

ANNUAL ACCOUNTS
&
AUDIT REPORT

M/S. DIVYA JYOTI AGRITECH PVT. LTD.

✦ For The Financial Year : 2023-24 ✦

Auditor: M P V & Company
Chartered Accountants
(C. A. M. K. JAIN)

201, Amit Chamber, 5-6 Jaora Compound, M.Y.H. Road, Indore, (M) 9300837969

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DIVYA JYOTI AGRITECH PRIVATE LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **DIVYA JYOTI AGRITECH PRIVATE LIMITED**, which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, notes to the financial statement and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit / loss 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) 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's Responsibility 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 of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

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 are 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 auditor's 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.
- Obtain an understanding of internal financial controls 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.
- 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.
- 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 circumstances, 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

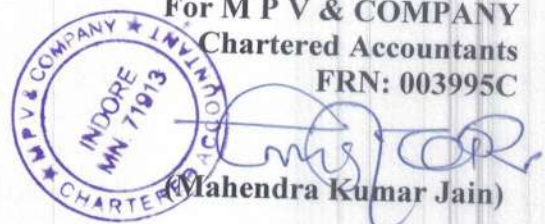
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable.
2. As required by section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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 dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act and rules made there under, as applicable;
 - e) On the basis of written representations received from management as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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, this clause is not applicable.
 - g) Provisions of section 197 of the Act is not applicable to this 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, 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 on its financial position.
 - ii. The company did not have any long term contracts including derivative contracts for which there were any foreseeable losses.
 - iii. there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv.
 - a. The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or



- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
 - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv)(a) and (iv)(b) contain any material mis-statement.
- v. No Dividend is declared or paid by the company during the year.
- vi. 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, 2024 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.

Date: 06.09.2024

**Place: Indore
UDIN: 24071913BKBG SX2272**



**Partner
M.No.071913**

Particulars		Note No.	As at 31 March, 2024	As at 31 March, 2023
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	4,250.00	4,250.00
	(b) Reserves and surplus	4	75,606.36	73,524.41
	(c) Money received against share warrants		0.00	0.00
2	Share application money pending allotment		0.00	0.00
3	Non-current liabilities			
	(a) Long-term borrowings	5	0.00	0.00
	(b) Deferred tax liabilities (net)		0.00	0.00
	(c) Other long-term liabilities		0.00	0.00
	(d) Long-term provisions		0.00	0.00
4	Current liabilities			
	(a) Short-term borrowings	6	79,516.20	68,795.66
	(b) Trade payables	7	23,787.00	37,263.98
	(c) Other current liabilities	8	2,116.63	13,294.08
	(d) Short-term provisions	9	762.79	720.45
	TOTAL		186,038.99	197,848.58
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant & Equipment	10	50,537.12	34,401.49
	(b) Non-current investments			
	(c) Deferred tax assets (net)	23	779.16	872.88
	(d) Long-term loans and advances		0.00	0.00
	(e) Other non-current assets	11	8,732.16	8,266.70
2	Current assets			
	(a) Current investments		0.00	0.00
	(b) Inventories	12	49,780.60	39,721.02
	(c) Trade receivables	13	13,021.09	59,974.88
	(d) Cash and cash equivalents	14	446.44	1,617.97
	(e) Short-Term loans and advances	15	62,742.42	52,993.65
	(f) Other current assets		0.00	0.00
	TOTAL		186,038.99	197,848.58
	See accompanying notes forming part of the financial statements		0.00	0.00

In terms of our report attached.

For M P V & Company

Chartered Accountants

FRN: 003995C

(Mahendra Kumar Jain)

Partner

M.No. 071913

Place : Indore

Date : 06.09.2024



For and on behalf of the Board of Directors

Mohit Airen

Director

DIN:00326470

Place : Indore

Date : 06.09.2024

Alok Gupta

Director

DIN:00321894

M/S. DIVYA JYOTI AGRITECH PVT. LTD.

Statement of Profit and Loss for the year ended 31 March, 2024

CIN:U24211MP2003PTC015719

(Rs. In 000)

