

INDEPENDENT AUDITOR'S REPORT

To
The Members of,
HMA Cattle Farming Private Limited,
2/40, Ram Nagar Colony, Civil Lines,
Agra

Report on the Audit of the Standalone Financial Statements**Opinion**

We have audited the accompanying Standalone Financial Statements of **HMA Cattle Farming Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (herein after known as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules 2006, as amended, of the state of affairs of the Company as at March 31, 2022 and its loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the



Directors' Report including Annexure to Directors' Report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules 2006, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance



is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:-

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act. we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, the matters specified in paragraphs 3 and 4 of the Order, are not applicable.
2. (A) As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2006, as amended.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
 - f) The report does not include a statement with respect to the adequacy of the internal financial controls over financial reporting of the company and operative effectiveness of such controls, because in our opinion and according to the information and explanations given to us, the said clause is not applicable to the company.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The company does not have any pending litigations which has impact on its financial position to be reported in its financial statement.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause(i) and (ii) contain any material mis-statement.
- h) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(B) With respect to the other matters to be included in the Auditor's Report under section 197(16) :



The Company is not a public Company, Accordingly the provisions of section 197 read with schedule V of the Act, are not applicable to it. Therefore no reporting is required under section 197(16).

Place: Agra
Dated: 3/09/2022
UDIN: 22409400ASGAXQ8972

For S. N. Gupta & Co
Chartered Accountants
ICAI Firm Reg No. 01057C



CA Syed Wasi Haider Rizvi
Partner
Mem No. 409400

HMA CATTLE FARMING PRIVATE LIMITED

Corporate Identification Number: U01403UP2011PTC047718

2/220, 2nd FLOOR, GLORY PLAZA, OPP. SURSADAN, M.G. ROAD, AGRA

Balance Sheet as at 31st March ' 2022

Particulars	Note No.	Figures As At 31.03.2022 In Rs.	Figures As At 31.03.2021 In Rs.
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	2	13,700,000.00	13,700,000.00
(b) Reserves and surplus	3	36,842,712.68	37,137,693.64
		50,542,712.68	50,837,693.64
(2) Non-current liabilities			
(a) Long-term borrowings	4	1,104,849.00	1,076,449.00
		1,104,849.00	1,076,449.00
(3) Current liabilities			
(a) Other current liabilities	5	65,400.00	30,000.00
		65,400.00	30,000.00
Total		51,712,961.68	51,944,142.64
II. Assets			
(1) Non-current assets			
(a) Property Plant & Equipment and intangible assets	6	14,936,186.34	15,075,078.29
(b) Non Current Investments	7	35,590,000.00	35,590,000.00
(c) Deffered Tax assets	8	25,584.00	55,951.00
(d) Other Non-Current Assets	9	5,000.00	5,000.00
		50,556,770.34	50,726,029.29
(2) Current assets			
(a) Cash and cash equivalents	10	1,132,923.34	1,188,363.34
(b) Short Term Loans & Advances	11	-	4,200.00
(c) Other current assets	12	23,268.00	25,550.00
		1,156,191.34	1,218,113.34
Total		51,712,961.68	51,944,142.64

Notes forming part of balance sheet

1 to 36

The Notes referred to above form an integral part of the Balance Sheet

In terms of our report of even date attached

For S.N. Gupta & Co.

Chartered Accountants

Firm Regn No. 01057C

Syed Wahi Haider Rizvi

Partner

Mem. No. 409400

Date:

Place: Agra

For and on Behalf of Board of Directors of
HMA Cattle Farming Private Limited

Mohammad Mehmood
Qureshi

Director
Mohammad Mehmood
Qureshi

DIN: 02839611

Gulzar Ahmad

Director
Gulzar Ahmad

DIN: 01312305

HMA CATTLE FARMING PRIVATE LIMITED

Corporate Identification Number: U01403UP2011PTC047718

2/220, 2nd FLOOR, GLORY PLAZA, OPP. SURSADAN, M.G. ROAD, AGRA

Statement of Profit and Loss for the Year ending 31st March 2022

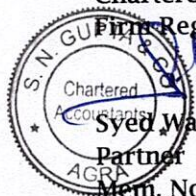
Particulars	Note No.	Figures As At	Figures As At
		31.03.2022	31.03.2021
		In Rs.	In Rs.
I. Income:			
Other income	13	300.00	1,152.00
Total Income		300.00	1,152.00
II. Expenses:			
Depreciation	5	138,891.55	177,915.16
Finance Cost	14	1,509.00	2,306.00
Other Expenses	15	124,513.00	96,602.00
Total Expenses		264,913.55	276,823.16
III. Profit before tax (I-II)		(264,613.55)	(275,671.16)
IV. Tax Expense:			
Current Tax		-	-
MAT Credit		-	-
Deffered Tax		30,367.40	29,943.00
V. Profit (Loss) for the period (III-IV)		(294,980.96)	(305,614.16)
Earnings per equity share:			
Basic & Diluted Earning/ (Loss) per Share	16	(0.22)	(0.22)

The Notes referred to above form an integral part of the Statement of Profit & Loss

In terms of our report to Balance Sheet attached

For S.N. Gupta & Co.
Chartered Accountants

File Regn No. 01057C



Syed Wasi Haider Rizvi

Partner

Mem. No. 409400

Date:

Place: Agra

For and on Behalf of Board of Directors of
HMA Cattle Farming Private Limited

Mohammad Qureshi

Director
Mohammad
Mehmood Qureshi
DIN: 02839611

Gulzar Ahmad

Director
Gulzar Ahmad
DIN: 01312305

HMA CATTLE FARMING PRIVATE LIMITED
2/220,2ND FLOOR GLORY PLAZA, OPP. SURSADAN, M.G.ROAD AGRA
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2022

PARTICULAR	YEAR	FIGURES PREVIOUS YEAR
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax as per the Statement of Profit & Loss	(264,613.55)	(275,671.16)
Adjustments for :		
Add: Depreciation	138,891.55	177,915.16
Add/Less: Profit/loss on sale of fixed assets	-	-
Add: Finance Cost	1,509.00	2,306.00
Operating Profit before working capital changes	(124,213.00)	(95,450.00)
Adjustments for :		
Trade Receivables	-	-
Short Term Loans and Advances	4,200.00	13,508.00
Change in inventory	-	-
Current Assets	2,282.00	4,656.00
Other Non- Current Assets	-	49,259.00
Trade Payables	-	-
Other Current liabilities	35,400.00	(38,400.00)
Cash generated from/ (used in) operations	(82,331.00)	(66,427.00)
Tax paid/refund	-	21,727.00
Net Cash (Used in)/ from operating activities	(82,331.00)	(88,154.00)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets	-	-
Investment in Partnership Firm	-	-
Sale of Fixed Assets	-	-
Profit on sale of fixed assets	-	-
Decrease in Long Term & Advances	-	-
Net Cash (Used in)/ from Investment activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Exp.	(1,509.00)	(2,306.00)
Increase in Long Term Borrowings	28,400.00	-
Decrease in Short Term Borrowings	-	(150,000.00)
Net Cash (Used in)/ from financing activities	26,891.00	(152,306.00)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(55,440.00)	(240,460.00)
Cash and cash equivalents at the beginning of the year	1,188,363.34	1,428,823.34
Cash and cash equivalents at the end of the year	1,132,923.34	1,188,363.34

In terms of our report to Balance Sheet attached
For S.N. Gupta & Co.

For and on Behalf of Board of Directors of
HMA Cattle Farming Private Limited

Chartered Accountants

Regn No. 01057C



Haider Rizvi

Partner

Mem. No. 409400

Date:

Place: Agra

Mohammad Qureshi *Gulzar Ahmad*

Director

Director

Mohammad

Mehmood Qureshi

DIN: 02839611

Gulzar Ahmad

DIN: 01312305

HMA CATTLE FARMING PRIVATE LIMITED
2/220, 2nd FLOOR, GLORY PLAZA, OPP. SURSADAN, M.G. ROAD, AGRA

Notes to financial statements for the year ended 31st March 2022

Note No. 1

1.1 Background and Nature of operations

The company was incorporated as a private limited company under the name and style as HMA Cattle Farming Private Limited with the Registrar of Companies; vide Certificate of Incorporation dated 2nd December 2011. The Company is engaged in Agricultural and animal husbandry service activities, except veterinary activities.

1.2 Significant Accounting Policies:

1.2.1 (a) Basis of preparation of financial statements:

The financial statements are prepared on an accrual basis of accounting and in accordance with the generally accepted accounting principles in India. The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention.

