

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying Standalone financial statements of **SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED** ("the company"), which comprises the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.



EMPHASIS OF MATTERS

The balances of Loans and advances, Sundry Debtors, Sundry Creditors, Current Liabilities & Provisions and other personal accounts are subject to confirmation and reconciliation, if any. Our opinion is not qualified in respect of this matter.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects/possible effects of the matter described in the basis of Emphasis of matter in above paragraph, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2026,
- b) In the case of the Statement of Profit and Loss, of the 'Profit' of the Company for the year ended on that date;
- c) In the case of the Cash Flow Statement, of the Cash flows for the year ended on that date; and

Report on other Legal and Regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2020('the Order') and issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.
- 2. 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, Statement of Profit and Loss and the Cash Flow statement, dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid Financial Statements comply with Indian Accounting Standard Specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rule, 2014;
 - e) On the basis of written representations received from the directors as on 31 March, 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act;
 - f) With respect to the adequacy of the Internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in **Annexure B**, and
 - g) With respect to the other matter 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 would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.



- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- h) Based on our examination which included test checks, the Company, in respect of financial year commencing on 1 April 2023, has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 01, 2023,

On the basis of the written representations received from the directors as on 31 March, 2026;

- (a) 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 (s), 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;
- (b) 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 (s), 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 other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.
- (d) No dividend declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013.

For KAMAL GUPTA ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 000752C


KANPUR

CA. NEHA AGARWAL (MRN 406713)
PARTNER

PLACE: - KANPUR

DATED: - 26/05/2026

UDIN: 26406713GHJNQ7306

Annexure-A to the Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Sanjeevani Fertilizers and Chemicals Private Limited on the accounts of the company for the year ended 31st March, 2026]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

(i) In respect of its fixed assets:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
- (b) As explained to us, the property, plant and equipment have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the company it has not revalued its Property, Plant and Equipment (including right of use assets) or intangible assets or both during the year
- (e) There are no such proceedings initiated or are pending against the company for holding any benami property under the Benami transactions (prohibition) Act, 1988 (45 of 1988) and rules made there under.

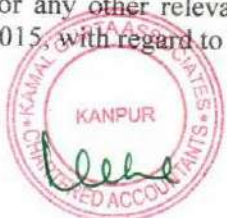
(ii) In respect of its inventory:

- a) As explained to us, the inventories were physically verified at the end of the year by the Management. As there is no inventory lying with third parties, no certificates of stocks holding have been received.
- b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.
- c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records. The discrepancies noticed on physical verification of stocks as compared to book records were not material and have been properly dealt with in the books of account.

(iii) According to the information and explanations given to us, the Company has not granted any loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013; and therefore paragraph 3(iii) of the Order is not applicable.

(iv) In our opinion and according to the information and explanation given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investment made, if any.

(v) The company has not accepted deposits to which the directives of issued by the Reserve Bank of India and provisions of section 73 to 76 or any other relevant provisions of the Companies Act 2013 and the Companies (Acceptance of Deposit) Rules 2015, with regard to the deposit accepted from the public are not applicable.



- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) In respect of statutory dues:
- (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Income-tax, Tax deducted at sources, Goods & Service Tax, Provident Fund, ESIC, Excise Duty, Cess and other material statutory dues applicable to it, with the appropriate authorities.
- (b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of custom, duty of excise, value added tax outstanding on account of any dispute.
- viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures. According to the information and explanation given to us, none of the transaction are left unrecorded in books of accounts, or have been surrendered or disclosed as income during the year in the tax assessments under the income tax Act, 1961 (43 of 1961).
- ix) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- x) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- xi) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
- xvii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has incurred no cash losses in the financial year and in the immediately preceding financial year.



- xviii) On the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of Financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board Of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report and that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xix) There are no amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

For KAMAL GUPTA ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 000752C


CA. NEHA AGARWAL (MRN 406713)
PARTNER

PLACE: - KANPUR

DATED: - 26/05/2026

UDIN: 26406713GHJNQM7306

Annexure-'B' to the Auditor's Report

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Sanjeevani Fertilizers and Chemicals Private Limited** ("the Company") as of 31 March, 2026 in the conjunction with our audit of financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standard on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control system over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of the financial statements in accordance with generally accepted accounting principles, and that the receipts and expenditures of the company are being made only in accordance with authorizations of the management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future period are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For KAMAL GUPTA ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 000752C


KANPUR

CA. NEHA AGARWAL (MIRN 406713)
PARTNER

PLACE: KANPUR

DATED: - 26/05/2026

UDIN: 26406713GHJNQ7306

SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED
 CABIN NO. 33, REAR TO PADAM TOWER -I, 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh, India, 208001
 CIN: U74120UP2010PTC041812

