HINDUSTAN AGRIGENETICS LIMITED

CIN NO. L01119DL1990PLC040979

Regd. Office : C-1/5, Second Floor, Safdarjung Development Area, Hauz Khas, South West Delhi, New Delhi - 110016

BALANCE SHEET AS AT 31-03-2026

Particulars	Notes	As at 31-03-2026	As at 31-03-2025
		Rs.	Rs.
I. ASSETS			
(1) Non-Current Assets :			
(a) Property, Plant and Equipment	2	12,82,473	15,93,568
(b) Capital Work In Progress		-	-
(c) Financial Assets :		-	-
(i) Investments		-	-
(d) Deferred Tax Assets (Net)	3	90,27,326	90,13,456
(e) Other Non-Current Assets		-	-
Total Non-Current Assets		**1,03,09,799**	**1,06,07,024**
(2) Current Assets :			
(a) Inventories		-	-
(b) Financial Assets :			
i) Investments	4	3,29,68,476	3,64,08,347
ii) Loans and Advances	5	2,25,00,000	2,50,00,000
iii) Trade Receivables	6	-	-
iv) Cash and Cash Equivalents	7	5,61,74,419	5,14,05,088
(c) Other Current Assets	8	20,72,061	6,27,464
Total Current Assets		11,37,14,956	11,34,40,899
Total Assets		**12,40,24,755**	**12,40,47,924**
II. EQUITY AND LIABILITIES			
(1) Equity :			
(a) Equity Share capital	9	4,40,02,000	4,40,02,000
(b) Other Equity	10	7,75,73,975	7,62,32,089
Total Equity		**12,15,75,975**	**12,02,34,089**
(2) Liabilities :			
Non-Current Liabilities :			
(a) Financial Liabilities :			
(i) Others	11	17,25,189	34,70,781
(b) Provisions		-	-
Total Non-Current Liabilities		17,25,189	34,70,781
Current Liabilities :			
(a) Financial Liabilities :			
i) Short Terms Borrowings		-	-
ii) Trade Payables	12		
a) MSME Enterprises		-	-
b) Others		51,306	1,666
iii) Others		-	-
(b) Other Current Liabilities	13	-	-
(c) Provisions	14	6,72,285	3,41,388
Total Current Liabilities		7,23,591	3,43,054
Total Liabilities		**24,48,780**	**38,13,835**
Total Equity & Liabilities		**12,40,24,755**	**12,40,47,924**

Significant Accounting Policies

Other notes to the financial statements

FOR AND ON BEHALF 0F BOARD

for ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S

PRANAV KAPUR	PRITAM KAPUR
Chairman	Managing Director
DIN : 00485910	DIN : 00461538

V ANANT RAO
Partner
Membership No : 022644

Date : 30-05-2026
UDIN : 26022644DUEGJJ2416

CHANDNI KAPUR	NEHA MITTAL
Director	Company Secretary
DIN : 07007247	ACS : 27477

HINDUSTAN AGRIGENETICS LIMITED

CIN : L01119DL1990PLC040979

Regd. Office : C-1/5, Second Floor, Safdarjung Development Area, Hauz Khas, South West Delhi, New Delhi - 110016

