cash Book of various regional offices, and other necessary records, verification of balances could not be done and all the above observations have been given as per Internal Auditor's report provided to us and on the basis of our examination of the financial statements.



10. Loans & Advances:

- 10.1. The Loans & Advances of the corporation in the current year is ₹ 3,05,48,456.76 and that of the previous year is ₹ 1,77,12,677.26
- 10.2. As per previous internal audit report, in the year 1988-89 Department of Agriculture, Govt. of Bihar had decided to transfer 56 State Agriculture Farms to the company on ownership which remained with the Government after cutting of the standing paddy crop on certain terms and conditions. As per decision the company has also to take over liability of two years of such agriculture farms. However, such liability in respect of 31 farms, which the company actually took over, has not been ascertained and to that extent there is a contingent liability on the company. Further, certain expenditure has been incurred on such 31 farms taken over by the company. In absence of details of expenditure incurred by most of such farms, the cost of seeds produced by them as well as cost of foundation and breeder seeds transferred to such farms have been debited/ credited to such farms pending adjustment.
- 10.3. A Sum of ₹ 56, 17,031.00 (Previous year ₹ 56,17,031.00) is lying under the head "Farms taken over Account". We are unable to express our opinion on reliability or otherwise of this sum in view of non-availability of related details.
- 10.4. Matter related to provision for unrecoverable advance if any will be considered after identification of doubtful advance based on party wise detail.
- 10.5. A sum of ₹ 25,000.00/- has been shown as Advance Income Tax since long. No information regarding Income Tax Assessment was made available for our verification.
- 10.6. A sum of ₹ 2,23,383.00/- has been shown as Security Money/Security Deposit. No information regarding the same was made available for our verification.
- 10.7. There are advances to various parties and Govt. offices which are not being realized since long. Further, no correspondence for this advances were shown to us. An effective follow up seems necessary. Confirmation of balance is required for such advances.
- 10.8. In the absence of proper records or books of accounts, we could not verify many of the Loans and Advances. All the observations given above are as per the Internal Auditor's report provided to us and on the basis of our examination of the financial statements.



11. Current Liabilities:

- 11.1. The Current Liabilities of the corporation in the current year is ₹ 3,81,99,03,613.81 and that of the previous year is ₹ 3,20,56,72,672.47
- 11.2. As per audited financial statements of the corporation, the Creditor of the corporation has increased substantially during the year out of which a major part is outstanding from the year 2007-08. The management needs to take appropriate actions to review and write off the accounts which are not payable.
- 11.3. The Creditor of the Corporation has increased in the current financial year by ₹ 61,42,30,941.34. Proper steps are required to be taken by the corporation to settle/ adjust the creditor which is pending since a long period of time.
- 11.4. Party-wise as well as age-wise details of sundry creditors together with the documents of purchase made/services availed from them were not made available for our review. The corporation should make such age wise details in order to find and recognize the creditors which are pending for payment/ adjustments since long period of time and settle accordingly.
- 11.5. As proper records or books of accounts were not made available to us, we could not verify any of the current liabilities. All the observations given above are as per the Internal Auditor's report provided to us and on the basis of our examination of the financial statements.

12. Profit & Loss Accounts:

12.1. Production/Purchase/Sale of Seeds:

- (i) For the reasons indicated in notes 10.1, 10.2 and 10.3 of Schedule "V" to the accounts, productions, purchase and sales of seeds as shown in the account cannot be said as showing the true & correct figures of production, purchases and sales based on actual processing, receipts and issue of seeds as per stock books. These records were not made available to us for verification.
- (ii) The different units of the Corporation have dispatched certified seeds to various destinations throughout the state on instruction of the Govt. of Bihar for sales of such seeds by various Govt. offices at block or other levels. Such dispatches should have been made through Material transfer Notes and based on the statement of sales by respective Govt. office sales should have been booked. The units have credited the sales account debiting various



- Govt. offices based on such dispatches without getting information whether such seeds have been sold by them or are still lying at those places at the end of the year. In absence of such records, in such situation, where seeds may still lying with the Govt. Offices, Sales and Sundry Debtors may be overstated and inventories may be understated. It may also affect the Profit & Loss of the Corporation.
- (iii) In case of some units of the Corporation, the records pertaining to sales of seeds were not made available to us for verification thus we are not in a position to comment up on the accounting treatment of the same. Like-wise the same opinion may be expressed in cases of any reporting over the closing stock/ un-sold stock of the same.
- (iv) Rates of auction sales could not be verified in absence of relevant office orders/files. In some cases, rates of sales of other seeds were also not verified in absence of price list / approved rates.

12.2. Consumption of Packing materials/Chemicals & Store:

For the reasons indicated in note 11 of schedule "V" to the accounts, purchases and consumptions shown in the account cannot be said as showing the figures of purchases and consumption based on actual receipts and issue of such goods as per stock books.

There is no system of reconciling inter-unit transfer of goods in the financial books, maintaining a list of sales centers along with remittances there against regularly and its timely verification resulting recording of transactions, stocks and debtors on the basis of incomplete information as mentioned in notes 11 of schedule 'V' to the Accounts.

12.3. Purchase incidental/transport and handling:

- (i.) There is no system in existence as to whether dispatching point should book the transportation charges or the receiving point. In absence thereof, there is no reconciliation of transport charge paid with the goods transported.
- (ii.) The Purchase rates of raw seeds were not verified in absence of office order.



12.4. Employer Contribution to PF/DLI/Adm. Charges:

Expenses booked under such heads are subject to confirmation from the returns filed with Provident Fund Commissioner. The copies of the necessary documents in this regard are not made available to us for verification.

12.5. Depreciation: Attention is invited to Note 1.2 of Schedule 'V' to the Accounts regarding:

- a) Non-provision of Extra Shift Depreciation.
- b) Non-provision of Depreciation on assets installed and put to use not adjusted in books for want of relevant information, and
- c) Non-ascertainment of quantum of arrears of depreciation and its disclosure in the account.

12.6. The Services tax payable on audit fees including internal Audit has not been considered resulting into short booking of expense.

12.7. In absence of any records containing list of premises taken on rent by the Corporation with rate of rent and the period of occupation, no reconciliation of expenses booked under this head has been made with the actual liability.

12.8. As per the audited financial statement of the corporation the prior period adjustment amounting to ₹ 1,15,000.00 has been made from the profit & loss account for which no clarification has been made by the management.

12.9. The Corporation has incurred substantial amount on legal expenses in earlier years. In absence of any details of pending case filed by/against the Corporation it was not possible to ascertain the contingent liability, if any, which should have been disclosed.

12.10. Expenses of selling commission have not been reconciled with sales and commission paid at various rates.

12.11. In the absence of any records and books of accounts, we were unable to verify any item of profit and loss a/c. All the observation is on the basis of Internal Auditor's report made available to us and on the basis of our examination of the audited financial statements of the corporation.



13. Others:

- 13.1. While going through the consolidated financial statements which consist of the Head Office and Regional Offices balances of Ledgers, the proper books of accounts from the Head Office and Regional offices were not made available to us for verification.
- 13.2. In the absence of proper books of accounts, opening balances could not be verified with the previous year's audited figures.
- 13.3. The Corporation has provided us only Journal Book but the General Ledger, Stock Register, Cash Vouchers (except only few but in mutilated condition) and Individual Account of Regions Offices were not provided to us for verification.
- 13.4. Apart from 13.3 above, the following were also sought time and again from the Corporation but were not provided to us:
- a. Self-attested Trial Balance in detailed format of Head office along with Regional Offices RO Bhagalpur, RO Hajipur, RO Kudra, RO Begusarai, and RO Ranchi.
 - b. Letter of Controller of capital dated 10.09.1981 relating to terms and conditions for issue of shares.
 - c. Boards Resolution no 49/18 dated 15.02.1988 regarding allotment of equity shares.
 - d. Letters department of agriculture Govt. of Bihar containing terms and conditions of loan provided, along with details of interest and repayments, etc.
 - e. Statement of total quantities of closing stock of various RO's and plants (of all spares, seeds, packing materials etc.).
 - f. Bank Statement only a few Bank accounts were available but not for all the bank account as on 31.03.2014, Bank balance confirmation from all the Banks and Bank Reconciliation Statement of all the bank was not available.
 - g. Cash Balance certificate as on 31.3.2014.
 - h. The ESI returns and challans of all months of the financial year 2013-14.
 - i. Sales Tax / Income Tax/Central Tax, State Excise Tax, VAT etc. of the financial year 2013-14.
 - j. Unsecured Loans Balance confirmation.
 - k. Certificate of Fixed Assets verification.



- l. Submission and communications file with State / Central Govt. Department.
- m. Interest paid certificates from lenders.
- n. Approved budget for the year 2013-14.
- o. Documents regarding Dealer commission.

13.5. This report is being a disclaimer of opinion, situation and status of current Net worth, return on investment, return on capital employed and net present value of Government Investments in State PSU are not being given.

13.6. As appearing in the financial statements, there are no outstanding secured loans at the end of the Financial Year.

13.7. The Corporation has not prepared Cash Flow statement. This is not in conformity with AS-3.

13.8. As referred in Para 1.1 (a) of Accounting Policy (Schedule-V), the Accounts have been prepared on the Going concern assumption. In view of the huge accumulated losses, the Corporation's ability to continue as a going concern depends on availability of substantial finance from Government of Bihar as well as future production, performance and profitability etc.

13.9. In absence of any details related to the outstanding commitments if any, the actual amount of contingent liability could not be ascertained. Further, in absence of disclosure by the management, we are unable to comment on any contingencies. Therefore, it may require adjustment of assets or liabilities.

13.10. As required by Schedule VI Part II of The Companies Act, 1956, the Corporation has not properly disclosed the amount due and the maximum amount due at any time during the financial year from the Chairman and Managing Director under the head "Loans & Advances".

13.11. In the absence of proper records and documents to verify the stipulation, we are unable to comment whether any personal expenses are debited to the profit & loss account.

13.12. The Debit/ Credit Cash Vouchers and Journal Vouchers furnished to us were in mutilated and unhygienic conditions with most of the files/ records being damaged/worn-out/ eaten by termites/ torn/ faded. As such, the authenticity and relevance of the record could not be established by us.



- 13.13. The Annual Accounts for the year ended 31st March 2014 were approved in 126th Board Meeting held on 10/04/2018.
- 13.14. There is a lack of internal control system over stock, production, sale and cash/bank transactions. This must be strictly taken into account.
- 13.15. The Periodical physical verification of Stock, Cash and Fixed Assets and reconciliation of figures of Purchase, Production, Sale, Closing stock and Bank Balance is not being done. This may cause in a serious damage. A lack of insurance coverage for this loss will further add fuel to fire.
- 13.16. The Govt. Account on account of supply and subsidy is unreconciled for a number of years which may cause in total uncertainty about its realisability.
- 13.17. After examining of vouchers it is found that TDS has not been deducted on dealer commission paid at the time of purchase of seed. Explanation given by management about the same is that the corporation treats dealer commission as service charge not as brokerage. Also the rates of dealer commission are different in few cases and tender paper regarding the same has not been provided to us for verification.
- 13.18. The TDS deducted on contract with transporter u/s 194C are not in accordance with I-Tax Act 1956. As per I-Tax Act 1956, TDS u/s 194C should be deducted @ of 1% in case of individual and 2% in case of company but after examining the vouchers we found that TDS deducted by corporation in case of individual are @ 2%.
- 13.19. A number of debit outstanding/balance with parties like Debtors, Advances and BISCO MAN etc. which is lying unrealized for a number of years may turn into bad. The same should be dealt accordingly.
- 13.20. The Corporation has not provided the relevant data of regional office for our verification.
- 13.21. Various returns and document which are required to be filed every year with the office of the Registrar of Companies, Ministry of Company affairs are not being filed for the last several years and as of now as there are major changes in the Companies Act, the amount of penalty leviable under such circumstance has increased manifold.



13.22. The Corporation has not provided any documents regarding filing of VAT Returns i.e. no acknowledgement or challans were made available to verify the extent of non-compliance or the other penalties or charges. Therefore we are unable to verify the arrears of amount dues, if any.

PLACE: PATNA

DATE: 20/02/2024

For and on behalf of
P. Jyoti & Co.
(Chartered Accountants)
FRN NO.- 010237C


CA Govind Kumar Sinha
(Partner)

M. No- 426588

UDIN-24426588BJZVTC8635



To,
The Comptroller & Auditor General of India
 10, Bahadur Shah Zafar Marg,
 New Delhi-110 124

We give below report in Annexure-I in respect of Accounts of **Bihar Rajya Beej Nigam Limited** for the year ending **31st March, 2014** in compliance of direction U/S 619(3) (A) of the Companies Act, 1956.

Annexure-I

(I)	Corporate Governance and Audit Committee:	
	1. Whether the Company has been listed on the stock exchanges? If yes, the names of the stock exchanges may please be indicated? If so, whether the provisions of listing agreement of SEBI are being followed by the Company?	The Corporation has not been listed on stock exchange, hence, not Applicable.
	2. Whether the Company has 50% independent directors on their Board as required under SEBI guidelines?	Not Applicable
	3. Whether the Company has formed an Audit Committee in compliance with Section 292A of the Companies Act, 1956. If not, indicate the extent of non-compliance?	No, the Corporation has not formed any Audit Committee as it is not applicable.
	4. Whether Audit Committee has discussed the qualifications made in the Auditor's report as well as important comments, audit para's of Government Audit and has given recommendations for taking appropriate corrective action in the next year's accounts?	No Audit committee, hence not applicable.
	5. Whether the Audit Committee has examined the replies to paragraphs, mini reviews, sectoral reviews, comprehensive appraisals, etc included in various Audit reports of the C&AG before their submission to Government Audit / Committee on Public Undertakings?	Not Applicable
	6. Whether the Audit Committee has reviewed and discussed with the Management, and the internal and external auditors, the adequacy and effectiveness of the accounting and financial controls, including the Company's financial and risk management policies?	Not Applicable
	7. Whether the Board of Directors (BOD) has reported in the Director's Report to the shareholders compliance to their responsibility statement under section 217(2AA) of the Companies Act, 1956?	The Board has not produced their Director's Report for our perusal. Hence, we cannot comment upon the same.



(II)	Business Risk:	
	1. Any new Statutory or Regulatory requirement or change in Government policy that could impair the financial stability or profitability of the entity.	No such changes were observed during the course of audit of the current financial year.
	2. Unusually rapid growth if any, especially compared with that of other companies in the same Industry.	No such rapid growth was observed during the course of audit of the current financial year.
	3. The process used for identification of business risks and steps taken to mitigate it by the Management.	No such activities were observed during the course of audit of the current financial year.
	4. Unrealistically aggressive sales or profitability incentive programs, if any.	No such activities were observed during the course of audit of the current financial year.
	5. The system of making a business plan, short term/long term & reviews of the same vis-à-vis the actual.	No specific Business Plan in place.
	6. The capital expenditure/capital invested not put to use.	Since these accounts relate to a long period back, this information is not made available during audit.
	7. The cost benefits analysis of major capital expenditure/ expansion including IRR and payback period.	No such cost benefit analysis is available.
	8. The existence of Macro Sector and Operation threats that could drive fundamental changes in business model. Indicate in brief.	No information on such threats or changes are available
(III)	Disinvestment (if applicable)	
	1. What is the mode of disinvestment (i.e. Trade sale, Management & Employees Buy Out, Mass privatization, Public auction, Flotation, Liquidation, Private placement)?	No Disinvestment took place during the current financial year and hence, not applicable
	2. What is the present stage of disinvestment process?	Not Applicable
	3. If the company has been selected for disinvestment, please report:	Not Applicable



	a. Has the company accounted for all its assets Not Applicable (including intangible assets), liabilities, income, and expenditure as per the requirement of relevant Accounting Standards and nothing is left out of books?	Not Applicable
	b. Whether the assets of the company, especially land, valued at nominal cost has been revalued keeping in view the fair market rate for consideration of the net worth of the Company for the purpose of sale?	Not Applicable
	c. Whether the committed reserves and general reserves created over the years are disclosed distinctly? If utilization of general reserves is substantial, specify the conditions of utilization and whether these conditions are covered under the by-laws/articles of the Company and provisions of the Companies Act, 1956?	Not Applicable
	d. Whether any investment was made by the Company during the process of Disinvestment? If so, whether such investments were in the interests of the company or did they have the effect of extending undue advantage to the Bidders?	Not Applicable
(IV)	System of Accounts & Financial Control:	The Company follows mercantile system of accounting.
	1. Whether the allocation of duties and responsibilities including the delegation of powers at various levels of management is fair/proper/justifiable and the same have been adequately defined?	The Duties, Responsibilities and Powers have been adequately defined and delegated at various levels of management. However the management needs to pay more attention towards the allocation of duties and responsibilities at the lower level of the management to strengthen the control system of the organization.
	2. Examine the systems of Accounts & Financial Control being followed by the company and give your views as regards their deficiencies properly along with suggestions for remedial measures?	The systems of Accounts & Financial Control being followed by the company seems to be improper as there is a lack of internal check system. The system suggests that one employees work should be cross checked by another person but this is not



		<p>there in many cases as it was found that the stock Registers were also not up to date.</p> <p>Also in case of cash and bank transaction there is only one person in each division/ H.O who receives money, handles bank transactions, records transaction and has access to and keep all the related documents concerned with banks and payments.</p> <p>The organization should establish maker checker responsibilities for its effective & efficient functioning.</p>
	3. Please report which of the accounting policies adopted by the Company are not in conformity with the accounting policies applicable to the industry /companies in the same sector, particularly the Government Companies. What is the impact of such policies on the accounts?	<p>As proper records and registers are not available, we are unable to comment on the matters related to compliance with the accounting standards referred to in sub-section 3(C) of section 211 of the Companies Act, 1956.</p>
	4. Notes to Accounts, qualifications in Auditor's Report and comments of the C&AG may be reviewed for the last 3 years and state whether the Management has taken rectificatory action?	<p>We observed that the comments/ observations in the Audit Report are being carried since many years. The management has failed to take necessary actions on such qualifications/ observations as mentioned in the report.</p> <p>The management should discuss the observations & qualification mentioned in the audit report in the meeting so that the same could be resolved within time.</p>
	5. Whether the Company has a clear credit policy, policy for providing for doubtful debts/write offs & liquidated damages? Analyze the reasons such as non-completion of performance tests, litigation, retention sale, etc. for significant sundry debtors and report thereon.	<p>No such policies in regard to creditors, provisions of doubtful debts / write offs / liquidated damages are in place as per the discussion with the management.</p> <p>The management needs to</p>



		make necessary policies in this regard as we observed that there are several debtors which are pending for realization for a long period of time. The same should be either written off or adequate provision for doubtful debts should be provided for accordingly.
6. Please report whether the system of giving discount to promote sales is fair? Whether the instructions for allowing discount are issued in writing and communicated properly to sales outlets?		The Corporation "Bihar Rajya Beej Nigam Limited" was established with the aim of providing high quality certified seeds to the farmers of the state at the right rate, at the right time and at the right place. The discounts on sale of seeds are basically based on the subsidy received for the same from the concerned government under different schemes.
7. Examine and indicate whether the company has a system of monitoring the timely recovery of outstanding dues? Highlight the significant instances of failure of the system, if any.		No such policies with regard to system of monitoring the timely recovery of outstanding dues are in place as per the discussions with the management. Also no papers/ records were presented before us to comment upon the same.
8. What is the system of obtaining confirmation of balances from debtors/ creditors and other parties? Indicate separately the amount of balances Government remained unconfirmed from Departments/PSUs and Private parties and their percentage to total amount under each head.		During the course of audit no proper system of obtaining such balance confirmation was observed in the corporation. Also no balance confirmation certificates have been provided to us for our verification. Therefore the amount of balances from debtors/ creditors and other parties as shown in the audited financial



		statement for the period remains 100% unconfirmed.
9. Please report whether there are any cases of waiver of debts/loans/interest etc., if yes, the reasons therefore and the amount involved.		During the current financial year no such cases of waiver of debts/loans/interest etc. were found.
10. Is there an adequate system of timely lodging of such claims with outside parties? Whether the claims are properly monitored?		No such system was observed.
11. Whether the credit obtained (including overdrafts) is monitored regularly and the terms availed of loans are not such that they have a negative impact on the earnings of the company. Examine the system of effective utilization of loans & the system of obtaining statutory benefits.		As informed to us, all the credit availed were necessary. However; no regular monitoring of credit is in place. No such system of obtaining Statutory benefits was observed during the conduct of our audit for the referred financial year.
12. Whether any incidence involving improper use or wastage of funds was noticed.		In the absence of the evidence pertaining to the regular monitoring and proper documents, we cannot comment upon the same.
13. Examine and comment upon the reasonableness of assumptions made by the Actuary in providing for employee benefits as per Accounting Standard 15.		No such employee benefit expenses were paid during the period. Hence, not applicable.
14. Whether work flow and document flow is in place to ensure proper controls and systems commensurate with the delegation of work?		The organization has devised a structure explaining the work flow of the employees of the organization. And the work is delegated accordingly. But since many of the records/ documents are not present as on the date of audit, the due care needs to be taken on the proper maintenance of documents for the longer



		<p>period of time. At least for a period of 8 years as required by the law.</p> <p>Since the audit relates to older period (f.y 2013-14) many of the documents are either not present or are in mutilated conditions.</p>
(V)	Fraud/Risk	
	1. Whether the company has an effective and delineated fraud policy consistent with regulatory requirements as well as the entity's business needs?	No such policy was found in place during the conduct of this audit.
	2. Whether the Company has formulated 'code of conduct for senior management?	No such code of conduct was observed / as documented records etc.
	3. How the company has dealt with reported frauds and what are the remedial measures taken for preventing recurrence?	No fraud was reported during the period by the management or the Internal Auditor.
	4. Are there any cases of violation of delegated Financial Powers during the period under report, which warrants "in-depth audit"? If yes please give a list of such cases.	Due to non-availability of majority of documents and paper as they relate to very old period, we cannot comment upon the same.
	5. Does the Company have separate Vigilance Department/Wing? To what extent is it effective in its duty and whether its reports are submitted to the Board?	As reported to us there is no separate vigilance Department/wing.
	6. Whether the Management has designed and put in place an adequate Prevention and Detection Controls to prevent, reduce and discover the fraud and other irregularities?	No such controls in place.
	7. Whether the Company has 'whistle blowing' Policy.	No such policy observed.
	8. Whether the fraud policy has been periodically reviewed and evaluated to determine whether it was designed and implemented to achieve optimal effectiveness?	No such policy observed.
(VI)	Assets (Including Inventory)	
	1. What is the position regarding maintenance of records such as fixed assets register, etc.?	The Audit relates to the older period (f/y 2013-14), hence many records are either not



		present or are in mutilated conditions; therefore we are unable to verify and subsequently comment upon the same. The Fixed Assets register maintained by the corporation is not proper.
2	Whether the company has prescribed the following in regard to the management of stores:	
	➤ Maximum and minimum limits of stores and spares etc.	In the absence of records we cannot comment upon the same.
	➤ Economic order quantity for procurement of stores.	In the absence of records we cannot comment upon the same.
3.	Whether ABC analysis has been adopted to control the inventory? If not, impact inventory may be analyzed.	No such system was observed during the current financial year under audit. The majority part of the inventory consists of Seeds.
4.	Whether regulations made for the purposes of control over stores, including stock taking and valuation of stock, stores, & work-in progress at the end of the financial year are adequate and duly enforced?	In the absence of the policy and documents to verify the stipulation, we cannot comment upon the same.
5.	Whether the work in progress contains any item, which has remained under work in progress, for an unduly long time? Attach a list of such items indicating amount, period of pendency and reasons.	As per the audited financial statements of the corporation a substantial amount is under the head of "capital work in progress" for a long period of time. Proper Steps should be taken to transfer the same to the fixed assets after taking approval from the appropriate authority.
6.	Examine and comment on the system of physical verification, valuation, treatment of non-moving & slow-moving items, their disposal & abnormal excess & shortages in respect of closing stock items.	As per the internal auditors report the corporation has stock registers of finished goods, work in progress and raw materials but the same is not maintained properly. The Stock registers were not provided to us to verify the same. Also no physical verification



		<p>report of Fixed Assets or Inventories was presented before us.</p> <p>The Corporation should design a policy or a system in order to physically verify the assets or inventory after a particular interval making a separate and detailed report of the same. This would avoid the loss of assets of any kind.</p>
	7. Examine and comment on the system of valuation of fixed assets, survey-off procedure & provision for assets & specific capital spares Register surveyed-off.	No such system for valuation of fixed assets, survey-off procedure & provision for assets & specific capital spares Register for assets was observed or found in the organization.
	8. List out the surplus/obsolete/ non-moving items of stores, raw material, finished goods lying unused at the end of last 3 years.	<p>Since the audit relates to older period (f/y 2013-14) we cannot comment upon the same.</p> <p>Also no relevant papers/ records were presented before us in this regard.</p>
	9. Whether proper records are maintained for inventories lying with third parties & assets received as gift from Govt. or other authorities?	As Stock Register and Physical verification reports are not made available to us, we cannot comment whether any inventories is lying with the third party or not.
	10. Are there any lapses in the internal control system right from ordering till the consumption of stores? If yes, the same may be highlighted.	Not Applicable
	11. List out the assets and Plant & Machinery items, which have not been in use over a considerable period of time (say 5 years) and the reasons item found thereof.	Since the audit relates to older periods (f/y 2013-14), we are not in a position to comment whether there were assets which have not been in use over a considerable period of time.