Balance Sheet as at 31st March, 2026

In lakhs

Particulars		Note No.	As at 31st March, 2026	As at 31st March, 2025
			Rs.	Rs.
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	22.00	22.00
	(b) Reserves and surplus	4	1,258.66	1,219.93
	(c) Money received against share warrants		-	-
2	Share application money pending allotment		1,280.66	1,241.93
3	Non-current liabilities			
	(a) Long-term borrowings	5	550.00	550.00
	(b) Deferred tax liabilities (net)	6	1.59	1.27
	(c) Other Long term liabilities		-	-
	(d) Long-term provisions		-	-
4	Current liabilities			
	(a) Short Term Borrowings	7	551.59	551.27
	(b) Trade payables		-	-
	(A) total outstanding dues of micro enterprises and small enterprises;	8	39.37	70.52
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
	(c) Other current liabilities	9	66.65	49.46
	(d) Short-term provisions	10	5.24	0.66
			111.26	120.64
	TOTAL		1,943.50	1,913.83
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment, and Intangible assets			
	(i) Property, Plant and Equipment	11	1,343.07	1,307.73
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current Investments	12	-	-
	(c) Deferred tax assets (net)	6	-	-
	(d) Long-term loans and advances	13	-	-
	(e) Other non-current assets		-	-
			1,343.07	1,307.73
2	Current assets			
	(a) Current investments	14	25.60	25.85
	(b) Inventories	15	8.35	8.35
	(c) Trade receivables	16	2.31	16.84
	(d) Cash and cash equivalents	17	564.18	555.26
	(e) Short-term loans and advances		-	-
	(e) Other current assets		-	-
			600.43	606.11
	TOTAL		1,943.50	1,913.83
Accompanying notes are an integral part of the financial statements				

In terms of our report of even date attached

FOR KAMAL GUPTA ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN 000752C

Neel Agarwal
 CA. NEHA AGARWAL (MIRN 406713)
 PARTNER

PLACE : KANPUR
 Date : 26/05/2026

For and on behalf of the Board of Directors

Subodh Agarwal
 Subodh Agarwal
 (DIRECTOR)
 DIN:- 00122844

Renu Agarwal
 Renu Agarwal
 (DIRECTOR)
 DIN:- 01767959

SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

CABIN NO. 33, REAR TO PADAM TOWER -I, 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh, India, 208001
CIN: U74120UP2010PTC041812

In lakhs

Statement of Profit and Loss for the year ended 31 March, 2026

Particulars	Note No.	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	18	45.14	73.88
Other income	19	39.48	45.91
Revenue from operations (net)		84.62	119.59
2 Expenses		-	-
(a) Purchase (Trading Goods)	20	7.56	22.44
(b) Cost of materials consumed	21	4.14	4.74
(c) Employee benefits expense	22	0.25	4.29
(d) Changes in Inventory	23	17.87	27.61
(e) Other expenses			
Total		29.81	59.07
3 Earnings before exceptional items, extraordinary items, interest, tax, depreciation and amortisation (EBITDA) (1 - 2)		54.81	60.52
4 Finance costs	24	-	2.77
5 Depreciation and amortisation expense	11	5.75	6.82
6 Profit / (Loss) before exceptional and extraordinary items and tax (3-4-5+6)		49.07	50.93
7 Exceptional items		-	-
8 Profit / (Loss) before extraordinary items and tax (7 ± 8)		49.07	50.93
9 Extraordinary items		-	-
10 Profit / (Loss) before tax (9 ± 10)		49.07	50.93
11 Tax expense:		4.94	0.36
(a) Current tax expense for current year		1.12	-
(b) Current tax expense relating to prior years		-	-
(c) Net current tax expense		0.32	1.96
(d) Deferred tax		6.38	2.32
12 Profit / (Loss) from continuing operations (11 ± 12)		42.69	48.61
13 Profit / (Loss) for the year		42.69	48.61
14 Earnings per share (of Rs.10/- each):			
Basic		42.69	48.61
(i) Net Profit From Continuing operations		2.20	2.20
(ii) Weighted No. of Equity Shares (No.)		19.40	22.10
(iii) Earning Per Share From Continuing Operations (i/ii)			

Accompanying notes are an integral part of the financial statements

In terms of our report of even date attached
FOR KAMAL GUPTA ASSOCIATES
Chartered Accountants

ERN 000752C

CA. NEHA AGARWAL (MRN 406713)
PARTNER

For and on behalf of the Board of Directors

Subodh Agarwal
DIRECTOR
DIN:- 00122844

Renu Agarwal
DIRECTOR
DIN:- 01767959

PLACE : KANPUR
Date : 26/05/2026

SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

AR TO PADAM TOWER -I, 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh
CIN: U74120UP2010PTC041812

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2026

In lakhs

PARTICULARS

FOR THE YEAR

FOR THE YEAR

ENDED 31.03.2026

ENDED 31.03.2025

A) CASH FLOW FROM OPERATING ACTIVITIES:

PROFIT AFTER EXCEPTIONAL ITEMS AND BEFORE TAX
Add: DEPRECIATION
Less: PROFIT ON SALE OF F.A
Less: ADJUSTMENT FOR TAX
OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES
ADJUSTMENT FOR: TRADE & OTHER RECEIVABLES
VARIATION IN INVENTORIES
TRADE PAYABLE
OTHER CURRENT LIABILITIES
SHORT TERM LOANS & ADVANCES
SHORT TERM PROVISIONS
SHORT TERM BORROWINGS
INVESTMENT

49.07	50.93
5.75	6.82
-	-
3.96	-5.84
50.85	63.59
-	-
0.25	4.29
-31.14	70.52
17.18	49.19
-8.89	-46.95
4.58	-5.74
-	-
-18.03	71.30

CASH GENERATED FROM OPERATIONAL ACTIVITIES

TAX PAID

NET CASH FROM OPERATIONAL ACTIVITIES (A)

32.83	134.89
6.06	0.36
26.77	134.53

B) CASH FLOW FROM INVESTING ACTIVITIES

ASSETS SOLD
ASSETS PURCHASED
PLANT & MACHINERY WIP MADE
SALE OF INVESTMENTS
LONG TERM LOANS AND ADVANCES
CASH FLOW USED IN INVESTING ACTIVITIES

-41.10	-626.70
-	-
-	-
-	-
-41.10	-626.70

C) CASH FLOW FROM FINANCING ACTIVITIES

NET PROCEEDS FROM SHORT TERM BORROWINGS
SHARE ALLOTTED TO SHAREHOLDERS

CASH FLOW USED IN FINANCING ACTIVITIES

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS AT 1st APRIL 2024

CASH AND CASH EQUIVALENTS AT 31st MARCH 2025

-	275.00
-	275.00
-14.33	-217.17
16.64	233.82
2.31	16.64

In terms of our report of even date attached

FOR KAMAL GUPTA ASSOCIATES

CHARTERED ACCOUNTANTS

FRN:000752C

For and on behalf of the Board of Directors

Neel Agarwal

CA. NEHA AGARWAL (MRN 406713)
Partner

Subodh Agarwal

Subodh Agarwal
DIRECTOR
DIN:- 00122844

Renu Agarwal

Renu Agarwal
DIRECTOR
DIN:- 01767959

PLACE : KANPUR

Date : 26/05/2026

Note 3 Share capital

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount (Rs.)	Number of shares	Amount (Rs.)
(a) Authorised Equity shares of Rs.10 each with voting rights	5,00,000.00	50.00	5,00,000.00	50.00
(b) Issued, Subscribed and Fully Paid up Equity shares of Rs. 10 each with voting rights	2,20,000.00	22.00	2,20,000.00	22.00
Total	2,20,000.00	22.00	2,20,000.00	22.00

Refer Notes (i), (ii) & (iii) below

Particulars

(i) Terms/rights attached to equity shares
The company has only one class of equity shares with a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares are entitled to receive the remaining assets of the company, after meeting all liabilities and distribution of all preferential amounts, in proportion to their shareholding.

(ii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Closing Balance
Equity shares with voting rights			
Year ended 31 March, 2026			2,20,000.00
- Number of shares	2,20,000.00	-	22.00
- Amount (Rs.)			
Year ended 31 March, 2025			2,20,000.00
- Number of shares	2,20,000.00	-	22.00
- Amount (Rs.)			

(iii) Details of shares held by each shareholder holding more than 5% shares.

Class of shares / Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights		8.64	19,000.00	8.64
Manoj Kr. Agarwal	19,000.00	10.00	22,000.00	10.00
Surendra Kr. Gupta	22,000.00	12.45	27,400.00	12.45
Mr. Manish Agrawal	27,400.00	12.45	27,400.00	12.45
Mr. Arnav Goyal	27,400.00	51.00	1,12,200.00	51.00
Raghuvansh Agroforms Ltd.	1,12,200.00			

(iv) Details of shares held by Promoters:

Name of Promoter	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares held	% change in shareholding during the year	Number of shares held	% change in shareholding during the year
Subodh Agarwal	200.00	-	200.00	-
Manoj Kr. Agarwal	19,000.00	-	19,000.00	-

Note 4 Reserves and surplus

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
(a) SECURITIES PREMIUM	530.10	530.10
(b) Surplus / (Deficit) in Statement of Profit and Loss	689.83	635.38
Opening balance	42.69	48.61
Add: Profit / (Loss) for the year	-3.96	-5.84
Less: Appropriations	728.56	689.83
Closing balance		
Total	1,258.66	1,219.93

Note 5 Long-term borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
<u>From banks/Fl</u>		
Unsecured	-	-
Secured	-	-
<u>From other parties</u>	550.00	550.00
Secured	550.00	550.00
Total	550.00	550.00

