

**COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA**  
**Balance sheet as at March 31, 2020**  
**(All Figures are in INR)**

	Note	March 31, 2020	March 31, 2019
<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>-</b>
<b><u>Current assets</u></b>			
Financial Assets			
Trade receivables	1	-	2,366
Cash and cash equivalents	2	23,275	27,170
<b>Total current assets</b>		<b>23,275</b>	<b>29,536</b>
<b>Total assets</b>		<b>23,275</b>	<b>29,536</b>
<b><u>EQUITY AND LIABILITIES</u></b>			
<b><u>Equity</u></b>			
Equity share capital	3	100,000	100,000
Other equity	4	(903,692)	(1,038,181)
<b>Total equity</b>		<b>(803,692)</b>	<b>(938,181)</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>-</b>
<b><u>Current liabilities</u></b>			
Financial liabilities			
Trade payables	5	665,535	776,905
Other current liabilities	6	161,432	190,811
<b>Total current liabilities</b>		<b>826,967</b>	<b>967,716</b>
<b>Total liabilities</b>		<b>826,967</b>	<b>967,716</b>
<b>Total equity and liabilities</b>		<b>23,275</b>	<b>29,536</b>

**COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA**  
**Statement of profit and loss for the year ended March 31, 2020**  
**(All Figures are in INR)**

<b>Particulars</b>	<b>Note</b>	<b>March 31, 2020</b>	<b>March 31, 2019</b>
<b>Income</b>			
Other income		-	-
<b>Total income</b>		<b>-</b>	<b>-</b>
<b>Expenses</b>			
Finance costs	7	-	-
Other expenses	8	-	4,993
<b>Total expenses</b>		<b>-</b>	<b>4,993</b>
<b>Profit before tax</b>		<b>-</b>	<b>(4,993)</b>
<b>Income tax expense:</b>			
- Current tax		-	-
- Deferred tax		-	-
<b>Total tax expense</b>		<b>-</b>	<b>-</b>
<b>Profit/(Loss) for the year</b>		<b>-</b>	<b>(4,993)</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>Items that will be reclassified to profit or loss</b>			
Foreign operations – foreign currency translation differences		134,489	69,195
		134,489	69,195
<b>Other comprehensive income (net of tax) for the year</b>		<b>134,489</b>	<b>69,195</b>
<b>Total comprehensive income for the year</b>		<b>134,489</b>	<b>64,202</b>

**COMERCIALIZADORA AGRICOLA AGROSTRACHEM CIA LTDA**

**Notes to the financial statements**

(All Figures are in INR)

**Note 1 : Trade receivables**

Particulars	March 31, 2020	March 31, 2019
Unsecured : Considered Good		
- Related parties (Refer Note 20)	-	-
- Other parties	-	2,366
<b>TOTAL</b>	<b>-</b>	<b>2,366</b>

**Note 2 : Cash and cash equivalents**

Particulars	March 31, 2020	March 31, 2019
Balances with Banks		
- in Current Accounts	23,275	27,170
Cash on hand	-	-
<b>TOTAL</b>	<b>23,275</b>	<b>27,170</b>

**Note 3 : Share Capital**

Particulars	March 31, 2020	March 31, 2019
<b>a Issued and Subscribed:</b>		
400 shares of USD 1 each	100,000	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>100,000</b>

**Note 4 - Other Equity**

Particulars	March 31, 2020	March 31, 2019
<b>Reserves &amp; Surplus</b>		
Retained earnings	(1,085,957)	(1,085,957)
Foreign currency translation reserve	182,265	47,777
<b>TOTAL</b>	<b>(903,692)</b>	<b>(1,038,181)</b>

**(i) Retained Earnings**

Particulars	March 31, 2020	March 31, 2019
Opening balance	(1,085,957)	(1,080,965)
Net profit for the period	-	(4,993)
Items of other comprehensive income recognised directly in retained earnings		
- Remeasurement of post-employment benefit obligation, net of tax	-	-
<b>Closing balance</b>	<b>(1,085,957)</b>	<b>(1,085,957)</b>

**(ii) Foreign currency translation reserve**

Particulars	March 31, 2020	March 31, 2019
Opening balance	47,777	(21,418)
	134,489	69,195
<b>Closing balance</b>	<b>182,265</b>	<b>47,777</b>

**Note 5 : Trade payables**

Particulars	March 31, 2020	March 31, 2019
Trade payables	665,535	776,905
<b>TOTAL</b>	<b>665,535</b>	<b>776,905</b>

**Note 6 : Other current liabilities**

Particulars	March 31, 2020	March 31, 2019
Other payables	161,432	190,811
<b>TOTAL</b>	<b>161,432</b>	<b>190,811</b>

**Note 7 : Finance Costs**

Particulars	March 31, 2020	March 31, 2019
Other borrowing costs	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 8 : Other Expenses**

Particulars	March 31, 2020	March 31, 2019
Legal and Professional fees	-	4,993
Miscellaneous Expenses		
<b>TOTAL</b>	<b>-</b>	<b>4,993</b>