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2026

	PARTICULARS	Notes	31-03-2026	31-03-2025
			Rs.	Rs.
I	**Income From Operations :**			
	Revenue from Operations	15	4,33,330	7,71,200
	Other Non-Operating Income	16	1,00,81,788	75,98,607
	Total Revenue from Operations (net)		**1,05,15,118**	**83,69,807**
II	**Expenditure :**			
	a) Cost of Materials Consumed	17	2,21,550	3,99,840
	b) Purchases of Stock-In-Trade		-	-
	c) Manufacturing & Operating Expenses	18	1,33,693	2,35,182
	d) Changes in Inventories		-	-
	e) Employee Benefit Expenses	19	9,40,430	8,81,950
	f) Finance Costs	20	92,148	1,10,520
	g) Depreciation and Amortization expenses	21	2,69,332	3,59,110
	h) Other Administrative Expenses	22	74,94,149	94,93,313
	Total Expenditure		**91,51,302**	**1,14,79,916**
III	**taxes**	(I-II)	**13,63,816**	**(31,10,109)**
IV	**Exceptional items**		-	-
	- Profit on Sale of Agrl. Land		13,32,236	33,040
V	**Profit / (Loss) before Tax**	(III-IV)	**26,96,052**	**(30,77,069)**
VI	**Tax Expense :**			
	a. Current Tax		13,68,036	-
	b. Mat Credit Entitlement		-	-
	c. Deferred Tax		(13,870)	-26,552
VII	**Profit / (Loss) for the year**	(V-VI)	**13,41,886**	**(30,50,517)**
VIII	**Earnings per Equity Share :**	20		
	Basic earnings per share		0.30	-0.69
	Diluted earnings per share		0.30	-0.69

Significant Accounting Policies — 1

The accompanying notes are an integral part of these financial statements — 2-25

FOR AND ON BEHALF 0F BOARD

for ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S

PRANAV KAPUR
Chairman
DIN : 00485910

PRITAM KAPUR
Managing Director
DIN : 00461538

V ANANT RAO
Partner
Membership No : 022644

CHANDNI KAPUR
Director
DIN : 07007247

NEHA MITTAL
Company Secretary
ACS : 27477

Date : 30-05-2026
UDIN : 26022644DUEGJJ2416

HINDUSTAN AGRIGENETICS LIMITED

CIN : L01119DL1990PLC040979

Regd. Office : C-1/5, Second Floor, Safdarjung Development Area, Hauz Khas, South West Delhi, New Delhi - 110016

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

Sno.	Particulars	2025-26	2024-25
		Rs.	Rs.
A.	**Cash Flow from Operating Activities**		
	Net Profit / (Loss) before Tax	26,96,052	(30,77,069)
	Adjustments for:		
	Depreciation	2,69,332	3,59,110
	Profit/(loss) on sales of Mutual Funds	-	(2,40,491)
	Profit/(loss) on sales of Land	(13,32,236)	
	Profit/(loss) on sales of Shares	(5,07,387)	(4,89,953)
	Profit on Sale of Car	-	(33,040)
	Revaluation Gains on Financial Assets - Mutual Funds	(9,21,997)	(10,54,447)
	Revaluation Loss on Financial Assets - Shares	48,69,256	40,60,933
	Finance Cost	92,148	1,10,520
	Operating Profit before Working Capital Changes	**51,65,167**	**(3,64,436)**
	Decrease / (Increase) in Trade Receivables	-	-
	Decrease / (Increase) in Short Term Loans And Advances	25,00,000	-
	Decrease / (Increase) in Other Current Assets	(14,44,597)	14,87,011
	Increase / (Decrease) in Trade Payables	49,640	(96,134)
	Increase / (Decrease) in Other Current Liabilities	-	(1,53,692)
	Increase / (Decrease) in Short Term Provisions	3,30,897	(1,43,218)
	Cash generated from Operating Activities	**66,01,107**	**7,29,531**
	Income Tax Paid	(13,68,036)	-
	Net Cash Flow from Operating Activities	**52,33,071**	**7,29,531**
B.	**Cash Flow from Investing Activities :**		
	Acquisition of Property, Plant Equipment	-	(78,200)
	Sale of Property, Plant Equipment	13,74,000	60,000
	Loan Provided to Vedavaag Systems Ltd	-	(2,50,00,000)
	Changes in Investments	-	(1,89,94,768)
	Net Cash Flow from Investing Activities	**13,74,000**	**(4,40,12,968)**
C.	**Cash Flow from Financing Activities :**		
	Increase / (Decrease) in Long Term Borrowings	(17,45,592)	-
	Equity Shares Issued	-	-
	Decrease in Capital Work-in-Progress	-	-
	Finance Costs	(92,148)	**(1,10,520)**
	Net Cash Flow from Financing Activities	**(18,37,740)**	**(1,10,520)**
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	47,69,330	(4,33,93,957)
	Opening Cash and Cash Equivalents	5,14,05,088	9,47,99,045
	Closing Cash and Cash Equivalents	**5,61,74,419**	**5,14,05,088**

