D.N. GUPTA & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of AGROCOMM TRADING COMPANY PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **AGROCOMM TRADING COMPANY PRIVATE LIMITED,** ("the Company"),**(PAN AABCU1291K)** which comprise the Balance Sheet as at March 31 2026, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, of the state of affairs of the Company as at March 31, 2026, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs),as 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 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 financial statements under the provisions of the Act and the Rules there under, 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 financial statements.

Key Audit Matters

Reporting of Key audit matters as per SA 701, Key audit matters are not applicable to the Company as it is an unlisted Company.

Information Other than Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report, Business responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our 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 the other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with 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 the 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.

In preparing the financial statements, management is 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 auditors' 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 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.

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- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstance, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

The provisions of 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 Companies Act, 2013 is not applicable to the Company since

(a) It is not a subsidiary or holding company of a public company;

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(b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;

(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

(d) Its turnover for the year is not more than Rs.10 Crores during the year.

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, the 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 afore said financial statements comply with the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014;

(e) on the basis of written representations received from the Directors as on 31.03.2026 taken on record by the Board of Directors, none of the Directors is disqualified as on 31.03.2026 from being appointed as a Director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs. 50.00 Crores and its borrowings from banks and financial institutions at any time during the year is less than 25.00 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act as amended, In our opinion and to the best of our information and according to the explanations given to us the remuneration paid by the Company to it's Directors during the year is in accordance with the provisions of section 197 of the Act as applicable to the Company.

(h) 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, as amended 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 it's financial position.

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. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has 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 the audit trail feature being tampered with.

For D. N. Gupta & Associates
Chartered Accountants
FRN: 316060E



(CA D N Gupta)
Partner
Membership No. 052634
UDIN: 26052634ZDRLZM1010
Place: Kolkata.
Date: The 26th **day of** August **, 2026**

AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072

CIN: U51909WB2009PTC136691

Balance Sheet as at 31st March 2026

(Amount in Hundred)

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I	**EQUITY AND LIABILITIES**			
1.	**Shareholders' Funds**			
	a. Share Capital	3	3,715.00	3,715.00
	b. Reserves and Surplus	4	58,201.98	57,792.88
	c. Money received against share warrants		-	-
2.	**Share application money pending allotment**		-	-
3.	**Non-Current Liabilities**			
	a. Long-term borrowings		-	-
	b. Deferred tax liabilities (Net)		-	-
	c. Other Long term liabilities		-	-
	d. Long Term Provisions		-	-
4.	**Current Liabilities**			
	a. Short-term borrowings		-	-
	b. Trade payables			
	-total outstanding dues of micro and small enterprises		-	-
	-total outstanding dues of creditors other than micro and small enterprises		-	-
	c. Other current liabilities	5	1,738.00	633.00
	d. Short-term Provisions		-	-
			63,654.98	**62,140.88**
II	**ASSETS**			
1.	**Non-current assets**			
	a. Property, Plant & Equipments and Intangible assets	6		
	(i) Property, Plant and Equipment		142.83	142.83
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	(iv) Intangible assets under development		-	-
	b. Non Current Investments	7	3,370.00	3,370.00
	c. Deferred tax assets	8	846.51	852.58
	d. Long term loans and advances		-	-
	e. Other Non Current Assets		-	-
2.	**Current Assets**			
	a. Current Investments		-	-
	b. Inventories		-	-
	c. Trade Receivables	9	-	5,260.50
	d. Cash and Bank Balance	10	57,201.65	50,737.80
	e. Short Term Loans and Advances		-	-
	f. Other Current Assets	11	2,093.98	1,777.17
			63,654.98	**62,140.88**
See accompanying notes forming part of the financial statements		1-32		

As per our report of even date attached.

For D N GUPTA & ASSOCIATES

Chartered Accountants

Firm Registration No. 316060E

D N GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

CA D N GUPTA

Partner

Membership No. 052634

PLACE : KOLKATA

DATE : 26.08.2026

For and on behalf of the Board of Directors

Agrocomm Trading Company Pvt. Ltd.

Sweta Khemka

Director

SWETA KHEMKA

DIN: 00334783

Agrocomm Trading Company Pvt. Ltd.

