

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA  
Balance sheet as at March 31, 2017  
(All Figures are in INR)

	Note	March 31, 2017
<b><u>ASSETS</u></b>		
<b><u>Non-current assets</u></b>		
Property, plant and equipment		-
Financial Assets		
Other financial assets		-
<b>Total non current assets</b>		<b>-</b>
<b><u>Current assets</u></b>		
Financial Assets		
Cash and cash equivalents	1	173,611
<b>Total current assets</b>		<b>173,611</b>
<b>Total assets</b>		<b>173,611</b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>Equity</u></b>		
Equity share capital	2	100,000
Other equity	3	(927,593)
<b>Total equity</b>		<b>(827,593)</b>
<b><u>Liabilities</u></b>		
<b><u>Non current liabilities</u></b>		
Financial liabilities		
Borrowings		-
Other financial liabilities		-
Other non-current liabilities		-
<b>Total non-current liabilities</b>		<b>-</b>
<b><u>Current liabilities</u></b>		
Financial liabilities		
Trade payables	4	803,789
Other current liabilities	5	197,414
<b>Total current liabilities</b>		<b>1,001,204</b>
<b>Total liabilities</b>		<b>1,001,204</b>
<b>Total equity and liabilities</b>		<b>173,611</b>

**COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA**  
**Statement of profit and loss for the period ended March 31, 2017**  
**(All Figures are in INR)**

Particulars	Note	March 31, 2017
<b>Income</b>		
Other income		-
<b>Total income</b>		-
<b>Expenses</b>		
Finance costs	6	2,480
Other expenses	7	572,074
<b>Total expenses</b>		<b>574,555</b>
<b>Profit before tax</b>		<b>(574,555)</b>
<b>Income tax expense:</b>		
- Current tax		
- Deferred tax		-
<b>Total tax expense</b>		-
<b>Profit/(Loss) for the year</b>		<b>(574,555)</b>
<b>Other Comprehensive Income</b>		
<b>Items that will not be reclassified to profit or loss</b>		
Remeasurements of post-employment benefit obligations		-
Income tax related to the above item		-
		-
<b>Other comprehensive income (net of tax) for the year</b>		-
<b>Total comprehensive income for the year</b>		<b>(574,555)</b>

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

**Note 1 : Cash and cash equivalents**

Particulars	March 31, 2017
Balances with Banks	
- in Current Accounts	173,611
Cash on hand	-
<b>TOTAL</b>	<b>173,611</b>

**Note 2 : Share Capital**

Particulars	March 31, 2017
<b>Issued and Subscribed:</b>	
400 shares of USD 1 each	100,000
<b>TOTAL</b>	<b>100,000</b>

**Note 3 - Other Equity**

Particulars	March 31, 2017
<b>Reserves &amp; Surplus</b>	
Retained earnings	(939,159)
Foreign currency translation reserve	11,566
<b>TOTAL</b>	<b>(927,593)</b>

**(i) Retained Earnings**

Particulars	March 31, 2017
Opening balance	(364,604)
Net profit for the period	(574,555)
Items of other comprehensive income recognised directly in retained earnings	
- Remeasurement of post-employment benefit obligation, net of tax	-
<b>Closing balance</b>	<b>(939,159)</b>

**(ii) Foreign currency translation reserve**

Particulars	March 31, 2017
Opening balance	10,086
	1,480
<b>Closing balance</b>	<b>11,566</b>

**Note 4 : Trade payables**

Particulars	March 31, 2017
Trade payables	803,789
<b>TOTAL</b>	<b>803,789</b>

**Note 5 : Other current liabilities**

Particulars	March 31, 2017
Other payables	197,414
<b>TOTAL</b>	<b>197,414</b>

**Note 6 : Finance Costs**

Particulars	March 31, 2017
Other borrowing costs	2,480
<b>TOTAL</b>	<b>2,480</b>

**Note 7 : Other Expenses**

Particulars	March 31, 2017
Legal and Professional fees	563,474
Miscellaneous Expenses	8,601
<b>TOTAL</b>	<b>572,074</b>