	12 Whether there are instances of huge losses incurred due to sale of goods at prices lower than the prevailing market prices, citing poor quality as a reason, immediately subsequent to the balance sheet date?	Due to non-availability of source documents, we cannot comment upon the same.
	13. Whether the norms for storage losses have been fixed? What is the basis on which storage losses are regularized? Indicate the abnormal storage losses suffered during the year under audit and amount realized there against.	No such norms or policies have come across during the course of our audit. In the absence of any specific information, we cannot comment upon any abnormality.
	14. Demurrage/Wharfage incurred during the year and reasons thereof.	No such charges were incurred.
	15. Whether the company has conducted physical verification of Fixed Assets during the year and a formal report is being prepared for the same?	No Such physical verification report of Fixed Asset is shown to us. Therefore in the absence of report we cannot comment whether the fixed asset were either physically verified by the management or not.
	16. Whether there is a policy to review and implement impairment of assets?	As per discussion with management, no such policy was observed.
(VII)	Investments:	
	1. Whether the company has laid down an investment policy duly approved by the competent Authority? If yes, please indicate the following:	No, hence not applicable.
	2. Is it in accordance with the provisions of Section 292 of the Companies Act, 1956 and other laws, rules and regulations, Government directives applicable to the company?	Not Applicable
	3. Whether the investments made were judicious and in accordance with the investment policy?	Not Applicable
	4. Is the shortfall in market value of the current investment and permanent diminution in the value of long-term investments reflected in the books? If not, describe the failure.	Not Applicable
	5. Whether the deposits with banks/financial institutions and others have been in accordance to document/information, with laws, rules, regulations, Government directives, etc., as applicable.	The corporation has a Fixed Deposits with the bank amounting to ₹ 1,58,05,00,000.00 as at the end of current financial year. The Fixed Deposit papers was not presented before us to verify the rate of interest and other terms and conditions to



		comment whether it was prejudicial to the interest of the company or not.
	6. Whether there has been grant of large loans to or placement of deposits with other PSUS or enterprises not related with the business of the Company.	No such loans or deposits were observed.
	7. Whether the company has significant investment in an industry or product line noted for rapid change?	No
	8. Whether the investments made in the subsidiaries have been valued properly keeping in view the financial position of the subsidiary? If not, extent of diminution in the value of investments.	Not Applicable
	9. Whether any surplus funds are invested? Is there any effect on availability of funds for working capital because of investments leading to borrowings at higher rates?	There are no surplus funds, hence, not applicable.
	10. How often market value is reviewed and whether profits are made on sale of investments?	No sale of investments, hence not applicable.
(VIII)	Liabilities and Loans:	
	1. Give the total amount of loans (including interest, penal interest, & commitment charges separately) where defaults were made in repayment as at the end of the accounting period.	<p>As per the audited financial statements for the period made available to us the balance of loan (Unsecured) is ₹ 31,90,00,000.00 and interest accrued and due on the above loan is ₹ 42,45,34,299.00 out of which a sum of ₹ 3,97,45,021.00 was adjusted against seeds supplied on STC Permits as on date.</p> <p>Also no interest is being charged in the light of the board's decision in the meeting held on 10.06.2008 for conversion of loan into equity. The minutes of the meeting for the same were presented before us, but no such letters was found with the Government of Bihar communicating the decisions of such conversions in the</p>



		board meeting. Further to report as at the end of the current financial year i.e. on 31.03.2014 neither the loan is converted to equity share capital and nor the interest is being charged in pursuance to failure of such conversion.
	2. Whether guarantee fee payable to the Government of India as per terms of loan agreement had been accounted for properly?	As per the information & explanation obtained from the management no such guarantee fee was payable.
	3. Whether any part or whole of the Loans from Government and/or interest accrued thereon have been either converted into equity or waived by the Government; if so, its impact on the financial position of the Company.	As per the Internal auditor report made available to us for the concerned financial year, outstanding balance of loan (Unsecured) is ₹ 31,90,00,000.00 and interest accrued and due on the above loan is ₹ 42,45,34,299.00 out of which a sum of ₹ 3,97,45,021.00 was adjusted against seeds supplied on STC Permits as on date. Further no interest is being charged in the light of the board's decision in the meeting held on 10.06.2008 for conversion of loan into equity, although the government of Bihar decision is still awaited. Further to report as at the end of the current financial year i.e. on 31.03.2014 neither the loan was converted to equity share capital and nor the interest is being charged in pursuance to failure of such conversion.
	4. Are the terms of the loan agreements such that they make the entity especially vulnerable to changes in the interest rates?	As related documents and loan agreements are not made available to us to verify the stipulations, we cannot comment upon the same.



	5. Check the loan profile of the Company to find out whether the high-cost debts were swapped with low-cost market borrowings.	As related documents and loan agreements are not available to verify the stipulations, we cannot comment upon the same.
	6. Whether there have been receipts of large loans from other PSUs or enterprises not related with the business of the Company.	As per the signed financial statements provided to us no such receipts was found.
	7. Whether any study was conducted to avail any other instruments or derivatives instead of high cost loans?	As informed to us no such study was conducted for the same.
(IX)	Award & Execution of Contracts:	
	1. Whether company has devised a proper system of tendering for awarding of various contracts?	In the absence of proper documents/ information, we cannot comment upon the same.
	2. Whether the company has an efficient system for monitoring and adjusting advances to contractors/suppliers.	As per the last audited financial statement, no such system seems to be in place as various advances are appearing in the books for want of proper adjustment. For the concerned financial year we did not get any strong evidence to confirm whether such adjustments were made.
	3. Whether the Company has settled all the issues viz. Performance Guarantee (PG) Tests, recovery of Liquidity Damages (LDS) and final payments etc. soon after the commissioning of the Project? Are there any cases of inordinate delay without sufficient justification?	No information was made available to us in this regard.
	4. Whether there are any disputes/claims unsettled for a long time?	No information was made available to us in this regard.
	5. What is the procedure followed by the Company for purchasing proprietary items? What is the procedure	No such procedure was found in place, hence we cannot



	for ascertaining the authenticity of the propriety items certificate given by an official based on which tendering is not resorted to and goods are purchased from a particular supplier?	comment upon the same.
(X)	Costing Systems:	
	1. Whether the Company has any cost policy?	As informed to us no such policy was found in place.
	2. Are the cost accounts being reconciled with financial accounts?	Not Applicable
	3. Whether the company is computing the cost of major operations, jobs, products, processes and services regularly? If not, describe the failures.	Not Applicable
	4. Whether the company has an effective system for identification of idle labour-hours and idle Machine hours?	Not Applicable
	5. Was cost audit ordered in the case of the company? If so, highlight the major deficiencies pointed out in the latest cost audit report.	As informed to us, No Cost Audit was ordered.
	6. Examine the accounting treatment of rejects & scraps for determination of cost of production. State the impact of bye products and joint products in determining costs.	Not Applicable
	7. Whether there is any system to evaluate the abnormal losses and taking remedial measures to control such losses?	Not Applicable
	8. What is the method being followed by the company to charge overheads? How is the overhead rate being arrived at? In case of cost plus contracts, are the overheads being recovered completely or not?	No such method was found in place.
(XI)	Internal Audit System:	
	1. Whether the Company is having Internal Audit section managed by staff of their own or whether the Company has hired the services of CAs as Internal Auditors? Give your comments on the Internal Audit System stating whether its reporting status, scope of work, level of competence, etc., are adequate? If not, describe the shortcomings thereof. Is there an adequate compliance mechanism on internal audit observations?	In the course of audit we found that, the Corporation has its own Internal Audit section. However, an external firm of Chartered Accountants was hired as Internal Auditor for the period under Audit.
	2. Whether internal audit standards/manual/ guidelines have been prescribed and they are in practice?	As per the information obtained from the management no such internal audit standards/ manual/



	guidelines have been prescribed.
3. Whether Internal Audit Reports were discussed by Audit Committee?	There was no Audit Committee in the current financial year.
4. Whether internal audit is independent and reports directly to the Chairman/Head of the Company?	The corporation has an Independent Internal Audit Section/ department.
5. If internal audit is outsourced then whether the selection process is fair and transparent?	As informed to us the selection process is carried on the basis of tendering process. No such tender documents/ records were made available to us.
6. Whether entities which are not under the jurisdiction of the professional institute are being given the work of internal audit?	The Internal audit has been done by the firm of Chartered Accountants.
7. Does the Internal Audit report contain any serious irregularity which needs immediate attention of management / Government?	The observations/ qualifications in the internal audit report are being carried from one year to another. Further no compliance report for the same has been presented before us to comment upon the same.
8. What is the total impact of all shortcomings /deficiencies pointed out in the latest Internal Audit Report and pending for compliance as on date?	The compliance thereof has not been provided to us.
9. Whether mistakes/shortcomings pointed out in the latest report is of the same kind/type as pointed out in earlier reports?	The observations/ qualifications in the internal audit report are being carried from one year to another. But no compliance report for the same has been presented before us.



(XII)	Legal/Arbitration Cases:	
	1. Number of pending legal/arbitration cases indicating the age-wise analysis and reasons for their pendency.	During the course of Audit we observed that there is a pending case of Sri Haridwar Singh in the High Court (case no. 4418 of 2008) for payment of Gratuity. The audited financial statements of the corporation for the period show no disclosure of the same. The case is resolved in the financial year 2022-23.
	2. Details of new cases and cases settled during the Year.	As per information & explanation provided to us no new case has arisen during the current financial year.
	3. Whether any norms/procedures exist/proposed to be laid down for large legal expenses (Foreign & Local) incurred/to be incurred.	No such norms/procedures were observed.
	4. Is there any system to ensure proper documentation (like maintaining minutes of the meetings, foreseeing contingencies, foreign exchange fluctuations etc.) before Agreement with foreign parties as well as Indian parties?	No such system was observed.
(XIII)	EDP Audit:	
	1. Whether the organization has an approved IT strategy or Plan?	Not Applicable for the year under audit.
	2. If the Auditee has computerized its operations or part of it, assess and report, how much of the data in the company is in electronic format, which of the major areas such as Financial Accounting, Sales Accounting Personnel information, Payroll, Materials / Inventory Management, etc. have been computerized.	Not Applicable for the year under audit.
	3. Indicate how these impacts on your work of auditing the Accounts and whether your audit is through or around the computer.	Not Applicable for the year under audit.
	4. Has the company evolved proper security policy for Data/Software/Hardware?	Not Applicable for the year under audit.



5. Identify the areas in which the auditor is of the view that the built-in-checks and validations in the computer environment are not adequate or were not being exercised with proper authority?	Not Applicable for the year under audit.
6. Comment on any problem faced in extracting information from computer files due to lack of backup of past records or due to record corruption. Is there a document retention policy?	Not Applicable for the year under audit.
7. Whether any software unutilized or underutilized due to lack of trained staff or any proper operating manual/documentation etc?	Not Applicable for the year under audit.
8. Comment whether changes made in the software have the approval of Management and the same has been documented properly and the lead time given to the staff to get accustomed to it before making it fully operational?	Not Applicable for the year under audit.
9. Whether the BOD is briefed regularly about the new IT Strategy, if any, proposed to be incorporated for which large funds are sanctioned. This is Particularly relevant to organizations where the entire IT activity is to be made online in due course.	Not Applicable for the year under audit.
10. Whether the systems department is responsible for both hiring/buying EDP equipment Hardware & Software and also certifying their 'usability' before final payment (both functions should be separate with the user departments involved in the latter).	Not Applicable for the year under audit.
11. Whether the company has detailed/comprehensive list of all reports/statements which can be generated by the system in use?	Not Applicable for the year under audit.
12. Whether there is an effective IT Steering Committee?	Not Applicable for the year under audit.
13. Whether there exists effective disaster recovery plan for EDP Department which is periodically reviewed	Not Applicable for the year under audit.



	and evaluated?	
	14. Whether any recommendations noted in the EDP Audit Report was considered significant and whether the issues were satisfactorily resolved?	Not Applicable for the year under audit.
(XIV)	Environmental Management:	
	Compliance of the various Pollution Control Acts and the impact thereof and policy of the company in this regard may be checked and commented upon.	Not Applicable
(XV)	Corporate Social Responsibility:	
	1. How is the company discharging its Corporate Social Responsibility?	Not Applicable
	2 Whether any Board approved policy is in place and is being properly followed?	No
	3. Whether there is a system of fixation of targets for CSR activities?	Not Applicable
	4. Whether adequate mentoring mechanism exists for implementation of CSR activities?	Not Applicable
(XVI)	General:	
	1. Indicate whether the company has entered into a Memorandum of Understanding with its administrative ministry? If yes, have the targets in MOU been split unit-wise? If so, attach a unit wise statement of targets and achievements against the parameters in MOU.	As informed to us no such MoU was found in place, hence not Applicable.
	2. Whether contribution of employer and employee to Provident Fund is kept separately out of business and proper safeguard of the same is taken care of?	Yes
	3. Does the company present a case for energy audit? If yes, has the audit been conducted by a specialized agency?	Not Applicable
	4. Where land acquisitions is involved in setting up new projects an enquiry as to whether settlement of dues and rehabilitation of those affected are being done	Not Applicable



	expeditiously and in a transparent manner to ensure that the benefits go to the really affected people and is not diverted to agents and intermediaries including political parties.	
	5. Whether the Company has done any mergers and acquisitions during the year? Whether a thorough need analysis was done before Merger or acquisition? Whether shareholders acceptance was taken before decision on merger/acquisition was arrived at? What was the impact thereof on the profitability of the Company?	No, hence not Applicable.

PLACE: PATNA

DATE: 20/02/2024

For and on behalf of
P. Jyoti & Co.
(Chartered Accountants)

FRN NO.- 010237Q

CA Govind Kumar Sinha
(Partner)

M. No- 426588

UDIN-24426588BJZVTC8635



ANNEXURE – II

(This information is factual and should be obtained from the management)

1	Indicate the areas where the company has computerized the accounts system. Have the General and Application Controls been reviewed periodically to derive assurance that the system is producing result that can be relied upon the auditors. State the deficiencies reported by internal auditors/statutory auditors along with the remedial measures being taken by the management.	Accounts of the Company are not fully computerized. The corporation uses tally ERP 9 software for recording of transactions. The data in such software is available only for the head offices and not for the regional offices.
2	Indicate whether the shares of Company are quoted in the market. If so, give the following information:	No hence, Not Applicable
	A. Company's shares are not quoted in the market.	-
	B. Lowest and highest quotations during the year.	-
3	Indicate the break-up of the equity share capital held at end of the financial year by:	
	A. Government of India/ Government of States.	87% (approx.) Shares held by Govt. of Bihar/ Govt. of India.
	B. Foreign Banks and Foreign companies/Institutions.	Nil
	C. Public in India/or outside.	13% (approx.)
4	Is the Company facing any legal action on account of default of repayment of debts? If so give brief description.	As informed to us company was facing no such legal action.
5	Are the accounts of the Company in arrears? If so, state the reasons therefore and the action taken/being taken to bring the accounts up to date.	Statutory audit of the Company for the year ending 2013-14 is being conducted in the year 2023-24. The Statement of accounts as enclosed with the Internal Auditor's Report for the concerned financial year was made available to us for our audit.



6	Is any product in which the Company deals subject to statutory or other price control? If so, list the products and nature of control.	As reported to us, the price in respect of Sales and Purchases are fixed by the Government of Bihar.
7	Does the Company remit royalty or other payments to collaborators or others abroad or make inter Company transfers abroad? If so, give details.	Not Applicable
8	Manufacturing and Production account:	
	A. Indicate whether the Company has entered into a Memorandum of Understanding with its Administrative Ministry? If yes, have the targets in MoU been split unit-wise? If so, attach a unit wise? If so, attach unit wise statements of target and achievement against the parameters in MOU.	As informed to us the corporation has not entered any such Memorandum of Understanding with its Administrative Ministry for the year under audit.
	B. Does the Company present a case for energy audit? If yes, has the audit been conducted by a specialized agency.	Not Applicable
	C. Has the Company provided antipollution devices for guarding against pollution of land water and air? Has the Company taken up any measure to repair environment degradation caused by it? If not, describe significant failure pointed out by internal auditors/statutory agencies along with the remedial measures being taken by the management.	Not Applicable
	D. Has the Company or other authority fixed norms for losses/wastage for (i) Raw Materials for manufactures of major products (ii) in storage, transit etc.? When these norms were last reviewed? Do the norms require revision?	No Such norms were observed.
9	Does the Company have adequate system for regularly identifying and monitoring disposal of non-moving, obsolete or surplus Raw Materials, Stores & Spares (excluding insurance spares) Finished Goods? What is the age-wise analysis (upto two years, two to three years, three to four years, and four to five years) of such items.	As informed to us no such system was found in place.




10	Has the Company default in payment of loans during the last three years? If so, attach a list of such loans as at the end of each of the period showing the amount of interest, penalty etc.	<p>As per audited financial statements no interest is being charged in the light of the Board's decision in the meeting held on 10.06.2008.</p> <p>The outstanding balance of loan and the interest accrued there on is mentioned below:</p> <table border="1"> <thead> <tr> <th>Financial Year</th><th>Principal as on date of balancesheet (In crore)</th><th>Accrued Interest as on date of balancesheet (In crore)</th></tr> </thead> <tbody> <tr> <td>2011-12</td><td>31.90</td><td>42.45</td></tr> <tr> <td>2012-13</td><td>31.90</td><td>42.45</td></tr> <tr> <td>2013-14</td><td>31.90</td><td>42.45</td></tr> </tbody> </table>	Financial Year	Principal as on date of balancesheet (In crore)	Accrued Interest as on date of balancesheet (In crore)	2011-12	31.90	42.45	2012-13	31.90	42.45	2013-14	31.90	42.45
Financial Year	Principal as on date of balancesheet (In crore)	Accrued Interest as on date of balancesheet (In crore)												
2011-12	31.90	42.45												
2012-13	31.90	42.45												
2013-14	31.90	42.45												
11	Indicate plant wise the percentage of rejections to Production/Sales at the end of the last three years giving comparative norms/standards set in this behalf?	Not Applicable												
12	Is the manpower employed in each plant/unit in excess of norms, if any fixed by the Company? If do, the scheme introduced like VRS or steps taken by the Company.	Not Applicable												

PLACE: PATNA

DATE: 20/02/2024

For and on behalf of
P. Jyoti & Co.
(Chartered Accountants)
FRN NO.- 010237C


CA Govind Kumar Sinha
(Partner)

M. No- 426588

UDIN-24426588BJZVTC8635



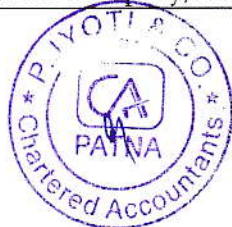
ANNEXURE - III
Compliance Certificate

We have conducted the audit of **Bihar Rajya Beej Nigam limited** for the year ended **31st March, 2014** in accordance with the direction/ sub directions issued by the C & AG of India under section 619(3) (a) of the Companies Act, 1956 and certify that we have complied with all the directions/sub directions issued to us.

ANNEXURE-IV

Performance data on Auditors

1	Date on which accounts were approved by the Company and handed over to Auditor.	Since the audit relates to accounts of older period (f.y 13-14), the annual accounts were approved in 126 th Board Meeting held on 10/04/2018. The set of signed accounts provided to us on 14/06/2023. Thus, the reports could not be issued earlier.
2	Date of commencement of audit by Statutory Auditor.	14/06/2023
3	Date on which accounts were certified by auditors with reasons given by auditor for delay in certification, if any.	The set of signed accounts was provided to us on 14/06/2023. Thus, the report could not be issued earlier.
4	Time taken by auditor to complete the process of audit from the date when initial accounts were handed over to Statutory Auditors.	45 Days (approx.)
5	Was the auditor called for meeting with PAG before commencement of his audit at the time of finalization of comments?	No
6	If yes, did the auditor attend the meeting or not	-
7	Date by which report under section 619(3) was to be given by auditor.	20/02/2024
8	Number of qualifications made by Statutory Auditors on the accounts of Company with financial impact.	Disclaimer of opinion issued in Audit report. Various qualifications and observations mentioned. Details of which is available in Audit Report.
9	Financial impact on Balance Sheet or Profit & Loss Account.	In absence of available source documents which were presented before us, the financial impact on Balance Sheet or Profit & loss account was not ascertainable.
10	Date on which report under Section 619(3) was given by Auditor to Company/PAG.	20/02/2024




Part - A

1	Indicate whether the Company has devised proper system for:	
	a. Specify the quality of the goods intended to be purchased / processed.	As proper records are not available, we can neither quantify nor comment upon the same.
	b. Inspecting the goods after purchase /procurement to see that they confirm to the specified quality.	As proper records are not available, we can neither quantify nor comment upon the same.
	c. Periodical inspection of the goods in stock to safeguard against decoration and other losses.	As proper records are not available, we can neither quantify nor comment upon the same.
	d. Safe storage of the goods.	As proper records are not available, we can neither quantify nor comment upon the same.
	e. Indicate significant instance where the Company has not followed the system and has, therefore losses (quantity loss in each case).	As proper records are not available, we can neither quantify nor comment upon the same.
2	Indicate whether the Company takes adequate steps to safeguard against transit losses. Indicate losses suffered by the Company during the year under audit and the amount released there against.	As proper records are not available, we can neither quantify nor comment upon the same.
3	Indicate the adequacy of the system of accounting for 'return inward'.	As proper records are not available, we can neither quantify nor comment upon the same.

PLACE: PATNA

DATE: 20/02/2024

For and on behalf of
P. Jyoti & Co.
(Chartered Accountants)
FRN NO.- 010237C


CA Govind Kumar Sinha
(Partner)
M. No- 426588

UDIN-24426588BJZVTC8635



BIHAR RAJYA BEEJ NIGAM LIMITED
6TH FLOOR, PANT BHAWAN, JAWAHAR LAL NEHRU MARG, PATNA-1 BIHAR
BALANCE SHEET AS AT 31ST MARCH, 2014

PARTICULARS	Schedule	As at 31.03.2014		As at 31.03.2013	
		Rs.	P.	Rs.	P.
SOURCES OF FUND:					
<u>Shareholders Fund</u>					
Capital	A	37,148,409.20		37,148,409.20	
Reserve & Surplus	B	(306,529,484.64)		(453,046,798.94)	
TOTAL					
<u>Loan Funds</u>					
Secured Loans		(269,381,075.44)		(415,898,389.74)	
Unsecured Loans	C				
Grant from Director	D	726,551,333.00		726,551,333.00	
(Agr.) Govt. of Bihar/ Govt. of Bihar	D 1	303,517,925.50		303,517,925.50	
GRAND TOTAL					
<u>Application of Funds</u>					
<u>Fixed Assets</u>					
Gross Block		760,688,183.06		614,170,868.76	
Less: Depreciation	E	89,788,460.81		89,592,848.81	
Net Block		56,719,486.66		51,907,587.66	
Capital Work-in progress		33,068,974.15		37,685,261.15	
Advance against Capital Expenditure	F	88,861,643.41		88,861,643.41	
TOTAL	F 1	44,375,818.00		4,375,818.00	
INVESTMENT:					
Fixed Deposit		133,237,461.41		93,237,461.41	
TOTAL	J 1	1,580,500,000.00		100,000,000.00	
<u>Current Assets Loans & Advances:</u>					
Inventories		1,580,500,000.00		100,000,000.00	
Sundry Debtors	G	268,556,765.45		299,808,123.70	
Cash & Bank Balance	H	1,615,109,763.39		1,083,156,629.53	
Loans & Advances	I	919,570,375.71		2,188,243,388.18	
	K	30,548,456.76		17,712,677.26	
Less: Current Liabilities and Provision		2,833,785,361.31		3,588,920,818.67	
Net Current Assets	L	3,819,903,613.81		3,205,672,672.47	
		(986,118,252.50)		383,248,146.20	
GRAND TOTAL					
Schedule 'A' to 'L' and schedule 'V' are the integral parts of the Balance Sheet.		760,688,183.06		614,170,868.76	

Place: Patna
Dated: 26.02.2018

Account Asst. Accountant Senior A.O.

C. O. F

As per our Internal Audit Report of even date.

For M. EQUERAL & CO.
Chartered Accountants
Firm Reg. No. 017144C

(Signature)
(CA MOYED EQUERAL)

Proprietor
M. N.- 401613

(Signature)
Sunil Kumar Pankai
Director

BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LIMITED
6TH FLOOR, PANT BHAWAN, JAWAHAR LAL NEHRU MARG, PATNA-1 BIHAR
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2014


PARTICULARS	Schedule	As at		As at	
		31.03.2014		31.03.2013	
		Rs.	P.	Rs.	P.
INCOME					
Sales					
Misc. & Other Receipts	M	761,925,089.40		573,136,626.10	
Increase/ (Decrease) in Stock	N	86,768,152.50		29,516,825.00	
	O	(31,251,358.25)		63,182,004.70	
TOTAL		817,441,883.65		665,835,455.80	
EXPENDITURE:					
Purchases	P	518,011,063.22		451,872,258.00	
Processing & Procurement	Q	34,365,837.00		15,432,786.00	
Personnel	R	53,725,936.00		50,250,111.00	
Establishment	S	11,726,678.72		11,294,224.00	
Selling & Distribution	T	48,168,155.41		54,272,778.04	
Depreciation		4,811,899.00		5,308,096.19	
TOTAL		670,809,569.35		588,430,253.23	
Profit / (Loss) for the year before Prior Period Item		146,632,314.30		77,405,202.57	
Grant-in- (Prior Period)		-		-	
Fringe Benefit Tax		-		-	
Prior period Adjustment (Debit)		-		-	
Loss upto Previous year		115,000.00		37,011.00	
Profit / (Loss) After Prior Period Item		-		-	
Total profit carried to balance Sheet		146,517,314.30		77,368,191.57	
Notes on Accounts					


Schedule 'M' to 'T' and V are integral parts of the Profit & Loss Account.

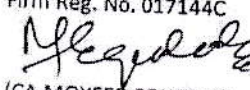
Place: Patna
Dated: 26.02.2018

Account Asst.  Accountant  Senior A.O. 

C. O. F


Sunil Kumar Pankaj
Director


BIJAY KUMAR
Managing Director

As per our internal Audit Report of even date.
For M. EQUEBAL & CO.
Chartered Accountants
Firm Reg. No. 017144C

(CA MOYEED EQUEBAL)
Proprietor
M. N.- 401613



BIHAR RAJYA BEEJ NIGAM LIMITED
6TH FLOOR, PANT BHAWAN, JAWAHAR LAL NEHRU MARG, PATNA-1 BIHAR
SCHEDULE ANNEXED TO AND FORMING PARTS OF ACCOUNT FOR THE YEAR ENDED
31ST MARCH, 2014

SCHEDULE: 'A'

SHARE CAPITAL:

Authorised:

375000 Equity Shares of Rs. 100/- each
125000 11% Redeemable cumulative Preference shares of Rs. 100/- each

Issued:

225000 Equity Shares of Rs. 100/- each
75000 11% Redeemable cumulative Preference shares of Rs. 100/- each

Subscribed and Paid-Up:

Subscribed:

232015 Equity Shares of Rs. 100/- each
73181 11% Redeemable cumulative Preference shares of Rs. 100/- each

Paid-Up:

225697 Equity shares of Rs. 100/- fully Paid in cash
Less:- Unpaid Calls by Growers 30 Shares

6324 Equity shares of Rs. 100/- each
Rs. 40 per share paid up in cash
73181 11% Redeemable cumulative Preference shares of Rs. 100/- each
fully paid in cash

Sub Total (A)

Share Capital Deposit:

From Growers of the project area
(including Calls in advance 7200
previous year 7200)


From Government of Bihar
From National Seeds Corporation Ltd.