Director

Director

RAKHESH KHEMKA

DIN: 00335016

AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072

CIN: U51909WB2009PTC136691

Statement of Profit & Loss for the Year ended on 31st March, 2026

(Amount in Hundred)

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I	Revenue from Operations		-	-
II	Other Income	12	3,194.83	2,784.30
III	**Total Income**		**3,194.83**	**2,784.30**
IV	**EXPENSES**			
	Cost of Materials Consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Change in Inventories of FG, WIP and stock in trade		-	-
	Employee Benefits Expenses	13	1,980.00	1,121.68
	Finance Cost	14	60.62	12.46
	Depreciation and Amortization Expense	15	-	-
	Other Expenses	16	739.04	597.69
			2,779.66	**1,731.83**
V	**Profit before exceptional and extraordinary items and tax**		**415.17**	**1,052.47**
VI	Exceptional items		-	-
VII	**Profit before extraordinary items and tax**		**415.17**	**1,052.47**
VIII	Extraordinary items		-	-
IX	**Profit before tax**		**415.17**	**1,052.47**
X	**Tax Expense**			
	a. Current Tax (Net of Mat)		-	-
	b. Deferred Tax		6.07	7.11
	c. Tax related to Previous years		-	
			6.07	**7.11**
XI	**Profit (Loss) for the period from continuing operations**		**409.10**	**1,045.36**
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/ (Loss) after tax (XI + XIV)		**409.10**	1,045.36
XVI	**Earning per equity share of Rs. 10/- each**			
	a. Basic		1.10	2.81
	b. Diluted		1.10	2.81
See accompanying notes forming part of the financial statements		1-32		

As per our report of even date attached.

For D N GUPTA & ASSOCIATES
Chartered Accountants
Firm Registration No. 316060E

CA D N GUPTA
Partner
Membership No. 052634

PLACE : KOLKATA
DATE : 26.08.2026

D. N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

For and on behalf of the Board of Directors

Agrocomm Trading Company Pvt. Ltd.
Director
SWETA KHEMKA
DIN: 00334783

Agrocomm Trading Company Pvt. Ltd.
Director
RAKHESH KHEMKA
DIN: 00335016

AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072

CIN: U51909WB2009PTC136691

Cash Flow Statement for the year ended as on 31st March, 2026

(Amount in Hundred)

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
(A)	**Cash Flow from Operating Activities**			
	Net profit as per The Statement of Profit & Loss before Tax		415.17	1,052.47
	Adjustment for:-			
	Interest Income		(3,168.05)	(2,779.11)
	Insurance claim Received		-	-
	Liabilities Written off		-	-
	Depreciation		-	-
	Profit on Sale of Assets		-	-
	Expenses related with financing activities		60.62	12.46
	Operating Profit Before Working Capital Changes		**(2,692.27)**	**(1,714.18)**
	Adjustment for Current Assets & Liabilities			
	(Increase)/Decrease in trade receivable		5,260.50	-
	(Increase)/Decrease in long term loans & advances		-	-
	(Increase)/Decrease in short term loans & advances		-	290.48
	(Increase)/Decrease in stock in trade		-	-
	(Increase)/Decrease in other current assets		(316.81)	(140.42)
	Increase/(Decrease) in current liabilities		1,105.00	172.64
	Increase/(Decrease) in trade payable		-	-
	Direct taxes paid		-	-
			6,048.69	322.70
	Cash Generated from (utilized in) Operating activities	**(A)**	**3,356.43**	**(1,391.48)**
(B)	**Cash flow from Investment Activities**			
	Rental Income		-	-
	Interest Income		3,168.05	2,779.11
	Investment in Subsidiary company		-	-
	Sale of Fixed Assets		-	-
	Cash generate from (utilised in) Investing activities	**(B)**	**3,168.05**	**2,779.11**
(C)	**Cash flow from Financing Activities**			
	Increase/(Decrease) in Short term borrowings		-	
	Increase/(Decrease) in Long term borrowings		-	-
	Interest & other finance expenses paid		(60.62)	(12.46)
	Cash generated from (utilised in) Financing activities	**(C)**	**(60.62)**	**(12.46)**
	Effect Foreign Exchange fluctuation		-	-
Net Increase (Decrease) in Cash and cash equivalents		**(A+B+C)**	**6,463.86**	**1,375.17**
	Opening Cash & Cash Equivalents		50,737.80	49,362.63
	Closing Cash & Cash Equivalents		**57,201.65**	**50,737.80**

As per our report of even date attached.