Notes:

1. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (Ind As 3) 'Cash Flow Statements' notified by the Central Govt under Companies (Accounting Standards) Rules, 2006.
2. Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period classification.

for ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S

V ANANT RAO
Partner
Membership No : 022644

Date : 30-05-2026
UDIN : 26022644DUEGJJ2416

FOR AND ON BEHALF 0F BOARD

PRANAV KAPUR
Chairman
DIN : 00485910

PRITAM KAPUR
Managing Director
DIN : 00461538

CHANDNI KAPUR
Director
DIN : 07007247

NEHA MITTAL
Company Secretary
ACS : 27477

HINDUSTAN AGRIGENETICS LIMITED
CIN NO. L01119DL1990PLC040979
Regd. Office : C-1/5, Second Floor, Safdarjung Development Area, Hauz Khas,
South West Delhi, New Delhi - 110016

A. NOTES TO THE FINANCIAL STATEMENTS :

3 Deferred Tax Assets (Net) :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
(a) Unabsorbed Depreciation	68,84,761	68,58,209
(b) Unabsorbed Losses	14,28,157	14,28,157
(c) Long Term Capital Loss	7,00,537	7,00,537
(d) Depreciation	13,870	26,552
Net Deferred Tax Assets	**90,27,326**	**90,13,456**

4 Investments :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
Non Current Investments :		
- Investment	-	-
Current Investments :		
a) Investments in Mutual Funds (Quoted) (Unrealised Loss accounted on MTM basis)	2,44,01,324	2,34,79,327
b) Investments in Equity Shares (Quoted) (Unrealised Loss accounted on MTM basis)	60,67,152	1,04,29,020
c) Investment in NV Spaces and Reality Private Limited (Rs 25,00,000 is invested in two Instruments : Rs. 13.18 Lakhs invested in Equity Shares and Rs. 11.82 Lakhs invested in Compulsory Convertible Debentures recognised under Equity as per Ind AS 32)	25,00,000	25,00,000
Total	**3,29,68,476**	**3,64,08,347**

5 Loans and Advances Given :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
Others :		
a) Amount Advanced to M/s. Vedavaag Systems Ltd (Secured by Pledge of Equity Shares of M/s. Vedavaag Systems Ltd. (Quoted) - not less than 200 % of outstanding amount of Loan Advanced - repayable in 6 months extendable upto 12 months from 01-10-2024 - Interest rate @ 18 % p.a.)	2,25,00,000	2,50,00,000
Total	**2,25,00,000**	**2,50,00,000**

6 Trade Receviables :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
- Sundry Debtors	-	-
Total	-	-
As there were no Trade Receivables as on 31-03-2026 and on 31-03-2025, the ageing analysis not furnished.		

7 Cash & Cash Equivalents :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
Balances with Banks		
a) In Current Accounts	25,52,267.85	30,28,044
b) Fixed Deposits	5,35,00,000.00	4,79,00,000
(With HDFC Bank Ltd. and RBL Bank Ltd.)		
c) Accured Interest on Fixed Deposits	18,727.00	1,57,707
Cash in Hand	1,03,424.00	3,19,337
Total	**5,61,74,419**	**5,14,05,088**

8 Other Current Assets :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
a) TDS Receivable	-	5,84,639
b) Prepaid Insurance	4,797	8,520
c) Prepaid Expenses	750	-
d) Advances to Suppliers	20,52,514	6,355
e) Interest Receivable on Fixed Deposit	-	27,949
f) Staff Advances	14,000	-
Total	**20,72,061**	**6,27,464**