(b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

1.2.2 Significant Events occurring after the Balance Sheet date: -

Adjustments to assets and liabilities are made for events occurring after the balance sheet date that provide additional information materially affecting the determination of the amount of assets and liabilities relating to condition existing at the balance sheet date.

1.2.3 Fixed assets:

(a) Tangible Fixed Assets are stated at cost less depreciation. The cost of an asset comprises its purchase price and any directly attributable cost for bringing the asset to working condition for its intended use.

1.2.4 Depreciation and amortization:

(i). Depreciation on tangible assets has been provided on straight line method using the rates arrived at based on the useful lives prescribed under the Schedule II to the Companies Act, 2013 as below:-



S. N. Gupta

HMA CATTLE FARMING PRIVATE LIMITED
2/220, 2nd FLOOR, GLORY PLAZA, OPP. SURSADAN, M.G. ROAD, AGRA

Notes to financial statements for the year ended 31st March 2022

Type of Assets	Useful Life
Plant & Machinery	15 Years
Vehicle	8 Years
Office Equipment	5 Years
Computers	3 Years
Furniture and Fittings	10 Years

1.2.5 Revenue Recognition:

The entity has a policy to recognize revenue from sale of goods and other income arising from use of resources when significant risk and rewards of ownership are transferred to the buyer and as regards other claims and benefit relating thereto when there is reasonable certainty of its ultimate collection. Interest on Income Tax etc. is accounted for on receipt basis.

1.2.6 Employee Benefits:

No Payment/ Provisions for PF, ESI, Gratuity, Leave Encashment has been done.

1.2.7 Taxes on Income

(a) **Income Tax:** -Tax on income for the current period is not computed as there is no profit earned during the year.

(b) **Deferred Tax:-** Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the asset will be realized in future.

1.2.8 Impairment of assets:

The carrying amounts of assets are reviewed at the balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its expected recoverable amount.

1.2.9 Provisions and contingent liabilities:

Provisions and Contingent Liabilities are accounted in conformity with Accounting Standard- 29- "Provisions,

- (a) The Company creates a provision when there is a present obligation as a result of an obligating event that probably
(b) A disclosure for a contingent liability is made when there is a possible obligation or a recent obligation that may, b

1.3 In the opinion of the Management, the value on realization of current assets, Loans & Advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance sheet.

1.4 Cash Flow Statement

The Cash Flow Statement has been prepared under the "indirect method" as set out in the Accounting Standards (AS) - 3 "Cash Flow Statement".

1.5

Disclosures for other Accounting Standards which are not covered above, which lay down recognition, measurement and disclosure requirements, are not applicable to the Entity as the entity does not fall within the requirement mentioned in the respective accounting standards.

For and on behalf of the Board of Directors



Mohammad Mehmood Qureshi
Director
Mohammad Mehmood
Qureshi
DIN: 02839611

Gulzar Ahmad
Director
Gulzar Ahmad
DIN: 01312305

HMA CATTLE FARMING PRIVATE LIMITED

Corporate Identification Number: U01403UP2011PTC047718

2/220, 2nd FLOOR, GLORY PLAZA, OPP. SURSADAN, M.G. ROAD, AGRA

Notes to Accounts (Forming part of Balance Sheet)

Particulars	Figures as at the end of current reporting period (2021-22)	Figures as at the end of the previous reporting period (2020-21)
Note-2		
Share Capital		
Part (a)		
<u>Authorized Share Capital</u>		
20,00,000 Equity Shares of Rs. 10 Each (Prev. Year 20,00,000 Equity Shares of Rs. 10/- each)	20,000,000.00	20,000,000.00
Total In Rs.	20,000,000.00	20,000,000.00
Issued, Subscribed and Paid Up Capital		
13,70,000 equity shares of Rs. 10/- each fully paid up for cash	13,700,000.00	13,700,000.00
Total In Rs.	13,700,000.00	13,700,000.00

Part (b)

Reconciliation of the Shares Outstanding at the beginning and at the end of the year

Equity Shares	Number	Amount
At the beginning of the year	1,370,000.00	1,370,000.00
Issued during the year	-	-
Outstanding at the end of the year	1,370,000.00	1,370,000.00

Part (c)

Terms/Rights attached

Equity Shares

The Company has only one class of Equity shares having a par value of 10 /-. Each holder of equity shares is entitled to one vote per share.