For D N GUPTA & ASSOCIATES
Chartered Accountants
Firm Registration No. 316060E

CA D N GUPTA
Partner
Membership No. 052634

D. N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

PLACE : KOLKATA
DATE : 26.08.2026

For and on behalf of the Board of Directors

Agrocomm Trading Company Pvt. Ltd.
Director

SWETA KHEMKA
DIN: 00334783

Agrocomm Trading Company Pvt. Ltd.
Director

RAKHESH KHEMKA
DIN: 00335016

AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072
CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

Note No. 1 : Corporate Information

Agrocomm Trading Company Private Limited is a private limited company domiciled in India, incorporated under the provisions of Companies Act, 2013. The company is engaged in the business of trading of Agro commodities.

Note No. 2 : Significant Accounting Policies

a. **Basis of Accounting**

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. **Inventories**

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

Trading Goods : At cost

c. **Tangible Assets and Depreciation**

Tangible assets are measured on cost basis except land. Land measured at revaluation model. Land is Leasehold for a period of 99 Years.
Tangible Assets are recorded at cost except Land less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalized as part of qualifying fixed assets.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on Fixed Assets acquired upto 31st March 2006 is provided on Written Down Value Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013. However, Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013 on the Assets put to use during Financial Year 2006-07 onwards.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.



AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072
CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

d. **Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods

Revenue from, sale of goods including cartage is recognised in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects Goods & service taxes (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue. Excise duty deducted from revenue (gross) is the amount that is included in the revenue (gross) and not the entire amount of liability arising during the year.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Other Income

Other income is recognized on accrual basis.

e. **Expenditure**

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

f. **Foreign Exchange Transactions**

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

(iii) Exchange difference

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

g. **Investments**

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary , in the value of long term investments.

D. N. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072

CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

h. **Taxation**

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.

2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.

3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

i. **Borrowing Costs**

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

j. **Segment Reporting**

The company has only one business segment as the primary segment for disclosure. The company is primarily engaged in the trading of Agro Commodities, which in the context of Accounting Standard 17 on Segment Reporting are not considered as reportable segment.

k. **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

l. **Earning Per Share**

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

m. **Cash Flow Statements**

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072
CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

n. **Operating Cycle**

Based on the nature of products/activitiy of the company and the normal time between acquisition of assets and their realisation in cash or cash equvalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

o. **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.



AGROCOMM TRADING COMPANY PRIVATE LIMITED

CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

(Amount in Hundred)

Note No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
3	**Share Capital**		
3.1	Authorized Share Capital		
	100000 (Previous Year 100000) Equity Shares of Rs. 10/- each.	10,000.00	10,000.00
		10,000.00	**10,000.00**
3.2	Issued , Subscribed & Fully Paid up Capital		
	37150 (Previous Year 37150) Equity Shares of Rs. 10/- each.	3,715.00	3,715.00
		3,715.00	**3,715.00**
3.3	Reconciliation Of Number of Shares		
	Number Of Equity Shares as at the beginning of the Financial year	37,150.00	37,150.00
	Add :- Number of Shares Issued during the period	-	-
	Number Of Equity Shares as at the end of the financial Years	37,150.00	37,150.00

3.4 List of Shareholders holding more than 5% of Equity Shares of the company

Name	% of Shares		Number of Shares	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
Rakhesh Khemka	46.03%	46.03%	17,100.00	17,100.00
Madan Mohan Khemuka	10.09%	10.09%	3,750.00	3,750.00
Vanisha Khemka	5.45%	5.45%	2,026.00	2,026.00
Mansi Khemka	9.62%	5.45%	3,575.00	2,026.00
Uma Agro Exports Pvt. Ltd.	24.23%	24.23%	9,000.00	9,000.00

3.5 **Details of Shares held by promoters**

Promoter Name	2025-26		
	No. of Shares**	%of total shares**	% Change during the year***
Rakhesh Khemka	17,100.00	46.03%	-
Sweta Khemka	1,700.00	4.58%	-
Madan Mohan Khemka	3,750.00	10.09%	-

Details of Shares held by promoters

Promoter Name	2024-25		
	No. of Shares**	%of total shares**	% Change during the year***
Rakesh Khemka	17,100.00	46.03%	-
Sweta Khemka	1,700.00	4.58%	-
Madan Mohan Khemka	3,750.00	10.09%	-

3.6 Terms / Rights attached to Equity Shares

The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entilted to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

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. However, no such preferential amounts exist curently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

4	**Reserves & Surplus**		
4.1	**Surplus (Statement of Profit & Loss)**		
	Opening balance	57,792.88	56,747.53
	Add : Profit During the Year	409.10	1,045.36
	Less : Fixed Assets Adjustments	-	-
	Closing balance	58,201.98	57,792.88
	Total	**58,201.98**	**57,792.88**