9 Share Capital :

9.1 Details of the Authorized, Issued, Subscribed and Paid up share capital have been depicted in the table below :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
SHARE CAPITAL		
AUTHORIZED CAPITAL		
100,00,000 Equity Shares of Rs. 10/- each.	10,00,00,000	10,00,00,000
ISSUED SUBSCRIBED & PAID UP CAPITAL		
44,00,200 Equity Shares of Rs. 10/- each, fully paid up	4,40,02,000	4,40,02,000
Total	**4,40,02,000**	**4,40,02,000**

9.2 The Company has only one class of equity shares having a per value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

9.3 During the five reporting periods immediately proceeding the reporting period, no shares have been issued for consideration other than cash.

9.4 Reconcilation of Number of Shares :

Reconciliation of number of shares	31-03-2026	31-03-2025
	Rs.	Rs.
Equity Shares :		
Opening balance	44,00,200	44,00,200
* Issued during the year	-	-
Closing Balance	44,00,200	44,00,200
	44,00,200	**44,00,200**

9.5 Details of Equity Shares held by shareholders holding more than 5% of the aggregate shares in the company.

Name of the Shareholders	31-03-2026		31-03-2025	
	No. of Shares	% age	No. of Shares	% age
M/s Magnum International Trading Ltd.	5,30,000	12.04	5,30,000	12.04
M/s Andhra Pradesh Industrial Development Co.Ltd.	3,71,400	8.44	3,71,400	8.44
Sh. Pritam Kapur	5,46,100	12.41	5,46,100	12.41
Sh. Sumant Kapur	2,23,600	5.08	2,23,600	5.08
Mrs Gulshan B Kasmali	2,94,300	6.69	2,94,300	6.69

9.6 Disclosure of Shareholding of Promoters : (FY 2025-26) and (FY 2024-25) :
Details of shares held by promoters at end of the year *

Name of the Promoters at the end of the year	No. of Shares	% age	% Change during the year
Sh Pritam Kapur	5,46,100	12.41	NIL
Sh SVR Rao	26,000	0.59	NIL

11 Non-Current Liabilities :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
Others :		
- Advance for Sale of Land	17,25,189	34,70,781
Total	**17,25,189**	**34,70,781**

12 Trade Payables :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
TRADE PAYABLES		
Amount Payable to growers/goods etc	51,306	1,666
Payable for Services	-	-
Total	**51,306**	**1,666**

Notes : There is no principal amount and interest is overdue to the micro and small enterprises.
The information have been determined to the extent such parties have been identified on the basis of information available with the company. This has been relied upon by the auditors.

Trade Payables due for Payment :

Trade Payables Ageing Schedule : (FY 2025-26)
(As given by Management and not verified by Auditors)

Outstanding for the following periods from the due date of payment	MSME Rs.	Others Rs.
Less than 1 year	51,306	-
1 - 2 years	-	-
2 - 3 years	-	-
More than 3 years	-	-
Total	51,306	**-**

Outstanding for the following periods from the due date of payment	Disputed Dues - MSME Rs.	Disputed Dues - Others Rs.
Less than 1 year	-	-
1 - 2 years	-	-
2 - 3 years	-	-
More than 3 years	-	-
Total	-	**-**

Trade Payables Ageing Schedule : (FY 2024-25)
(As given by Management and not verified by Auditors)

Outstanding for the following periods from the due date of payment	MSME Rs.	Others Rs.
Less than 1 year	-	1,666
1 - 2 years	-	-
2 - 3 years	-	-
More than 3 years	-	-
Total	-	**1,666**

Outstanding for the following periods from the due date of payment	Disputed Dues - MSME Rs.	Disputed Dues - Others Rs.
Less than 1 year	-	-
1 - 2 years	-	-
2 - 3 years	-	-
More than 3 years	-	-
Total	-	**-**

13 Other Current Liabilities :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
Total	**-**	**-**

14 Provisions :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
Short Term Provisions :		
a) Statutory Dues	-	98,888
b) Expenses Payable	90,000	2,42,500
c) Income Tax Payable	5,82,285	-
Total	**6,72,285**	**3,41,388**