Particulars		Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	16	89,608.91	143,147.13
2	Other income	16-A	1,623.49	2,500.77
3	Total revenue (1+2)		91,232.39	145,647.90
4	Expenses			
	(a) Cost of materials consumed	17.a	13,012.74	17,734.66
	(b) Purchases of stock-in-trade	17.b	60,435.48	71,680.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.c	-7,248.39	13,419.86
	(d) Employee benefits expense	18	2,065.25	8,776.88
	(e) Finance costs	19	6,235.99	4,491.04
	(f) Depreciation and amortisation expense	10	1,546.54	1,794.89
	(g) Other expenses	20	12,246.33	22,202.81
	Total expenses		88,293.93	140,100.17
5	Profit / (Loss) before exceptional and extraordinary items and		2,938.46	5,547.73
6	Exceptional items		0.00	0.00
7	Profit / (Loss) before extraordinary items and tax (5 + 6)		2,938.46	5,547.73
8	Extraordinary items		0.00	0.00
9	Profit / (Loss) before tax (7 + 8)		2,938.46	5,547.73
10	Tax expenses:			
	(a) Current tax expense for current year		762.79	811.77
	(b) (Less): MAT credit (where applicable)		0.00	0.00
	(c) Current tax expense relating to prior years		0.00	0.00
	(d) Net current tax expense		762.79	811.77
	(e) Deferred tax	23	93.73	512.87
			856.52	1,324.64
11	Profit / (Loss) from continuing operations (9 ± 10)		2,081.95	4,223.10
12	Profit / (Loss) for the year		2,081.95	4,223.10

15.i Earnings per share (of ` 10/- each):

- (a) Basic
(b) Diluted

22.a	4.90	9.94
22.b	4.90	9.94

See accompanying notes forming part of the financial statements

In terms of our report attached.

For M P V & Company
Chartered Accountants
FRN : 003995C

(Mahendra Kumar Jain)
Partner
M.No. 071913

Place : Indore
Date : 06.09.2024



For and on behalf of the Board of Directors

Mohit Airen
Director
DIN:00326470

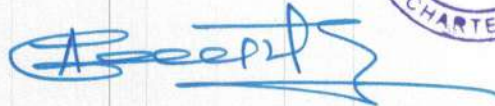
Place : Indore
Date : 06.09.2024

Alok Gupta
Director
DIN:00321894

M/S. DIVYA JYOTI AGRITECH PVT. LTD.

Annexure - A
(Rs. In 000)

Ratio	Unit	Current year	Previous year	% change from March 2023 to March 2024	Reason of changes, if changes more than 25%
Current ratio	times	1.19	1.29	-7.67	Not significant
Debt-Equity ratio	times	NA	NA	NA	NA
Debt service coverage ratio	times	29.86	15.57	91.77	Due to reduction of Loans
Return on equity ratio	%	2.64	5.58	-52.67	Due to Decrease in profit
Trade receivables turnover ratio	times	245.52	256.63	-4.33	Not significant
Trade payables turnover ratio	times	249.82	205.77	21.41	Not significant
Net capital turnover ratio	Times	4.52	4.18	8.19	Not significant
Net profit ratio	%	0.02	0.03	-21.25	Not significant
Return on capital employed	%	11.60	13.05	-11.12	Not significant
Return on investment	%	4.93	4.40	11.97	Not significant



M/S. DIVYA JYOTI AGRITECH PVT. LTD.
Notes forming part of the financial statements

Note	Particulars
1 Corporate information	The Company was incorporated in earlier year on dated 09.04.2003. It is engaged in carrying on the business of Manufacturing and Trading of Fertilisers Products, Running of warehouse and seed processing activities and agricultural activities.
2 Significant accounting policies (Illustrative)	
2.1 Basis of accounting and preparation of financial statements	The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 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.
2.2 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.
2.3 Inventories	Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges.
2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)	Cash comprises cash on hand .
2.5 Cash flow statement	Not Applicable
2.6 Depreciation and amortisation	Depreciation has been provided on the Written Down Method as per the rates prescribed in Schedule II to the Companies Act, 2013.
2.7 Revenue recognition	<p><u>Sale of goods</u> 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 goods to customers.</p> <p><u>Income from services</u> Nil</p>
2.8 Other income	Other income includes Agricultural Income, Discount, interest on fds and supply of services.
2.9 Tangible fixed assets	Fixed Assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditures related to an item of fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Items of fixed assets that have been retired from active use and are held for disposal are stated at the lower of their book value and net realisable value and are shown separately in the financial statements under other Current Assets. Any expected loss is recognized immediately in the profit and loss account. Losses arising from the retirement of, and gains or losses arising from disposal of fixed assets which are carried at cost are recognised in the profit and loss account. Depreciation is provided on the written down method as per the rates prescribed under Schedule II of the Companies Act, 2013.



Notes forming part of the financial statements

Note 2 Significant accounting policies (contd.)