For and on behalf of the Board of Directors



Subodh Agarwal

Subodh Agarwal
(DIRECTOR)
DIN:- 00122844

Renu Agarwal

Renu Agarwal
(DIRECTOR)
DIN:- 01767959

Note	Particulars																																				
2	Significant accounting policies The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.																																				
2.1	Use of estimates The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.																																				
2.2	Inventories Inventories are valued at cost, computed on a First-in-First-out (FIFO) basis, and estimated net realizable value whichever is lower. In respect of finished goods and work in process, appropriate overheads are loaded.																																				
2.3	Depreciation and amortisation Depreciation has been charged over the estimated useful life of a fixed assets on straight line basis as per the rates prescribed and in the manner specified in Part C of Schedule - II of the Companies Act, 2013. The useful lives of the groups of fixed assets are given below:- <table> <tr> <th>Fixed Assets</th><th>Useful Life</th></tr> <tr> <td>1) Fire Extinguisher</td><td>5 Years</td></tr> <tr> <td>2) Building</td><td>30 Years</td></tr> <tr> <td>3) Motor Bike</td><td>10 Years</td></tr> <tr> <td>4) Car</td><td>8 Years</td></tr> <tr> <td>5) Electric Installation</td><td>10 years</td></tr> <tr> <td>6) Telephone</td><td>5 Years</td></tr> <tr> <td>7) Computer</td><td>3 Years</td></tr> <tr> <td>8) Plant & Machinery</td><td>15 Years</td></tr> <tr> <td>9) Fax Machine</td><td>3 Years</td></tr> <tr> <td>10) Vacuum Cleaner</td><td>5 Years</td></tr> <tr> <td>11) Fan</td><td>10 years</td></tr> <tr> <td>12) Generator Sets</td><td>10 years</td></tr> <tr> <td>13) Refrigerator</td><td>10 years</td></tr> <tr> <td>14) Air Conditioners</td><td>10 years</td></tr> <tr> <td>15) Weighing Machine</td><td>15 Years</td></tr> <tr> <td>16) Spray Machine</td><td>15 Years</td></tr> <tr> <td>17) Lab Equipment</td><td>10 Years</td></tr> </table>	Fixed Assets	Useful Life	1) Fire Extinguisher	5 Years	2) Building	30 Years	3) Motor Bike	10 Years	4) Car	8 Years	5) Electric Installation	10 years	6) Telephone	5 Years	7) Computer	3 Years	8) Plant & Machinery	15 Years	9) Fax Machine	3 Years	10) Vacuum Cleaner	5 Years	11) Fan	10 years	12) Generator Sets	10 years	13) Refrigerator	10 years	14) Air Conditioners	10 years	15) Weighing Machine	15 Years	16) Spray Machine	15 Years	17) Lab Equipment	10 Years
Fixed Assets	Useful Life																																				
1) Fire Extinguisher	5 Years																																				
2) Building	30 Years																																				
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4) Car	8 Years																																				
5) Electric Installation	10 years																																				
6) Telephone	5 Years																																				
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11) Fan	10 years																																				
12) Generator Sets	10 years																																				
13) Refrigerator	10 years																																				
14) Air Conditioners	10 years																																				
15) Weighing Machine	15 Years																																				
16) Spray Machine	15 Years																																				
17) Lab Equipment	10 Years																																				
2.4	Revenue recognition Sales Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of vehicle to customers. Sales exclude sales tax and value added tax.																																				
2.5	Tangible fixed assets Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.																																				
2.6	Borrowing costs Borrowing costs include interest and amortisation of ancillary costs incurred. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets.																																				
2.7	Earnings per share Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.																																				
2.8	Taxes on income Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.																																				
2.9	Impairment of assets An impairment loss is recognized wherever the carrying amount of fixed assets exceeds the recoverable amount i.e. the higher of the assets' net selling price and value in use.																																				
2.10	Provisions and contingencies A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.																																				



SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

CABIN NO. 33, REAR TO PADAM TOWER -I, 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh, India, 208001