15 Revenue from Operations :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
a) Sale of Products (Paddy Seeds)	4,33,330	7,71,200
	4,33,330	7,71,200
Details of Sale of Products		
Seeds	4,33,330	7,71,200
	4,33,330	**7,71,200**

16 Other Non-Operating Income :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
(a) Interest on Fixed Deposits with Banks	31,31,427	37,51,641
(b) Interest Received on Income Tax Refund	49,531	-
(c) Dividend Income	20,607	8,090
(d) Interest on Investment in NV Spaces & Realty Pvt. Ltd.	2,05,469	1,78,936
(e) Interest on Loan Given to Vedavaag Systems Ltd.	45,00,000	18,75,000
(f) Profit on Sale of Mutual Fund	-	2,40,491
(g) Profit on Sale of Shares	5,07,387	4,89,953
(h) Other Income	6,17,370	49
(i) Gains on Revaluation of Unrealised Investment - MF	9,21,997	10,54,447
(j) Sundry Balances Written Back	1,28,000	-
Total	**1,00,81,788**	**75,98,607**

17 Cost of Material Consumed :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
Opening Inventories		
Add:		
- Purchases	2,21,550	3,99,840
Less:		
- Closing Inventories (As Valued and as certified by the Director)	-	-
Total	**2,21,550**	**3,99,840**

18 Manufacturing & Operating Expenses :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
(a) Packaging Expenses	23,632	39,986
(b) Other Operating Expenses	86,510	1,56,800
(c) Freight Outward	14,900	23,500
(d) Quality Control Test	8,651	14,896
Total	**1,33,693**	**2,35,182**

19 Employee Benefits Expenses :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
- Salaries to Staff	9,40,430	8,81,950
(The company had Part-time Staff as the operations were very minimal. There were no Defined Benefit Plans and as such no provisions for Gratuity and Leave Encashments were made)		
Total	**9,40,430**	**8,81,950**

20 Financial Costs :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
(a) Premature Closure of FDs - Charges	92,148	1,10,520
(b) Demat Charges	-	-
Total	**92,148**	**1,10,520**

21 Depreciation & Amortised Cost :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
- Depreciation on Tangible Assets	2,69,332	3,59,110
Total	**2,69,332**	**3,59,110**

22 Other Administrative Expenses :

Particulars	31-03-2026 Rs.	31-03-2025 Rs.
(a) Car Insurance	24,110	33,530
(b) Business Promotion	6,181	12,723
(c) Advertisement Expenses	1,23,740	53,900
(d) Conveyance & Travelling	4,55,318	5,00,614
(e) General & Miscellaneous Expenses	1,40,687	82,172
(f) Printing & Stationary Expenses	32,918	2,31,566
(g) Books & Periodical Expenses	2,148	9,746
(h) Legal & Professional Expenses	1,98,000	5,68,988
(i) Audit Fee	1,80,000	1,77,000
(j) Rent , Rates & Taxes	2,28,000	1,71,000
(k) Repair & Maintenance	39,250	42,600
(l) Supervision Charges	72,000	93,000
(m) Telephone & Internet Expenses	59,517	45,435
(n) Listing Fee	3,85,637	7,49,300
(o) Annual Fee	29,416	10,620
(p) Electricity Charges	24,000	24,000
(q) AGM Expenses	93,000	70,000
(r) Stamp Duty	-	750
(s) Software Maintenance	25,842	20,532
(t) Registrar Fees	-	61,197
(u) MCA Filing Fee	-	4,58,357
(v) Consultancy Fees	4,20,000	5,04,000
(w) NSDL Expenses	26,171	23,561
(x) Loss on Revaluation of Unrealised Investment - Shares	48,69,256	40,60,933
(y) Postage & Courier Charges	51,798	1,02,478
(z) Sundry Balances written off	-	13,85,313
(aa) Vehicle Repair & Maintenance	7,161	-
Total	**74,94,149**	**94,93,313**

23 Contingent Liabilities :

FY 2025-26	NIL
FY 2024-25	NIL

24 Earnings Per Share :

Earnings per Shares in calculated by profit attributable to equity shareholders by the weighted average number of equity shares outstanding during the year as under.