D. N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

AGROCOMM TRADING COMPANY PRIVATE LIMITED

CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

(Amount in Hundred)

Note No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
5	**Other Current Liabilities**		
5.1	Other Payables		
	Other Liabilities	1,738.00	633.00
	Total	**1,738.00**	**633.00**
7	**Non Current Investments**		
7.1	Investment In Equity Instruments		
	(Quoted Shares Valued at cost)		
	280000 Shares of Uma Exports Ltd.	2,800.00	2,800.00
	(Unquoted Shares Valued at cost)		
	57000 Shares of Primerose Dealers Pvt. Ltd.	570.00	570.00
	Total	**3,370.00**	**3,370.00**
	Aggregate amount of quoted investments and market value	51,884.00	233,800.00
	Aggregate amount of Unquoted Investment	570.00	570.00
	Details of partnership firm inculding capital, Ratio, Profit		
8	**Deferred Tax Liability (Net)**		
8.1	Deferred Tax Asset		
	Opening balance	852.58	859.69
	During the Year	(6.07)	(7.11)
	Total	**846.51**	**852.58**
9	**Trade Receivables**		
9.1	Unsecured, considered good		
	-with related parties	-	-
	-with others	-	5,260.50
	Total	**-**	**5,260.50**
9.2	Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.		
10	**Cash and cash equivalents**		
10.1	Balances with Banks		
	- ICICI Bank	971.81	8,023.46
10.2	Cash on hand	494.67	1,454.67
10.3	Fixed Deposits	55,735.18	41,259.67
	Total	**57,201.65**	**50,737.80**
11	**Other Current Assets**		
11.1	Balance with Revenue Authorities		
	Income Tax Refundable(A.Y. 15-16)	1,399.30	1,399.30
	Income Tax Refundable(A.Y. 21-22)	99.95	99.95
	TDS AY 2026-27	316.81	-
	TDS AY 2025-26	277.92	277.92
	Total	**2,093.98**	**1,777.17**

D. N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

9 Trade receivable ageing schedule

Outstanding for following periods from due date of payment (2025-26) (Amount in Hundred)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

Outstanding for following periods from due date of payment (2024-25)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade Receivables – considered good	-	-	-	-	5,260.50	-	-	5,260.50
	Undisputed Trade Receivables – considered doubtful	-	-		-	-	-	-	-
	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	-	-	5,261	-	-	5,261



AGROCOMM TRADING COMPANY PRIVATE LIMITED

CIN : U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

Note No. 6 : Property, Plant & Equipments

(Amount in Hundred)

Particulars		Gross Block				Accumulated Depreciation				Net Block	
		As on 01.04.2025	Addition during the year	Deduction during the year	As on 31.03.2026	As on 01.04.2025	Addition during the year	Deduction during the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
6.1	**Tangible Assets**										
a.	Furniture	372.55	-	-	372.55	353.92	-	-	353.92	18.63	18.63
b.	Mobile Phone	79.99			79.99	75.98	-	-	75.98	4.01	4.01
c.	Computers	1,743.79	-	-	1,743.79	1,656.58	-	-	1,656.58	87.21	87.21
d.	Motor Vehicles	659.84	-	-	659.84	626.85	-	-	626.85	32.99	32.99
	Total	**2,856.17**	**-**	**-**	**2,856.17**	**2,713.34**	**-**	**-**	**2,713.34**	**142.83**	**142.83**
	(Previous Year)	2,856.17	-	-	2,856.17	2,713.34	-	-	2,713.34	142.83	142.83

D. N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

AGROCOMM TRADING COMPANY PRIVATE LIMITED

Ganga Jamuna Appartment 28/1,Shakespeare Sarani,1st Floor Kolkata-700072
CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

(Amount in Hundred)

Note No.	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
12	**Other Income**		
12.1	Interest Income	3,168.05	2,779.11
12.2	Interest on IT Refund	-	5.19
12.3	Foreign Exchange Gain	26.78	-
	Total	**3,194.83**	**2,784.30**
13	**Employee Benefit Expenses**		
13.1	Salary & Wages	1,980.00	851.20
13.2	Staff welfare Expenses		270.48
	Total	**1,980.00**	**1,121.68**
14	**Finance Costs**		
14.1	Bank Charges	60.62	12.46
	Total	**60.62**	**12.46**
15	**Depreciation and Amortization Expense**		
15.1	Depreciation	-	-
		-	-
16	**Other Expenses**		
	Filing Fees	12.12	20.00
	GST Paid	36.00	228.69
	Trade Licence	56.00	89.00
	Audit Fees		
	- as Statutory Audit	200.00	200.00
	Profession Tax	25.00	25.00
	Office Expenses	379.92	-
	Professional Fees	30.00	35.00
	Total	**739.04**	**597.69**