Notes forming part of the financial statements

In lakhs

S.N.	Particulars	Current Year As At 31.03.2026	Previous Year As At 31.03.2025
1	Contingent Liabilities:-		
	i) Estimated Amount of Contract on Capital Account remaining to be executed and provided for	NIL	NIL
	ii) Other Contingent Liabilities	NIL	NIL
2	Director's Remuneration		
3	AUDITOR'S REMUNERATION:-		
	Audit fees	0.30	0.30
4	Details of dues to micro and small enterprises as defined under MSMED Act, 2006		
	i) Principal amount due	NIL	NIL
	ii) Interest due on above	NIL	NIL
	iii) Amount paid in terms of Sec 16 of the MSMED Act, 2006	NIL	NIL
	iv) Principal amount paid beyond appointed day	NIL	NIL
	v) Interest paid thereon	NIL	NIL
	vi) Amount of interest due and payable for the period of delay	NIL	NIL
	vii) Amount of interest accrued and remaining unpaid as at year end	NIL	NIL
	viii) Amount of further interest remaining due and payable in the succeeding year	NIL	NIL
	The Company has compiled the above information based on written confirmations collected by the Company from suppliers.		
5	The balances of Trade Receivables, Loans and Advances and other personal accounts are subject to confirmation and reconciliation, if any		
6	Income tax disputed demands for A.Y.2020-21 is Rs.77,840/-, for A.Y.2020-21 is Rs. 18,54,290/- for A.Y. 2017-18 is Rs.2,72,46,438/- are reflecting on the Income tax Portal. However, the company disagrees with these demands and company has filed rectification against these demands. These appeals are partially allowed in favour of the company. For the balance the company has filed appeal before ITAT.		
7	None of the employees has completed the qualifying years of services for entitlement of gratuity and hence no provision has been made for Gratuity		
8	The Deferred Tax Liability as at 31.03.2026 comprises of the following:-		
	Deferred Tax Liability:-	As at 01.04.2025	Current Year charge
	Related to Fixed (Assets)/Liabilities	-1.27	-0.32
		-1.27	-1.59
9	Earning per share are calculated by dividing net profit/ (loss) for the year attributable to equity share holders by No. of equity shares outstanding during the year. As there is no change in the equity capital during the year, the diluted earning per share.		
10	The Group has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of the financial statements.		
11	Figures of the Previous Year have been regrouped/ rearranged wherever found necessary.		



SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

CABIN NO. 33, REAR TO PADAM TOWER -I, 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chaur

Notes forming part of the financial statements

Note 5 Long-term borrowings (contd.)

In lakhs

Particulars					
(i) Details of terms of repayment for the other long-term borrowings and security provided in respect of the secured other long-term borrowings:					
Particulars	Terms of repayment and security	As at 31st March, 2026		As at 31st March, 2025	
		Secured	Unsecured	Secured	Unsecured
		Rs.	Rs.	Rs.	Rs.
Term loans from banks/FI:					
Total - Term loans from banks/Fis					
Term loans from other parties (MSME, ANUBHAGH-2, Government of Uttar Pradesh)		550.00		550.00	
Total - Term loans from other parties		550.00		550.00	
(ii) The Company has defaulted in repayment of loans and interest in respect of the following:		NIL	NIL	NIL	NIL
Particulars					
Term loans from other Parties	Period of default	As at 31st March, 2026		As at 31st March, 2025	
		Rs.		Rs.	
Principal	None	-		-	
Interest	None	-		-	

NOTE- Company has been granted a loan of Rs.5,55,00,000.00/- under the pledge scheme of MSME Anubhagh-2, Government of Uttar Pradesh to establish Private Industrial Park in the name of "Sanjeevani Udyog Park" against the mortgage of Land in favour of Director of Industries Uttar Pradesh.



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Notes forming part of the financial statements

Note 6 Disclosures under Accounting Standards

Particulars	In lakhs	
	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
Opening Deferred tax Liability/(Asset)		
<u>Tax effect of items constituting deferred tax liability</u>	-1.27	0.69
On diff. between dep. As per Co.'s Act and as per Income Tax Act/		
On Absorption of Unabsorbed Depreciation during the year and Due to Fixed Assets	-0.32	-1.96
Others	-	-
Tax effect of items constituting deferred tax liability	-0.32	-1.96
<u>Tax effect of items constituting deferred tax assets</u>		
Disallowances under Section 43B of the Income Tax Act, 1961	-	-
On difference between book balance and tax balance of fixed assets	-	-
Tax effect of items constituting deferred tax assets	-	-
Closing deferred tax liability/(Asset)	-1.59	-1.27

The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax (or) The Company has recognised deferred tax asset on unabsorbed depreciation and brought forward business losses based on the Management's estimates of future profits considering the non-cancellable customer orders received by the Company.



Note 7 of Short-term borrowings

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Secured	Unsecured	Secured	Unsecured

Note 8 Trade payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year (As Per Annexure-1)	39.37	70.52
(b) Interest thereon	39.37	70.52
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		
Total	39.37	70.52

Trading payables aging schedule

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	Total
(i) MSME	-	-	-	-
(ii) Others	-	-	-	-
(iii) Disputed dues — MSME	-	-	-	-
(iv) Disputed dues — Others	-	-	-	-

Note No. 9 : Other current liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unpaid dividends	-	-
(f) Application money received for allotment of securities and due for refund and interest accrued thereon	-	-
(g) Unpaid matured deposits and interest accrued thereon	-	-
(h) Unpaid matured debentures and interest accrued thereon	-	-
(i) Other payables (cheque issued but not presented)	-	-
(a) Current maturities of long term debt	-	-
(b) Advance from Customers	31.65	49.28
(c) TDS Payable	-	-
(d) EPF & ESI Payable	-	-
(e) Salary Payable	-	0.13
(f) Due to Directors	-	-
(g) GST Payable	-	-
(h) Other Current Liabilities (As Per Annexure-2)	25.00	-
Total	66.65	49.48

