

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA
Balance sheet as at March 31, 2019
(All Figures are in INR)

	Note	March 31, 2019	March 31, 2018
<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	2,366	1,515
Cash and cash equivalents	2	27,170	35,621
Total current assets		29,536	37,136
Total assets		29,536	37,136
<u>EQUITY AND LIABILITIES</u>			
<u>Equity</u>			
Equity share capital	3	100,000	100,000
Other equity	4	(1,038,181)	(1,102,383)
Total equity		(938,181)	(1,002,383)
<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	776,905	834,550
Other current liabilities	6	190,811	204,969
Total current liabilities		967,716	1,039,519
Total liabilities		967,716	1,039,519
Total equity and liabilities		29,536	37,136

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA
Statement of profit and loss for the year ended March 31, 2019
(All Figures are in INR)

Particulars	Note	March 31, 2019	March 31, 2018
Income			
Other income		-	-
Total income		-	-
Expenses			
Finance costs	7	-	-
Other expenses	8	4,993	141,806
Total expenses		4,993	141,806
Profit before tax		(4,993)	(141,806)
Income tax expense:			
- Current tax		-	-
- Deferred tax		-	-
Total tax expense		-	-
Profit/(Loss) for the year		(4,993)	(141,806)
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		69,195	(32,984)
		69,195	(32,984)
Other comprehensive income (net of tax) for the year		69,195	(32,984)
Total comprehensive income for the year		64,202	(174,790)

COMERCIALIZADORA AGRICOLA AGROASTRACHEM CIA LTDA

Notes to the financial statements

(All Figures are in INR)

Note 1 : Trade receivables

Particulars	March 31, 2019	March 31, 2018
Unsecured : Considered Good		
- Related parties (Refer Note 20)	-	-
- Other parties	2,366	1,515
TOTAL	2,366	1,515

Note 2 : Cash and cash equivalents

Particulars	March 31, 2019	March 31, 2018
Balances with Banks		
- in Current Accounts	27,170	35,621
Cash on hand	-	-
TOTAL	27,170	35,621

Note 3 : Share Capital

Particulars	March 31, 2019	March 31, 2019
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, 2019	March 31, 2019
Reserves & Surplus		
Retained earnings	(1,085,957)	(1,080,965)
Foreign currency translation reserve	47,777	(21,418)
TOTAL	(1,038,181)	(1,102,383)

(i) Retained Earnings

Particulars	March 31, 2019	March 31, 2019
Opening balance	(1,080,965)	(939,159)
Net profit for the period	(4,993)	(141,806)
Items of other comprehensive income recognised directly in retained earnings		
- Remeasurement of post-employment benefit obligation, net of tax	-	-
Closing balance	(1,085,957)	(1,080,965)

(ii) Foreign currency translation reserve

Particulars	March 31, 2019	March 31, 2019
Opening balance	(21,418)	11,566
	69,195	(32,984)
Closing balance	47,777	(21,418)

Note 5 : Trade payables

Particulars	March 31, 2019	March 31, 2019
Trade payables	776,905	834,550
TOTAL	776,905	834,550

Note 6 : Other current liabilities

Particulars	March 31, 2019	March 31, 2019
Other payables	190,811	204,969
TOTAL	190,811	204,969

Note 7 : Finance Costs

Particulars	March 31, 2019	March 31, 2019
Other borrowing costs	-	-
TOTAL	-	-

Note 8 : Other Expenses

Particulars	March 31, 2019	March 31, 2019
Legal and Professional fees	4,993	141,806
Miscellaneous Expenses		
TOTAL	4,993	141,806