D. N. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

AGROCOMM TRADING COMPANY PRIVATE LIMITED

CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

(Amount in Hundred)

		As at 31st March, 2026	As at 31st March, 2025
17	**Contingent liabilities and commitments (to the extent not provided for)**		
17.1	**Contingent liabilities**	-	-

18 Disclosure Regarding analytical ratios:

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	34.12	91.27	-62.62	Increase in current asset
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.01	0.00	1836.60	N/A
Return on capital employed	Earning before interest and taxes	Capital Employed	0.01	0.02	-60.81	N/A

19 In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

20 The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.

21 Related Party Disclosure

21.1 Details of Related Parties

Name of Related Party	Nature of relationship
Entities over which Company, or key management personnel or their relatives, exercise significant influence:	
Uma Agro Exports Pvt. Ltd.	KMP is Director in this Company
Prime Rose Dealers Pvt. Ltd.	KMP is Director in this Company
Uma Exports Limited	KMP is Director in this Company
UMA AGRI SOLUTIONS PRIVATE LIMITED	KMP is Director in this Company
SWASTIK OIL REFINERY PRIVATE LIMITED	KMP is Director in this Company
PAKHI COMMERCIAL PRIVATE LIMITED	KMP is Director in this Company
SHIVKRISHNA VINCOM PRIVATE LIMITED	KMP is Director in this Company
MOHAN TRADERS PVT LTD	KMP is Director in this Company
UMA EVEHICLE PVT LTD	KMP is Director in this Company
Agrocomm International	KMP is Partner in this Partnership Firm
BANGA PROJECT REALTY LLP	Director is Partner in Partnership Firm
JSK NIRMAN LLP	Director is Partner in Partnership Firm
JSK AWAS LLP	Director is Partner in Partnership Firm
GAJRAJ AWAS LLP	Director is Partner in Partnership Firm
MULTICON RESIDENSES LLP	Director is Partner in Partnership Firm
CHISEL LUXE REALTY LLP	Director is Partner in Partnership Firm
Key Managerial Personnel:	
Rakhesh Khemka	Director
Sweta Khemka	Director
Madan Mohan Khemuka	Director
Relative of Key Managerial Personnel: NONE	

21.2 The company has entered into transactions with the following related parties

Nature of Transactions	2025-26	2024-25
A. Salary Paid		
Vanisha Khemka	1,400.00	-
Nature of Balance	**2023-23**	**2021-22**
Salary Payable		
Vanisha Khemka	1,400.00	-

D. N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

AGROCOMM TRADING COMPANY PRIVATE LIMITED

CIN: U51909WB2009PTC136691

Notes Forming Part of the Financial Statements as at 31-03-2026

22 Additional Information

(Amount in

	Particulars	For the year ended on	
		31st March, 2026	31st March, 2025
22.1	Expenditure in Foreign Exchange	-	-
22.2	Earnings in Foreign Currency	-	-

23 No employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year.

24 Net Profit after tax for the year has been used as the numerator and number of shares has been used as denominator for calculating the basic and diluted earnings per shares

	Particulars	As at 31st March, 2026	As at 31st March, 2025
a.	Face Value Per Share (In Rs.)	10	10
b.	Net Profit/(Loss) after tax (In Rs.)	40,909.61	104,535.61
c.	Weighted average number of Equity Share	37,150.00	37,150.00
d.	Basic and Diluted Earnings per share(In Rs.)	1.10	2.81

25 The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.

26 There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.

27 All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.

28 Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.

29 The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.

30 **Corporate Social Responsibility -** The Company is not Required to do CSR.

31 Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

32 The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.

For D N GUPTA & ASSOCIATES
Chartered Accountants
Firm Registration No. 316060E

D N GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

CA D N GUPTA
Partner
Membership No. 052634

For and on behalf of the Board of Directors

Agrocomm Trading Company Pvt. Ltd.

Sweta Khemka

Director
SWETA KHEMKA
DIN: 00334783

Agrocomm Trading Company Pvt. Ltd.

Director
RAKHESH KHEMKA
DIN: 00335016

PLACE : KOLKATA
DATE : 26.08.2026