Note 10 Short-term provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
(a) Provision for tax :		
(b) Provision for Expenses	4.94	0.36
Auditors Fee Payable	0.30	0.30
Total	5.24	0.66



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Notes forming part of the financial statements
Note 11 FIXED ASSETS

Tangible assets	Gross block					Accumulated depreciation and impairment				Net Block	
	Life as per Co. Act, 2013	Balance as at 1 April, 2025	Additions	Sales	Balance as at 31 March, 2026	Balance as at 1 April, 2025	Depreciation / amortisation expense for the year	Balance as at 31 March, 2026	SALE / ADJUS as at 31 March, 2025	Balance as at 31 March, 2026	Balance as at 31 March, 2025
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND		511.46			511.46	-	-	-	-	511.46	511.46
LAND & BUILDING(UNDER DEVELOPMENT)		742.51	41.10		783.60	-	-	-	-	783.60	742.51
COMPUTER	15	0.33			0.33	0.30	0.02	0.32	-	0.02	0.04
FURNITURE AND FITTINGS	15	1.14			1.14	1.08	-	1.08	-	0.06	0.06
MOTOR VEHICLES	15	57.26			57.26	54.40	-	54.40	-	2.86	2.86
PLANT AND MACHINERY	8	141.82			141.82	98.85	4.98	103.83	-	37.99	42.97
BUILDINGS		12.69			12.69	4.85	0.74	5.59	-	7.09	7.84
Total		1,467.21	41.10	-	1,508.30	159.48	5.75	165.23	-	1,343.07	1,307.73



SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

FIXED ASSETS

	Rate	WDV as on 01/04/2025	Addition		Deduction	Total	Depreciation for the Year	In lakhs	
			More than 180 Days	Less than 180 Days				Rs.	WDDV as on 31/03/2026
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BUILDING	10.00%	7.49	-	-	-	7.49	0.75	6.74	
FURNITURE AND FITTINGS	10.00%	0.26	-	-	-	0.26	0.03	0.23	
MACHINERY AND PLANT	15.00%	41.04	-	-	-	41.04	6.16	34.88	
COMPUTER	40.00%	0.10	-	-	-	0.10	0.04	0.06	
Total		48.88				48.88	6.97	41.91	



Note 12 Investments

Particulars	In lakhs	
	As at 31st March, 2026	As at 31st March, 2025
(a) Investment Property	Rs.	Rs.
(b) Quoted investments	Nil	Nil
(c) Other unquoted investments	Nil	Nil
Total	-	-

Note 13 Long-term loans and advances

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
	-	-
Note: Long-term loans and advances include amounts due from:		
Particulars	2026	2025
Directors	Rs.	Rs.
Other officers of the Company	NIL	NIL
Firms in which any director is a partner	Nil	Nil
Private companies in which any director is a director or member	Nil	Nil
	NIL	NIL

Note 14 Inventories

(At lower of cost and net realisable value)

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
(a) Raw Materials	-	-
(b) Plants	-	-
(c) Finished Goods	-	-
Total	25.60	25.85

Note 15 Trade receivables

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Trade Receivables outstanding for a period exceeding six months from the date they are due for payment	-	-
Secured, considered good	-	-
Unsecured, considered good (As Per Annexure-3)	-	-
Doubtful less allowances for bad and doubtful debts	8.35	8.35
(b) Trade Receivables outstanding for a period not exceeding six months from the date they are due for payment	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful less allowances for bad and doubtful debts	-	-
Total	8.35	8.35

Trade Receivables ageing schedule for trade receivables outstanding

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 years	2-3 year	Total
(i) Undisputed Trade receivables — considered good	-	-	-	-	-
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	8.35	8.35
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-

Note 16 Cash and cash equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
(a) Cash on hand	-	-
(b) Balances with banks	2.00	2.87
Indian Bank (Current Account)	0.22	1.18
Bank of India (Current Account)	0.09	12.59
Total	2.31	16.64



SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

1st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh, India, 208001

Notes forming part of the financial statements

Note 17 Short-term loans and advances

Particulars	In lakhs	
	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
(a) Loans and advances to related parties		
<u>Unsecured, considered good</u>	-	-
(b) Prepaid expenses - Unsecured, considered good	-	-
Prepaid Insurance	-	-
(c) Balances with government authorities		
<u>Unsecured, considered good</u>		
Mat Credit Unutilised		
Indirect Tax	3.29	4.41
T.D.S (F.Y. 2025-26)	0.16	2.31
T.D.S (F.Y. 2024-25)	3.65	-
	-	4.32
(d) Others (specify nature)	7.11	11.04
<u>Unsecured, considered good</u>		
Other Advances (Annexure-4)		
	557.05	544.22
Total	564.16	555.26

Note 17 Short-term loans and advances (contd.)