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the Year Ended 31st March 2022 the amount of per share dividend recognized as distributions to equity shareholders was Rs.0 (For 31st March 2021 was Rs 0)

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Part (d)

Details of Shareholders holding more than 5% Shares in the Company

Name of the Shareholders	% of Shareholding	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Mohd. Ashraf Qureshi	25.00%	342,500.00	342,500.00
Wajid Ahmed	25.00%	342,500.00	342,500.00
Mohd. Mehmood Qureshi	25.00%	342,500.00	342,500.00
Gulzar Ahmed	25.00%	342,500.00	342,500.00

Shares held by the promoter as on 31.03.2022

Promoter Name	No. of Shares	% of Total Shares	% Change during the year
Mohd. Ashraf Qureshi	342,500.00	25.00%	-
Wajid Ahmed	342,500.00	25.00%	-
Mohd. Mehmood Qureshi	342,500.00	25.00%	-
Gulzar Ahmed	342,500.00	25.00%	-
Total	1,370,000.00	100%	-

Note-3

Reserves and Surplus

Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.

Opening Balance	37,137,693.64	37,443,307.80
Add:- Profit/(Loss) during the year	(294,980.96)	(305,614.16)
Total In Rs.	36,842,712.68	37,137,693.64

Note-4

Long-Term Borrowings

Unsecured loans from Directors

Wajid Ahmed

Gulzar Ahmed

	28,400.00	-
	1,076,449.00	1,076,449.00
Total In Rs.	1,104,849.00	1,076,449.00



Ashraf Qureshi

Wajid Ahmed

	<u>Note-5</u>		
Other current liabilities			
Audit Fees Payable		65,400.00	30,000.00
		<u>65,400.00</u>	<u>30,000.00</u>
	<u>Note-8</u>		
Deffered Tax Asset/Liability			
Related to timing difference due to defERENCE in depreciation as per the Income Tax Act and Companies Act		25,584.00	55,951.00
		<u>25,584.00</u>	<u>55,951.00</u>
	<u>Note-9</u>		
Other Non-Current Assets			
Electricity Security		5,000.00	5,000.00
		<u>5,000.00</u>	<u>5,000.00</u>
	<u>Note-10</u>		
Cash and Cash Equivalents			
(a) Balances with banks			
Balance with HDFC Bank C/A- 50200011758911		-	125,518.56
Balance with Axis Bank C/A- 9140200046188584		-	139,526.78
Balance with Canara Bank C/A- 2341201100130		249,782.34	40,176.00
		<u>249,782.34</u>	<u>305,221.34</u>
(b) Cash in hand		883,141.00	883,142.00
		<u>1,132,923.34</u>	<u>1,188,363.34</u>
	<u>Note-11</u>		
Short Term Loans & Advances			
Income Tax Refund AY 20-21		-	4,200.00
		<u>-</u>	<u>4,200.00</u>
	<u>Note-12</u>		
Other current assets (specify nature)			
Prepaid Insurance		23,268.00	25,550.00
		<u>23,268.00</u>	<u>25,550.00</u>
	<u>Note-13</u>		
Other Income			
Interest on Income Tax Refund		300.00	1,152.00
		<u>300.00</u>	<u>1,152.00</u>
	<u>Note-14</u>		
Finance Cost			
Bank Charges		1,509.00	2,306.00
		<u>1,509.00</u>	<u>2,306.00</u>
	<u>Note-15</u>		
Other Expenses			
Fees & Taxes		1,200.00	-
Audit fees		35,400.00	27,900.00
Insurance Expenses		40,197.00	44,171.00
Late fees GST		500.00	-
Legal & professional expenses		-	1,200.00
Sales Tax Paid		47,215.00	-
Income Tax Adjustment(Demand AY 17-18)		-	23,331.00
Round Off		1.00	-
		<u>124,513.00</u>	<u>96,602.00</u>
	<u>Note-16</u>		
Basic Earning per Share			
Earning per share has been computed as under:			
(i) Earnings attributable to equity shareholders		(294,980.96)	(305,614.16)
(ii) Weighted Average of outstanding Equity Shares *		1,370,000.00	1,370,000.00
(iii) Basic Earning per share		<u>(0.22)</u>	<u>(0.22)</u>
*Weighted Average of Outstanding Equity Shares			
(i) Opening no. of shares		1,370,000.00	1,370,000.00
Weights		1.00	1.00
		1,370,000.00	1,370,000.00
(ii) Allotment made during the year		-	-
Weights		-	-
		1,370,000.00	1,370,000.00



