

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA
Balance sheet as at March 31, 2018
(All Figures are in INR)

	Note	March 31, 2018	March 31, 2017
<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	1,515	-
Cash and cash equivalents	2	35,621	173,611
Total current assets		37,136	173,611
Total assets		37,136	173,611
<u>EQUITY AND LIABILITIES</u>			
<u>Equity</u>			
Equity share capital	3	100,000	100,000
Other equity	4	(1,102,383)	(927,593)
Total equity		(1,002,383)	(827,593)
<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	5	834,550	803,789
Other current liabilities	6	204,969	197,414
Total current liabilities		1,039,519	1,001,204
Total liabilities		1,039,519	1,001,204
Total equity and liabilities		37,136	173,611

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA
Statement of profit and loss for the year ended March 31, 2018
(All Figures are in INR)

Particulars	Note	March 31, 2018	March 31, 2017
Income			
Other income		-	-
Total income		-	-
Expenses			
Finance costs	7	-	2,480
Other expenses	8	141,806	572,074
Total expenses		141,806	574,555
Profit before tax		(141,806)	(574,555)
Income tax expense:			
- Current tax		-	-
- Deferred tax		-	-
Total tax expense		-	-
Profit/(Loss) for the year		(141,806)	(574,555)
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		(32,984)	1,480
		(32,984)	1,480
Other comprehensive income (net of tax) for the year		(32,984)	1,480
Total comprehensive income for the year		(174,790)	(573,075)

COMERCIALIZADORA AGRICOLA AGROSTRACHEM CIA LTDA

Notes to the financial statements

(All Figures are in INR)

Note 1 : Trade receivables

Particulars	March 31, 2018	March 31, 2017
Unsecured : Considered Good		
- Related parties (Refer Note 20)	-	-
- Other parties	1,515	-
TOTAL	1,515	-

Note 2 : Cash and cash equivalents

Particulars	March 31, 2018	March 31, 2017
Balances with Banks		
- in Current Accounts	35,621	173,611
Cash on hand	-	-
TOTAL	35,621	173,611

Note 3 : Share Capital

Particulars	March 31, 2018	March 31, 2017
a Issued and Subscribed:		
400 shares of USD 1 each	100,000	100,000
TOTAL	100,000	100,000

Note 4 - Other Equity

Particulars	March 31, 2018	March 31, 2017
Reserves & Surplus		
Retained earnings	(1,080,965)	(939,159)
Foreign currency translation reserve	(21,418)	11,566
TOTAL	(1,102,383)	(927,593)

(i) Retained Earnings

Particulars	March 31, 2018	March 31, 2017
Opening balance	(939,159)	(364,604)
Net profit for the period	(141,806)	(574,555)
Items of other comprehensive income recognised directly in retained earnings		
- Remeasurement of post-employment benefit obligation, net of tax	-	-
Closing balance	(1,080,965)	(939,159)

(ii) Foreign currency translation reserve

Particulars	March 31, 2018	March 31, 2017
Opening balance	11,566	10,086
	(32,984)	1,480
Closing balance	(21,418)	11,566

Note 5 : Trade payables

Particulars	March 31, 2018	March 31, 2017
Trade payables	834,550	803,789
TOTAL	834,550	803,789

Note 6 : Other current liabilities

Particulars	March 31, 2018	March 31, 2017
Other payables	204,969	197,414
TOTAL	204,969	197,414

Note 7 : Finance Costs

Particulars	March 31, 2018	March 31, 2017
Other borrowing costs	-	2,480
TOTAL	-	2,480

Note 8 : Other Expenses

Particulars	March 31, 2018	March 31, 2017
Legal and Professional fees	141,806	563,474
Miscellaneous Expenses		8,601
TOTAL	141,806	572,074