	Current Year	Previous Year
(i) Profit/(Loss) for the year Attributable to equity shareholders	13,41,886	(30,50,517)
(ii) Weighted average number of equity Shareholders during the years (NOS)	4400200	44,00,200
(iii) Number of Equity Shares outstanding during the year	4400200	44,00,200
(iv) Basic & Diluted Earning per share (Rs.)	0.30	(0.69)
Nominal Value of Shares	10/-	10/-

25 Segment Reporting

SEGMENT INFORMATION

(i) Primary Segment

As the company business activiely falls within a single primary business segment viz seeds. The discloure requirement of Indian Accounting Standard No-24- Segment reporting issued by The institute of Chartered Accountants of India are not applicable.

(ii) Secondary Segment

The Company caters only to the needs of Indian Market and accordingly, there are no reportable geographical segment.

26 Related Party Disclosures :

As per Annexure

27 Dues to Micro, Small and Medium Enterprises outstanding for more than 45 days as at Balance Sheet date

Current Year	Previous Year
NIL	NIL

28 Payments to Auditors :

	2025-26	2024-25
	Rs.	Rs.
- For Statutory Audit (for Audit & Taxation matters)	1,80,000	1,77,000

29 Disclosure of other Statutory Information : See Annexure

30 Analytical Ratios : See Annexure

31 Deferred Tax has been provided on the timing differences relating to Depreciation.

32 In the opinion of board, all current assets, loans and advances are approximately of the value stated, if realised in ordinary course of the business and in their opinion and to the of their knowledge and belief all known liabilities have been brought to the accounts.

33 All figures are mentioned in INR rounded off to the nearest rupee.

34 Previous year's figures have been regrouped wherever necessary.

SIGNATURES TO SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

PRANAV KAPUR
Chairman
DIN : 00485910

PRITAM KAPUR
Managing Director
DIN : 00461538

CHANDNI KAPUR
Director

NEHA MITTAL
Company Secretary

HINDUSTAN AGRIGENETICS LIMITED

9 **Statement of Changes in Equity for the year ended 31 March 2026**
(All amounts in Indian Rupees , except share data and where otherwise stated)

Equity Share Capital :

Particulars	Balance at the beginning of the reporting period 01-04-2025	Changes in Equity Share Capital during the year	Balance at the end of the reporting period 31-03-2026
44,00,200 Equity Shares of Rs. 10/- each. (Previous year Rs 44,00,200 Equity Shares)	4,40,02,000	-	4,40,02,000

Previous Year (2024-25) :	**01-04-2024**		**31-03-2025**
44,00,200 Equity Shares of Rs. 10/- each. (Previous year Rs 44,00,200 Equity Shares)	4,40,02,000	-	4,40,02,000

10 **Other Equity :**

	Revaluation Reserve	Reserves and Surplus	Total
		Surplus/Deficit in Statement of Profit & Loss	
Balance as at April 1, 2024	16,40,250	7,76,42,355	7,92,82,605
Profit / (Loss) for the Year	-	(30,50,517)	(30,50,517)
Other Compressive Income / (Loss)	-	-	-
Balance as at March 31, 2025	**16,40,250**	**7,45,91,839**	**7,62,32,089**
Balance as at April 1, 2025	16,40,250	7,45,91,839	7,62,32,089
Profit / (Loss) for the Year	-	13,41,886	13,41,886
Other Compressive Income / (Loss)	-	-	-
Rounding off Difference		-	
Balance as at March 31, 2026	16,40,250	**7,59,33,725**	**7,75,73,975**
Total Other Equity	**16,40,250**	**7,59,33,725**	**7,75,73,975**