Note	Particulars
2.10	<p>Intangible assets Intangible assets are stated at cost of acquisition less accumulated amortisation and accumulated impairment loss, if any. Amortisation is provided on the straight line method.</p>
2.11	<p>Foreign currency transactions and translations Nil</p>
2.12	<p>Government grants, subsidies and export incentives During the year no Government grants /subsidies were received by the company and also no export incentives.</p>
2.13	<p>Investments Investment are shown at cost. However, there are no investment at the year end</p>
2.14	<p>Employee benefits : Employees benefit comprises salary & wages, Bonus to staff, staff welfare expenses and Directors remuneration. No consideration is given for Gratuity provision, provident fund and ESIC. It is reported to us that the provisions relating to PF ESIC and Gratuity are not applicable to the company.</p>
2.15	<p>Employee share based payments Nil</p>
2.16	<p>Borrowing costs: Borrowing cost are attributable to the acquisition / construction of qualifying assets and capitalised as part of such assets. A qualifying assets is an assets that requires a substantial period of time to get ready for its intended use. All other borrowing cost are recognised as an expense in the year in which they are incurred.</p>
2.17	<p>Segment reporting To be stated A) Manufacturing T/o of Rs. 25384756/- and Trading T/o of Rs. 64224151/-. No. separate books are maintained for manufacturing and trading segment.</p>
2.18	<p>Leases There are no leased assets with the company.</p>
2.19	<p>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. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, 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). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.</p>
2.20	<p>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. Current tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.</p>
2.21	<p>Provisions and Contingent Liabilities : Provisions involving substantial degree of estimation in measurement are recognized when there is a permanent obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognised but are disclosed in the notes.</p>



Note 3 Share capital

(Rs. In 000)

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares		Number of shares	
(a) Authorised Equity shares of ` 10/- each with voting rights	640.00	6,400.00	640.00	6,400.00
(b) Issued # Equity shares of ` 10/- each with voting rights	425.00 0.00	4,250.00 0.00	425.00 0.00	4,250.00 0.00
(c) Subscribed and fully paid up Equity shares of ` 10/- each with voting rights	425.00 0.00	4,250.00 0.00	425.00 0.00	4,250.00 0.00
Total	425.00	4,250.00	425.00	4,250.00

Note 3 Share capital (contd.)

Particulars					
Notes:					
(i) 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	Shares Forfeit	Other changes (give details)	Closing Balance
Equity shares with voting rights					
Year ended 31 March, 2024					
- Number of shares	425.00	0.00	0.00	0.00	425.00
- Amount (`)	4,250.00	0.00	0.00	0.00	4,250.00
Year ended 31 March, 2023					
- Number of shares	425.00	0.00	0.00	0.00	425.00
- Amount (`)	4,250.00	0.00	0.00	0.00	4,250.00

Note 3 Share capital (contd.)

Particulars					
(iv) Details of shares held by each shareholder holding more than 5% shares:					
Class of shares / Name of shareholder	As at 31 March, 2024		As at 31 March, 2023		% of change in shares holding
	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					
1. Alok Gupta	61.07	14.37	61.07	14.37	-
2. Mohit Airen	61.07	14.37	61.07	14.37	-
3. Divya Shakti Foods Pvt. Ltd.	302.87	71.26	302.87	71.26	-
TOTAL	425.00	100.00	425.00	100.00	-

Note 3 Share capital (contd.)

Particulars					
Details of Promoters Shareholding:					
Class of shares / Name of shareholder	As at 31 March, 2024		As at 31 March, 2023		% of change in shares holding
	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					
1. Alok Gupta	61.07	14.37	61.07	14.37	-
2. Mohit Airen	61.07	14.37	61.07	14.37	-
3. Divya Shakti Foods Pvt Ltd. Chemicals Pvt Ltd	302.87	71.26	302.87	71.26	-
TOTAL	425.00	100.00	425.00	100.00	-



M/S. DIVYA JYOTI AGRITECH PVT. LTD.
Notes forming part of the financial statements

Note 4 Reserves and surplus

(Rs. In 000)

Particulars	(Rs. In 000)	
	As at 31 March, 2024	As at 31 March, 2023
(a) Securities premium account		
Opening balance	13,662.50	13,662.50
Add : Premium on shares issued during the year	0.00	0.00
Less : Utilised during the year	0.00	0.00
Closing balance	13,662.50	13,662.50
(b) Capital Subsidy		
Opening balance	2,500.00	2,500.00
Add : Capital Subsidy Recived during the year	0.00	0.00
Less : Utilised during the year	0.00	0.00
Closing balance	2,500.00	2,500.00
(c) Capital Reserve		
Advance against sale of Property forfeited	2,500.00	2,500.00
(c) Share Forfeited Reserve		
Opening balance	1,487.50	1,487.50
Add : Share forefieted during the year	0.00	0.00
Closing Balance	1,487.50	1,487.50
(e) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	53,374.41	49,151.32
Add: Profit / (Loss) for the year	2,081.95	4,223.10
Amounts transferred from:	0.00	0.00
General reserve	0.00	0.00
Other reserves (give details)	0.00	0.00
Closing balance	55,456.36	53,374.41
Total	75,606.36	73,524.41