From Growers of the Project
area - F/Y 2007-08

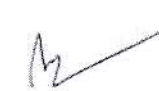
Sub Total (B)

Total (A+B)

As at		As at	
31.03.2014		31.03.2013	
Rs.	P.	Rs.	P.
	37500000.00		37500000.00
	12500000.00		12500000.00
	50000000.00		50000000.00
	22500000.00		22500000.00
	7500000.00		7500000.00
	30000000.00		30000000.00
	23205100		23205100
	7318100		7318100
	30523200.00		30523200.00
22569700.00			
480.00			
	22569220.00		22569220.00
	252960.00		252960.00
	7318100.00		7318100.00
	30140280.00		30140280.00
	244129.20		244129.20
	6520000.00		6520000.00
	180000.00		180000.00
	64000.00		64000.00
	7008129.20		7008129.20
	37148409.20		37148409.20


Sunil Kumar Pankaj
Director




BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LIMITED
 6TH FLOOR, PANT BHAWAN, JAWAHAR LAL NEHRU MARG, PATNA-1 BIHAR
SCHEDULE ANNEXED TO AND FORMING PARTS OF ACCOUNT FOR THE YEAR ENDED
31ST MARCH, 2014

SCHEDULE: 'B'

Reserve and Surplus:

Capital Reserve

As per last account (C.S.)

Profit & Loss Account (Previous Year)


Profit & Loss Account

Total

<u>As at</u> <u>31.03.2014</u>		<u>As at</u> <u>31.03.2013</u>	
Rs.	P.	Rs.	P.
	3114000.00		3114000.00
-456160798.94			
146517314.30	-309643484.64	-456160798.94	
	-306529484.64	-453046798.94	


 Sunil Kumar Pandey
 Director




 BIJAY KUMAR
 Managing Director




BIHAR RAJYA BEEJ NIGAM LTD.


Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "D" FORMING PART OF THE BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH- 2014

	CURRENT YEAR	PREVIOUS YEAR
Unsecured Loans		
From Department of Agriculture, Govt. of Bihar		
- STC Loan	319,000,000.00	319,000,000.00
- Interest accrued and due on above.	424,534,299.00	424,534,299.00
TOTAL	743,534,299.00	743,534,299.00
Less: Adjustment against seeds supplied on STC Permits as on date	39,745,021.00	39,745,021.00
TOTAL	703,789,278.00	703,789,278.00
Loan from Govt. of Bihar	22,762,055.00	22,762,055.00
Interest accrued and due on above		
TOTAL	22,762,055.00	22,762,055.00
	726,551,333.00	726,551,333.00


Sunil Kumar Pankaj
Director




BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "D1" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

Sl. No.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	GRANT FOR CONSTRUCTION OF SEED GODOWN (GOI)	77,500,000.00	77,500,000.00
2	GRANT FOR SEED STORAGE GODOWN (GOB)	40,000,000.00	40,000,000.00
3	GRANT FOR SEED DISTRIBUTION (GOI)	2,288,520.00	2,288,520.00
4	GRANT FOR SEED PROCESSING PLANT / BUILDING (GOI)	35,840,000.00	35,840,000.00
5	GRANT FOR SEED STORAGE BIN (GOI)	5,750,000.00	5,750,000.00
6	GRANT FOR FARMER TRAINING (GOI)	1,380,000.00	1,380,000.00
7	GRANT FOR PRODUCTION PROGRAMME (GOB)	465,000.00	465,000.00
8	GRANT FOR MAINTAINENCE OF FINANCE SEED BANK (GOI)	3,787,625.00	3,787,625.00
9	GRANT FOR FARMER TRAINING (GOB)	20,731,000.00	20,731,000.00
10	GRANT FOR MOBILE PROCESSING PLANT (GOB)	17,250,000.00	17,250,000.00
11	GRANT FOR KISAN PANCHAYAT (GOB)	195,959.00	195,959.00
12	GRANT FOR MUKHYA MANTRI TIVRA VIKAS YOJNA (GOB)	98,329,821.50	98,329,821.50
	TOTAL	303,517,925.50	303,517,925.50

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director



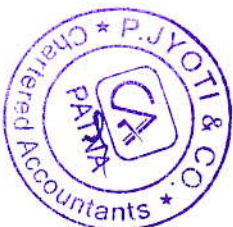
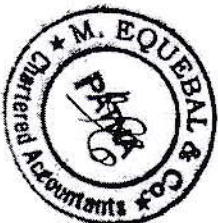
BIHAR RAJYA BEJNIGAM LTD, PATNA

FIXED ASSETS AS ON 31ST MARCH, 2014 - SCHEDULE 'E'

SL NO	PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
			AS AT 01/04/13	ADDITION DURING THE YEAR	TOTAL AS ON 31/03/14	AS AT 31/03/13	DURING THE YEAR	TOTAL AS ON 31/03/14	AS AT 31/03/14	AS AT 31/03/13
1	BUILDING--FACTORY	10%	3,148,335.00	-	3,148,335.00	3,006,547.00	14,179.00	3,020,726.00	127,609.00	141,788.00
2	OTHERS	5%	9,962,707.00	-	9,962,707.00	7,805,296.75	107,871.00	7,913,167.75	2,049,539.25	2,157,410.25
3	PLANT & MACHINARY	13.91%	64,058,840.00	28,902.00	64,087,742.00	33,530,710.53	3,756,083.00	37,286,793.53	26,800,948.47	30,525,129.47
4	OFFICE EQUIPMENTS	13.91%	675,811.00	6,300.00	682,111.00	470,425.71	28,763.00	499,188.71	182,922.29	205,385.29
5	FURNITURE & FIXTURE	18.10%	4,618,317.81	57,010.00	4,675,327.81	2,025,876.23	477,245.00	2,503,121.23	2,172,206.58	2,592,441.58
6	VEHICLE	25.89%	3,517,044.00	-	3,517,044.00	3,251,935.08	68,637.00	3,320,572.08	196,471.92	265,108.92
7	ELECTRICAL INSTALLATION	13.91%	106,917.00	-	106,917.00	91,290.73	2,174.00	93,464.73	13,452.27	15,626.27
8	COMPUTER	40%	1,053,835.00	60,400.00	1,114,235.00	785,949.89	126,681.00	912,630.89	201,604.11	267,885.11
9	STORING ASSETS	20%	905,430.00	-	905,430.00	901,624.20	761.00	902,385.20	3,044.80	3,805.80
10	TOOLS & EQUIPMENT	13.91%	9,827.00	-	9,827.00	5,429.54	612.00	6,041.54	3,785.46	4,397.46
11	INVERTER	13.91%	36,560.00	-	36,560.00	3,763.00	4,562.00	8,325.00	28,235.00	32,797.00
12	UPS	13.91%	1,900.00	-	1,900.00	85.00	252.00	337.00	1,563.00	1,815.00
13	GENERATOR SET	13.91%	1,480,075.00	-	1,480,075.00	27,638.00	202,034.00	229,672.00	1,250,403.00	1,452,437.00
14	PRINTER	40.00%	17,250.00	-	17,250.00	1,016.00	6,494.00	7,510.00	9,740.00	16,234.00
15	MOBILE (HAND SET)	40.00%	-	43,000.00	43,000.00	-	15,551.00	15,551.00	27,449.00	-
	TOTAL		89,592,848.81	195,612.00	89,788,460.81	51,907,587.66	4,811,899.00	56,719,486.66	33,068,974.15	37,682,261.15
	Previous Year		83,821,759.81	5,771,089.00	89,592,848.81	46,599,491.47	5,308,096.19	51,907,587.66	37,685,261.15	37,222,268.34

Signature of Director

BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "F" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

CAPITAL WORK-IN- PROGRESS:	CURRENT YEAR	PREVIOUS YEAR
Building under Construction	21,829,878.00	21,829,878.00
Consultancy Charge to NSE	929,541.00	929,541.00
Plant & Machinery under Installation	341,391.61	341,391.61
Installation Expenses	55,884.00	55,884.00
Electrical Installation	1,481,706.00	1,481,706.00
Electrical Sub-Station	954,075.00	954,075.00
Rerrigeration Machinery	1,005,757.00	1,005,757.00
Shed & Druing Floor	88,495.00	88,495.00
Building Materials	19,800.00	19,800.00
Boundary Wall at Ranchi Plant	91,729.60	91,729.60
Processing Plant	3,384,804.00	3,384,804.00
Seed Godown, Arrah	2,499,102.00	2,499,102.00
Seed Godown, Buxar	2,499,958.00	2,499,958.00
Seed Godown, Sasaram	2,500,000.00	2,500,000.00
Seed Godown, Begusarai	4,916,551.00	4,916,551.00
WIP-SHOP	681,743.00	681,743.00
WIP- Plant Construction Begusarai	744,630.00	744,630.00
Godown Advance	19,812,926.50	19,812,926.50
WIP	15,567,171.70	15,567,171.70
Seed Godown, Kudra (Bhuban singh)	2,422,500.00	2,422,500.00
Seed Godown, Kudra (Rambir singh)	7,034,000.00	7,034,000.00
TOTAL:-	88,861,643.41	88,861,643.41

BIHAR RAJYA BEEJ NIGAM LIMITED


6TH FLOOR, PANT BHAWAN, JAWAHAR LAL NEHRU MARG, PATNA-1 BIHAR

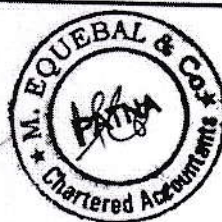
SCHEDULE "F1" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

Advance against Capital Expenditure

PARTICULAR'S	CURRENT YEAR	PREVIOUS YEAR
Advance against Capital Expenditure	4375818.00	4375818.00
Bihar State Building Contruction Ltd.	40000000.00	0.00
TOTAL	44375818.00	4375818.00


Sunil Kumar Pankaj
Director


BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LTD.


Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "G" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

<u>Particulars</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
CLOSING STOCK:		
BREEDER SEED	0.00	119430.00
CERTIFIED SEED	113192492.22	108343155.30
FOUNDATION SEED	28279770.00	35555044.40
RAW SEED	30061524.80	63867808.00
JUTE BAG	14812749.00	2736000.00
NON SEED/UNDERSIZE	69077898.93	20511250.00
DHAINCHA TL	13132330.50	68675436.00
TOTAL	268556765.45	299808123.70


Sunil Kumar Pankaj
Director




BIJAY KUMAR
Managing Director



Bihar Rajya Beej Nigam Ltd.

SCHEDULE "H" SUNDRY DEBTORS AND OTHERS 1-Apr-2013 to 31-Mar-2014

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Advocate Vijay Kumar Pandey	1,500.00		1,500.00	
ANARSHI PD SHAH BEGUSARAI	15,300.00		15,300.00	
ASHA TRADERS & SUPPLIERS	74,783.00		74,783.00	
BHAGALPUR	37,950.00		37,950.00	
BHARTIYA KRISHI KENDRA TULSI MANDI GULZARBAGH	40,854.50		40,854.50	
BHUWA SINGH PEON GODOWN CONTRACTOR	2,45,000.00		2,45,000.00	
BIHAR RAJYA KRISHI UDHYOG NIGAM LTD.	17,60,000.00		17,60,000.00	
BIHAR STATE SEED CERTIFICATION AGENCY, PATNA		10,75,982.00		11,81,645.00
BISRA AGRI UNIVERSITY RANCHI	100.00		100.00	
B S ELECTRONIC DEV. COPR. LTD	1,20,674.00		1,20,674.00	
BUHUNESHWAR PD. (BETTIAH)	9,67,824.00		9,67,824.00	
CHANDESHWAR PD KUSHWAHA	514.00		514.00	
CHANDESHWAR SINGH KACHWALIA	700.00		700.00	
CHEQUE IN TRANSIT	3,03,684.00			
CLOSING STOCK OF SEEDS AS PER PREVIOUS YEAR	2,17,588.01			18,51,044.00
D.A.O. ARARIYA			2,17,588.01	
Dao Bhabhua (Kaimur)			7,06,372.00	
Dao Biharsharif	1,56,312.00		1,56,312.00	
DAO CHHAPRA	1,39,776.00		1,39,776.00	
D.A.O. DEVGARH			7,75,444.75	
DAO KISUNGANJ	10,98,360.00		6,68,070.00	
DAO KUMAR KHAND	14,11,617.00		14,11,617.00	
DAO LAKHISARAI	83,558.00		83,558.00	
DAO MADHUBANI	4,66,243.00		3,02,563.00	
DAO MOTIHARI	5,47,976.00		5,47,976.00	
DAO MURLIGANJ	13,91,860.00		13,91,860.00	
DAO MUZAFFARPUR	1,014.00		1,014.00	
DAO NAWADA	5,89,720.00		5,89,720.00	
DAO PATNA	9,49,909.00		9,49,909.00	
DAO SAHARSA	62,85,481.00		2,52,17,681.00	
DAO SAMASTIPUR	16,06,523.00		16,06,523.00	
DAO SHEKHPURA	25,66,760.00		25,66,760.00	
DAO SHEOHAR	2,56,181.00		2,56,181.00	
DAO SITAMARHI	8,93,031.00		8,93,031.00	
DAO SIWAN	1,00,491.00		1,00,491.00	
DAO SUPAUL	1,55,229.00		1,55,229.00	
DAO UDAK KISHANGANJ	4,59,060.00		4,59,060.00	
DIR B.S. SEED CERTIFICATION AGENCY PATNA	91,962.00		91,962.00	
DIRECTOR OF AGRICULTURE RANCHI	4,09,756.00		26,09,756.00	
DIRECTOR OF AGRIC. CUM MISSION DIRECTOR	2,01,06,504.00		2,02,41,369.00	
DIRECTOR SEED & FARM R.A.U. DHOLI MUZ		6,49,19,596.00		
DIR OF AGRICULTURAL BIHAR PATNA	69,72,422.00		69,72,422.00	
EARNEST MONEY	7,72,79,727.35		7,21,36,597.85	
EPF OTHER			1,50,000.00	
FOREST DEPTT BIHAR PATNA		780.00		780.00
GOVERNMENT A/C TRANSPORTATION	2,91,920.00		2,91,920.00	
GOVT ACCOUNT	22,39,707.00		22,39,707.00	
GOVT A/C SEED COST RECOVERABLE	6,73,34,755.25		6,79,45,240.53	
GOVT SUBSIDY	33,90,613.00		33,90,613.00	
GROWER A/C BHABHUA	24,08,59,665.75		50,22,34,599.31	
GROWER A/C BIKRAMGANJ	1,42,06,176.75		3,94,35,752.75	
GROWER A/C SASARAM	95,52,586.43		2,98,36,495.43	
GROWER ARA		1,29,89,295.00		2,28,42,877.00
	7,00,679.00			39,89,633.00
	46,63,82,047.04	7,89,85,653.00	81,80,52,525.13	18,51,824.00

Carried Over

Sunil Kumar Pandey
Director



BIJAY KUMAR
Managing Director



continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	46,63,82,047.04	7,89,85,653.00	81,80,52,525.13	18,51,824.00
GROWER BEGUSARAI			3,83,447.00	
GROWER BUXAR		70,884.00	92,88,140.00	
GROWER DEHRI			2,05,36,011.25	
GROWER GAYA	119.00		119.00	
GROWER HAJIPUR	47,34,229.85		56,44,685.85	
GROWER KOCHAS	2,58,15,937.15		5,40,89,243.15	
GROWER MOHANIA	1,05,98,699.15		2,24,68,986.15	
GROWER MOTIHARI	4,41,678.00		4,41,678.00	
GROWER MUZAFFARPUR	13,62,687.00		13,85,445.00	
Grower R.O.Kudra	20,31,61,155.65		4,76,77,520.15	
GROWER SUNDRIES A/C	3,21,246.19			
HARAYANA SEED DEVP. CORPN LTD.	1,67,62,095.00		1,67,62,095.00	
HIRD JENETICS & PLANT BREEDING	1,20,000.00		1,20,000.00	
JAI BAJRANG KISAN SEWA KENDRA		57,800.00		
J.D.A.Patna Bihar			1,67,790.00	
JIVIKA OFFICE BHAVANIPUR	2,030.00		2,030.00	
JOINT AGRICULTURE DCRETOR	13,000.00		13,000.00	
KISAN BEEJ BHANDAR BAGHA	13,540.00		13,540.00	
LOADING AND UNLOADING ADV		10,000.00		10,000.00
MAHARSTRA SATATE SEED CORP.	1,00,000.00		1,00,000.00	
MD IMRAN	4,00,083.00		4,00,083.00	
M.G. BARA STENO CUM TYPIST	1,31,041.00		1,31,041.00	
M/s A.A.Enterprises Muzaffarpur				
M/s Adarsh Krishi Kendra Sabour				
M/S ADARSH PRATHMIK FARMER SERVICE LTD	6,20,400.00		6,20,400.00	
M/S AGRAWAL & PRASAD & CO.	32,000.00		32,000.00	
M/S AGROCHEM PVT. LTD		1,86,604.00		
M/s Ajay Seed Farm, Jahanabad	80,960.00		80,960.00	
M/s Ajit Traders Kodarma Hazaribagh		1,38,736.00		
M/S ALLIED & CHEMICAL, PATNA		2,92,032.00		2,92,032.00
M/S AMAN KITNASHI KHAD BEEJ BHANDAR JAINAGAR MADHUB	30,802.00			
M/S AMARPUR FERTILIZER	1,35,676.00			46,245.00
M/s Amba Lamps Khairbani Jamtara		1,79,400.00		1,79,400.00
M/s Amjhora Lamps Ltd. Jamtara		1,19,600.00		1,19,600.00
M/s Amjor Pacs Ltd. Itkhor Jamtara		1,79,400.00		1,79,400.00
M/S AMLO PACS GODDA		79,200.00		79,200.00
M/S AMRITPUR PANCHAYAT PACS	1,34,680.00		1,34,680.00	
M/S ANAND TRADERS	36,000.00		36,000.00	
M/s Anmol Fat Sabaja Utpadak Sahyog Samiti Ltd. Hzb		1,79,400.00		1,79,400.00
M/s Anuj Deo Khad Beej Bhandar, Bhagalpur				7,680.00
M/s Anurag Trading Comp. Bhagalpur				
M/S APNA KHAD BHANDAR SURYANAGAR LAKHISARAI	34,00,528.00		1,41,480.00	
M/S ARANYAK PRODUCER LTD. PURNEA	1.00		34,00,528.00	
M/S ASHOK STEEL (TOGHARA)	59,103.00		1.00	
M/s Baba Fertilizer, Purnea	2,25,600.00		59,103.00	
M/s Baba Krishi Kendra, Bhagalpur			2,25,600.00	
M/S BABHANGAWAN PACS SARATH DEOGHAR		27,500.00		27,500.00
M/s Bachaiya Naya Sighwara Pacs		1,19,600.00		1,19,600.00
M/S BAJRANG KHAD BEEJ BHANDAR BETTIAH				11,490.00
M/S BAJRANG KISAN CLUB SUPAUL	2,30,560.00		2,30,560.00	
M/S BALAJI BROTHERS SUPAUL	81,146.00		81,146.00	
M/S BALAJI TRADING CO. HAJIPUR VAISHALI		20,100.00		20,100.00
Carried Over	73,54,27,044.03	8,06,45,909.00	1,00,27,19,837.68	31,23,471.00

continued ...

Sanjay Kumar Pandey
Director



BIJAY KUMAR
Managing Director



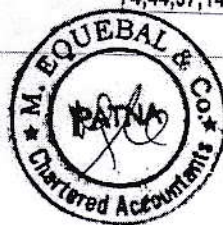
Bihar Rajya Beej Nigam Ltd.

SCHEDULE "H" SUNDRY DEBTORS AND OTHERS : 1-Apr-2013 to 31-Mar-2014

Page 3

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	73,54,27,044.03	8,06,45,909.00	1,00,27,19,837.68	31,23,471.00
M/S BAL RAM BEEJ BHANDAR		1,00,000.00		1,00,000.00
M/S BANDHA GORU PACS TLD BOKAROO		2,97,000.00		2,97,000.00
M/s Bargawa Pacs Ltd. Chandwa Chatra		1,79,400.00		1,79,400.00
M/S BARHET LAMP LTD SHAEBGANJ		5,94,000.00		
M/s Barsawat Pacs Ltd. Hazaribagh		59,800.00		59,800.00
M/s Bebow Trading Araria				
M/S BHAGAT KHAD BHANDAR KHAIRA JAMUI		2,18,007.00		2,18,007.00
M/S BHAGWAN BUDHA SWALAMBI S.S.LTD.	2,06,800.00		2,06,800.00	
M/s BHARAT BEEJ BHANDAR DARBHANGA	1,80,770.00		1,80,770.00	
M/s Bharat Nodal Lamps Sahebganj			1,24,076.00	
M/S BHARAT SEEDS FARM BIHARSHARIF		200.00		200.00
M/S BHARTI ENTERPRISES DALLU CHACK SHEIKHPURA	10,56,936.00		10,56,936.00	
M/s Bhartiya Agro Products Pvt.Ltd Bettiah				1,05,000.00
M/S BHARTIYA BEEJ KHAD DHANDAR PVT.LTD BETTAIH		1,81,994.00		
M/s Bhartiya Beej Kitnashak Kendra Rohtas	1,72,096.00		1,72,096.00	
M/S BHARTIYA URWARAK KENDRA DIGHI TALAB GAYA		3,00,000.00		3,00,000.00
M/S BHAVANI KHAD BEEJ BHANDAR SAHARSSA		2,12,848.00		2,12,848.00
M/S BHAWANI KHAD BHANDAR BARAIHA LAKHISARAI	20,93,535.00		20,06,079.00	
M/s Bhawani Khad Bhndar Barauni			1,79,427.00	
M/s Bhawani Traders, Saharsa	2,56,500.00		2,56,500.00	
M/S BHUMIKA ENTERPRISES EKMA CHAPRA				50,000.00
M/S BHUNESHWAR PRASAD KHANDARPUR SHEIKHPURA		11,41,819.00		7,92,393.00
M/S BIDYA SAPAR RAI BIRPUR VAISHALI	19,176.00		19,176.00	
M/S BIHAR AGRO CHEM PVT LTD PATNA		36,57,436.00		
M/S BIHAR AGRO INDIA CHAPRA			39,621.60	
M/s Bihar Fertilizer, Bhagalpur		9,317.00	1,72,363.00	
M/S BIHAR FOOD AND SEED SUPPLIER MUZAFFARPUR	1,73,156.00		1,73,156.00	
M/s Bijaya Pacs Ltd. Barhi Hazaribagh		59,800.00		59,800.00
M/s Bindapathar Lamps Ltd.		56,212.00		56,212.00
M/s Birendra Enterprises, Bhagalpur		2,100.00		2,100.00
M/s Bisa Barlie Institute Samastipur				20,000.00
M/s Bishnugarh Pacs Ltd. Hazaribagh		4,18,600.00		4,18,600.00
M/S BISHWANATH PD. RAJA RAM MUNGRERIGANJ BEGUSARAI	17,81,046.00			
M/s Bohara Khad Bhandar, Jamui	2,18,038.00		2,18,028.00	
M/S BORLAUG INSTITUTE FOR SOUTH ASAI NEW DELHI		13,15,235.00		
M/s BPL Agrotech Kishan Beej Bhandar, Nathnagar		5,511.00		5,551.00
M/S CEMENT INDIA BEGUSARAI	15,38,280.00		15,38,280.00	
M/S CHAINPUR VYPAR MANDAL PALAMU		49,500.00		49,500.00
M/s Chakrasar Pacs Ltd. Hazaribagh		1,79,400.00		1,79,400.00
M/s Champaran Pacs Ltd. Hazaribagh		1,19,600.00		1,19,600.00
M/S CHANCHAL KHAD BEEJ BHANDAR BANMANKHI	74,840.00		74,840.00	
M/S CHANDRA KRISHI KENDRA BHAGALPUR				57,127.00
M/S CHANDRA PACS LTD BOKAROO		4,95,000.00		4,95,000.00
M/s Chandwara Pacs Ltd. Kodarma		8,18,900.00		
M/s Chaudhary Agro Center, Bhagalpur		1.00	269.00	
M/s Chaudhary Khad Beej Bhandar, Purnea	1,84,094.00		1,84,094.00	
M/S CHILGADA PACS JARIDIH BOKAROO		1,88,298.00		1,88,298.00
M/S CHITRA FERTILIZER SAMSTIPUR	8,47,871.20			75,544.40
M/S CSF SYSTEM KOLKATA			33,900.00	
M/S DALTAINGANJ VYPAR MANDAL		8,55,250.00		
M/S DANAPUR KRISHAK SEVA SWALAMBI SAHKARI SAMITI	2,06,960.00		2,06,960.00	
M/s Daya Traders Motihari		21,087.00		
Carried Over	74,44,37,142.23	9,21,82,224.00	1,00,95,63,209.28	71,64,851.40