Note No. 2

PROPERTY, PLANT AND EQUIPMENT :

The Changes in the carrying value of Property, Plant and Equipment for the year ended 31-3-2026 are as follows :

Tangible Assets (Amount in Rs.) **Intangible Assets**

Particulars	AGRI. LAND	Plot Of Land	VEHICLES	Office Equipment	Computers and Peripherals	Total		Computer Software	Total
Rate on WDV	0%	0%	25%		25%			25%	
Gross carrying value As At 01-Apr-25	94,664	4,13,200	17,34,980	1,08,263	3,17,275	26,68,382		17,700	17,700
Additions	-	-	-	-	-	-		-	-
Deletions	41,764	-	-	-	-	41,764		-	-
Gross carrying value As At 31-Mar-26	52,900	4,13,200	17,34,980	1,08,263	3,17,275	26,26,619		17,700	17,700
Accumulated Depreciation As At 01-Apr-25	-	-	6,98,305	1,05,827	2,80,663	10,84,795		7,718	4,705
Depreciation	-	-	2,59,169	-	7,668	2,66,837		2,495	2,495
Accumulated Depreciation on Deletions	-	-	-	-	-	-		-	-
Accumulated Depreciation As At 31-Mar-26	**-**	**-**	**9,57,474**	**1,05,827**	**2,88,331**	13,51,632		**10,214**	10,214
Carrying value as at 01-Apr-25	94,664	4,13,200	10,36,674	2,436	36,612	15,83,587		9,982	9,982
Carrying value as at 31-Mar-26	52,900	4,13,200	7,77,506	2,436	28,944	12,74,987		7,486	7,486

Note No. 2

PROPERTY, PLANT AND EQUIPMENT :

The Changes in the carrying value of Property, Plant and Equipment for the year ended 31-3-2025 are as follows :

Tangible Assets (Amount in Rs.) **Intangible Assets**

Particulars	AGRI. LAND	Plot Of Land	VEHICLES	Office Equipment	Computers and Peripherals	Total		Computer Software	Total
Rate on WDV	0%	0%	25%		25%			25%	
Gross carrying value As At 01-Apr-24	94,664	3,35,000	31,59,190	1,08,263	3,21,656	40,18,773		17,700	17,700
Additions	-	78,200	-	-	-	78,200		-	-
Deletions	-	-	14,24,210	-	4,381	14,28,591		-	-
Gross carrying value As At 31-Mar-25	94,664	4,13,200	17,34,980	1,08,263	3,17,275	26,68,382		17,700	17,700
Accumulated Depreciation As At 01-Apr-24	-	-	17,49,997	1,05,827	2,70,438	21,26,262		4,391	4,705
Depreciation	-	-	3,45,558	-	10,225	3,55,783		3,327	3,327
Accumulated Depreciation on Deletions	-	-	13,97,250	-	-	13,97,250		-	-
Accumulated Depreciation As At 31-Mar-25	**-**	**-**	**6,98,305**	**1,05,827**	**2,80,663**	10,84,795		**7,718**	7,718
Carrying value as at 01-Apr-24	94,664	3,35,000	14,09,193	2,436	51,218	18,92,511		13,309	13,309
Carrying value as at 31-Mar-25	94,664	4,13,200	10,36,674	2,436	36,612	15,83,587		9,982	9,982

HINDUSTAN AGRIGENETICS LIMITED

(FY 2025-26)

Note 30 :

Analytical Ratios :

