

Commercializadora Agrícola Agrostrachem Cia Ltda. Columbia
Balance Sheet as at 31 March, 2025.

| Particulars | Note No. | Amount in Rs. |
|--|-------------|----------------|
| I <u>Assets</u> | | |
| (1) Non-current Assets | | |
| (a) Property, plant and equipment | | - |
| (b) Capital Work-In-Progress | | - |
| (c) Other Intangible Assets | | - |
| Total Non Current Assets | | - |
| (2) Current Assets | | |
| (a) Inventories | | - |
| (b) Financial Assets | | - |
| (i) Investments | | - |
| (ii) Trade Receivables | | - |
| (iii) Cash & Cash Equivalents | | 15,414.04 |
| (c) Current Tax Assets (net) | | - |
| (d) Other Current Assets | | 2,217.06 |
| Total Current Assets | | 17,631.10 |
| Total Assets | | 17,631.10 |
| II <u>Equity & Liabilities</u> | | |
| <u>Equity</u> | | |
| (a) Equity Share Capital | | 1,00,000.00 |
| (b) Other Equity | | (10,95,785.49) |
| Additions during the year | | - |
| (c) Foreign Currency Translation Reserve | | 1,06,528.74 |
| Total Equity | | (8,89,256.75) |
| <u>Liabilities</u> | | |
| (1) Non-current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | | |
| (ii) Other Financial Liabilities | | |
| (b) Provisions | | |
| Total Non Current Liabilities | | - |
| (2) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | | |
| (ii) Trade Payables | | |
| (i) Total outstanding dues of micro enterprises and small enterprises | | 7,28,070.33 |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises. | | - |
| (iii) Other Financial Liabilities | | - |
| (b) Other Current Liabilities | | 1,78,817.52 |
| (c) Provisions | | |
| (d) Current Tax Liabilities (net) | | |
| Total Current Liabilities | | 9,06,887.85 |
| Total Equity and Liabilities | | 17,631.10 |

| Statement of Profit and Loss for the year ended 31 March,2025. | Amount in Rs. |
|---|---------------|
| Particulars | |
| I Revenue from Operations | 1,000,000 |
| II Other Income | 100,000 |
| III Total Income | 1,100,000 |
| IV Expenses | |
| (a) Cost of Materials Consumed | 200,000 |
| (b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | 100,000 |
| (c) Employee Benefits Expense | 150,000 |
| (d) Finance Costs | 100,000 |
| (e) Depreciation and Amortisation Expense | 100,000 |
| (f) Other Expenses (Prior Period Item) | 100,000 |
| Total Expenses | 750,000 |
| V Profit Before Exceptional Items And Tax | 350,000 |
| VI Exceptional Items (Refer Note No. 49) Prior Period Items | 100,000 |
| VII Profit Before Extraordinary Items And Tax (V-VI) | 450,000 |
| VI Extraordinary Items | 100,000 |
| VII Profit Before Tax | 550,000 |
| VI Profit Before Tax from Continuing Operations | 550,000 |
| VII Tax Expense | |
| (1) Current Tax | 100,000 |
| (2) MAT Credit Entitlement | 100,000 |
| (3) Deferred Tax | 100,000 |
| (3) Adjustment for Tax of Previous Years (net) | 100,000 |
| Total Tax | 400,000 |
| VII Profit For The Period From Continuing Operations | 150,000 |
| IX Profit From Discontinuing Operations | 100,000 |
| X Tax Expense Of Discontinuing Operations | 100,000 |
| XI Profit From Discontinuing Operations (After Tax) | 0 |
| IX Profit For The Period from continuing operations | 150,000 |
| X Profit from discontinued operations | 100,000 |
| XI Tax Expenses of discontinued operations | 100,000 |
| XII Profit from discontinued operations after tax | 0 |
| XII Profit For The Period | 150,000 |
| XIII Minority Interest | 100,000 |
| XV Other Comprehensive Income | |
| A (i) <u>Items that will not be reclassified to profit or loss</u> | |
| Remeasurements of the defined benefit plans | 100,000 |
| Income Tax relating to items that will not be reclassified to profit or loss | 100,000 |
| B (i) Items that will be reclassified to profit or loss | |
| Exchange differences in translating the financial statements of a foreign operation | 100,000 |
| Debt Instruments through Other Comprehensive Income | 100,000 |
| The effective portion of gains and loss on hedging instruments in a cash flow hedge | 100,000 |
| Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent to be classified into profit or loss | 100,000 |
| Others | 100,000 |
| (ii) Income Tax relating to items that will be reclassified to profit or loss | 100,000 |
| XV Total Comprehensive Income for the period (Comprising Profit/Loss and Other Comprehensive Income for the period and Minority Interest) | 1,100,000 |

Reviewed by Astec
Utsav