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- 17 The company has no such immovable property whose title deeds are not held in the name of the company.
- 18 The company has not revalued its Property, Plant and Equipment during the year.
- 19 **Disclosure in respect of loans or advances in nature of loans, repayable on demand, granted to promoters, directors, KMPs and the related parties**

a) As on 31.03.2022

<u>Type of borrower</u>	<u>Amount of loan or advance in the nature of the loan outstanding</u>	<u>% to the total Loans and Advances in the nature of the loans</u>
Promoters	-	NA
Directors	1,104,849.00	100%
KMPs	-	NA
Related Parties	-	NA

b) As on 31.03.2021

<u>Type of borrower</u>	<u>Amount of loan or advance in the nature of the loan outstanding</u>	<u>% to the total Loans and Advances in the nature of the loans</u>
Promoters	-	NA
Directors	1,076,449.00	100%
KMPs	-	NA
Related Parties	-	NA

- 20 The Company was not holding any benami property and no proceedings were initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- 21 The Company has not taken any overdraft limits. Therefore, the company is not required to file any quarterly returns or statement with the bank.
- 22 The Company had not been declared a wilful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- 23 The Company has no transactions with struck off companies under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- 24 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.



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25 The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

26 The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries), or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

27 There is no Scheme of Arrangements that has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

28 Segment Reporting :

The Company has no reporting segment in terms of the AS-17 on segment Reporting.

29 The assessee has not received any intimation from 'Suppliers' regarding their status under the Micro, Small and medium Enterprises development Act, 2006 and hence disclosure, if any, relating to amount unpaid as at the yearend together with interest paid/payable as required under the said Act have not been furnished.

30 Earning per share :

Earnings per share has been calculated as under:-

PARTICULARS	2021-22	2020-21
<u>Calculation of Basic EPS</u>		
Net Profit attributable to equity shareholders	(294,980.96)	(305,614.16)
Weighted average of no. of equity shares	1,370,000.00	1,370,000.00
Basic EPS	(0.22)	(0.22)
Nominal Value per share	10.00	10.00



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31 Related Party Disclosure

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

Sr. No.	Name of party	Nature of Transaction	Volume of Transaction		Amount outstanding Receivable/(Payable)	
			31.03.2022	31.03.2021	31.03.2022	31.03.2021
1	HMA Agro Industries Limited	Late Fees(GST) Paid	500	-	-	-
		Amount Repaid	500	-	-	-
3	Gulzar Ahmed	Loan Repaid	-	150,000	1,076,449	1,076,449
4	Wajid Ahmed	Loan Taken	28,400	-	28,400	-

32 Addition Information as per Schedule-III

Sr. no.	Particulars	2021-22	2020-21
a)	C. I. F. value of import	-	-
b)	Expenditure in foreign currency during the financial year	-	-
c)	Earning in foreign exchange	-	-
d)	Percentage of domestic product used	100%	100%
e)	Amount remitted during the year in foreign currency on account of	NIL	NIL

33 Key Ratios

Sr. No.	Ratio	Numerator	Denominator	2022	2021	Variance	Reason for variance
a	Current Ratio	Total Current Assets	Total Current Liabilities	17.68	40.60	56.46%	Due to significant change in current liabilities
b	Debt-Equity Ratio	Total Borrowings	Total Equity	0.02	0.02	-3.24%	
c	Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non-cash expenses + Interest on debt	Debt service = Interest + Principal repayments	NIL	NIL	NIL	
d	Return on Equity Ratio	Profit after tax	Average Total Equity	-0.58%	-0.60%	2.91%	
e	Inventory Turnover Ratio	Purchases of stock in Trade + Change in Inventory	Average Stock	NIL	NIL	NIL	
f	Trade Receivable Turnover Ratio	Revenue from Operations	Average Trade Receivables	NIL	NIL	NIL	
g	Trade Payables Turnover Ratio	Net purchase = Purchase of Stock in trade + Purchase of Raw Material	Trade Payables	NIL	NIL	NIL	