Particulars	Numerator	Denominator	Ratio		Variance	Reasons for > 25 % variance
			As at 31-03-2026	As at 31-03-2025	(in %)	
a) Current Ratio	Current Assets	Current Liabilities	157.15	330.68	(52.48)	Decrease in the Current Ratio due to Provision for Income tax for FY 2025-26.
b) Debt-Equity Ratio	Total Debt	Shareholders Equity	-	-	-	The Company does not have any Debt.
c) Debt-Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	-	-	-	The Company does not have any Debt.
d) Return on Equity Ratio	Net Profit after Taxes	Average Shareholders Equity	0.01	(0.03)	(143.50)	During the FY 2025-26, the Company has earned Profit as against the loss incurred in FY 2024-25
e) Inventory Turnover Ratio	Sales	Inventory	-	-	-	The company did not have any opening or closing Inventory during FY 2024-25 and FY 2025-26
f) Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivables	-	-	-	During FY 2025-26, there were no Trade Receivables
g) Trade Payables Turnover Ratio	Purchases of Services and other Expenses	Average Trade Payables	-	-	-	The Company did not have any Trade Payables
h) Net Capital Turnover Ratio	Net Sales	Average Working Capital	0.01	0.01	-	
i) Net Profit Ratio	Net Profit	Net Sales	3.10	(3.96)	178.29	The variance is mainly on account of the profit realized from the sale of land during FY 2025–26.
j) Return on Capital Employed	Earnings before Interest and Taxes	Capital Employed	0.02	(0.02)	192.95	The variance is mainly on account of the profit realized from the sale of land during FY 2025–26.
k) Return on Investment	Income generated from Investments	Time Weighted Average Investments	-	-	-	-

Working Capital = Current Assets - Current Liabilities	**11,29,91,365**	**11,30,97,845**

Note 29 - Additional Regulatory Information as per recent pronouncement of (MCA) notified Companies (Indian Accounting standards) Amendment Rules 2022 dated 23rd March 2022

29.1 Title Deeds of Immovable of property not held in the name of the company:
The Company does not hold any Immovable property whose title deeds are not held in the name of companies or jointly held with others

29.2 Valuation of property , plant Ind Equipment
The Companies has not revalued its Property , Plant & Equipment during the period under reporting

29.3 The company has not granted any loan or advance to its promotors, directors,KMP and other related parties as defind under Companies Act 2013, eIther severaly or jointly with any other person which are In the nature of loan.

29.4 Intanqible Assets Under deyelopment:
a) There are no Intangible Assets under development hence no aging schedule is applicable
b) There are no Intangible Assets under development, whose completion is overdue or has exceeded its cost compared to its original plan

29.5 Details of Benami Property held
The company does not have any Benami Property where any proceedings has been initiated or pending agasint the company for holding any benami property

29.6 Statement of Current Assets filed with Bank
The Company has not taken any borrowings from bank on the basis of security of current assets. Hence, the company has not submitted any quarterly returns and statements of current assets with the Bank

29.7 Wilful Defaulters
The Company is not declared wilful defaulter by any bank or financial Institution or other lender

29.8 Realtionship with Struck off Companies
The company has not made any transaction with the companIes struck off under section 248 of the companies Act 2013'

29.9 Registration of charges or stisfaction with the Registrar of Cpmpanies
The company does not have any charge or satiscation which is yet to be registered with the Registrar of Companies beyond the statutory period.

29.1 Compliance With number layer of companies
The company does not have any investment throug more that two layers of investment companies as per section 2(87){d) and section 186 of the Companies Act 2013

29.11 Compliance with approved Scheme(s) of Arrangements
No Scheme of any arrangements has been approved by the competent authority in terms of sec 230 to 237 of the companies Act 2013

29.12 Utilisation of Borrowed funds and share premium
(A) The company has not granted or loaned or invested funds to any other person or entity Including foreign entlty(intermediaries) with the understanding that the intermediary shall
(i) Directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary)
(ii) Provide any gurantee , security or the like to on behalf of ultimate beneficiaries
(B) The company has not received any fund from any person or entity including foreign entity (funding party) (whether recorded in writing or otherwise) that the company shall:
(i) Directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary)
(ii) Provide any gurantee , security or the like to on behalf of ultimate beneficiaries

29.13 Undisclosed Income
The Company has no transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax asseesment under the income tax act 1961

29.14 Details of Crypto Currency or Virtual Currency
The Company has not invested or traded in crypto currency or virtual currency during the fiancial year