Sunil Kumar Pankai
Director

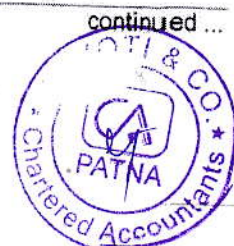


BIJAY KUMAR
Managing Director



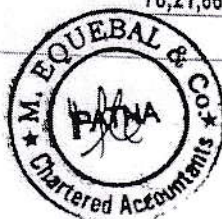
Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	74,44,37,142.23	9,21,82,224.00	1,00,95,63,209.28	71,64,851.40
M/S DEBBA PACS SARATH DEOPGHAR		1,65,000.00		1,65,000.00
M/S DEDAUR KRISHAK SEWA S.S.LTD.	2,06,960.00		2,06,960.00	
M/S DEOPUR PACS DEOGHAR		1,65,000.00		1,65,000.00
M/S DEVIPUR PACS DEOGHAR		1,65,000.00		1,65,000.00
M/s Dhanusar Packs, Banka		471.00		11,266.00
M/S DHARTI DHAN SUPAUL	2,000.00		2,000.00	
M/S DHIRENDRA KUMAR BADA KUDRA	1,98,88,075.00		1,98,88,075.00	
M/s Dhobna Lapms Ltd. Jamtara		1,79,400.00		1,79,400.00
M/S DUDHANI MAHUATAR PACS DEOGHAR		1,48,500.00		1,48,500.00
M/S DURGA KHAD BEEJ BHANDAR NEKNAMA MUZAFFARPUR				2,09,760.00
M/S GANDHI AGRI.CLINIC SAMASTIPUR	6,28,443.00		2,98,843.00	
M/S GANESH JI JIVAN JYOTI (MUZZ)				
M/S GANESH KRISHI KENDRA GAYA			8,22,344.56	
M/s Ganesh Trading Co., Arariyah		28,009.00		28,010.00
M/S GANESH TRADING COMPANY KLHAGARIA	21,204.00		21,204.00	
M/S GANGA TRADERS KAIMUR	6,88,874.66		66,308.66	
M/S GANPATI AGENCY GULAB BAGH PURNEA		1,34,113.00		4,89,073.00
M/s Ganpati Trading, Farbishganj	28,009.00		28,009.00	
M/s Ganpati Trading, Karikh Bhagalpur		1.00	1,05,809.00	
M/s Gauri Shankar, Purnea	1.00			1,30,409.00
M/S GAURI SHANKER FERTILISER DARBHANGA				1,610.00
M/S GAYATRI KRISHAK SEVA SWALAMBI SAMITI LTD.	2,06,960.00		2,06,960.00	
M/S GERIAYA LAMPS LTD. JAMTARA		3,77,400.00		3,77,400.00
M/S GHOR MARA PACS MIHANPUR DEOGHAR		1,48,500.00		1,48,500.00
M/S GHOR PARASH PACS SARWAR DEOGHAR		1,48,500.00		1,48,500.00
M/s Ghurmara Pacs, Banka		1,703.00		1,703.00
M/S GMBHARIYA PACS LTD SARAOKILA		4,39,560.00		4,39,560.00
M/S GOPALPUR PACS LIMITED			2,60,063.00	
M/S GOPALPUR PRATHMIK KRISHI SAHYOG SAMITI JAMUI	19,100.00		19,100.00	
M/S GUPTA BEEJ BHANDAR	4,77,426.00		4,59,026.00	
M/S GUPTA & HARRY CA	25,927.00		25,927.00	
M/S GUPTA SALES AGENCY FARBISGANJ ARARIA	8,82,282.00		8,82,282.00	
M/S HAJIPUR KHAD BEEJ BHANDAR	24,473.00		24,473.00	
M/S HARHAR PACKS LTD. BANKA	18,899.00		29,786.00	
M/S HARIYALI TRADERS, TEGHRA			3,654.00	
M/S HASANPUR SUGAR MILL	1,26,750.00		1,26,750.00	
M/S HEAD IARI REGIONAL STATION PUSA SAMASTIPUR	10,14,200.00		2,556.00	
M/S HEELAWAY PACS GODDA		29,700.00		29,700.00
M/S HINDUSTAN SEED CORP CINEMA RD. HAJIPUR	35,77,167.00		22,696.00	
M/s Ichak Krishi Sewa Swalambi Samiti Hzb		4,78,400.00		4,78,400.00
M/s Ichak Vyapar Mandal Hazaribagh		1,79,400.00		1,79,400.00
M/s India Marketing, Patna				
M/S IRRI SISA PROJECT BEGUSARAI	5,850.00		5,850.00	
M/s Itkhori Pacs Ltd. Chatra		1,79,400.00		1,79,400.00
M/S JAI BAJRANG BEEJ BHANDAR BHABHUA				
M/S JAIHIND TRADERS SAMSTIPUR	1,69,740.00		1,69,740.00	
M/S JAI MATA DI DIST. BARAHIA	2,00,974.00		2,00,974.00	
M/S JAI MATA DI KRISHAK SEVA SWALAMBI SAMITI LTD.	2,58,500.00		2,58,500.00	
M/S JAI MATA DI MILLS TRADERS DANAPUR	3,76,465.00		3,76,465.00	
M/S JAI MATA DI MILLS & TRADERS GOLA RD. DANAPUR PA		17,183.00		17,183.00
M/S JAI MAT DI INDUSTRIES BARAHIA LAKHISARAI	4,906.00		4,906.00	
M/S JAIN KHAD BEEJ BHANDAR NIRMALI SUPAUL	1,33,400.00		1,33,400.00	
Carried Over	77,34,23,727.89	9,51,67,464.00	1,03,42,15,870.50	1,08,57,625.40

Carried Over

Sunil Kumar Pankaj
DirectorBIJAY KUMAR
Managing Director

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	77,34,23,727.89	9,51,67,464.00	1,03,42,15,870.50	1,08,57,625.40
M/S JAIN TRADING				20,000.00
M/S JAIN TRADING SUPAUL		76,313.00		3,50,050.00
M/S JAI SHREE RAM BHANDAR KUDRA	8,000.00		8,000.00	
M/S JAISWAL TRADING SIMRAHI SUPAUL		22,500.00		22,500.00
M/S JAI VISHNU KRISHAK SEVA SWALAMBI SAMITI LTD.	2,58,700.00		2,58,700.00	
M/s Jamtra Pacs Ltd. Jamtara		1,79,400.00		1,79,400.00
M/S JAMUA AMELWA PACS DEOGHAR		1,89,288.00		1,89,288.00
M/S JAMUA PACS PALAJORI DEOGHAR		4,62,000.00		4,62,000.00
M/s Janardan Bhagat, Purnea	1,86,372.00		1,86,372.00	
M/S JANIPUR KRISHAK SEVA SWALAMBI SAHKARI SAMITI LT	2,58,700.00		2,58,700.00	
M/s Janta Beej Bhandar Kishanganj				18.00
M/S JAYMATA DI ALIGANJ JAMUI	4,00,200.00		4,00,200.00	
M/S J.D COMPANY KHAGARIYA A/c	13,827.00		13,827.00	
M/S JEE ENTERPRISES MADHEPURA	53,160.00		53,160.00	
M/S J K ENTERPRISES BARAUNI BEGUSARAI		6,30,480.00		1,05,40,100.00
M/s J.K.Enterprises Bhagalpur			194.00	
M/S J P ENTERPRISES MACHUATOLI DANAPUR PATNA	14,82,076.00			53,000.00
M/S J R ENTERPRISES	53,000.00			2,400.00
M/S KAMAL KISHOR PD SHAH URMAR	2,400.00			
M/S KENDIH PRATHMIK KRISHI SAHYOG SAMITI JAMUI	1,57,084.00			1,86,796.00
M/S KHAGAU KRISHAK SEVA SWALAMBI SAHKARI LTD.	1,55,220.00		1,55,220.00	
M/s Khajoria Lamps Jamtara		71,764.00		71,764.00
M/S KHAN KRISHI KENDRA BHAGALPUR	6,65,266.00		6,61,826.00	
M/S KHETI BARI TRADERS				32,543.00
M/S KHUSBU BEEJ BHANDAR RAGHUPUR	49,420.00		49,420.00	
M/S KISAN AGRI BUSINESS CENTRE DARBHANGA	82,250.00		82,250.00	
M/s Kisan Beej Bhandar, Aurangabad		1,65,757.00		1,65,757.00
M/S KISAN BEEJ BHANDAR BAGHHA				1,33,000.00
M/S KISAN BEEJ BHANDAR LAKHISARAI	2,92,299.00		7,48,472.00	
M/S KISAN BEEJ BHANDAR RAFIGANJ	2,21,639.00		2,21,639.00	
M/s Kisan Beej Bhandar, Tarapur		16,871.00		16,871.00
M/s Kisan Fertilizer, Arariyah		2,000.00		2,000.00
M/s Kisan Ghar Sheikhpura				1,57,409.00
M/S KISAN KHAD BEEJ BHNADAR		35,06,461.16		
M/s Kisan Khad Bhandar, Ghorghat	16,282.00		16,282.00	
M/S KISAN SEED FARM	5,549.00		5,549.00	
M/S KISAN SEVA KENDRA KORIGAW				1,55,092.00
M/S KISAN SEWA KENDRA				5,69,432.00
M/S KISAN SEWA KENDRA MADHEPURA	4,56,112.00		5,01,712.00	
M/S KISAN TRADERS (SITAMARHI)	1,49,000.00		1,49,000.00	
M/s Kodarma Vyapar Mandal Hazaribagh		14,34,900.00		
M/S KOLJHARI PACS MAHGAWA GODDA		26,670.00		26,670.00
M/S KOUSHAL KISHOR PD SINGH URMAR	25,62,195.00		21,18,675.00	
M/s Kower Dinestic Stress Project New Delhi	17,850.00		17,850.00	
M/S KRISAK SAHYOG LTD. GAURA PANCHAYAT	77,100.00		77,100.00	
M/S KRISHAK HELP LINE NABATPUR	15,000.00		15,000.00	
M/s Krishh Kendra, Madhepura	1,55,071.00		1,55,071.00	
M/S KRISHI HARYALI KENDRA SAMASTIPUR	3,31,882.00		3,31,882.00	
M/S KRISHI KALYAN KENDRA GOPAGANJ	1,20,060.00		1,20,060.00	
M/S KRISHI KENDRA AURANGABAD	1,65,757.00		1,65,757.00	
M/S KRISHI KENDRA PATERBAAR BOKARO		5,19,152.00		5,19,152.00
M/s Krishi Khad Chapra	3,31,200.00		3,31,200.00	
Carried Over	78,21,66,398.89	10,24,71,020.16	1,04,13,74,388.50	2,46,57,467.40

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director



continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	78,21,66,398.89	10,24,71,020.16	1,04,13,74,388.50	2,46,57,467.40
M/S KRISHI LAKHMI KENDRA PURNEA	3,68,798.00			55,342.00
M/S KRISHI NIKETAN BEGUSARAI	3,97,500.00		3,97,500.00	
M/S KRISHI SAMADHAN KENDRA CINEMA RD SHEOHAR			12,03,707.00	
M/S KRISHI SEWA KENDRA MUZAFFARPUR	3,22,921.00		3,22,921.00	
M/S KRISHI VIKAS KENDRA BHOJPUR		1,74,800.00		1,74,800.00
M/s Krishi Vikas Kendra, Madhepura		1,55,071.00		1,55,071.00
M/S KRISHI VIKAS SAHKARI SAMITI LTD BEGUSARAI		1,80,000.00		1,80,000.00
M/s Krishna Fertilizer, Arariyah	34,520.00		34,520.00	
M/S KRISHNA TRADERS FATEHPUR SHIVHAR			6,66,308.00	
M/s Krishna Traders Muzaffarpur A/c	23,350.00		23,350.00	
M/S K S S GOWARDHAN BIGHA NALADA	2,06,800.00		2,06,800.00	
M/s Kumar Krishi Kendra Banka		20,200.00		20,200.00
M/S KUMAR KRISHI SEVA KENDRA BIHARSHARIF NALANDA		2,99,000.00		4,11,580.00
M/s Kumar Traders Jamui		1,79,400.00		2,99,000.00
M/s Kunamtar Lamps Ltd. Jamtara		49,500.00		1,79,400.00
M/s Kundit Lamps Jamtara				49,500.00
M/S KURMICHACK PACS LTD GODDA	19,26,559.00		19,26,559.00	
M/S KUSHWAHA BEEJ BHANDAR PURNEA		90,645.00		90,645.00
M/S KUSHWAHA BEEJ BHANDAR SULTANGANJ	2,23,068.00		2,23,068.00	
M/S KUSHWAHA KHAD BEEJ BHANDAR NAWANAGAR BUXAR				2,314.00
M/S KUSHWAHA KRISHI KENDRA SARAN		1,934.00	2,00,540.00	
M/S KUSHWAHA KRISHI KENDRA SULTANGANJ				46,600.00
M/s Kushwaha Seed Copr. Bhagalpur	6,05,997.00		6,05,997.00	
M/S KUSHWAHA SEED CORP. SAMASTIPUR				2,94,000.00
M/s Kushwaha Seeds Corp. Gopalganj				4,410.00
M/s Kusum Gauri Packs Ltd.		2,58,972.00		2,79,846.00
M/S LALA KHAD BEEJ BHANDAR PARSAGRAH EKMA SARAN	1,36,242.00		1,36,242.00	
M/S LALA PD YADAV MADHUBANI		1,79,400.00		1,79,400.00
M/s Law Long Pacsw Ltd. Chatra Jamtara		1,79,400.00		1,79,400.00
M/s Loram Pacs Ltd. Itkhor Chatra	3,90,000.00		3,90,000.00	
M/S LUTHERN WORLD SERVICE INDIA SAHARSA	1,02,165.00		1,02,165.00	
M/s Maa Bhawani Khad Beej Bhandar, Farbishganj				3,45,000.00
M/S MAA BHAWANI KHAD BEEJ BHNADAR SARAN		3,77,820.00		1,45,09,508.00
M/S MAA DURGA FRETELISER DARBHANGA				4,300.00
M/S MAA DURGA TRADES SONBARSA				3,97,011.00
M/S MAA GAYATRI BEEJ BHANDAR	4,23,928.00		4,23,928.00	
M/s Maa Janki Enterprises Sitamarhi	2,88,344.00		2,88,344.00	
M/S MAA KALI ALIGANJ				1,002.00
M/S MAA KALI KHAD NEEJ BHANDAR JAMUI	79,755.00		79,755.00	
M/s Maa Khad Beej Bhandar Bhagalpur		1,615.00		1,615.00
M/S MAA LAXMI TRADERS JEHANABAD	17,02,570.00		11,02,570.00	
M/s Maa Tara Trading, Bhagalpur		49,500.00		49,500.00
M/S MADHEPURA AGENCY MADHEPURA		1,68,000.00	2,78,105.80	
M/S MADHUKUPPI PACS GODDA			5,51,698.00	
M/S MAHABIR ENTERPRISES MUZAFFARPUR	2,03,090.00		4,38,507.00	
M/S MAHAVIR KHAD BHANDAR SUPAUL	53,010.00		53,010.00	
M/S MAHAVIR RICE MILL DARBHANGA				
M/S MAHAVIR TRADERS MADHEPURA	31,520.00		31,520.00	
M/S MAHENDRA THAKUR SUGAULI	1,24,040.00		1,24,040.00	
M/S MAHESHWARI CONS. ROHTAS				
M/S MAHVIR PLANTATION HI-TECH				
M/S MALBHADARIDIH PACS GODDA		33,660.00		33,660.00
Carried Over	1,98,10,575.89	10,48,69,937.16	1,05,11,85,543.30	4,26,00,571.40

Sunil Kumar Pankaj
Director

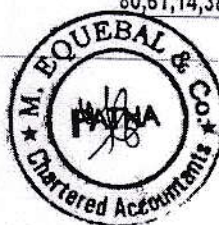



BIJAY KUMAR
Managing Director



Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	78,98,10,575.89	10,48,69,937.16	1,05,11,85,543.30	4,26,00,571.40
M/S MANAGER HASSANPUR SUGAR MILL SITAMARHI	7,74,000.00		7,74,000.00	
M/S MANDAL FERTILIZER BANKA		1,754.00		1,759.00
M/S MANGLAM AGENCY KATIHAR	1,32,525.00		1,32,525.00	
M/S MANISH STORE SANAIL	1,15,177.00		15,177.00	
M/S MANISH STORES KATIHAR	7,01,602.00			1,47,660.00
M/s Manoj Khad Beej & Cement Bhandar Siwan			55,200.00	
M/S MANOJ KUMAR PANDEY MATKOTA YOGAPATTI WEST CHAMP	18,319.55		18,319.55	
M/S MASNISH STORE KATIHAR	5,51,268.00		5,51,268.00	
M/S MEENA AGRO ENTERPRISES BUXAR		100.00		1,00,100.00
M/S MIRAJ ELECTRICALS & ENGINEERS PVT LTD PATNA		2,22,014.00		3.00
M/S MITHILA TRADERS DARBHANGA	41,23,009.00		28,84,773.00	
M/S MODI & BROTHERS DHARMSHALA RD KISANGANJ	9,54,740.00		9,54,740.00	
M/S MODI BROTHERS KISHANGANJ	9,04,078.00		7,01,213.00	
M/s Mohanji Rice Mills	9,00,450.00		9,00,450.00	
M/S MOHANPUR PACS MAHGAWA GODDA		32,670.00		32,670.00
M/s Mohit Traders Triveniganj				96,596.00
M/s Mohra Pacs Lamp Ltd. Jamtara		1,79,400.00		1,79,400.00
M/S M.S GREEN HIMALYAN BUXAR		2,38,000.00		2,38,000.00
M/S MUKESH KUMAR SITAMARHI	33,120.00		33,120.00	
M/S MUNDESWARI MINI RICE MILL KUDRA	14,40,086.00		14,40,086.00	
M/S MUNSHI JI KHAD BEEJ BHANDAR MADHUBANI	1,84,500.00		1,84,500.00	
M/S MUSKAN KRISHI KENDRA LASKHISASRIAS	30,940.00		30,940.00	
M/S NAGENDRA KUMAR NAWADAH		41,317.00		2,88,367.00
M/S NAKKATI PACS DEOGHAR		1,65,000.00		1,65,000.00
M/s Nala Lamp Ltd. Jamtara		71,760.00		71,760.00
M/S NAND BIHARI SINGH TRANSPORTER	29,38,843.00			
M/S NARAYAN KRISHI KENDRA BOKAROO		99,000.00		99,000.00
M/s Narayanpur Lamps Ltd Jamtara		1,79,400.00		1,79,400.00
M/S NARENDRA KUMAR NAVADA	2,80,463.00		2,80,463.00	
M/S NATIONAL AGRICULTURAL CO-OPERATIVE FED OF INDI			75,64,900.00	
M/S NATIONAL SEEDS CORP.LTD, PATNA			79,73,640.00	
M/S NATIONAL TEXTILE COPR PATNA	1,95,551.00		1,95,551.00	
M/S NAWAGARH PACKS LTD. SANGRAMPUR	1,82,898.00		1,82,898.00	
M/S NCCF LUCKNOW			22,02,454.00	
M/S NEFED KISSAN SEWA KENDRA JAGDISHPUR	1,48,128.00		1,48,128.00	
M/s New Chandra Krishi Kendra, Bhagalpur	1,000.00		58,241.00	
M/S NEW HARBHAZA KRISHI KENDRA JAINA MORE BOKAROO		1,48,500.00		1,48,500.00
M/S NEW KHUSHBU KHAD BEEJ BHNADAR	14,320.00		46,853.00	
M/S NEW KISAN SEWA KENDRA BETTIAH				
M/S NEW KRISHI KENDRA BUXAR	1,53,804.00		1,53,804.00	
M/s New Krishi Kendra Sheohar				2,30,978.00
M/S NEW MEHTA SEED STORE SAIKPUR	11,30,931.00		11,30,931.00	
M/s New Srim Beej Bhandar Obza	24,977.00		24,977.00	
M/S NIHAL SEED CROP KISHANGANJ	49,594.00		49,594.00	
M/S NIRAJ CHOUBEY RATNAGIRI SEEDS & FARMS PATNA		20,100.00		20,100.00
M/s Niranjan Tarding Bhagalpur				1,67,225.00
M/s N.K Fertilizer, Katihar	51,751.00		51,751.00	
M/s Nutan Traders, Bhagalpur		6,825.00		53,642.00
M/S OM DURGA TRADING CO.	9,030.00		9,030.00	
M/s Om Jai Ganga Traders, Bhagalpur				
M/S OM KRISHAK SEVA SWALAMBI SAHK SAMITI LTD NAWADA	2,58,700.00		2,58,700.00	
M/s Om Krishi Kendra, Bhagalpur		60.00		56.00
Carried Over	80,61,14,380.44	10,62,75,837.16	1,08,01,93,769.85	4,48,20,787.40


Sunil Kumar Pankaj
Director



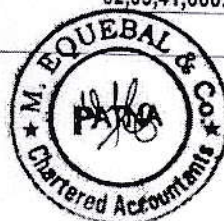

BIJAY KUMAR
Managing Director



Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	80,61,14,380.44	10,62,75,837.16	1,08,01,93,769.85	4,48,20,787.40
M/s Om Traders, Narayanpur, Bhagalpur				6.00
M/S OTRIBARO PRATHMIK KSSS LTD. BANKA		14,895.00		14,895.00
M/S PADANRAGA PACS LTD GODDA		35,970.00		35,970.00
M/S PAIKPUR PANCHAYAT LTD. ARARIA		48,600.00		48,600.00
M/s Palajori Lamps Ltd. Jamatara		59,800.00		59,800.00
M/S PALAJORI PACS DEOGHAR		99,000.00		99,000.00
M/S PANCHRUKHI FERTILIZER	1,60,966.00		1,60,966.00	
M/s Pandey Beej Bhandar Obza	1,00,228.00		228.00	
M/s Pappu Kumar		7,200.00		7,200.00
M/S PARADEEP PHOSPHATE LTD PATNA	28,80,000.00		28,80,000.00	
M/S PARAIYAHAT VYAPAR MANDAL GODDA		1,48,500.00		1,48,500.00
M/S PATHARGAMA PACS GODDA		2,47,500.00		2,47,500.00
M/S PATHAR JJARIA LAMPS LTD.		2,57,800.00		2,57,800.00
M/S PAWAN KUMAR BHAVANIYA		8,97,539.00		
M/S PAWAN KUMAR BHUWANIA BANKA	13,70,329.04		4,86,368.04	
M/S PENTA POWER TENAU KAIMUR	1.00		1.00	
M/s P.K.S.S. Bhargama Araria				73,084.00
M/S PKSS SAMITI BEGUSARAI	19,41,060.00		19,41,060.00	
M/s P.K.S.S. Sirsiya Araria				1,27,624.00
M/s Plantech Hybrid Seed Samastipur				1,70,000.00
M/S PRATAMIK KSSSS LTD JAHANABAD	93,132.00		93,132.00	
M/S PRATAP BIRA JI VASTU ARARIA	6,94,680.00		6,94,680.00	
M/S PRATHMIC KRISHI SAHYOG SAKHA ARARIA	32,05,291.00		32,05,291.00	
M/s Pravin Kumar Singh Araria				
M/s Prayalsola Lamps Ltd. Jamtara		1,79,500.00		1,79,500.00
M/S PRUSHOTTAM LAL BANKA	1,60,080.00		1,60,080.00	
M/S PRUSHOTTAM LAL LAKHISARAI		1,60,080.00		1,60,080.00
M/S PUSA BEEJ BHANDAR SAMASTIPUR	4,23,936.00		4,23,936.00	
M/S RAHAT KRISHI KENDRA GHORAIYA	1,21,661.00		1,38,649.00	
M/s Rahul Enterprises			1,200.00	
M/s Rai Krishi Kendra Kahalgaon Bhagalpur			1,09,341.00	
M/s Rajendra Tiwari, Maniyari Rohtas		40,200.00		40,200.00
M/S RAJESHWAR TIWARI BHABUA			32,973.00	
M/S RAJ GANJ PACS DHANBAD		8,90,109.00		2,60,000.00
M/s Raj Khad Beej Bhandar Araria				
M/s Rajkishore Sah Begusarai	40,000.00		20,000.00	
M/S RAJKUMAR AGARWAL ALIGANJ BANKA	12,62,356.00		9,40,221.00	
M/S RAJLAKSHMI TRADERS CHAMPATIA	1,70,000.00		1,70,000.00	
M/s Ramjanki Fertilizer, Purnea		25,000.00		
M/S RAM KR SINGH BEGUSARAI	16,05,760.00		16,05,760.00	
M/s Ram Kumar Singh				3,79,260.00
M/S RAM TRADING COMPUTER	96,186.00		96,186.00	
M/s Ramuk Trading, Bhagalpur		220.00		220.00
M/s Ranjan Krishi Kendra, Sabaur	89,614.00		44,034.00	
M/s Ranjit Sharma Bihta Patna			45,000.00	
M/s Rashiya Dharma Pcs Ltd. Hazaribagh		59,800.00		59,800.00
M/s Ravi Traders Kudra				2,00,000.00
M/S RAZIA KUSHUMDIH PACS DEOGHAR		69,300.00		69,300.00
M/S R.K.AGRAWAL BNAKA			3,56,907.00	
M/S R.N.MISHRA & CO	12,000.00		12,000.00	
M/S ROHIT KRISHI KENDRA BANKA		1,21,661.00		1,21,661.00
M/s R.P.Gas Agency Gopalganj			65,600.00	
Carried Over	82,05,41,660.48	10,96,38,511.16	1,09,38,77,382.89	4,75,80,787.40

Carried Over

Sunil Kumar Pankaj
Director



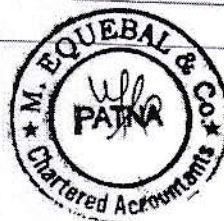
BIJAY KUMAR
Managing Director

continued ...



Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	82,05,41,660.48	10,96,38,511.16	1,09,38,77,382.89	4,75,80,787.40
M/s R.P. Gas Service Siwan				44,800.00
M/S R.P. GASS SERVICE CHHAPRA	10,87,499.50		10,87,499.50	
M/S SADASHIV TRADERS PURNEA	2,25,415.00		2,25,415.00	
M/S SAIDAPUR PACS GODDA		49,500.00		49,500.00
M/s Salimar Seeds Company Kishanganj				97.00
M/s Sandip Fertiliser Bhagalpur				1,41,480.00
M/S SANGRAMPUR PAX LAKHISARAI		5,73,784.00		5,73,784.00
M/S SANGRAMPUR PRATHMIK KRISHI SAHYOG LAKHISARAI	2,35,905.00		2,35,905.00	
M/s Sangrampur Shayog Samiti Lakhisaria	2,99,890.00		2,99,890.00	
M/S SANJAY KUAMR DUMRAH	3,97,882.00		3,97,882.00	
M/S SANJAY KUMAR SHAH	1,367.00		1,367.00	
M/S SPTAR PACS MADHUPUR DEOGHAR		1,10,000.00		1,10,000.00
M/S SARADIYA PACS JHKUR GHUNGTI GODDA		59,400.00		59,400.00
M/s Saraskundra Laxmi Ltd. Jamtara		59,800.00		59,800.00
M/S SARASWATI CONT.	5,539.00		5,539.00	
M/S SARATH PACS LTD DEOGHAR		1,65,000.00		1,65,000.00
M/S SARESWAR CONST. ROHTAS		31,520.00		31,520.00
M/S SARVODYA TRADERS	3,450.00		3,450.00	
M/s Sarvodya Trasders Arwaiya	10,04,830.00		10,04,830.00	
M/S SARWESHWAR CONST. PARSADIH SHEOSAGAR		1,04,000.00		1,04,000.00
M/s Satagarh Pacs Hazaribagh		2,99,000.00		2,99,000.00
M/S SATRUGHAN KHAD BEEJ BHNADAR CHAPRA			10,83,999.00	
M/S SATYANARAYAN SINGH ARARIA	16,853.00		16,853.00	
M/s Selhara Pacs Ltd. Champaran Hazaribagh		1,19,600.00		1,19,600.00
M/s Shalimar Seeds Co., Kishanganj	38,106.00		38,106.00	
M/s Shankar Krishi Kendra, Bhagalpur		59.00		221.00
M/s Sheo Maruti Agency, Purnea	2,22,499.00		2,22,499.00	
M/S SHEO PD BEEJ BHANDAR KATIHAR	13,707.00		13,707.00	
M/s Shivam Krishi Kendra Begusaria				2,57,329.00
M/S SHIV FERTILISER HAJIPUR	18,48,349.00		16,48,349.00	
M/S SHIV KRISHI NIKETAN BEGUSARAI				2,205.00
M/s Shiv Shakti K.S.S..S Muzz	2,61,882.00		2,61,882.00	
M/S SHIV TRADERS DARBHANGA	2,886.00		2,886.00	
M/S SHIV TRADERS LAKHISARAI		67,086.00		67,086.00
M/S SHYAM SUNDAR SINGH HALSI LAKHISASRAI		1,48,500.00		1,48,500.00
M/s Shyam Trader's, Nauagadhi		3,58,800.00		3,58,800.00
M/S SIKITIA PACS SARATH DEOGHAR				2,82,400.00
M/s Simeriya Pcas Ltd. Chatra	59,648.00		59,648.00	
M/S SINGH KHAD BEEJ BHANDAR GOPALPUR SIWAN	8,00,721.00		8,00,721.00	
M/S SINHA KRISHI FARM BANMANKI				39,044.00
M/S SITA FLOUR MILLS DARBHANGA				4,704.00
M/S S.K. CORPORATION GHOGHADIH MADHUBANI	5,360.00		5,360.00	
M/S SM FARM MANDER BANKA				30.00
M/S SNAJAY KHAD BEEJ BHANDAR CHAPRA	8,602.00		8,602.00	
M/s Sona Traders, Purnea				
M/s Sonu Traders Bhagalpur	97,120.00		97,120.00	
M/S SRI INTERPRIZES JAGDISHPUR	10,956.00			
M/s Sri Ram Beej Bhandar Obza	1,17,450.00		1,17,450.00	
M/s Sri Ram Traders, Seikhpura	2,180.00			
M/s Sri Ram Trading Co. Bhagalpur	67,086.00		67,086.00	
M/s Sri Shyam Trading, Bhagalpur				
M/s Suchit Krishi Kendra, Bhagalpur				
Carried Over	82,73,76,842.98	11,17,84,560.16	1,10,16,30,090.39	5,04,99,057.40

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director

continued



Bihar Rajya Beej Nigam Ltd.

SCHEDULE "H" SUNDRY DEBTORS AND OTHERS : 1-Apr-2013 to 31-Mar-2014

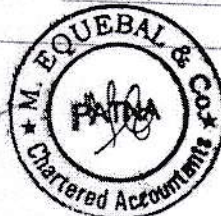
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Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	82,73,76,842.98	11,17,84,560.16	1,10,16,30,090.39	5,04,99,057.40
M/s SUDHANSHU KHAD BEEJ BHANDAR MIR GOPALGANJ	1,27,080.00		1,27,080.00	
M/S SUGEE PACS MANAHU PALAMU		8,55,250.00		
M/S SUJATA DEVI ARARIA	30,215.00		30,215.00	
M/S SUMAN SEED FARM	53.00		53.00	
M/S SUNDER PAHARI LAMPS GODDA		1,48,500.00		1,48,500.00
M/S SUPER MOUNT HYBRID SEED PVT LTD		11,66,926.00		
M/s Surajpurapacs Ltd. Padma Hazaribagh		3,58,800.00		3,58,800.00
M/s Surendra Pd. Singh, Katihar		6,915.00		6,915.00
M/s Swastik Trading & Co. Jamui				12,000.00
M/s Taj Khad Beej Bhandar Ariya	20,755.00		20,755.00	
M/S TAMAR LAMPS TAMAR		1,98,000.00		1,98,000.00
M/S TARA CHAD SHAH ARARIA	4,877.00		17,315.00	
M/s Tarun Khad Beej Bhandar Motihari		93,673.00		93,673.00
M/S TARUN KUMAR JAIN SUPAUL	263.00		263.00	
M/S TELO PACS CHANDRAPURA BOKAROO		5,94,000.00		5,94,000.00
M/s Tirupati Traders		1,31,720.00		
MS TOUR & TRANSPORT BORING ROAD PATNA	38,399.00		38,399.00	
M/S UJALA JIVIKA MAHILA GRAM SANGH PURNEA	1.00		1.00	
M/S UMA SHANKAR PD C/O GANESH RICE MILL ARA	76,487.00		76,487.00	
M/S UMA SHANKAR SHARMA BEGUSARAI NS BUYER	4,203.50		4,203.50	
M/S UNANT KRISHI KENDRA JAHANABAD	78.00		78.00	
M/S UNNAT KRISHI KHAD BHANDAR MOKAMA				1,34,313.00
M/S UPYOGI ANUSANDHAN KENDRE BEGUSARAI	7,240.00		7,240.00	
M/s Urban Kalibari Road Hazaribagh		3,90,000.00		3,90,000.00
M/S UTARI BARARI PAX LTD.	76,626.00		75,974.00	
M/S VAISHALI SALES CORP.	74,475.00		1,96,814.00	
M/S VAISHNAVI TRADERS	2,119.00		2,119.00	
M/S VAJAHAT HUSSAIN	4,885.00		4,885.00	
M/s VERMA BEEJ BHANDAR SABJI MARKET JAHANABAD		1,38,813.00		6,15,031.00
M/s Vijay Krishi Kendra Jamui	12,27,280.00		12,27,280.00	
M/s Vikash Kendra Chapra	5,46,480.00		5,46,480.00	
M/s VINAY KRISHI KENDRA STATION RD KHAIRMA JAMUI			2,92,560.00	
M/s Vishal Khad Bhandar Siwan	23,44,610.00		23,08,810.00	
M/S VRSPS JIVIKA DHAMDAHA	5,390.00		5,390.00	
M/s Vyapar Mandal Sahyog Samiti Ltd. Chatra		1,79,400.00		1,79,400.00
M/S WAJAHAT HUSSAIN KUDRA	4,93,761.00		7,43,164.00	
NAGDEO SINGH PATNA	200.00		200.00	
NAND BIHARI SINGH LABOUR	2,53,105.00		18,84,957.00	
NAND BIHAR SINGH TRANSPORTER	20,20,637.00			1,000.00
NATIONAL CO-OPERATIVE CONSUMER FEDRATION OF INDIA	3,54,84,276.00		3,54,84,276.00	
NEW GAS LIGHT A/C	800.00		3,110.00	
OM SADGURA MINI RICE MILL KUDRA	5.00		5.00	
PD MAIZE ICAR UNIT NEW DELHI				1,52,800.00
P.N.SINGH RM HAJIPUR	3,32,861.00			1,04,326.00
PRESIDENT DISTT CONSUMER DISPUTE REDRESAL FORUM ROH	81,000.00		81,000.00	
PRIYABRAT SINHA OCJM	11,069.00		11,069.00	
PROGRAMERS & CO-ORDINATOR KVK SCADA BHOJPUR			19,77,563.10	
PROJECT OFFICER DIYARA VIKAS PROJECT PATNA	33,02,400.00		33,02,400.00	
RAMBALI PD YADAV EX F MAN	28,852.00		28,852.00	
RAMESHWAR JUTE MILLS		43,12,316.00		
RAM SAKAL RAMEX OJM	9,503.00		9,503.00	
RASTRAVADI SWALAMBI SAHKARI UPBHOKTA BHANDAR	4,000.00		4,000.00	
Carried Over	87,39,90,828.48	12,03,58,873.16	1,15,01,42,590.99	5,34,87,815.40

continued ...

Sunil Kumar Pankaj
Director

BIJAY KUMAR
Managing Director



Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	87,39,90,828.48	12,03,58,873.16	1,15,01,42,590.99	5,34,87,815.40
R.A.U DHOLI	1,60,000.00		1,60,000.00	
REGIONAL PROVIDENT FUND BIHAR PATNA	2,02,59,378.75		2,20,72,126.75	
REG STATE CONSUMERS DISPUTE REDRESAL COMM.	55,506.00		55,506.00	
RESERVATION C/S PADDY		4,98,500.00		4,98,500.00
RESERVATION C/S WHEAT	1,44,207.00		1,44,207.00	
RESERVATION OF SEED A/C		26,317.50		26,317.50
RIGA SUGAR CO LTD RIGA SITAMARHI		3,87,000.00		3,87,000.00
R.N.MISHRA AGRO	300.00		300.00	
SALARY PAYABLE		40,536.00		79,752.00
SALE CENTER ARRAH	10,64,986.00		34,86,085.00	
SALE CENTER BHABHUA (I/C VIJAY RAM AGRO)		2,22,949.00		2,22,949.00
SALE CENTER BHABHUA SUSPENCE				
Sale Center Bhagalpur (F.O.Santosh Kumar)			8,940.00	
Sale Center Biharsharif (Inder Paswan)				4,24,537.80
Sale Center Bikranganj				4,10,991.00
Sale Center Buxar			10,30,596.00	
SALE CENTER BUXAR (I/C RAM SWAROOP SINGH PEON)	1,01,696.50		1,01,696.50	
Sale Center Buxar (Ram Pravesh Prasad Peon)				9,40,621.00
SALE CENTER CHAPRA (SHIV KR.TIWARI)		6,34,737.35	2,812.65	
Sale Center Dehri				
SALE CENTER DEHRI (I/C BIJAY SHARMA AGRO)	3,06,628.00		3,06,628.00	
Sale Center Hajipur (Ram Balak Singh)				3,888.00
Sale Center Hajipur (Sanjeet Kumar)				9,120.00
SALE CENTER KOCHAS(I/C RAJESH KR PASWAN LDA)		1,06,015.00	1,70,532.00	
SALE CENTER KUDRA (I/C JAI PRAKASH NARAYAN AGRO)	1,680.00		1,680.00	
SALE CENTER KUDRA (I/C LALLAN SINGH ASSTT)		96,770.00	1,89,040.00	
Sale Center Mohania				3,10,785.00
Sale Center Motihari (Md Alijaan)			1,772.00	
SALE CENTER MUZZ. LALITESHVAR THAKUR	29,54,752.50		31,17,689.50	
Sale Center Muzz (R.N.Mishra)			49,314.00	
Sale Center Sasaram				35.00
SALE CENTER SASARAM (I/C UMESH KR ASSTT)		10,01,250.00		10,01,250.00
SALE CENTER STORE INCHARGE KUDRA	79,81,664.10		2,85,98,479.10	
SALE CENTRE BEGUSARAI (I/C-SANTOSH KUMAR P.O)		1,51,153.00		96,769.00
SALE CENTRE BHABHUA (GANGA PRASAD)		7,15,196.00		7,15,196.00
SALE CENTRE BHAGALPUR (I.N.P.B SINHA)	1,58,343.00		1,59,603.00	
SALE CENTRE BIHAR SHARIF	32,85,659.00		15,00,000.00	
SALE CENTRE CHAPRA JAI NATH MISHRA	24,83,731.00		90,715.29	
SALE CENTRE CHAPRA (RAM NANDAN PRASAD AGRO)		6,99,402.00		
SALE CENTRE Hajipur			37,189.10	
* SALE CENTRE HAJIPUR ANAND KUMAR DEO *	5,042.50			71,077.50
* SALE CENTRE HAJIPUR BIRENDRA PD. YADAV *	14,99,288.00		1,10,844.40	
SALE CENTRE HAJIPUR LALITESHVAR THAKUR *	45,62,477.50		45,62,477.50	
SALE CENTRE HAJIPUR R.K.MISHRA	0.50		0.50	
SALE CENTRE HAJIPUR SHIVAJI LKUMAR		19.00	12,069.50	
SALE CENTRE HAJIPUR SHIV KUMAR TIWARI		2,275.00	4,860.00	
SALE CENTRE MITHAPUR ROHANI RAMAN PD.SINHA	37,50,582.96		37,92,459.96	
SALE CENTRE MOTIHARI *		1,65,600.00		
SALE CENTRE MOTIHARI R.N.MISHRA *		5,13,882.00		
SALE CENTRE MOTIHARI SHARWAN PASWAN PEON *	62,09,182.50		43,936.50	
SALE CENTRE MUZAFFARPUR *		22,23,900.00		1,31,720.00
SALE CENTRE MUZZ. RAM BALAK SINGH *	47,00,969.00		3,13,896.00	
Carried Over	93,36,76,903.29	12,78,44,375.01	1,22,02,68,047.24	5,88,18,324.20

Sunil Kumar Pankaj
Director



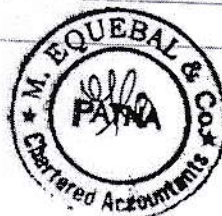
BIJAY KUMAR
Managing Director



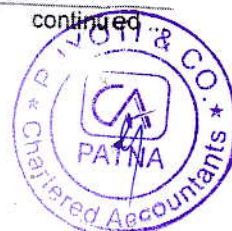
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Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	93,36,76,903.29	12,78,44,375.01	1,22,02,68,047.24	5,88,18,324.20
Sale Centre Purenea I/C Kanahiya Lal		15,93,176.00	32,05,295.00	
Sales Center Hajipur (Sanjeet Kumar)		17,602.00		17,602.00
SALES CENTRE ARRAH (PARAS MAHTO)	11,67,536.00		11,67,536.00	
Sales Centre Arrah (Raghunath Thakur)		8,78,607.00		17,20,793.00
Sales Centre Bhabhua (Bhanu Pratap Singh)	5,34,563.00		5,34,563.00	
SALES CENTRE BHAGALPUR (KAPILDCEO PRASAD)	10,095.00		11,538.00	
SALES CENTRE BIHARSHARIF (RAM PRAVESH PRASAD)		12,77,047.00	12,69,324.00	
Sales Centre Bikramganj(R.K.Paswan)	2,84,866.00		2,84,866.00	
Sales Centre Buxar (Sunil Kumar Asstt)	5,812.00		5,812.00	
Sales Centre Dehri (S.N.Prasad)		96,668.00		96,668.00
* Sales Centre Hajipur		29,89,038.00		29,89,038.00
* Sales Centre Hajipur(Anand Kumar D.E.O.)		23,444.00		23,444.00
* Sales Centre Hajipur (Ram Balak Singh Plant Operat		80,018.00		80,018.00
Sales Centre Hajipur (Rohini Raman Prasad)		760.00		760.00
Sales Centre Hajipur (Shiv Kumar Tiwari)		98,847.00		98,847.00
Sales Centre Mohania (Kapildeo Prasad)				
Sales Centre Mohania (Md Nasir Khan)	199.00		199.00	
Sales Centre Motihari(Laliteshwar Thakuar)		24.00		24.00
SAO CHAS		35,91,882.00		
SAO GAYA	16,830.00		16,830.00	
SAO GOPALGANJ			5,61,065.00	
SAO JEHANABAD	1,31,800.00		1,31,800.00	
SAO JHNJHANPUR	1,32,000.00		1,32,000.00	
S.A.O.Katihar	55,000.00		55,000.00	
SAO LAKHISARAI			21,250.00	
SAO MADUBANI	44,000.00		44,000.00	
SAO MOTIHARI	66,000.00		66,000.00	
SAO MUZAFFARPUR	1,43,000.00		1,43,000.00	
SAO NAU GACHIYA	1,76,000.00		88,000.00	
SAO SAHARSA	33,000.00		33,000.00	
SAO SIKRAHNA	4,050.00		4,050.00	
SAO SITAMARHI	1,10,000.00		1,10,000.00	
SAO SIWAN	3,74,000.00		3,74,000.00	
SARVESHWARI CONS. ROHTAS	2,64,000.00		2,64,000.00	
SECURITY MONEY THIRUM	1,04,000.00		1,04,000.00	
SECURITY MONEY THREAD	1,27,500.00		1,27,500.00	
SECURITY MONEY WATER TANK	21,950.00		21,950.00	
Serajuddin Khan (Gwhikhurd Bikramganj)	10,000.00		10,000.00	
SFCI DELHI	31,188.00		31,188.00	
Shatrughan Pd. Ballapur Chapra	29,38,723.00		29,38,723.00	
SHEO SHANKAR THAKUR JR ENGG AE	11,69,978.00			
SHIVAJI PANDAAY ADVOCATE	8,876.00		8,876.00	
SHIV GURU ENTERPRISES	4,000.00		4,000.00	
SHIV SHAKTI TRADERS KAIMUR	44,932.00		44,932.00	
SHIV SHANKAR PD EX C.O.PROCESSING		20,100.00		20,100.00
SMT PRATIBHA SINGH SIPAHI TOLA PURNEA	36,492.00		36,492.00	
SONBARSA SEEDS INDUSTRIAL AREA BIKRAMGANJ	7,700.00		7,700.00	
Sonu Kumar		20,100.00		20,100.00
Sri Bipul Kumar			41,972.00	
SRI CHANDER SHAH	3,320.00		3,320.00	
SRIGANESH KRISHI KENDRA DIGHI GAYA	17,595.00		17,595.00	
SRI KANHAIYA PD SAH BEGUSARAI		18,20,800.00		
	20,640.00		20,640.00	
Carried Over	94,17,76,548.29	14,03,52,488.01	1,23,22,10,063.24	6,38,85,718.20

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director

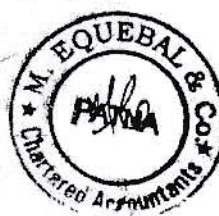


Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	94,17,76,548.29	14,03,52,488.01	1,23,22,10,063.24	6,38,85,718.20
SRI KARO SHAH BEGUSARAI	17,977.00		17,977.00	
Sri Kranti Kumar Singh	12,676.00		12,676.00	
SRI RAJESH PD SINGH MOKAMA	14,700.00		14,700.00	
SRI SANTOSH NAND ADHARPUR TEGHRA	97,146.00		97,146.00	
SRI SIKANDER CHAUDHARY	1,71,534.00		1,71,534.00	
SRI SUJIT KR SINGH B. KOTHI PURNEA	770.00		770.00	
STATE FARM CORP OF INDIA LTD PATNA		84,45,798.00		
STATEMAN LTD KOLKATA		9,907.00		5,850.00
Subsidy Recoverable A/c	30,04,76,961.75		44,04,40,683.35	
SUNDARPUR PACS LTD BARAHARIA SIWAN	1,84,500.00		1,84,500.00	
SURENDRA KUMAR PODDAR/ RAJESHWAR PASWAN	4,56,900.00		4,56,900.00	
SUSPENSE		8,905.50		
TATA CHEMICALS LTD PATNA	20,68,000.00		20,68,000.00	
TEJASVI KRISHI STORE SHAHPUR BHAGALPUR		20,100.00		20,100.00
TIMES OF INDIA	1,95,236.00		1,96,974.00	
TOUR & TRAVELS PATNA		20,136.00		20,136.00
UA SEED & TDC LTD	586.00		586.00	
U K SEEDS AND TARAI DEV CORP LTD.		1,48,07,626.00		2,13,795.00
UMA KNAT TIWARY ADVOCATE SALES TAX		24,990.00		
UMESH KR ASSTT	2,50,000.00		2,50,000.00	
VAISHALI SEEDS CORP. HAJIPUR VAISHALI		8,19,394.00		
VEENA SARTHI KOSHI NIWAS MARKET SAHARSA		2,38,832.00	9,39,882.00	
VIJAY KUMAR PANDEY ADVOCATE	4,950.00		4,950.00	
VIJAY KUMAR SINGH	68,690.00		68,690.00	
VIKASH KRISHAK SEVA SWALAMBI SAHKARI SAM MANIA	2,58,700.00		2,58,700.00	
WAJAHAT HUSSAIN KUDRA	5,01,000.00		5,01,000.00	
WT MACH ENTERPRISES.	34,339.00		34,339.00	
ZILA PRABANDHAK SAHKARI ADHAYAKSH ATMA PATNA	13,13,592.00		13,13,592.00	
Grand Total	1,24,79,04,806.04	16,47,48,176.51	1,67,92,49,512.59	6,41,39,749.20

2012-13 Dr 1083156629.53
 2013-14 Dr 1615109763.39


 Sunil Kumar Pankaj
 Director


 BIJAY KUMAR
 Managing Director



BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "I" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

Particulars	CURRENT YEAR	PREVIOUS YEAR
CASH AND BANK BALANCES		
ALLAHABAD BANK A/C -1 MITHAPUR	-	6,113,046.00
ALLAHABAD BANK A/C -2 MITHAPUR	216,755,637.00	258,295,513.00
ANDHRA BANK	18,264,113.90	-
AXIS BANK LTD ANISABAD	-	990,759,452.00
BALANCE WITH PL A/C 8414	1,945,028.00	1,945,028.00
BANK R.O. RANCHI	10,875.69	675,427.69
S.B.I.SAVING BANK R.O.RANCHI	394,907.00	-
CASH BEGUSARAI	5,369.00	5,228.00
CASH BHAGALPUR	12,058.00	56,467.00
CASH HAJI PUR	186,762.30	125,105.60
CASH HEAD OFFICE	112,190.00	56,084.00
CASH KUDRA	99,023.00	2,284.00
CASH R.O RANCHI	6,617.00	10,288.00
CASH THEFT	50,000.00	50,000.00
CO-OPREATIVE BANK	126,888.97	126,888.97
IMPREST IN UNITS	675,677.00	675,677.00
PNB H O	594,361,622.30	-
SBI ADB HAJIPUR	15,637,177.00	-
INDIAN BANK		812,277.82
SBI ADB BEGUSARAI	9,701,853.40	5,578,892.40
SBI BEGUSARAI OLD	(406,157.70)	4,993,465.30
UCO BANK BEGUSARAI	636,865.00	-
SBI BHAGALPUR	347,973.00	15,677,903.00
SBI SAVING A/C BHAGALPUR	5,992,480.00	-
SBI HAJIPUR	(262,604.75)	30,894,509.25
SBI MITHAPUR	36,708,767.25	848,694,311.80
SBI PLANT KUDRA	7,414,757.62	1,492,182.62
SBI PRODUCTION KUDRA AND UNITS	10,792,495.73	3,759,552.73
CHEQUE IN TRANSITS	-	17,443,804.00
TOTAL	919,570,375.71	2,188,243,388.18

Sunil Kumar Pankaj
Director

BIJAY KUMAR
Managing Director



Bihar Rajya Beej Nigam Ltd.

SCHEDULE-K

Group Summary

1-Apr-2013 to 31-Mar-2014

Page 1

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Adalat Mahto	12,616.00		840.00	
Adalat Mehto Loan A/c				
ADVANCE INCOME TAX	25,000.00		25,000.00	
ADVANCE TO STAFF TOUR		3,897.00	3,353.00	
ADV FOR EXPS.			94,025.00	
ADV FOR EXPS OPENING AE	80,51,921.74		80,51,921.74	
AJAY KUMAR AMO				3,100.00
AJAY KUMAR AMO AT				353.00
AJIT KUMAR (LDC) AT	1,500.00		1,500.00	
AMRENDRA KUMAR ASSTT. ENGG MARKETING BOARD		6,463.00		6,463.00
ANAND KUMAR DEO (AE)	12,852.00		5,256.00	
ARJUN SINGH DRIVER AGR. DEP APC CELL	911.00		23,616.00	
ASHOK KR N.G. AT				1,628.00
ASHOK KUMAR ACCTT AE		5,200.00		2,055.00
ASHOK KUMAR ACCTT AT	1,651.00		1,651.00	
ASHOK KUMAR NIGHT GUARD AE	11,545.00		9,862.00	
ASHOK KUMAR RAJAK SUGAR CORP.			1,683.00	
Ashutosh Kumar Pandey (Kochas)			1,000.00	
Awdesh Lal Srivastava (A.E)		8,688.00		8,688.00
AWDHESH LAL SRIVASTAV PEON AT	100.00		100.00	
AWDHESH LAL SRIVASTVA TA	500.00		500.00	
BANKELAL PASWAN PEON AE				
BHANU PRATAP N.G AT	500.00		500.00	
BHANU PRATAP SINGH NIGHT GUARD AE		683.00		3,939.00
BHUVAN SINGH PEON AE		877.00	169.00	
BHUVAN SINGH PEON AT	500.00		500.00	
BIBHA VERMA PURNEA	1,28,176.00		1,28,176.00	
BIKRAMA SINGH MECHANIC		1,50,000.00		1,60,906.00
BIKRAMA SINGH PLANT OP. AT	3,700.00		4,200.00	
BIKRAM SINGH PLANT OPERATOR AE	1,76,000.00		1,35,182.00	
BIRENDRA PRASAD STORE INCHARGE	20,000.00		11,750.00	
BIRENDRA SINGH DRIVER AGR. DEPTT.			3,000.00	
BRIJMOD KUMAR AGRO		20.00		20.00
Chandrika Kewat Ex. NG				
CHATRAPATI SINGH AT		333.00		1,100.00
CHATRAPATI SINGH DRIVER				
CHATRAPATI SINGH DRIVER AE		36,858.00		52,893.00
DASRATH PRASAD MR AE	65,686.00		65,686.00	
DAYA NAND PANDEY MR CLERK			1,05,975.00	
DURGA RAM N.G AE	70,214.00		70,714.00	
DURGA RAM N.G AT	1,250.00		1,250.00	
EJAZ AHMAD EX.SR A.O		1,69,785.00		
FARM TAKEN OVER ACCOUNT	56,17,031.00		56,17,031.00	
FESTIVAL ADV	42,300.00		21,000.00	
GANESH MISTRI AGRO AT	200.00		200.00	
Ganesh Mohan (A E)		1,700.00		2,198.00
GANGA PD AGRO AE		6,000.00		18,280.00
Gopal Mahto Meth A/c Gaurd (A.E)				8,582.00
GOPAL PRASAD PEON				
GOPI RAJAK PEON				
HARI NARAYAN JHA PEON SUGAR CORP. AE	169.00			1,251.00
HARISH CHANDRA SINGH DRIVER	666.00			994.00
HASNAIN AKHTAR	600.00		145.00	

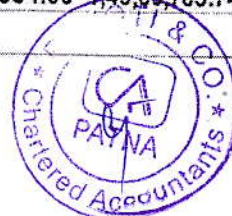
Carried Over

Sunil Kumar Pankaj
Director



1,42,45,588.74 3,90,504.00 1,43,85,785.74 2,72,450.00

BIJAY KUMAR
Managing Director



continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	1,42,45,588.74	3,90,504.00	1,43,85,785.74	2,72,450.00
HEERALAL CHAND A/C	1,000.00		1,000.00	
HIRA LAL CHAUDHARY DRIVER (AE)		1,14,262.00		1,31,274.00
HIRA LAL CHAUDHARY DRIVER (AT)	950.00			1,750.00
HIRA LAL CHAUDHRY PEON	1,199.00		1,199.00	
HIRA LAL CHOUDHRY PEON AE	1,18,190.00		1,58,289.50	
Income Tax 2013-14			1,15,00,000.00	
INDAR PASWAN ASSTT	500.00			9,500.00
INDAR PASWAN ASSTT AE	30,800.00		38,800.00	
ISHAK JOJO PLANT OP. AT	200.00			1,295.00
ISHAK JOJO PLANT OPERATOR AE	2,000.00		2,000.00	
JAGDISH KUMAR EX.PA		1,44,472.00		405.00
JAGDISH KUMAR PA AE				1,495.00
JAI NATH MISHRA PEON (AE)	11,628.00		11,628.00	
JAI NATH MISHRA PEON AT	1,928.00		1,668.00	
JAI RAM CHAUDHRY AGRO	27,900.00		27,900.00	
JAI RAM CHOUDHRY AGRO AE		28,400.00		28,400.00
JAWAHAR JHA EX RM BEGUSARAI		2,73,687.00		
JYOTINDRA KUMAR JHA FO		4,000.00		4,000.00
KAIF RAJA AE	13,500.00		13,500.00	
KALIMUDDIN PEON AT	200.00		200.00	
KAMESHWAR PRASAD JR. MECH. AGRO AT				100.00
KANHAIYA LAL PEON	1,462.00		19,304.00	
KAPILDEO PASWAN DRIVER			2,383.00	
Kapildeo Paswan DRIVER AT	500.00		500.00	
KAPIL DEO PASWAN PEON AE	70,604.00		70,604.00	
KAPIL DEO PD ASSTT. AT				2,800.00
KAPIL DEO PRASAD ASSTT. AE		54,700.00		51,900.00
KAPILDEO YADAV PEON (AE)	3,898.00		587.00	
KAPILDEO YADAV PEON AT		3,410.00		4,999.00
KISHORI RAUT NG		1,000.00		1,000.00
KRIPANAND EX PA			4,91,550.00	
KRISHN DEO MISHRA PEON AE	2,592.00			3,09,363.00
KRISHN DEO MISHRA PEON AT	100.00			700.00
KUSHESHWAR TANTI AT	300.00		300.00	
LAL DEO SHARMA AGRO AE	5,000.00		5,000.00	
LALITESHWAR THAKUR ASSTT	5,032.00		3,032.00	
LALITESHWAR THAKUR ASSTT AE	2,000.00		241.00	
LAXMAN KUMAR F.O. A.E		5,945.00		8,000.00
MD ALIJAN PEON AE	4,256.00		4,256.00	
MD KALIMUDDIN PEON AE	2,628.00		4,256.00	
MD NASIR KHAN ASSTT. AE		1,03,979.00		1,03,979.00
MD SHAMIM ANSARI SUGAR CORP.				
MITHUN KUMAR DEO (AE)	578.00		201.00	
MITHUN KUMAR DEO AT		500.00	950.00	
MOHAN RAM PEON AE		2,606.00		7,637.00
Mukesh Kumar F.O.			5,800.00	
Mukesh Kumar Singh (D.E.O. Khaira Kochas)			5,000.00	
MUKTI NATH MISHRA ACCTT. AT		5,61,356.00		11,100.00
NESAR AHMAD STORE ASSTT. AE	10,000.00		10,000.00	
NIMAY KUMAR DUTTA AGRO AE	40,000.00		39,325.00	
NIYARJAN TOPNO LDA AE	1,978.00			
OTHER ADVANCES BR/ DIV		2,71,66,398.49		2,71,66,398.49
Carried Over	1,46,06,511.74	2,88,55,219.49	2,68,05,259.24	2,81,18,545.49

continued ...