Particulars		
Note: Short-term loans and advances include amounts due from:		
Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs.	Rs.
	-	-



Notes forming part of the financial statements

Note 18 Revenue from operations

Note	Particulars	In lakhs	
		For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
(a)	Sale of products (Refer Note (i) below)	45.14	73.68
(b)	Sale of services (Refer Note (ii) below)	-	-
		45.14	73.68
	Total	45.14	73.68

Note	Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
(i)	Sale of products comprises :		
	Sale Taxable		6.96
	Sales Exempt		
	Sales Old Tree		
	Sales (Vegetables)	14.00	15.27
		31.14	51.46
	Total - Sale of Products	45.14	73.68
(ii)	Sale of services comprises :		
		-	-
	Total - Sale of services	-	-

Note 19 Other income

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
a) Interest received		
b) Rent Received (Bhognipur)	36.48	42.91
c) Round Off	3.00	3.00
	0.00	0.00
Total	39.48	45.91

Note 20 Cost of materials consumed

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Opening Stock		
Add: Purchases:		
Seed & Khad	3.65	4.29
Medicines	3.91	3.64
Purchase Gst		2.05
Other Purchases		12.46
Total	7.56	22.44
Less: Closing stock		
Cost of materials consumed/Sold	7.56	22.44
Material consumed/Sold comprises:		
Raw Materials	7.56	22.44
Total	7.56	22.44

Note 21 Employee benefits expense

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Salaries and wages		
Staff welfare	3.00	3.60
	1.14	1.14
Total	4.14	4.74

Note 22 Changes in Inventories of Finished Goods, WIP and Stock In Trade

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Opening Stock of : Finished Goods	25.85	30.14
	25.85	30.14
Closing Stock of : Finished Goods	25.60	25.85
	25.60	25.85
Changes in Inventories	0.25	4.29



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Notes forming part of the financial statements

Note 23 Other expenses

In lakhs

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Agriculture Expenses	5.15	10.85
Auditors Remuneration	0.30	0.30
Bank charges	0.02	0.17
CDSL Expense	0.06	0.31
Communication expenses	0.38	0.34
Conveyance & Travelling expenses	1.13	1.15
Gst Late Fee	0.00	-
GST Tax paid	-	0.03
Insurance	0.07	0.28
JCB Running Exp.	0.09	-
Legal Expense	0.04	-
Misc. Expenses	0.83	1.70
Power & Fuel	3.68	8.00
Printing & Stationery	0.14	0.17
Repair & Maintenance	1.11	0.29
Travelling Expenses	3.19	2.15
Vehicle expenses	1.67	1.86
Total	17.87	27.61
Notes:		
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
(i) Payments to the auditors comprises		
As auditors - statutory audit	0.30	0.30
For Other Services		
Total	0.30	0.30
(ii) Details of Prior period items (net)		
Total	-	-

Note 24 Finance costs

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Interest on Bank	-	2.75
Interest on TDS	-	0.02
Total	-	2.77



Notes forming part of the financial statements

Note 25 Additional information to the financial statements

Note	Particulars	In lakhs	
25.1	Contingent liabilities and commitments (to the extent not provided for)	As at 31st March, 2026	As at 31st March, 2025
(i)	Contingent liabilities	Rs.	Rs.
(a)	Claims against the Company not acknowledged as debt	Nil	Nil
(b)	Guarantees	Nil	Nil
(c)	Other money for which the Company is contingently liable	Nil	Nil
(ii)	Commitments	As at 31st March, 2026	As at 31st March, 2025
(a)	Estimated amount of contracts remaining to be executed on capital account and not provided for	Rs.	Rs.
	Tangible assets	Nil	Nil
	Intangible assets	Nil	Nil
(b)	Uncalled liability on shares and other investments partly paid	Nil	Nil
(c)	Other commitments	Nil	Nil
25.2	Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 The company has not received information from vendors regarding their status under the Micro, Small & Medium enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid / payable under this Act has not been given.		
25.3	Value of imports calculated on CIF basis :	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
	Raw materials	NIL	Nil
	Components	Nil	Nil
	Spare parts	Nil	Nil
	Capital goods	Nil	Nil
25.4	Expenditure in foreign currency :	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
	Royalty	Nil	Nil
	Know-how	Nil	Nil
	Professional and consultation fees	Nil	Nil
	Interest	Nil	Nil
	Other matters	Nil	Nil
25.5	Details of consumption of imported and indigenous items	For the year ended 31 March, 2026	
	<u>Imported (Rs. In Lacs)</u>	Rs.	%
	Raw materials	NIL (Nil)	NA (Nil)
	Components	Nil (Nil)	NA
	Spare parts	Nil (Nil)	NA
	Total	NIL (Nil)	NA (Nil)



