COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA Balance sheet as at March 31, 2022 (All Figures are in INR)

ASSETS Non-current assets Property, plant and equipment Financial Assets Cother current assets C		Note	March 31, 2022	March 31, 2021
Property, plant and equipment -	<u>ASSETS</u>			
Financial Assets - - Other financial assets - - Total non current assets - - Current assets - - Financial Assets - - Trade receivables 1 - - Cash and cash equivalents 2 15,255 14,936 Other current assets 3 2,194 2,148 Total current assets 17,449 17,084 Total assets 17,449 17,084 Equity AND LIABILITIES 2 1,00,000 1,00,000 Other equity 5 (9,80,075) (9,61,650) Total equity 4 1,00,000 1,00,000 Other equity 5 (9,80,075) (8,61,650) Liabilities 8 8,80,075) (8,61,650) Liabilities 9 - - Financial liabilities - - - Borrowings - - - Other non-current liabilities -	Non-current assets			
Other financial assets -	Property, plant and equipment		-	-
Current assets	Financial Assets			
Current assets Financial Assets 1 -	Other financial assets			-
Financial Assets Trade receivables 1 - - Cash and cash equivalents 2 15,255 14,936 Other current assets 3 2,194 2,148 Total current assets 17,449 17,084 Total assets 17,449 17,084 EQUITY AND LIABILITIES Equity 5 (9,80,075) (9,61,650) Color equity 5 (9,80,075) (9,61,650) Total equity 5 (9,80,075) (8,61,650) Liabilities Financial liabilities Financial liabilities Other financial liabilities - - Other financial liabilities - - Total non-current liabilities - - Total non-current liabilities - - Trade payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities <t< td=""><td>Total non current assets</td><td></td><td>-</td><td>-</td></t<>	Total non current assets		-	-
Trade receivables 1 - - Cash and cash equivalents 2 15,255 14,936 Other current assets 3 2,194 2,148 Total current assets 17,449 17,084 Total assets 17,449 17,084 EQUITY AND LIABILITIES Equity 8 5 (9,80,075) (9,61,650) Colspan="3">Colspan	Current assets			
Cash and cash equivalents 2 15,255 14,936 Other current assets 3 2,194 2,148 Total current assets 17,449 17,084 Total assets 17,449 17,084 EQUITY AND LIABILITIES Eguity Equity share capital 4 1,00,000 1,00,000 Other equity 5 (9,80,075) (9,61,650) Liabilities Non current liabilities Financial liabilities 3 - - Sorrowings - - - Other financial liabilities - - - Other non-current liabilities - - - Total non-current liabilities - - - Total payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734	Financial Assets			
Other current assets 3 2,194 2,148 Total current assets 17,449 17,084 Total assets 17,449 17,084 EQUITY AND LIABILITIES Equity Equity share capital 4 1,00,000 1,00,000 Other equity 5 (9,80,075) (9,61,650) Liabilities Non current liabilities 8,80,075) (8,61,650) Financial liabilities - - Other financial liabilities - - Other non-current liabilities - - Total non-current liabilities - - Financial liabilities - - Total payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734	Trade receivables	1	-	-
Total current assets 17,449 17,084 Total assets 17,449 17,084 EQUITY AND LIABILITIES Equity Sequity	Cash and cash equivalents	2	15,255	14,936
EQUITY AND LIABILITIES Type of the politicies Equity share capital 4 1,00,000 1,00,000 Other equity 5 (9,80,075) (9,61,650) Total equity (8,80,075) (8,61,650) Liabilities Secondary of the politicies Secondary of the politicies Secondary of the politicies Borrowings of the politicies 5 5 6 7 6 7 6 7	Other current assets	3	2,194	2,148
EQUITY AND LIABILITIES Equity Equity share capital 4 1,00,000 1,00,000 Other equity 5 (9,80,075) (9,61,650) Total equity (8,80,075) (8,61,650) Liabilities Non current liabilities Financial liabilities Borrowings - - Other financial liabilities - - Other non-current liabilities - - Total non-current liabilities - - Financial liabilities Trade payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734	Total current assets		17,449	17,084
Equity Equity share capital 4 1,00,000 1,00,000 Other equity 5 (9,80,075) (9,61,650) Total equity (8,80,075) (8,61,650) Liabilities Non current liabilities Financial liabilities - - Borrowings - - - Other financial liabilities - - - Other non-current liabilities - - - Total non-current liabilities - - - Financial liabilities - - - Trade payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734	Total assets		17,449	17,084
Total equity (8,80,075) (8,61,650) Liabilities Non current liabilities Surrowings - Financial liabilities - <	Equity Equity share capital	•		
Liabilities Non current liabilities Financial liabilities - <		J		
Non current liabilities Financial liabilities - - - - - - - - - - - - - - - - -<			(8,80,073)	(8,01,030)
Current liabilities - - Financial liabilities - - Trade payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734	Non current liabilities Financial liabilities Borrowings		- -	- -
Current liabilities Financial liabilities 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734	Other non-current liabilities		<u>-</u>	-
Financial liabilities Trade payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734	Total non-current liabilities		-	-
Trade payables 6 7,20,553 7,05,468 Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734				
Other current liabilities 7 1,76,971 1,73,266 Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734		6	7 20 553	7 05 468
Total current liabilities 8,97,524 8,78,734 Total liabilities 8,97,524 8,78,734				
Total liabilities 8,97,524 8,78,734		,		