Sunil Kumar Pankaj

BIJAY KUMAR
Managing Director

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	1,46,06,511.74	2,88,55,219.49	2,68,05,259.24	2,81,18,545.49
PARAS MAHTO PEON				874.00
PARAS MAHTO PEON AE	219.00		824.00	
PARMA NAND SINGH EX F.O.		5,10,774.00		5,10,774.00
PRAKASH KR SINGH EX F.O.		3,433.00		3,433.00
PRAVESH CHANDRA S.P.A MARS	4,000.00		4,000.00	
Rabindra Kumar Chaudhry Operator (A.T)				1,000.00
RADHA KRISNA RAM PEON AE			100.00	
RADHE KRISHNA SAH PEON AE	1,628.00		30,928.00	
RAGHO RAUT NIGHT GUARD AE	1,628.00		1,628.00	
RAGHUBANSH KUMAR SINGH PEON AT	210.00		210.00	
RAGHUNATH SAH AGRO TA	1,600.00		3,600.00	
RAGHUNATH SHAH AE	9,716.00		2,016.00	
RAGHUNATH SHAH AT	3,615.00		2,499.00	
RAGHU NATH THAKUR TYPIST AE		806.00		9,790.00
RAJESH KUMAR PASWAN LDA AE		2,611.00	22,389.00	
RAJESH KUMAR PASWAN LDA AT	200.00		600.00	
Rajesh Ranjan Operator (A.T)				
Rajnish Kumar (AT)	350.00		550.00	
RAMASHISH THAKUR ASSTT.	1,172.00		1,172.00	
RAM BALAK SINGH	300.00			2,10,740.00
RAM BALAK SINGH AE	322.00		322.00	
RAM GOVIND RAM PEON AE	1,628.00		1,628.00	
RAM GOVIND RAM PEON AT	50.00		50.00	
RAMJI PRASAD SINGH AE	1,010.00		365.00	
RAM JI SINGH AGRO	700.00		700.00	
RAM KRIPAL RAI PEON AE		3,631.00		6,953.00
RAM NARAYAN SINGH R. MAE	15,000.00		15,000.00	
RAM PD RAUT NIGHT GUARD AE		2,042.00		3,16,375.00
RAM PRAVESH PRASAD				1,683.00
RAM PRIT PRASAD EX PA		5,35,606.00		
RAM PUKAR SINGH PEON AE	3,532.00		2,147.00	
RAM PUKAR SINGH PEON AT	200.00		600.00	
RAM SWAROOP SINGH PEON AE		387.00	9,953.00	
RAM SWAROOP SINGH PEON AT	2,400.00		3,425.00	
RAMU KAMATH PEON AT				
RAMVIR SINGH SR. MECH AE	3,18,789.00		2,93,771.00	
RAMVIR SINGH SR. MECH AT	4,400.00		4,400.00	
Ravi Kumar (A.E)				1,000.00
ROHINI RAMAN PD SINHA AGRO	18,365.00		17,365.00	
RUSTAM KHAN N. G AT	300.00			700.00
RUSTAM KHAN NIGHT GUARD AE	4,472.00		1,628.00	
SALARY & WAGES ADVANCE	2,33,17,514.00		2,33,35,514.00	
SANTOSH GIRI	200.00		200.00	
SANTOSH GIRI AE	1,000.00		1,000.00	
SANTOSH KUMAR PLANT OPERATOR AE	12,36,100.00		11,77,167.00	
SANTOSH KUMAR PLANT OPERATOR AT	3,50,000.00		3,50,000.00	
SAO BAGHA	55,000.00		55,000.00	
SAO BANIPUR	33,000.00		33,000.00	
SAO BEGUSARAI	63,800.00		63,800.00	
SAO BENIPATTI	22,000.00		22,000.00	
SAO BETTIAH	5,39,000.00		5,39,000.00	
SAO BHAGALPUR	1,54,000.00		1,54,000.00	
Carried Over	4,07,73,931.74	2,99,14,509.49	5,29,58,810.24	2,91,80,867.49

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director



continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	4,07,73,931.74	2,99,14,509.49	5,29,58,810.24	2,91,80,867.49
Satish Kumar Gupta (A/E)			1,423.00	
SECURITY MONEY MOISTURE METTER	30,122.00		30,122.00	
SECURITY MONEY LEAD SEAL	14,825.00		14,825.00	
SECURITY MONEY/ SECURITY DEPOSIT	2,23,383.00		2,23,383.00	
SHAILESH KUMAR F.O.	1,000.00		1,000.00	
SHARDA NAND PANDEY ASSTT.		2,393.00		32,359.00
SHARDA NAND PANDEY ASSTT AE		7,250.00	27,750.00	
SHARWAN PRASAD PEON				2,838.00
SHEO CHANDAR SINGH AT	3,550.00		8,450.00	
SHEO CHANDRA SINGH PEON AE	300.00			
SHEO CHARAN AE	2,728.00		7,052.00	
SHEO CHARAN PASWAN AT		100.00		3,181.00
SHEO CHARAN PASWAN PEON AE	100.00			843.00
SHEO PATI SINGH PEON AE		9,372.00		6,061.00
SHEO SHANKAR PRASAD PEON AE	19,315.00		19,315.00	
SHIVAJI KUMAR ACCOUNTANT AE	200.00			4,500.00
SHIV CHANDER SINGH PEON AE		3,311.00		3,311.00
SHIV CHANDRA SINGH PEON AT	900.00		900.00	
SHIV DAYAL SINGH EX F.O.		2,73,687.00		
SHIVJI KUMAR ACCTT	6,500.00		6,500.00	
SHIV KUMAR TIWARI N. G AT	1,422.00		1,422.00	
SHIV KUMAR TIWARY NIGHT GUARD AE	1,173.00		1,173.00	
SHRAWAN PASWAN PEON AE				42,121.00
SHRAWAN PASWAN PEON AT	400.00			779.00
SHYAM KANT PD(AE)		2,500.00		2,500.00
SHYAM NANDAN PD PEON AE		5,000.00		5,000.00
SHYAM NANDAN PD. PEON AT	3,500.00		3,500.00	
SHYAM NANDAN SINGH SE		10,000.00		10,000.00
S.K.ADHICARI ASSTT AE		797.00		797.00
SMT SUNITA KUMARI	8,370.00		8,370.00	
S. NESAR AHMAD STORE OFFICER AE	40,000.00		40,000.00	
S.N NESAR AHMAD STORE OFFICER AT	500.00		500.00	
S.P.KUNWAR	1,500.00		1,500.00	
SRI ANIL KUMAR SINGH BEGUSARAI	65,100.00		65,100.00	
SRI ASHOK KUMAR SINGH	15,066.00		15,066.00	
SRI BALRAM CHAUDHARY	34,980.00		34,980.00	
SRI DILIP SINGH	47,520.00		47,520.00	
SRI INDU SINGH	7,44,797.00		7,44,797.00	
SRI KRISHNA MOHAN SINGH	52,824.00		52,824.00	
SRI PINKESH KUMAR	10,044.00		10,044.00	
SRI RAJIV RANJAN MANIYAPPA BEGUSARAI	14,872.00		14,872.00	
SRI RAJKUMAR SINGH BEGUSARAI	37,620.00		37,620.00	
SRI RAM CHANDRA PD SINGH	6,91,317.00		6,91,317.00	
SRI RAM SAGAR SINGH BEGUSARAI	2,520.00		2,520.00	
SRI RAMSAGAR SINGH TIKAPUR BHAGWANPUR BEGUSARAI	6,545.00		6,545.00	
SRI RATNESHWAR PD SINGH	83,178.00		83,178.00	
SRI RAVINDRA SINGH	78,263.00		78,263.00	
SRI RAVI RANJAN	88,900.00		88,900.00	
SRI RAVI SHANKAR SINGH	2,18,460.00		2,18,460.00	
SRI SATYA NARAYAN SINGH	1,03,554.00		1,03,554.00	
SRI SHIV KUMAR SINGH	2,295.00		2,295.00	
SRI SHYAM KUMAR	13,860.00		13,860.00	
Carried Over	4,34,45,434.74	3,02,28,919.49	5,56,67,710.24	2,92,95,157.49

Sunil Kumar Panigrahi
Director



BIJAY KUMAR
Managing Director




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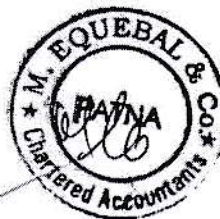
Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	4,34,45,434.74	3,02,28,919.49	5,56,67,710.24	2,92,95,157.49
SUJIT KUMAR DEO AE				3.00
SUNIL KUMAR ASSTT. AE	340.00		340.00	
SUNIL KUMAR ASSTT. (AT)	1,300.00		1,500.00	
SUNIL KUMAR PEON AE	4,130.00		3,733.00	
SUNIL KUMAR (PEON) AT	2,350.00		5,350.00	
SURENDAR PD AGRO AE	11,628.00		11,628.00	
SURENDRA KUMR POLDAR	10,000.00		14,588.00	
SURENDRA PASWAN PEON	3,478.00		3,478.00	
SURESH PRASAD PEON (A.E)				
T.A.ADVANCE TOUR	1,03,127.00		1,03,127.00	
TARNI MAHTO DRIVER AE	230.00		230.00	
TAX DEDUCTED AT SOURCES (SALARY)	3,96,803.00		4,06,828.00	
TULSI SINGH NG	600.00			6,684.00
TULSI SINGH NG AE			6,611.00	
UMESH KUMAR ASSTT AE		6,980.00		6,980.00
VAT/ SALES TAX	38,71,520.01		38,71,520.01	
WAGES PAYBALE	72,006.00			2,65,660.00
YOGENDRA PANDEY PEON AE	4,324.00			1,541.00
YOGENDRA PANDEY PEON AT	19,899.00		24,649.00	
YOGESHWAR TANTI PEON	807.00		5,690.00	
YOGESHWAR TANTI PEON AE	600.00			2,500.00
Grand Total	4,79,48,576.75	3,02,35,899.49	6,01,26,982.25	2,95,78,525.49

2012 -13 Dr. 17712677.26

2013 -14 Dr. 30548456.76


Sunil Kumar Pankaj
Director


BIJAY KUMAR
Managing Director



Bihar Rajya Beej Nigam Ltd.

SCHEDULE -L CURRENT LIABILITIES AND PROVISIONS 1-Apr-2013 to 31-Mar-2014

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
ADV AGAINST SALE		6,45,56,203.00		6,45,56,203.00
ADV SALES PROCEEDS		9,66,527.00		9,66,527.00
ATMA		1,54,419.00		1,54,419.00
ATMA PROJECT DIRECTOR/ DAO HAZARIBAGH		64,58,918.00		64,58,918.00
ATMA PROJECT DIRECTOR/ DAO RANCHI		1,04,97,336.00		1,04,97,336.00
BANK LOAN				2,746.00
Bhagalpur Electric Distribution Co.		40,854.00		40,854.00
BHARTIYA KRISHI KENDRA TULSI MANDI GULZARBAGHH		17,22,776.00		16,47,482.00
BIHAR STATE AGRO INDUSTRIES DEVELOPMENT CORP.LTD		5,53,676.00		7,61,976.00
BIHAR STATE CO-OPERATIVE MARKETING UNION LTD, PATNA		1,850.00		1,850.00
BIHAR STATE ELETRONOC DEV CORP LTD				30,23,877.00
Bihar State Handloom & Handicraft Corp Ltd Patna		1,64,856.00		
BIHAR STATE SEEDS CERTIFICATION AGY.				1,57,743.00
BIHAR STATE WARE HOUSING COPR PATNA				10,00,000.00
Birendra Prasad Yadav (Group Gratuity)	3,94,81,000.00			20,00,000.00
BRBN NODAL A/C		5,00,000.00		
BUSINESS STANDARD LTD KOLKATA		2,878.00		
CEO BIHAR SMALL FARMER AGR. BUSINESS CONSORTIUM		3,08,02,835.00		3,08,02,835.00
CO-OPERATIVE DEDUCTION		1,471.00		1,471.00
DALHAN VIKAS PADADHIKARI TAL CHETRA BARAHIYA		6,51,966.00		6,51,966.00
DAO ARARIA				
DAO ARRAH	7,06,372.00			
DAO- ARWALL		18,77,987.00		18,77,987.00
DAO AURAGABADD		7,39,994.00		7,39,994.00
DAO BANKAA		40,61,451.00		40,61,451.00
DAO BEGUSARAI		25,82,728.00		25,82,728.00
DAO BHABHUA		27,74,537.50		27,74,537.50
DAO BHGALPURR		19,66,000.00		19,66,000.00
DAO BHOJPURR		69,15,388.00		69,15,388.00
DAO Bokaro		36,58,119.00		36,58,119.00
DAO BUXARR		6,86,400.00		11,79,900.00
DAO CHAIBASA		33,28,890.00		33,28,890.00
DAO CHAPRAA		5,40,001.00		5,40,001.00
DAO CHAS	7,75,444.75			
DAO Chatara		28,26,610.00		28,26,610.00
DAO DARBHANGAA		3,36,169.00		3,36,169.00
Dao Dhanbad		27,58,955.00		27,58,955.00
DAO DUMKAA		32,14,994.00		32,14,994.00
DAO EAST CHAMPARANN		10,94,250.00		10,94,250.00
DAO EAST SINGHBHUM		97,30,657.75		97,30,657.75
DAO GARWAHA		2,30,880.00		2,30,880.00
DAO GAYAA		5,40,704.00		5,40,704.00
DAO GODDA		76,37,944.00		75,05,944.00
DAO GOPALGANJJ		1,61,339.00		1,61,339.00
DAO GRIDIH		10,67,942.00		10,67,942.00
DAO Gumla		11,73,540.00		11,73,540.00
DAO HAZARIBAGH		8,28,900.00		8,28,900.00
DAO JAMTARA		66,42,640.00		72,93,680.00
DAO JAMUAI		4,04,114.00		28,31,214.00
DAO JEHANABAD		24,59,467.00		24,74,867.00
DAO KAIMUR		32,65,320.00		31,70,250.00
DAO KATIHARR		7,22,053.00		7,22,053.00
DAO KHAGARIAA		36,66,706.00		36,66,706.00
		7,26,937.00		7,26,937.00

Carried Over

Sunil Kumar Pankaj
Director



4,09,62,816.75 19,56,98,182.25

BIJAY KUMAR
Managing Director

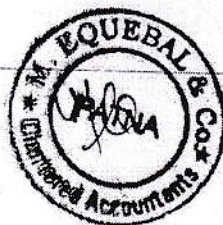


20,47,07,790.25

continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	4,09,62,816.75	19,56,98,182.25		20,47,07,790.25
DAO KHUTTI		8,28,360.00		8,28,360.00
DAO KISUNGANJJ		25,29,319.00		25,29,319.00
DAO KODARMA		2,47,353.00		7,72,553.00
DAO KUDARMAA		3,41,247.00		3,41,247.00
DAO LAKHISARAI		22,31,164.00		22,31,164.00
DAO LATEHAR		1,46,804.00		1,46,804.00
DAO MADEHPURA		11,32,059.00		11,32,059.00
DAO MADHEPURA		17,87,152.00		17,87,152.00
DAO MADHUBANII		31,33,237.00		31,33,237.00
DAO MUNGHYR		26,08,149.00		26,08,149.00
DAO MUZAFFARPURR		25,45,004.00		25,45,004.00
DAO NALANDAA		15,52,923.00		15,52,923.00
DAO NAWADAA		48,02,578.00		48,02,578.00
DAO PAKUR		4,02,719.00		4,02,719.00
DAO Palamu		31,36,983.50		34,40,328.50
DAO PATNAA	95,32,200.00			
DAO PURNEA		28,15,677.00		28,15,677.00
DAO PURNEAA		18,97,966.00		18,97,966.00
DAO RAMGARH		17,67,451.00		17,67,451.00
DAO RAMGARHH		2,37,405.00		2,37,405.00
DAO RANCHI		23,14,598.00		23,14,598.00
DAO ROHTAS		18,58,738.00		18,58,738.00
DAO SAHARSAA		32,55,533.00		32,55,533.00
DAO SAHEBGANJJ		1,61,339.00		7,91,339.00
DAO SAMASTIPURR		22,43,129.00		22,43,129.00
DAO SARAIKELA		6,27,538.00		6,27,538.00
DAO SASARAMM		32,82,067.00		32,82,067.00
DAO SEIKHPURAA		4,34,648.00		4,34,648.00
DAO SHEOHARR		9,57,707.00		9,57,707.00
DAO Simdega		2,81,746.00		2,88,091.00
DAO Singhbhum		88,800.00		88,800.00
DAO SITAMARHII		28,17,145.00		28,17,145.00
DAO SIWANN		57,89,979.00		57,89,979.00
DAO SUPAULL		29,48,940.00		29,48,940.00
DAO VAISHALII		5,64,529.00		5,64,529.00
DAO WEST CHAMPARANN		34,89,685.00		34,89,685.00
DAYA SHANKAR RAI EX PEON		1,05,975.00		1,05,975.00
DEALAR SUNDRIES		2,79,218.00		2,79,218.00
DEALER'S SECURITY MONEY		1,39,800.00		1,80,53,803.00
DEALERS COMMISSION PAYABLE		94,19,494.00		3,93,06,821.00
DEALER SECURITY MONEY		4,24,864.00		
DEPOSIT REPAYABLE EARNEST MONEY	1,72,493.00			
DFM CITY FARM PURNEA		19,125.00		19,125.00
Director Agricultural Cum Mission Director				6,49,19,596.00
DIRECTOR BAMETI, PATNA		15,81,51,030.00		22,00,43,630.00
DIRECTOR OF AGRICULTURE BIHAR PATNA		2,01,80,86,642.00		2,12,36,89,485.00
DIRECTOR SEED & B.A.U. RANCHI		100.00		100.00
DIRECTOR SEED & FARM B.A.U. SABOUR		34,13,614.00		24,35,566.00
DIRECTOR SEED & FARM RAU DHOLI MUZZ.		30,12,002.00		30,18,946.00
DIRECTOR SEED & FARM TCA DHOLI		2,70,000.00		2,70,000.00
DIR OF AGRICULTURAL RANCHI		2,01,64,878.20		2,01,64,878.20
DISTT FARM MANAGER SIPYAGA GANJ		18,648.00		18,648.00
Carried Over	5,06,67,509.75	2,47,44,63,243.95		2,76,37,58,142.95

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director



continued ...

Bihar Rajya Beej Nigam Ltd.

SCHEDULE -L CURRENT LIABILITIES AND PROVISIONS : 1-Apr-2013 to 31-Mar-2014

Page 3

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	5,06,67,509.75	2,47,44,63,243.95		2,76,37,58,142.95
DUDTH NATH RAM EX. N.G		78,554.00		
E.D.L		140.00		
EMPLOYEES CONST.FUND		70,580.00		3,80,264.00
EPS		2,560.00	975.00	
Ex Army Intelligence Security Services				
EXECUTIVE ENGG. BANKA		1,09,600.00		1,09,600.00
EXECUTIVE ENGG. LAKHISARAI		3,19,200.00		3,19,200.00
EXECUTIVE ENGG. TARAPUR		2,12,800.00		2,12,800.00
EXPENSES PAYABLE		47,387.05		1,38,232.05
GOPALPUR PRATHMIK KRISHI SAHKARI SAMITI SIWAN		5,36,162.00		5,36,162.00
Gopin Murmu Ex-Peon				53,117.00
GOVT. FARM ACCOUNT		5,72,48,789.00		7,25,36,373.50
GOVT OF INDIA (DEPTT. OF AGRICULTURAL)		5,07,59,131.00		5,14,61,501.00
GOVTT. A/C		1,75,25,972.50		1,75,25,972.50
GROUP INSURANCE		3,824.00		8,874.00
GROWER A/C BEGUSARAI		40,02,133.90		40,02,133.90
GROWERS DEHRI	33,48,073.25			
GROWERS KOCHAS	13,81,682.00			
GROWERS KUDRA		26,11,91,733.50		
GROWERS MOHANIA				
GROWERS SASARAM				
Income Tax		32,864.86		27,762.86
INDIAN MAIZE RESERVE CENTER BISHNUPUR BEGUSARAI		13,710.00		22,710.00
INSPECTION FEE		1,057.00		6,862.00
INTERNAL AUDIT FEE PAYABLE		90,000.00		2,70,000.00
JAGRAN PRAKASH LTD PATNA		1,96,916.00		3,38,349.00
J D A BIHAR PURNEA		42,752.00		2,10,542.00
KADA BHAGALPUR		7,00,000.00		7,00,000.00
KISAN SEWA KENDRA MUZAFFARPUR		2,00,000.00		2,00,000.00
KUDRA PLANTT		7,183.00		7,183.00
KUDRA (SALE FOR SEED HAJIPUR)		8,44,600.00		8,44,600.00
MAHESH KUMAR		5,572.00		5,572.00
MARIYA GORETTI BARA EX STENO		1,31,041.00		1,31,041.00
MARS	1,50,284.00		5,81,740.00	
MD IMRANN		7,56,800.00		7,56,800.00
M/s A.A.Enterprises Muzz.				3,92,908.00
M/s Aashirwad Krishi Kendra Nawadah				50,000.00
M/S ABHIMANYU KUMAR STATION RD. FATUHA PATNA		18,17,249.00		19,45,980.00
M/s A.B.P. Pvt Ltd (The Telegraph)				18,939.00
M/s Adarsh Khad Beej , Bhagalpur				2,35,000.00
M/S ADD GIFT INTERNATIONAL KOLKATTA				75,000.00
M/S ADITA VISION, PATNA			98,500.00	
M/s Aditya Traders Bhabhua Kaimur				1,34,000.00
M/S AGRAWAL ANIL & ASSOCIATES				
M/S AGRI. CLINIK AND AGRI. BUISNESS CENTER DARBHANG		3,900.00		3,900.00
M/S AGRICULTURE CENTRE DHARAMSHALA RD. SASARAM		8,00,000.00		8,00,000.00
M/s Agrochem Pvt.Limited				1,86,604.00
M/s Agro Saw A/c		3,300.00		3,300.00
M/S AJAY SEED FARM GAYAA		30,88,702.00		30,88,702.00
M/s Ajit Traders Kodarma Hazaribag				1,38,736.00
M/S AMAN KITNASHI MADHUBANI		44,31,564.00		43,84,826.00
M/S AMAN KRISHI KENDRA GORADIH		8.00		8.00
Carried Over	5,55,47,549.00	2,87,97,39,029.76	6,81,215.00	2,92,60,21,697.76

Carried Over



Sunil Kumar Pankaj

BIJAY KUMAR
Managing Director



continued ...

