

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

	Note	March 31, 2022	March 31, 2021
<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	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
<u>EQUITY AND LIABILITIES</u>			
<u>Equity</u>			
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)
<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	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 equity and liabilities		17,449	17,084

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 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		(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)

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		
- 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
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, 2022	March 31, 2021
Reserves & Surplus		
Retained earnings	(10,95,785)	(10,95,785)
Foreign currency translation reserve	1,15,710	1,34,135
TOTAL	(9,80,075)	(9,61,650)

(i) Retained Earnings

Particulars	March 31, 2022	March 31, 2021
Opening balance	(10,95,785)	(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)	(10,95,785)

(ii) Foreign currency translation reserve

Particulars	March 31, 2022	March 31, 2021
Opening balance	1,34,135	1,82,265
	(18,425)	(48,130)
Closing balance	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	March 31, 2021
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	-	9,828