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h	Net Capital Turnover Ratio	Revenue from Operations	Working Capital = Total Current Asset - Total Current Liabilities	NIL	NIL	NIL	
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i	Net Profit Ratio	Profit after tax	Total Incomes	-98326.99%	-26529.01%	-270.64%	Due to significant changes in Other Expenses
j	Return on Capital Employed	Earning before finance cost and tax	Capital employed = Total Equity + Debt + Deferred Tax Liabilities	-1%	-1%	2.74%	
k	Return on Investment	Interest Income + Dividend Income + Profit on sale of Mutual Fund & Shares	Average Investments	NIL	NIL	NIL	

34 **DETAILS OF LOANS GIVEN, INVESTMENTS MADE AND GUARANTEE GIVEN COVERED U/S 186 (4) OF THE COMPANIES ACT, 2013**

Loans given and Investments made are given under the respective heads.

35 The figures of the previous year have been regrouped/reclassified, where necessary, to conform with the current year's classification.



Approved. [Signature]

NOTE-7

PARTICULARS	2021-2022	2020-2021
Investments		
Investment in Partnership Firm		
AGRA Better Homes LLP	35,590,000	35,590,000
(Valued At Cost)		
Total	35,590,000	35,590,000



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Depreciation Chart as per the Companies Act for the year ended 31st March' 2022

Note-6

Sr. No.	Name of Assets	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As on 01.04.2021	Addition	Sale / Adjustment	As on 31.3.2022	Rate %	For the Year	Adjustment	Upto 31.3.2022	As on 31.3.2022	As on 31.3.2021
	Tangible Assets										
1	Land	13,190,600.00	-	-	13,190,600.00	-	-	-	-	13,190,600.00	13,190,600.00
2	Building	2,348,500.00	-	-	2,348,500.00	4.95%	87,186.91	-	732,588.18	1,615,911.81	1,703,098.73
3	Computer	26,000.00	-	-	26,000.00	69.86%	-	-	24,700.00	1,300.00	1,300.00
4	Mobile Phones	8,490.00	-	-	8,490.00	48.66%	-	-	8,065.50	424.50	424.50
5	Air Conditioners	124,000.00	-	-	124,000.00	18.10%	8,395.65	-	94,432.12	29,567.49	37,963.53
6	Car-UPCM1961	352,500.00	-	-	352,500.00	31.91%	-	-	349,486.00	3,014.00	3,014.00
7	Car-DP80DM0005	1,758,531.00	-	-	1,758,531.00	31.23%	43,308.99	-	1,663,162.46	95,368.54	138,677.53
	TOTAL Rs.	17,808,621.00	-	-	17,808,621.00		138,891.55	-	2,872,434.26	14,936,186.34	15,075,078.29
	Previous Year Figures	17,808,621.00	-	-	17,808,621.00		177,915.16	-	2,733,542.71	15,075,078.29	15,252,993.45

Depreciation Chart as per the Companies Act for the year ended 31st March' 2021

Sr. No.	Name of Assets	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As on 01.04.2020	Addition	Sale / Adjustment	As on 31.3.2021	Rate %	For the Year	Adjustment	Upto 31.3.2021	As on 31.3.2021	As on 31.3.2020
	Tangible Assets										
1	Land	13,190,600.00	-	-	13,190,600.00	-	-	-	-	13,190,600.00	13,190,600.00
2	Building	2,348,500.00	-	-	2,348,500.00	4.95%	87,186.91	-	645,401.27	1,703,098.73	1,790,285.64
3	Computer	26,000.00	-	-	26,000.00	69.86%	-	-	24,700.00	1,300.00	1,300.00
4	Mobile Phones	8,490.00	-	-	8,490.00	48.66%	-	-	8,065.50	424.50	424.50
5	Air Conditioners	124,000.00	-	-	124,000.00	18.10%	8,395.65	-	86,036.47	37,963.53	46,359.18
6	Car-UPCM1961	352,500.00	-	-	352,500.00	31.91%	-	-	349,486.00	3,014.00	17,625.00
7	Car-DP80DM0005	1,758,531.00	-	-	1,758,531.00	31.23%	67,721.60	-	1,619,853.47	138,677.53	206,399.13
	TOTAL Rs.	17,808,621.00	-	-	17,808,621.00		177,915.16	-	2,733,542.71	15,075,078.29	15,252,993.45
	Previous Year Figures	19,208,621.00	-	1,400,000.00	17,808,621.00		240,263.46	1,329,999.99	2,555,627.55	15,252,993.45	15,563,256.92



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