Bihar Rajya Beej Nigam Ltd.

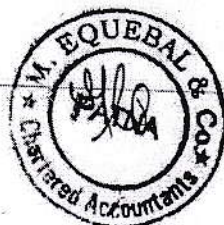
SCHEDULE -L CURRENT LIABILITIES AND PROVISIONS : 1-Apr-2013 to 31-Mar-2014

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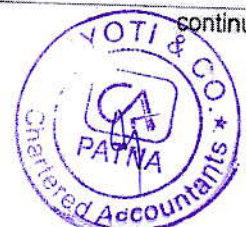
Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	5,55,47,549.00	2,87,97,39,029.76	6,81,215.00	2,92,60,21,697.76
M/S AMBIKA SEEDS CO.HAJIPUR		115.00		115.00
M/S AMRITPUR PANCHAYAT PACSS		1,75,300.00		1,75,300.00
M/S ANAND TRADERS (KHAJAHANPUR MANJHAUL BEGUSARAI		36,000.00		36,000.00
M/S ANKIT ENTERPRISES HASANPUR SONUR SARAN		6,000.00		6,000.00
M/s Ankur Krishi Kendra Beldari Chaak Patna				5,05,550.00
M/s Anna Purna Fertiliser Marvan Muzz.				2,23,744.00
M/s Aparna Edtective & Security Services Pvt. Ltd.				25,000.00
M/S APNA BEEJ BHANDAR ARARIA		1,000.00		1,000.00
M/S A.P.TYRES				
M/S ARUN KUMAR SINGHESSHWAR MADHEPURA		11,845.00		11,845.00
M/S ASHA PRINTING PRESS BHAGALPUR		3,725.00		3,725.00
M/S ASHIRWAD MINI RICE MILL		700.00		700.00
M/S ASHOK STEEL TOGHARAA		60,346.00		60,346.00
M/S ATTAL PLASTIC HYDERABAD				
M/s Baba Krishi Kendra Jamui				50,000.00
M/S BADWASANI PRATHMIK KSSS LTD BANKA		1,06,472.00		1,06,472.00
M/S BALAJI AGRI CENTRE MADHEPURA		72,540.00		72,540.00
M/s Balaji Khad Bhandar Sasaram				3,00,000.00
M/S BALAJI KRISHI STORE JAMALPUR		512.00		512.00
M/s Balaji Seeds Copr. Begusarai				1,11,14,864.00
M/S BARHET LAMP LIMITED SAHEBGANJ				9,66,600.00
M/S BARWARA PRATHMIK KSSS LTD. BANKA		290.00		290.00
M/s Basauli Pacs Kudhuni Muzz				1,67,808.00
M/s Basukinath Enterprises Daudpur Saran				20,000.00
M/S BENNET COLEMAN CO. LTD		6,08,010.00		2,62,106.00
M/S BHAGAT TRADING ARARIA	4,053.00		4,053.00	
M/s Bhartiya Agro Product Pvt. Ltd,Sikariya				40,000.00
M/S BHARTIYA BEEH NIGAM LTD.RUDRAPUR UTRAKHAND				5,28,89,762.00
M/S BHARTIYA BEEJ KHAD BHANDAR P.LTD. BETTIAH				32,67,594.00
M/S BHARTIYA KHAD BEEJ BHANDAR BETIAH		27,90,810.00		4,17,024.00
M/S BHAVANI TRADERS BALUAHA		6,57,750.00		6,57,750.00
M/s Bhawani Beej Bhandar Saraiya Muzz				3,31,421.00
M/s Bhusan Kumar Teghra Begusarai				20,000.00
M/s Bihar Agro Indians Chapra				53,600.00
M/S BIHAR FOOD AND FEED SUPPLIER MUZAFFARPUR		1,59,133.00		1,59,133.00
M/S BIHAR FOOD & SEED SUPPLIER MUZZ		14,028.00		14,028.00
M/S BISHWANATH PRASAD RAJA RAM MUNGRIRIGANJ EGUSRAI				67,34,544.20
M/S BISWAJEET KHAD BHANDAR TARAPUR MUNGER		504.00		504.00
M/S BOMBAY INTELLIGENCE SECURITY INDIA LTD.	30,221.00		30,221.00	
M/S BORLAUG INSTITUTE FOR SOUTH ASIA NEW DELHI				5,10,755.00
M/s Borlong Institute for South Asia, Pusha		10,000.00		
M/s Champaran Fertiliser		66,700.00		
M/S CHANDWARA PACS LIMITED KODARMA				7,71,684.00
M/S CHAUDHARY TRADERS BEGUSARAI		44,000.00		44,000.00
M/S CHITKHAL PACS GUTHANI SIWAN		5,57,315.00		5,57,315.00
M/S COMPUTER PAVILLION				
M/S CYMMYT INDIA PUSA SAMASTIPUR				14,85,000.00
M/S DALTANGANJ VYAPAR MANDAL				8,55,250.00
M/S DANANI WAREN PRA KRI. SAHYOG SAMI BANKA		14,787.00	5,213.00	
M/S DHANJEET KUMAR KUDRA		1,002.00		1,002.00
M/s Dharti Sona Rohtas Sasaram				8,57,600.00
M/S DHIRENDRA KUMAR BADA KUDRAA		1,98,88,082.00		1,98,88,082.00
Carried Over	5,55,81,823.00	2,90,50,25,995.76	7,20,702.00	3,02,96,88,262.96

Carried Over

Sunil Kumar Pankaj
Director



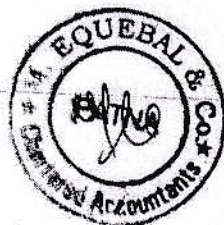
BIJAY KUMAR
Managing Director



continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	5,55,81,823.00	2,90,50,25,995.75	7,20,702.00	3,02,95,88,262.96
M/S DIAMOND FUEL CENTRE A/C		68,928.00		68,928.00
M/S DIKSHA ART & PRINT ASHOKAPURI PATNA		9,94,167.00		
M/S DIMENSION WEBSOFT PATNA		2,250.00		
M/S DN ENTERPRISES BANGAON SAHARSA		4,48,500.00		4,48,500.00
M/s Durga Agro Seed Farm Dhelwan Patna				5,23,200.00
M/S DURGA KRISHI KENDRA BELDARICHAK PUNPUN		23,27,818.00		24,36,342.00
M/S DURGA PRINTING WORKS				
M/s Gama Organomed Plus Pvt.Ltd. Lucknow				24,64,424.00
M/S GANDHI AGRI. CLINIC & BUSINESS CENTRE		5,32,353.00		3,66,863.00
M/S GANDHI AGRICULTURAL CLINIC SAMASTIPUR		10,28,893.00		13,23,693.00
M/S GANESH BEEJ BHANDAR AURANGABAD		2,86,620.00		2,86,620.00
M/S GANESHJI RICE DAL & OIL MILL ARA		76,487.00		76,487.00
M/S GANESH KHAD BEEJ BHANDAR GOWALPUR MADHEPURA		9,360.00		9,360.00
M/S GANESH KRISHI KENDRA DIGHI GAYAA	13,81,463.56			
M/S GANPATI TOUR & TRAVELS				20.00
M/s Gayatri Seeds Corp. Begusarai				1,12,54,640.00
M/S GOPALPUR PRATHMIK KSSS LTD. JAMUI		21,500.00		20,350.00
M/s Gopal Trading Khagaria				1,47,51,410.00
M/s Goplapur Pax Ltd	1,00,554.00			
M/s Green Agro Farm Krishnapuri Patna				80,400.00
M/s Green Himalaya Buxar				4,29,536.00
M/S GROWERS SUDRIES				27,51,58,054.81
M/s Gupta Krishi Kendra Kanti Muzz				1,53,824.00
M/S GUPTA PUDHA SANRAKSHAN KENDRA		1,34,550.00		1,34,550.00
M/S GUPT BEEJ BHANDAR BETTIAH		33,000.00		33,000.00
M/S HARIHAR PRATHMIK KSSS LTD BANKA		13,050.00		23,958.00
M/S HARI OM INTERPRISES TARAPUR		180.00		180.00
M/S HARYALI KRISHI KENDRA NOULA		4,18,367.00		4,18,367.00
M/S HARYALI TRADERS MIRCHAI CHOWK ROAD BEGUSARAI			1,09,642.00	
M/S HARYANA SEED DEV COPORATION LTD.		1,67,62,095.00		1,67,62,095.00
M/s Himalaya Beej Bhndar Dumrao Buxar				3,14,400.00
M/S HINDUSATAN SEEDS CORP.CENEMA RD HAJIPUR		37,70,645.00		
M/S HINDUSTAN MEDIA VETURES LTD.		2,79,814.00		3,08,001.00
M/S HINDUSTAN SALES CORPN STATION ROAD LAKHSARAI		221.00		221.00
M/S HOTEL MURYA				
M/S H T MEDIA LTD PATNA		15,159.00		2,55,766.00
M/S INDIAN EXPRESS LTD MUMBAI		3,591.00		
M/S INSTITUTE OF JUTE TECHNOLOGY KOLKATA				
M/S INTELLIGENCE SECURITY INDIA LTD.		30,060.00		30,060.00
M/S JAGDAMBA FERTILIZER DARBHANGA		2,324.00		2,324.00
M/S JAIBAJRANG KISAN SEVA KENDRA BHABHUA				4,33,598.00
M/s Jai Bhawani Enterprises, Chapra	1,60,208.00			1,00,000.00
M/S JAI HANUMAN TRADERS SITAMARHI		2,83,550.00		2,83,550.00
M/s Jai Maa Ambey Gas Agency Muzaffarpur				6,57,038.00
M/s Jai Mata Dee Enterprises Jehanabad				1,00,000.00
M/S JAI MATA DI DIST BARHARIAA		1,20,746.00		1,20,746.00
M/s Jai Mata Di Enterprises Arwal				2,19,760.00
M/S JAI MATA DI ENTERPRISES (PROP.SHEO SHANKAR PD)		1,15,500.00		1,15,500.00
M/S JAI MATA DI INDUSTIES BARAHIYA LAKHISARIA		45,912.00		45,912.00
M/S JAI MATA DI MILLS AND TRADERS DANAPUR		4,12,421.00		4,12,421.00
M/S JAI MATA DI TRADERS ALIGANJ JAMUAI		9,44,392.00		9,44,392.00
M/S JAI PRAKASH NARAYN MILL RD. ARRAH		45,10,486.00		47,94,862.00
Carried Over	5,72,24,048.56	2,93,87,18,934.76	8,30,344.00	3,36,60,51,615.77

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director



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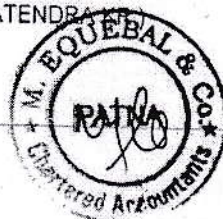
Bihar Rajya Beej Nigam Ltd.

SCHEDULE -L CURRENT LIABILITIES AND PROVISIONS : 1-Apr-2013 to 31-Mar-2014

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Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	5,72,24,048.56	2,93,87,18,934.76	8,30,344.00	3,36,60,51,615.77
M/s Jai Shankar Kisan Sewa Kendra Bhojpur				3,62,640.00
M/s Jai Shankar Rai Magarpahi Samastpur				20,000.00
M/S JAI SHREE RAM BHANDAR KUDRAA		8,000.00		8,000.00
M/S JANTA KHAD BHANDAR MOTIPUR MUZAFFARPUR		2,05,970.00		2,05,970.00
M/S JEET ASSOCIATES PATNA				
M/S JHANSI BEEJ BHANDAR TEGHRA		50,000.00		50,000.00
M/S JHUNJHUNWALA TRADING CO. SEWO BABU CHOWK BETTIA		43,400.00		43,400.00
M/s Jitendra Amarnath Bazar Samiti Muzz				1,53,824.00
M/S J.P.ENTERPRISES MAJHUATOLI DANAPUR PATNA				21,50,726.00
M/S J.R ENTERPRISESS		53,000.00		53,000.00
M/S KANHAIYA TRADING KHAGARIA		25.50		25.50
M/S KASHI TRADERS BALUAHA		20,500.00		20,500.00
M/S KENDIH PRATHAMIK KSSS LTD. JAMUI		1,05,700.00	2,38,003.00	
M/S KHETI GHAR LAKHISARAY		9,54,372.40		12,56,421.40
M/S KISAN BEEJ BHANDAR BAGHA		1,33,000.00		
M/s Kisan Beej Bhandar Nalanda				50,000.00
M/s Kisan Beej Bhandar Nawada				50,000.00
M/s Kisan Ghar Nawada				50,000.00
M/S KISAN KHAD BEEJ BHANDAR				35,06,461.16
M/S KISAN KHAD BEEJ BHANDAR MAHNAR HAJIPUR		10,02,364.00		
M/S KISAN KHAD BEEJ BHANDAR PURNEA	45,888.00			19,74,177.00
M/S KISAN KHAD BEEJ BHNDAR MANHER HAJIPUR				17,42,364.00
M/S KISAN SEVA KENDRA MUZAFFARPUR		9,09,900.00		9,09,900.00
M/S KISAN VIKAS KENDRA BHARPUR		18,339.50		18,339.50
M/s Kishore Khad Beej Bhandar Gopalganj		18,00,570.50		32,15,052.50
M/S K L JUTE PRODUCTS PVT LTD, CALCUTTA		1.00		1.00
M/S KODARMA VYAPAR MANDAL HAZARIBAG				12,90,420.00
M/S KOSI TRADERS MAHISI	20,500.00		20,500.00	
M/S KRISHAK HELPLINE NAUBATPUR PATNA		30,000.00		30,000.00
M/s Krishak Sewa Kendra Nawada				12,15,984.00
M/s Krishi Clinic Hisva Nawada				1,00,000.00
M/s Krishi Darshan Aurangabad				1,00,000.00
M/s Krishi Darshan Jehanbad				2,10,000.00
M/s Krishi Kendra, Murliganj		50,000.00		50,000.00
M/S KRISHI KENDRA (PROP S S RAI) NAYAGOAN CHAPRA		6,95,904.00		7,45,904.00
M/S KRISHI KENDRA PUSA BAZAR SAMASTIPUR		20,000.00		20,000.00
M/S KRISHI KHAD BHANDAR		1,53,804.00		1,53,804.00
M/s Krishi Sahayata Kendra Barauni				50,000.00
M/S KRISHI SAMADHAN KENDRA CINEMA RD. SHEOPHAR	10,76,187.00			
M/S KRISHI SAMADHAN KENDRA PAKARIBARON NAWADAH		2,00,000.00		3,72,000.00
M/S KRISHI SANGH SHAHKARI SOCIETY		1,33,805.00		1,33,805.00
M/S KRISHI SEWA KENDRA MADHEPURA		35,000.00		35,000.00
M/S KRISHI STORE SURYAGADH		66.00		66.00
M/S KRISHI STORE SURYANAGAR LAKHISARAI		77.00		77.00
M/S KRISHI VIKASH KENDRA BHARPURA SONEPUR CHAPRA		5,14,003.00		5,14,003.00
M/S KRISHI VIKAS KENDRA FATUHA		39,000.00		39,000.00
MS KRISHI VIKAS KENDRA PHULWARISHARIF		87,450.00		87,450.00
M/s Krishna Hardware Phulparas Madhubani				20,000.00
M/s Krishna Khad Beej Bhandar Madhubani				1,00,000.00
M/S KRISHNA TRADERS FATEHPUR SHEOHAR		5,93,214.00		
M/S KRISHNA TRADERS SITAMARHI		17,25,782.80		17,25,782.80
M/S KUAMR FOOD PRODUCTS (PRO.SATENDRA)		20,000.00		20,000.00
Carried Over	5,83,66,623.56	2,94,83,22,183.46	10,88,847.00	3,38,89,05,713.63

Carried Over



BIJAY KUMAR
Managing Director



continued ...

Bihar Rajya Beej Nigam Ltd.

SCHEDULE -L CURRENT LIABILITIES AND PROVISIONS : 1-Apr-2013 to 31-Mar-2014

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Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	5,83,66,623.56	2,94,83,22,183.46	10,88,847.00	3,38,89,05,713.63
M/s Kumar Beej Bhandar Nawada				50,000.00
M/S KUSHBAHA KHAD BHANDAR		2,86,918.00		2,86,918.00
M/S KUSHUM GOURI PACKS LTD.		985.00		985.00
M/s Kushwaha Beej Bhandar Aurganbad				1,00,000.00
M/s Kushwaha Beej Bhandar Rohtas Sasaram				2,68,000.00
M/S KUSHWAHA BEEJ BHNADAR PURNEA		1,46,791.00		1,46,791.00
M/s Kushwaha Enterprises Rafiganj				50,000.00
M/S KUSHWAHA KHAD BEEJ BHANDAR SULTANGAJJ		1,00,582.00		2,65,022.00
M/s Kushwaha Krishi Kendra Aurangabad				50,000.00
M/S LAKHANPUR PACKS LTD. JAMUI		6,452.00		6,452.00
M/S LAXMI KHAD BEEJ BHANDAR PANCHRUKHI SIWAN		1,77,684.00		1,77,684.00
M/S LOTUS AGRI.&BUSINESS CENTRE DARBHANGA		17,750.00		17,750.00
M/S LUCKY KRISHI KENDRA SAMASTIPUR		40,000.00		40,000.00
M/S LUVKUSH BEEJ BHANDAR MUNGER	5,48,447.00		2,09,905.00	
M/S LUV KUSH BEEJ BHANDAR SABJIMANDI BHAGALPUR		82,760.00		82,760.00
M/s Maa Fulmat Traders Sanabditpur Gaya				71,000.00
M/S MAA KALI KHAD & BEEJ BHNDAR KARIA BAZAR JAMUI		2,68,968.00		2,68,968.00
M/S MADHULIKA PRINTERS				
M/S MAHABIR ENTERPRISES MUZZ		15,95,464.20		
M/s Mahabir Traders Buxar				1,00,000.00
M/S MAHALAKHSHMI SEED CORP. BEGUSARAI				88,32,734.00
M/s Maha Laxi Seed Corp.Saharsa				4,12,560.00
M/S MAHA LAXMI FERTILISER BEGUSARAI		1,70,000.00		1,70,000.00
M/S MAHA LAXMI SEEDS COPR LTD.HARIHAR, BEGUSARAI		1,27,66,660.00		1,27,66,660.00
M/S MAHA LAXMI TRADERS HULASGANJ JAHANABAD		79,755.00		79,755.00
M/S MAHAVIR GRAIN STORE MUZZ.		1,32,860.00		1,32,860.00
M/S MAHAVIR HARDWARE STORE		1.00		1.00
M/s Mahavir Khad Beej Bhandar Kamlapur Muzz				4,70,000.00
M/S MAHAVIR KHAD BEEJ BHNADAR SUPAULL	5,71,138.00			
M/S MAHAVIR KHAD BHANDAR HAVELI KHADAKPUR MUNGER		191.00		191.00
M/S MAHAVIR TRADERS RINGBANDH RD SITAMARHI		10,74,967.00		10,74,967.00
M/S MAIL TODAY NEWS PAPER PVT LTD NEW DELHI		5,377.00		
M/s Mal Contrac Works & Security Service Varanasi				1,90,000.00
M/S MANISH STORE SANAULII		1,17,596.00		1,17,596.00
M/S MANJUSHA MINI RICE MILL SAKARI KUDRA	1.00		1.00	
M/s Mirnal Tant Khulhuns,Kasbe Aahar Samsatipur				20,000.00
M/S MITHILA AGRI. BUSINESS CENTRE DARBHANGA		2,45,676.00		2,45,676.00
M/S MITHILA TRADERS DIST MADHUBANI		3,10,000.00		3,10,000.00
M/S MITHILA TRADERS GULLOBARA DARBHANGA		80,26,524.00		70,95,004.00
M/s Mohaniya Beej & Kitnashak Kendra Mohaniya				2,07,068.00
M/S MOUJHI JI KHAD BEEJ BHANDAR KHAGAULI		1,84,500.00		1,84,500.00
M/S M S TOUR & TRANSPORT EAST BORING RD PATNA		18,233.00		18,233.00
M/S MUDESHWARI RICE MILL KUDRAA		14,00,318.00		14,00,318.00
M/s Mukesh Kumar Mathurapur Samastipur				20,000.00
M/S NAGENDER KUMAR PAKRI NAVADA		1,38,444.00		1,38,444.00
M/S NAGENDRA KUMAR NAWADA DIST DISTRIBUTOR	79,930.00		79,930.00	
M/S NAND BIHARI SINGH TRASPOTOR		28,91,657.00		24,88,134.50
M/s National Krishi Beej Bhandar Aurganbad				50,000.00
M/S NATIONAL TRADING CORP. KOLKATA				47,15,111.00
M/S NAVAGARH PACS LTD SANGRAMPURR		64,003.00		64,003.00
M/S NDAUT FAIZABAD	3,30,000.00		3,30,000.00	
M/S NEHAL SEEDS COMPANY CHURIPATH KISANGANJ		99,000.00		99,000.00
Carried Over	5,98,96,139.56	2,97,87,72,299.66	17,08,683.00	3,43,21,90,859.13

Carried Over



Sunil Kumar Pankaj




BIJAY KUMAR
Managing Director




continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	5,98,96,139.56	2,97,87,72,299.66	17,08,683.00	3,43,21,90,859.13
M/S NEUTRAL PUBLISHING HOUSE PATNA		85,061.00		2,04,437.00
M/S NEW MEHTA SEEDS STORE BIHARSHARIF		19,72,353.00		15,19,752.06
M/S NEW SARVODAY BEEJ BHANDAR BHABUA		10,000.00		10,000.00
M/S ODISHA AGRO INDUSTRIES CORP.LTD BHUWNEHSWAR				4,00,68,699.00
M/S OM PRAKASH TIWARI KUDRA		936.00		936.00
M/S OM SHRI DURGA TRADING RATANPUR		29,096.00		29,096.00
M/S PANCHRUKHI TRADERS SHAHKUND		80,444.00		80,444.00
M/S POINEER INFOTECH PATNA		5,800.00		6,800.00
M/S PRABHAT KHABAR PATNA		7,642.00		7,642.00
M/s Priya Jyoti Fertiliser Sasaram				1,00,000.00
M/S PUNE MUKHI FERTIZER SHAHKUND		81,872.00		81,872.00
M/S PUSA BEEJ BHAWAN SAMASTIPURR		4,23,936.00		4,23,936.00
M/S PUSTAKALAYA PRESS PATNA		6,860.00		
M/S PYARI URDU DAILY PATNA		1,760.00		1,760.00
M/S RAI HIND TRADERS DALSINGHSARAI		1,69,740.00		1,69,740.00
M/S RAIPURA PRATHMIK KSSS LTD. JAMUI	1,335.00		1,335.00	
M/s Raja Babu Khad Beej Bhandar Mahishi		2,69,000.00		2,69,000.00
M/s Rajeev Kumar Begusarai				2,02,36,832.00
M/S RAJGANJ PACS LIMITED DHANBAD				8,90,109.00
M/s Rajiv Kumar Chiraiya Bariyarpur Begusaria				1,60,000.00
M/s RAJ KUMAR AGRAWAL ALIGANJ RD BANKA		5,00,000.00		
M/S RAMJANKI FERTILISER PURNIA				23,53,365.00
M/S RAM JANKI TRADERS MADHUBANI		42,800.00		42,800.00
M/S RANJAN PETROLIUM SERVICES	8,151.50		8,151.50	
M/s Ranjeeta Kumari Biharsharif				2,94,800.00
M/S R J TRADING KHAGARIA		16,98,828.00		17,45,738.80
M/S RK AGARWAL BANKA	4,70,727.00			
M/s R.P.GAS SERVICE CHAPRA		16,61,650.00		51,70,536.00
M/s Sadhu Traders Ara Bhojpur				2,62,640.00
M/s Sadhu Traders Buxar				1,00,000.00
M/s Sai Krishi Kendra Buxar				4,89,360.00
M/s Sai Traders Gangapur Samastipur				1,77,120.00
M/s Sambhu Traders Nawada				50,000.00
M/s Sampark Advertiser, Patna				
M/s Sanjaykhad Beej Bhandar Saran Chapra				50,000.00
M/S SANJAY KUMR GUPTA SHEOHAR		8,000.00		8,000.00
MS/ SANJAY KUMR SITAMARHI		4,13,782.00		4,13,782.00
M/s Saraswati Beej Bhandar Ara				2,44,720.00
M/S SARVODAY ENTERPRISES BHABUA		1,70,000.00		1,70,000.00
M/S SARVODAY TRADERS REG OFFICE ARWAL RD JAHANABAD		11,54,404.00		14,17,156.00
M/S SHASHWAT PRINTERS PVT.LTD.		36,576.00		43,989.00
M/S SHEO KRISHI NIKETAN BEGUSARAI		2,15,331.00		3,15,331.00
M/S SHEO TRADERS SUNDARPUR DARBHANGA		2,31,491.00		2,31,491.00
M/S SHIVAM RICE MILL		3.00		3.00
M/S SHIV TRADERS LAKHISARAI		2,53,255.00		2,53,255.00
M/S SHREE BHAVANI KHAD BEEJ BHANDASR BARHAIYA		17,92,884.00		17,92,884.00
M/S SHREYA ENTERPRISES NAWADAH				8,52,093.00
M/S SHRI BALAJI TRADERS SUPAUL		39,000.00		39,000.00
M/s Sikandar Chaudhari Augan Begusarai				20,000.00
M/S SIRSIA KALA PANCHAYAT LTD. DARBHANGA		2,000.00		2,000.00
M/S SIRSIA PANCHAYAT LTD. ARARIA		2,10,091.00		2,10,091.00
M/S SITA FLOUR MILL DARBHNGAA		8,00,723.00		8,00,723.00
Carried Over	6,03,76,353.06	2,99,11,47,617.66	17,18,169.50	3,51,40,02,791.99


Sunil Kumar Pankaj
Director





BIJAY KUMAR
Managing Director




continued ...

Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	6,03,76,353.06	2,99,11,47,617.66	17,18,169.50	3,51,40,02,791.99
M/S S.L.PACKAGING PVT LTD. KOLAKATA				95,095.00
M/S SRI GANESH KRISHI KENDRA DIGHI GAYA				18,20,800.00
M/s Sri G L Agrotech S K Puri Patna				4,81,000.00
M/S SRI INTEPRISES JAGDISHPUR		97,120.00		97,120.00
M/s Sri Ram Beej Bhandar Biharsharif				1,50,000.00
M/s Sri Ram Ent Aurangabad				1,00,000.00
M/S SUBHAS TRADERS		1,60,220.00		1,60,220.00
M/S SUGEE PACS MANAHU PLAMU		1,07,040.00		8,55,250.00
M/S SUMIT INDIA BEGUSARAI				1,07,040.00
M/s Sumit Kumar Dilwarpur Darbhanga				20,000.00
M/S SUMMER PD SHARMA		3.00		3.00
M/S SUPERMOUNT HYBRID SEEDS PVT.LTD.				9,53,988.00
M/s Suresh Prasad Nalanda				3,21,600.00
M/S SWABHIMAN COMMERCIAL PVT LTD KOLKATA				6,67,200.00
M/S SWARUP CHEMICALS PVT.LTD. LAUCKNOW				3,96,910.00
M/s Swastik Seed Corp. Begusarai				90,94,884.00
M/S TARAPUR VAYAPAR MANDAL TARAPUR MUNGER		93,097.00		93,097.00
M/S UNITED AGR. SEED CORP. BILASPUR U.P.				4,77,81,592.00
M/S UNNAT KRISHI KENDRA JEHANABAD		1,11,793.00		1,11,793.00
M/S VAISHALI SEEDS COPR. HAJIPUR VAISHALI				10,09,720.00
M/s Vaishno Traders Pilkhi Muraul Muzz				48,944.00
M/S VEENA SARTHI SAHARSA	17,95,643.00			
M/S VIJAY AUTO BEGUSARAI		3,714.00		3,714.00
M/S VIJAY SEED FARM		52,119.00		52,119.00
M/S VIKAS TRADERS NAUHATTA		2,350.00		2,350.00
M/S VINOY KRISHI KENDRA KHAIRMA JAMUI	3,47,941.60			21,90,043.40
M/s Vishwanath Prasad Rajaram Kachhari Rd Begusarai				20,000.00
M/S WAJAHAT HUSSAIN KUDRAA		29,44,395.50		29,44,395.50
M/S WINSOME INTERNATIONAL LTD. MUKTAPUR SAMASTIPUR				20,000.00
M/S YASHODA MARKETING				
NATIONAL AGRIL CO-OPERATIVE FED OF INDIA LTD.	75,64,900.00			
NATIONAL FEDRATION OF FARMERS P P R CO. OF INDIA		8,62,26,066.00		2,83,26,224.00
NATIONAL SEED CORP. LTD		6,17,99,354.00		6,17,99,354.00
NCCF LUCKNOW		95,29,174.00		
NCCF OF INDIA		4,26,51,941.00		4,26,51,941.00
NEW MEHTA SEED STORE NALANDA		1,00,000.00		1,00,000.00
Nirmal Vatshyana Ex. Sr. QCO				
OTHER LIABILITIES		1,936.00		1,936.00
OTHER LIABILITY		3,02,76,040.30		3,02,76,040.30
OUTSTANDING LAIBILITIES	56,338.00		56,338.00	
PARIYOJNA PADADHIKARI DAIRA VIKASH PATNA		99,78,740.00		99,78,740.00
PAYABLE TO PROVIDENT COMMISSIONER		37,18,122.27		37,18,122.27
PEO KUMARKHAND MADHEPURA		55,516.00		55,516.00
PEO UDA KISHANGANJ		33,614.00		33,614.00
PRAVIN KUMAR GROWERS HEMANTPUR ARA BHOJPUR		3,05,000.00		3,05,000.00
RABI TRADERS KUDRA KAIMUR		10,000.00		10,000.00
RADHA RAMAN SAW MILL GUJRAT		17,88,905.00		
RAJESH ENTERPRISES PATNA		6,02,500.00		6,02,500.00
RAJESH KUMAR C/O RAJ LAXMI TRADERS CHANPATIA		1,70,000.00		1,70,000.00
RAMPUR PACKS RAMPUR MAKFDUMPUR JAHANABAD		93,132.00		93,132.00
RAU UNIT KVK FARM REVOLVING FUND MUNGER	48,900.00		48,900.00	
Registraion & Seed Certification Charges		88,463.00		85,667.00
Carried Over	7,01,90,075.66	3,24,21,47,972.73	19,09,074.50	3,76,17,23,789.46

continued ...


Sunil Kumar Pankaj
Director




BIJAY KUMAR
Managing Director



Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	7,01,90,075.66	3,24,21,47,972.73	19,09,074.50	3,76,17,23,789.46
RO SUSPENSE		2,87,919.00		92,062.00
Rudra Kant Mishra Ex F O (Gratuity)				10,00,000.00
SAGAR ENTERPRISES		3,00,000.00		3,00,000.00
SAHARA INDIA MASS COOMMUNICATION PATNA		41,824.00		28,259.00
SAHAYAK NIDESHAK EIKH VIKAS SAMASTIPUR		5,13,750.00		5,13,750.00
SAH BEEJ BHNADAR SIMRAHI SUPAUL		45,000.00		45,000.00
SAHIN ENGG PVT.LTD		2,69,396.00		2,69,396.00
SAHKARI UPBHOKTA BHANDAR		4,000.00		4,000.00
SAHU TRADERS PATHAL BAZAR CHHAPRA		43,000.00		43,000.00
Sales Tax (Vat)	1,397.10		1,397.10	
SALE TAX (VAT)		5,291.00		5,291.00
SANJAY BEEJ BHANDAR ANDAR BAZAR SIWAN		1,20,000.00		1,20,000.00
SANJAY KR MODI & BROTHERS DHARMSHALA RD KISUNGANJ		3,76,915.00		3,76,915.00
SANJEET KR/MAHABIR PLANTATION HI-TECH SOC		1,23,795.00		1,23,795.00
SANMARG		2,390.00		
SAO BHABHUA		23,040.00		23,040.00
SAO BUXARR		8,81,406.00		8,81,406.00
S.A.O.CHATRA				6,57,970.00
SAO DEOGHAR		1,64,730.00		1,64,730.00
SAO GAYAA	5,69,675.00			
SAO GEN GOPALGANJ		54,800.00		54,800.00
SAO NAWADAHH		2,325.00		2,325.00
SAO PATNA		1,116.00		1,116.00
SAO SAHARSAA		14,400.00		14,400.00
SARSWATI BEEJ BHANDAR		1,50,000.00		1,50,000.00
SATRUGHNA KHAD BEEJ BHANDAR CHHAPRA		15,21,998.50		15,21,998.50
SECURITY MONEY PROCESSING OF SEED		1,85,000.00		1,85,000.00
SECURITY MONEY 250 KVA GEN SET		1,20,812.00		1,20,812.00
SECURITY MONEY BAG		3,58,128.00		3,58,128.00
SECURITY MONEY DISTRICT DISTRIBUTORSHIP		4,00,000.00		4,00,000.00
SECURITY MONEY MAINT OF BAG AFTER PROCESSING		5,000.00		5,000.00
SECURITY MONEY NON SEED		6,41,000.00		6,41,000.00
SECURITY MONEY PLACEMENT AGENCY & OTHERS		25,000.00		25,000.00
SECURITY MONEY TRANSPORTATION		3,50,000.00		
SERVICE TAX				
SHIVANI TRADERS PATAUNA CHOWK JAMUI		111.00		111.00
SHIV DESIGNING CENTRE BORING ROAD PATNA		1,000.00		1,000.00
SHIV GURE ENTERPRISES		45,000.00		45,000.00
SINGH KHAD BEEJ BHNDAR GOPLAPUR SIWANN		47,00,435.00		61,44,724.00
S.M.KHALID				10,980.00
SONE LAL POLDAR		18,806.00		65,366.00
SPRD SEEDS PROCESSING UNIT		5,69,142.00		5,69,142.00
SRI MAHABIRJEE OIL & RICE MILLS DONAR DARBHANGA		35,37,859.00		35,37,859.00
SRI MAHAVIR KHAD BHANDAR THANA RD. SUPAUL		10,00,000.00		10,00,000.00
SRI RAM TRADING CO.DALLO CHACK SEIKHPURA		2,13,100.00		2,13,100.00
State Farm Corporation of India Ltd.				2,30,78,977.00
STATUTORY AUDIT FEE PAYABLE		60,956.00		92,978.00
STOCKING OF PACKING PROCESS MATERAILS		48,99,060.00		48,99,060.00
Subash Ranjan Singh Ex F O (Gratuity)				10,00,000.00
SUNDARPUR PACS LTD BARHARIA SIWANN		1,88,600.00		1,88,600.00
SUPERMENT SENT HYBRID AGRO SEED PVT PURNEA		41,69,100.00		41,69,100.00
SURESHWAR PRASAD KUMAR EX PLANT OPERATOR		5,16,000.00		2,68,131.95
Carried Over	7,07,61,147.76	3,26,90,99,177.23	19,10,471.60	3,81,51,36,111.91

Supri Kumar Pankaj
Director



BIJAY KUMAR
Managing Director




continued ...


Particulars	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	7,07,61,147.76	3,26,90,99,177.23	19,10,471.60	3,81,51,36,111.91
SUSPENSE ACCOUNT				9,52,506.50
T.A PAYABLE		64,260.00		84,488.00
TARUN KHAD BEEJ BHANDAR MOTIHARI EAST CHAMPARAN		35,55,933.00		22,99,816.00
Tax Deducted at Source		7,199.00	27,474.00	
TAX DEDUCTED AT SOURCE (CONTARCTOR)		1,53,792.00		22,358.00
TIRUPATI ENTERPRISES R SARANI KOLKATA		27,376.00		27,376.00
UMA SHANKAR MAN ROAD TEGHRA BEGUSARAI		100.00		100.00
UNNAT KRISHI KENDRA BENIPATTI MADHBANI		55,350.00		55,350.00
UNNT KRISHI KHAD BHANDAR MOKAMAH PATNA		31,66,515.00		31,66,515.00
UPENDRA KUMAR KUSHWAHA ADVOCATE SHEIKHPURA		10,850.00		10,850.00
VAT (WAY BILL)	1,501.00		2,08,681.00	
Xyz		2,94,769.00		2,94,769.00
Grand Total	7,07,62,648.76	3,27,64,35,321.23	21,46,626.60	3,82,20,50,240.41

2012-13 Cr. 3205672672.47

2013-14 Cr. 3819903613.81


Sunil Kumar Pankaj
Director




BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "M" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

Particulars	CURRENT YEAR	PREVIOUS YEAR
SALES:		
CERTIFIED SEED	237,703,405.40	411,344,701.25
FOUNDATION SEED	245,685,597.00	105,874,906.00
NON SEED/UNDERSIZE	250,700.00	52,424,430.85
BREEDER SEED	5,233.00	9,840.00
TRUETHFULL SEED (T/L)	278,280,154.00	3,482,748.00
TOTAL	761,925,089.40	573,136,626.10

BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "N" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

Particulars	CURRENT YEAR	PREVIOUS YEAR
OTHER INCOME:		
HANDELING CHARGES	3,979,052.00	5,937,877.00
INTEREST RECEIVED	81,647,167.00	22,404,728.00
SALE OF TENDER PAPER	1,038,200.00	140,450.00
MISC. RECEIPT	103,733.50	1,033,770.00
TOTAL	86,768,152.50	29,516,825.00

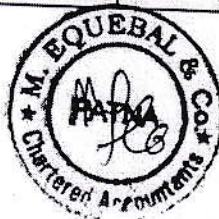
BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "O" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

Particulars	CURRENT YEAR	PREVIOUS YEAR
INCREASE & DECREASE IN STOCK:		
[A] CLOSING STOCK:		
CERTIFIED SEED	113,192,492.22	108,343,155.30
FOUNDATION SEED	28,279,770.00	35,555,044.40
NON SEED/UNDERSIZE	69,077,898.93	20,511,250.00
JUTE BAG	14,812,749.00	2,736,000.00
RAW SEED	30,061,524.80	63,867,808.00
BREEDER SEED	-	119,430.00
TRUETHFULL SEED (T/L)	13,132,330.50	68,675,436.00
TOTAL	268,556,765.45	299,808,123.70
[B] OPENING STOCK		
CERTIFIED SEED	108,343,155.30	112,383,930.00
FOUNDATION SEED	35,555,044.40	29,034,211.00
NON SEED/UNDERSIZE	20,511,250.00	27,206,983.00
JUTE BAG	2,736,000.00	14,985,262.00
RAW SEED	63,867,808.00	53,015,733.00
BREEDER SEED	119,430.00	-
TRUETHFULL SEED (T/L)	68,675,436.00	-
TOTAL	299,808,123.70	236,626,119.00
INCREASE & DECREASE IN STOCK:	(31,251,358.25)	63,182,004.70

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "P" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

<u>Particulars</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
PURCHASE		
CERTIFIED SEED	239,680,859.50	293,815,605.00
JUTE BAG	44,952,583.00	11,421,513.00
FOUNDATION SEED	54,879,503.22	73,788,418.40
BREEDER SEED	112,260.50	2,180,855.60
TRUEFULL SEED (T/L)	175,512,668.00	69,854,904.00
CHEMICAL & PESTICIDES	2,873,189.00	810,962.00
TOTAL	518,011,063.22	451,872,258.00

BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "Q" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

<u>Particulars</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
PROCESSING & PROCUREMENT		
SEED INCIDENTAL EXPENSES	6,854,660.00	8,561,777.00
PROCESSING EXPENSES	6,968,547.00	1,004,742.00
BONUS TO GROWERS	14,387,425.00	-
PACKING MATERIAL CONSUME	1,185,594.00	498,237.00
REGISTRATION & SEED CERTIFICATION CHARGES	3,042,038.00	3,314,265.00
LOADING & UNLOADING CHARGES	1,925,643.00	2,052,300.00
COOLING & CARTAGE CHARGES	1,930.00	1,465.00
TOTAL	34,365,837.00	15,432,786.00

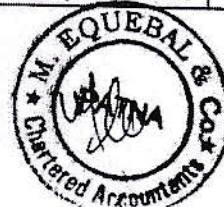
BIHAR RAJYA BEEJ NIGAM LTD.


Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "R" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

<u>Particulars</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
PERSONNEL EXPENSES		
ADMINISTRATIVE CHARGES	60,025.00	83,160.00
DEPOSIT LINK INCURANCE	10,665.00	38,115.00
EMPLOYER PROVIDEND FUND CONTR.	2,265,116.00	3,272,890.00
GROUP GRATUITY	11,438,850.00	11,404,022.00
SALARY, WAGES & ALLOWANCES	39,943,427.00	35,448,109.00
STAFF WELFARE	7,853.00	3,815.00
EX GRATIA		-
TOTAL	53,725,936.00	50,250,111.00


Sunil Kumar Pankaj
Director




BIJAY KUMAR
Managing Director



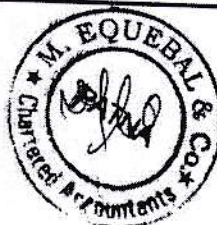
BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "S" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

Particulars	CURRENT YEAR	PREVIOUS YEAR
ESTABLISHMENT EXPENSES:		
RENT	2,085,100.00	2,563,878.00
TRAVELLING & CONVEYANCE	108,090.00	28,993.00
TELEPHONE CHARGES	285,604.00	358,820.00
PRINTING & STATIONERY	862,379.00	1,862,403.00
VEHICLE RUNNING EXPENSES	385,925.20	412,296.50
GENERATOR RUNNING EXPS	1,685,855.00	1,773,765.00
REPAIR & MAINT OF VEHICLES	28,565.00	160,427.50
REPAIR & MAINT OF PLANT & MACHINERY	451,740.00	596,507.00
REP & MAIN. BUILDING	45,068.00	-
REP & MAINT. OTHER	218,728.00	357,409.00
REP & MAINT. COMPUTER	855.00	40,974.00
REP & MAINT. GODOWN		21,065.00
REP & MAINT. MINI TRUCK		10,384.00
REP & MAINT OFFICE		180,084.00
REP & MAINT. MOTOR CYCLE	1,880.00	1,788.00
REP & MAINT. GENERATOR	133,596.00	34,213.00
POSTAGE TELEGRAM & COURIER	18,417.00	19,658.00
ELECTRICITY CHARGES	930,064.00	955,284.00
ELECTRICITY EXPENSES	65,867.00	83,470.00
LEGAL & PROFESSIONAL CHARGES	107,402.00	238,560.00
STATUTORY AUDIT	25,000.00	-
INTERNAL AUDIT FEE	189,270.00	-
RATE & TAXES		-
FILLING FEES		11,500.00
BANK CHARGES	11,206.52	22,562.00
TEA & SNACKS	42,456.00	15,114.00
ADVERTISEMENT	2,056,360.00	724,065.00
MEETING EXPS.	138,679.00	24,793.00
MISC. EXPS.	128,341.00	98,570.00
GODOWN EXPS	700.00	-
VEHICLE HIRE CHARGES	383,218.00	274,522.00
LEVERIES & UNIFORM	95,713.00	51,280.00
TA TO STAFFS	192,575.00	272,974.00
INSURANCE VEHICLE	25,150.00	21,499.00
BABY CORN EXPS.		-
INDEPENDENCE & REPUBLIC DAY EXPS.	6,640.00	4,314.00
INTERNET CHARGES	5,624.00	800.00
MINIKIT EXPENSES	997,542.00	66,729.00
NEWS PAPER & PERIODICALS	13,069.00	5,523.00
TOTAL	11726678.72	11294224.00

Sunil Kumar Pankaj
Director



BIJAY KUMAR
Managing Director




BIHAR RAJYA BEEJ NIGAM LTD.

Pant Bhawan 6th Floor, Patna-800 001

SCHEDULE "T" OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2014

<u>Particulars</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
SELLING, DISTRIBUTION & TRANSPORTATION:		
SALES & PROMOTION	0.00	15056.00
ROAD SUBSIDY	3270033.50	558225.00
TRANSPORTATION	19172977	33721968.00
OVER RIDING & DEALER COMMISSION	25725144.91	19977529.04
TOTAL	48168155.41	54272778.04


Sunil Kumar Pankaj
Dir.


BIJAY KUMAR
Managing Director



BIHAR RAJYA BEEJ NIGAM LIMITED

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2014

Major Accounting Policies :

1.1.1 Basis of Preparation of Financial Statement :

- a. The Financial Statement have been prepared under the Historical Cost Convention as a going concern and are generally in accordance with the generally accepted Accounting Principles and the provisions of The Companies Act, 1956, as adopted consistently by the Company , unless otherwise stated.
- b. The Company generally follows Mercantile System of Accounting and recognizes significant items of income and expenditure on accrual basis except in following cases:
 - Interest on advance to staff (wherever applicable).
 - Leave Salary & Pension Contribution
 - Leave Encashment
 - Liability, if any, in respect of Sales Tax including purchase tax on sales/purchases of seeds other than certified seed is accounted for on payment basis on completion of sales tax assessment.
 - Revenue Grant /Assistance is recognized as Income.

1.1.2 Fixed Assets :

Written down Value of Fixed Assets represents cost of acquisition / purchases after deduction of depreciation on Written Down Value Method at rates prescribed in schedule XIV of The Companies Act, 1956 with following exceptions:

- Depreciation on wooden pallets and other storing assets, for which no rate has been prescribed in Schedule XIV, has been charged at 20% on W.D.V Method.
- No provision for extra-shift depreciation on Plant & Machinery are made in view of the nature of the business. Quantum of extra-shift depreciation, as not conveniently ascertainable, is not ascertained for disclosure in the account.

1.1.3 Inventories :


Inventories as existing at the year end are valued as follows:

Loose Tools	- At cost
Spares	- At cost
Stock	- At cost
Packing and Processing Materials	- At cost

(Attention, however, is invited to Notes 14 and 15 below)


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Director




BIJAY KUMAR
Managing Director



1.5 Government Grants :

- i Grants received towards specific project has been shown in the liabilities side of the Balance sheet (schedule" D1)
- ii Grants in the nature of revenue are credited to Profit & Loss Account.

1.6 Purchases :

- i The purchases of stores and spares are treated as consumed and debited to Profit & Loss Account.
- ii Purchase of Raw Seed is booked only on the basis of processing report which contains quantity of raw seed processed , processed seed, undersize and loss. Further processed seed is again certified by the Lab.

1.7 Subsidy :

Subsidy received in the nature of CAPITAL WORK has been treated as "RESERVE & SURPLUS".

1.8 Share Capital :


- 1.8.1 In case of equity shares subscribed capital is Rs. 2,32,05,100/- whereas issued capital is Rs.2,25,00,000/- only thereby subscribed capital exceeds by Rs.7,05,100/- over the issued capital. Steps should be taken to regularize the same.

1.9 Unsecured Loans :


Under this head Rs. 72,65,51,333/- standing as credit balance as on 31.03.2009 being accrued principal loan other than Interest & due thereon has been shown. No interest is being charged in the light of the Board's decision in the meeting held on 10.06.2008 for conversion of loan into equity although the Govt. of Bihar decision is still awaited. After receipt of Govt.-approval, the same will be transferred to Equity Capital.

2. Fixed Assets :

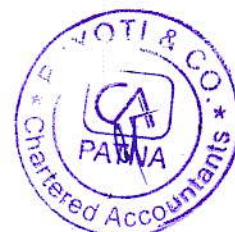
- 2.1 Capital Work in Progress valued at Rs. 8, 88, 61643.41 as mentioned in Internal Audited Accounts as on 31.03.2012 stands as same value as on 31.03.2013.Steps should be taken transfer the same to the fixed assets after taking approval from the appropriate authority. It is worth mentioning here that no depreciation is being charged on these parts which have inflated the profits of the concern.
- 2.2 Non-adjustment of fixed assets already in use as mentioned above has resulted in non-provision of depreciation on such fixed assets. In absence of relevant details impact on the profit of the year as well as total carry forward loss as on date, impact on the disclosed figure of fixed assets, capital work in progress and advance against capital expenditure could not be quantified.


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Director




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3. Inventories :

Attention is invited to para 10 below.

4. Sundry Debtors :

4.1 Sundry Debtors have been classified as per available information and net balance has been arrived at after adjustment of receipts on this account. Net credit balance of Debtors (Government) had, however, been shown as advance against sale. This also includes net debit balance of Growers Account. No details of Growers account are available.

4.2 Age wise classification of sundry debtors has not been made.

4.3 A sum of Rs. 1615109763.39 is being shown under Sundry debtors (last year – 1083156629.53) which includes a substantial portion which is due from service agents for more than fifteen years for which no provision has been made. Matters related to provision for bad debts, if any, will be considered after identification of doubtful debts on party-wise details as indicated in above para. As required figure of debts outstanding for a period of 06 months & within six month were not readily available. We suggest an extensive work plan to get the Debtors realized in time as this involve cost.

4.4 Identification of Bad & Doubtful Debts has not been made.

5. Cash and Bank Balances :

5.1 Bank accounts at units of the company and H.O. are mostly reconciled although monthly reconciliation on concurrent basis was not done.

5.2 Some old balances under the head of imprest with units are under scrutiny for proper adjustment.

6. Remittance in Transit:

Reconciliation of Remittance in Transit is yet to be completed.

7. Loans and Advances :

7.1 Loans and Advances includes Rs. 56.17 lakhs (Previous year Rs. 56.17 lakhs) on account of Govt. Farm taken over in view of the fact mentioned below.
In the year 1988-89 Department of Agriculture, Govt. of Bihar had decided to transfer 56 State Agriculture Farms to the company on ownership which remained with the Government after cutting of the standing paddy crop on certain terms and conditions. As per decision the company has also to take over liability of two years of such agriculture farms. However, such liability in respect of 31 farms, which the company actually took over, has not been ascertained and to that extent

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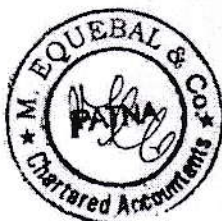
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there is a contingent liability of the company. Further, certain expenditure has been incurred on such 31 farms taken over by the company. In absence of details of expenditure incurred by most of such farms, the cost of seeds produced by them as well as cost of foundation and breeder seeds transferred to such farms have been debited/credited to such farms pending adjustment.

- 7.2 Matter related to Provision for unrecoverable advances, if any, will be considered after identification of doubtful advance based on -party wise detail.
- 8 Preparation of person -wise detail of debtors, Advances, security deposit, sundry creditors, expenses payable, liabilities for expenses and other heads are in progress.
- 9 The company has issued 11% redeemable cumulative preference share. During the year no provision or payment of dividend has been made on the same.
10. Sales, Purchase and Stocks of Seeds:
- 10.1 Purchases and sales of seeds have been booked on the basis of statement of accounts of accounting unit of the company. The quantities of seeds processed have been taken on the basis of statement of Plant and Regional offices. Similarly, Sale of different classes of seeds have been booked on the basis of statement of accounts submitted by accounting centers of the company.
- 10.2 The quantities of closing stock have been arrived at on actual basis as per the Statement furnished by the field offices.
- 10.3 Stock of Non-Seeds has been arrived on the basis of processing report.
- 10.4 The company has been following the policy of valuation of stock of various seeds at cost. Accordingly, stocks of seeds have been valued as follows:
- Certified seeds / Foundation seed at purchase price
 - Raw seeds on the basis of first advance payment to growers.
 - Under size / non seeds at estimated realizable value (lower of previous year rate and current year average selling rate).
11. Purchase, Consumption and Stocks of Packing Certification Materials and Chemicals:
- The Purchase of Jute bags have been valued at purchase price.
12. Pending approval of the management no provision for bonus has been made.
13. Previous year s figures have been rearranged / regrouped adjusted wherever Considered Necessary by the management.
- 13.1A **Recognition of Govt. Grant as Income:-**
- (a) Following Grants-in-Aid/ Assistance received/ receivable during the year has been recognized as income:
- 13.1B Grants in Aid received through Bihar Small Farms Agricultural Business Consortium is Rs. 30802835.00 received during FY 2011-12 has been shown in Liabilities side of the Balance sheet. (Schedule -L)


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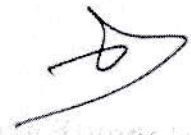



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- 13.2 There are so many credit and debit balances in the names of different District Agriculture Officers of Govt. of Bihar which should be netted for the purpose of presenting in the financial statement.
- 13.3 On the basis of information available with the company regarding the status of suppliers, there was no payment exceeding Rs. One lack overdue for a period of 30 days and remaining unpaid to any small scale and / or ancillary industrial suppliers on account of principal and / or interest as at the close of the year.
14. The company has not received any intimation from "Suppliers" regarding their status under Micro Small & Medium Enterprises Act, 2006 and hence disclosure, if any, relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act have not been given.
15. Balances of Sundry Debtor, Sundry Creditors, Loans & Advanced and Deposits are subject to confirmation.


Jai Kumar
Director




BIJAY KUMAR
Managing Director