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA Statement of profit and loss for the year ended March 31, 2022 (All Figures are in INR)

Particulars	Note	March 31, 2022	March 31, 2021
Income			_
Other income		-	-
Total income	_	-	
Expenses			
Finance costs	8	-	-
Other expenses	9 _	-	9,828
Total expenses		-	9,828
Profit before tax	_	-	(9,828)
Income tax expense: - Current tax			
- Deferred tax	_	-	-
Total tax expense	_	-	-
Profit/(Loss) for the year	=	-	(9,828)
Other Comprehensive Income Items that will not be reclassifed to profit or loss			
Remeasurements of post-employment benefit obligations		-	-
Income tax related to the above item	_	-	-
Items that will be reclassified to profit or loss	_	-	-
Foreign operations – foreign currency translation differences		(18,425)	(48,130)
	_	(18,425)	(48,130)
Other comprehensive income (net of tax) for the year		(18,425)	(48,130)
Total comprehensive income for the year	_	(18,425)	(57,958)

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA Notes to the financial statements (All Figures are in INR)

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Note 1 : Trade receivables		
Particulars	March 31, 2022	March 31, 2021
Unsecured : Considered Good		
- Related parties	=	-
- Other parties	-	-
TOTAL	-	-
Note 2 : Cash and cash equivalents		
Particulars	March 31, 2022	March 31, 2021
Balances with Banks	March 51, LOLL	11101011 51, 2021
- in Current Accounts	15,255	14,936
Cash on hand	-	-
TOTAL	15,255	14,936
Note 3 : Other current assets		
Particulars	March 31, 2022	March 31, 2021
Other receivables	2,194	2,148
TOTAL	2,194	2,148
Note 4 : Share Capital		
Particulars	March 31, 2022	March 31, 2021
Issued and Subscribed:		
400 shares of USD 1 each	1,00,000	1,00,000
TOTAL	1,00,000	1,00,000
Note 5 - Other Equity		
Particulars	March 31, 2022	March 31, 2021
Reserves & Surplus	(40.05.705)	/10.05.705
Retained earnings Foreign currency translation reserve	(10,95,785) 1,15,710	(10,95,785 1,34,135
To leight currency translation reserve		1,54,155
TOTAL	(9,80,075)	(9,61,650
(i) Retained Earnings		
Particulars		March 31, 2021
Opening balance	(10,95,785)	
Net profit for the period	-	(9,828
Items of other comprehensive income recognised directly in retained earnings - Remeasurement of post-employment benefit obligation, net of tax	-	-
Closing balance	(10,95,785)	(10,95,785
(ii) Foreign currency translation reserve		
Particulars Opening belongs	March 31, 2022	March 31, 2021
Opening balance	1,34,135	1,82,265 (48,130
Closing balance	(18,425) 1,15,710	1,34,135
Note 6 : Trade payables Particulars	March 31 2022	March 31, 2021
Trade payables	7,20,553	7,05,468
TOTAL	7,20,553	7,05,468
Note 7 : Other current liabilities		
Particulars	March 31, 2022	
Other payables	1,76,971	1,73,266
TOTAL	1,76,971	1,73,266
Note 8 : Finance Costs		
Particulars	March 31, 2022	March 31, 2021
Other borrowing costs	-	-
TOTAL		-
Note 9 : Other Expenses		
Particulars	March 31, 2022	March 31, 2021
Legal and Professional fees	-	9,828
TOTAL		0.020
TOTAL		9,828