Notes forming part of the financial statements

Note 25 continued

Note	Indigenous	For the year ended 31 March, 2026	
		Rs.	%
	Raw Materials	-	Nil
	Consumables	-	Nil
	Packing Materials	-	Nil
	Total	-	0%
	Note: Figures / percentages in brackets relates to the previous year		
		For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
25.1	Earnings in foreign exchange : (Rs. in Lacs)		
	Export of goods calculated on FOB basis	NIL	NIL
	Royalty, know-how, professional and consultation fees	Nil	Nil
	Interest and dividend	Nil	Nil
	Other income	Nil	Nil
25.2	In the opinion of the board of directors, the current assets, Loans & Advances if realized in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and that no contingent liability exists as on 31.03.2026 except those mentioned in these notes on account.		
25.3	Adoption of revised Schedule III of the Companies Act, 2013 The Revised Schedule III has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.		



SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

CABIN NO. 33, REAR TO PADAM TOWER -I, 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh, India, 208001

Notes forming part of the financial statements

Note 26 Disclosures under Accounting Standards

In Lakhs

Particulars

Related party transactions

Details of related parties:

Description of relationship	Names of related parties
Key Management Personnel (KMP)	1. Subodh Agarwal 2. Renu Agarwal
Related Party	Raghuvansh Agrofarms Limited Kanpur Organics Private Limited

Note: Related parties have been identified by the Management.

Details of related party transactions during the year ended 31 March, 2026 and balances outstanding as at 31 March, 2026.

Particulars	KMP	Relatives of KMP	Related Party	Total
Rental income - Raghuvansh Agrofarms Ltd.	0.00	0.00	0.60	0.60
	0.00	0.00	0.00	0.00
Rental income - Kanpur Organics Private Limited	0.00	0.00	1.20	1.20
	0.00	0.00	0.00	0.00
Loan- Subodh Agarwal	25.00	0.00	0.00	25.00
	0.00	0.00	0.00	0.00

Note: Figures in bracket relates to the previous year



SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

CABIN NO. 33, REAR TO PADAM TOWER -L 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh, India, 208001

ANNEXURE '1' OF TRADE PAYABLE AS ON 31.03.2026

PARTICULARS	In lakhs
Deepak Agarwal	14.95
Sanjeev Gupta Huf	17.27
Umang Agarwal	7.15
TOTAL	39.37

ANNEXURE '2' OF Other Current Liabilities AS ON 31.03.2026

PARTICULARS	31 MARCH.2026 TOTAL
Kunkuni Devi	2.00
Renu Saxena	2.00
Shree Nath Ji Infrajone Llp	6.00
TOTAL	10.00

ANNEXURE '3' OF TRADE RECEIVABLE AS ON 31.03.2026

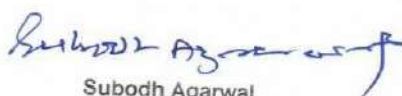
PARTICULARS	MORE THAN 3 YEARS	2-3 YEARS	1-2 YEARS	6 MONTHS - 1 YEAR	LESS THEN 6 MONTHS	31 MARCH.2026 TOTAL
Shri Samridhhi Krishi Products Pvt Ltd	8.35	-	-	-	-	8.35
TOTAL	8.35	-	-	-	-	8.35

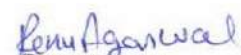
ANNEXURE '4' OF OTHER ADVANCES AS ON 31.03.2026

PARTICULARS	AMOUNT
Brahmavarta Infraheights Pvt Ltd	23.11
Electric Security Deposit	0.20
Growfast Gold Mines LLP	488.74
Shree Shyam Skycraper Pvt Ltd	45.00
TOTAL	557.05

FOR & ON BEHALF OF THE BOARD OF DIRECTOR




 Subodh Agarwal
 (DIRECTOR)
 DIN:- 00122844


 Renu Agarwal
 (DIRECTOR)
 DIN:- 01767959

SANJEEVANI FERTILIZERS AND CHEMICALS PRIVATE LIMITED

CABIN NO. 33, REAR TO PADAM TOWER -I, 01st FLOOR, 14/113, CIVIL LINES, Kanpur Nagar, Bara Chauraha, Uttar Pradesh, India, 208001

CIN: U74120UP2010PTC041812

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance
Current Ratio	600.43	111.26	5.40	5.02	7%
Debt-equity Ratio	550.00	1,280.66	0.43	0.44	0%
Debt service coverage ratio	49.07	-	-	18.52	0%
Return on equity	42.69	22.00	1.94	2.21	-12%
Inventory turnover ratio	45.14	25.73	1.75	2.63	-33%
Trade Payables turnover ratio	7.56	-	-	-	-
Net Capital turnover ratio	45.14	1,280.66	0.04	0.06	-41%
Net profit ratio	42.69	45.14	0.95	0.66	43%
Return on capital employed	42.69	1,280.66	0.03	0.04	-15%

