

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA
Balance sheet as at March 31, 2021
(All Figures are in INR)

	Note	March 31, 2021	March 31, 2020
<u>ASSETS</u>			
<u>Non-current assets</u>			
Property, plant and equipment		-	-
Financial Assets			
Other financial assets		-	-
Total non current assets		-	-
<u>Current assets</u>			
Financial Assets			
Trade receivables	1	-	-
Cash and cash equivalents	2	14,936	23,275
Other current assets	3	2,148	-
Total current assets		17,084	23,275
Total assets		17,084	23,275
<u>EQUITY AND LIABILITIES</u>			
<u>Equity</u>			
Equity share capital	3	1,00,000	1,00,000
Other equity	4	(9,61,650)	(9,03,692)
Total equity		(8,61,650)	(8,03,692)
<u>Liabilities</u>			
<u>Non current liabilities</u>			
Financial liabilities			
Borrowings		-	-
Other financial liabilities		-	-
Other non-current liabilities		-	-
Total non-current liabilities		-	-
<u>Current liabilities</u>			
Financial liabilities			
Trade payables	5	7,05,467	6,65,535
Other current liabilities	6	1,73,266	1,61,432
Total current liabilities		8,78,734	8,26,967
Total liabilities		8,78,734	8,26,967
Total equity and liabilities		17,084	23,275

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA
Statement of profit and loss for the year ended March 31, 2021
(All Figures are in INR)

Particulars	Note	March 31, 2021	March 31, 2020
Income			
Other income		-	-
Total income		-	-
Expenses			
Finance costs	7	-	-
Other expenses	8	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 reclassified 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		(48,130)	1,34,489
		(48,130)	1,34,489
Other comprehensive income (net of tax) for the year		(48,130)	1,34,489
Total comprehensive income for the year		(57,958)	1,34,489

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA

Notes to the financial statements

(All Figures are in INR)

Note 1 : Trade receivables

Particulars	March 31, 2021	March 31, 2020
Unsecured : Considered Good		
- Related parties (Refer Note 20)	-	-
- Other parties	-	-
TOTAL	-	-

Note 2 : Cash and cash equivalents

Particulars	March 31, 2021	March 31, 2020
Balances with Banks		
- in Current Accounts	14,936	23,275
Cash on hand	-	-
TOTAL	14,936	23,275

Note 3 : Other current assets

Particulars	March 31, 2021	March 31, 2020
Other receivables	2,148	-
TOTAL	2,148	-

Note 4 : Share Capital

Particulars	March 31, 2021	March 31, 2021
a 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, 2021	March 31, 2021
Reserves & Surplus		
Retained earnings	(10,95,785)	(10,85,957)
Foreign currency translation reserve	1,34,136	1,82,265
TOTAL	(9,61,650)	(9,03,692)

(i) Retained Earnings

Particulars	March 31, 2021	March 31, 2021
Opening balance	(10,85,957)	(10,85,957)
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)	(10,85,957)

(ii) Foreign currency translation reserve

Particulars	March 31, 2021	March 31, 2021
Opening balance	1,82,265	47,777
	(48,130)	1,34,489
Closing balance	1,34,136	1,82,265

Note 6 : Trade payables

Particulars	March 31, 2021	March 31, 2020
Trade payables	7,05,467	6,65,535
TOTAL	7,05,467	6,65,535

Note 7 : Other current liabilities

Particulars	March 31, 2021	March 31, 2020
Other payables	1,73,266	1,61,432
TOTAL	1,73,266	1,61,432

Note 8 : Finance Costs

Particulars	March 31, 2021	March 31, 2020
Other borrowing costs	-	-
TOTAL	-	-

Note 9 : Other Expenses

Particulars	March 31, 2021	March 31, 2020
Legal and Professional fees	9,828	-
TOTAL	9,828	-