Note 5 Long-term borrowings

Particulars	As at 31 March,	As at 31 March,
	2024	2023
<u>Secured</u>		
Bank of Baroda Car Loan Secured by purchased car and Repayable by Monthly	0.00	0.00
HDFC Bank Car Loan Secured by purchased car and Repayable by Monthly	0.00	0.00
<u>Unsecured</u>		
From Directors & Relatives No. repayment Schedule.	0.00	0.00
Total	0.00	0.00



M/S. DIVYA JYOTI AGRITECH PVT. LTD.
Notes forming part of the financial statements

Note 6 Short-term borrowings

(Rs. In 000)

Particulars	(Rs. In 000)	
	As at 31 March, 2024	As at 31 March, 2023
(a) Loans repayable on demand		
From banks		
Secured		
Overdraft Limit from HDFC Bank Ltd (for Organic manure and prom Business) Secured by Mortgage of office flat situated at 305, Utsav Avenue, Joara Compound, Indore, Warehouse situated at Village Jamli and properties of associated Company & Directors personal guarantee.	30,042.44	34,862.89
Pledge Limit from Axis Bank for seeds business (Secured by pledge of Seeds)	49,473.76	33,665.83
Current Maturities of long term debt		
Bank of Baroda Car Loan	0.00	118.03
HDFC Bank Car Loan	0.00	148.92
Total	79,516.20	68,795.66

Note 7 Trade payables (Considered Good)

Particulars		
	As at 31 March, 2024	As at 31 March, 2023
MSME Creditors		
Less than One Year	0.00	0.00
Between 1 Year - 2 Year	0.00	0.00
Between 2 Year - 3 Year	0.00	0.00
More than 3 Year	0.00	0.00
Other than MSME Creditors		
Less than One Year	23,787.00	33,345.84
Between 1 Year - 2 Year	0.00	2,918.14
Between 2 Year - 3 Year	0.00	0.00
More than 3 Year	0.00	1,000.00
Total	23,787.00	37,263.98

Note 8 Other current liabilities

Particulars		
	As at 31 March, 2024	As at 31 March, 2023
Other payables		
Advance from Customers	977.91	116.90
Creditors for Expenses	648.58	7,861.82
Director Remuneration Payable	0.00	3,440.00
TDS Payable	17.78	1,694.32
TCS Payable	0.00	0.93
GST Payable	292.25	0.00
Entry Tax Payable	80.12	80.12
Audit Fees Payable	100.00	100.00
Total	2,116.63	13,294.08

Note 9 Short-term provisions

Particulars		
	As at 31 March, 2024	As at 31 March, 2023
(a) Provision - Others:		
(i) Provision for tax	762.79	720.45
Total	762.79	720.45



(Handwritten signature)

M/S. DIVYA JYOTI AGRITECH PVT. LTD.
Notes forming part of the financial statements

Note 11 Other Non Current Assets (Unsecured considered Good)

(Rs. In 000)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Security deposits		
Unsecured, considered good		
Deposit with MARKFED	5,086.70	4,745.00
Deposit with HDFC	2,290.61	2,166.85
Deposit with MPEB	9.35	9.35
Deposit with MPEB (Warehouse)	40.00	40.00
Deposit with Sales Tax Department	5.00	5.00
Deposit with National Seeds Corp. Ltd	300.00	300.00
Deposit with Airtel	0.50	0.50
Deposit against Tender	1,000.00	1,000.00
Total	8,732.16	8,266.70

Note 12 Inventories

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Raw materials		
Biodegradable waste	1,288.13	0.00
Packing Material	3,562.61	2,039.56
(b) Work-in-progress	0.00	0.00
Goods-in-transit		
(c) Finished goods (other than those acquired for trading)		
Organic Fertilizers	1,436.71	232.11
(d) Stock-in-trade (acquired for trading)		
Organic Manure	0.00	0.00
Seeds	43,493.15	37,449.36
Total	49,780.60	39,721.02

Note 13 Trade receivables (Undisputed Considered Good)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Debtors Lessthan 6 months	8,028.99	19,912.48
Debtors 6 Months - 1 Year	560.14	7,906.14
Debtors 1 Year - 2 Year	3,017.58	12,185.20
Debtors 2 Year - 3 Year	566.71	173.25
Debtors morethan 3 Year	847.67	19,797.81
Total	13,021.09	59,974.88



Note 14 Cash and cash equivalents

Particulars	(Rs. In 000)	
	As at 31 March, 2024	As at 31 March, 2023
(a) Cash on hand		
(b) Cheques, drafts on hand	446.44	1,617.97
(c) Balances with banks	0.00	0.00
(i) In Yes Bank - 3911	0.00	0.00
Total	446.44	1,617.97
Of the above, the balances that meet the definition of Cash and cash equivalents as per AS 3.		

Note 15 Short-term loans and advances (Unsecured)

Particulars	As at 31 March, 2024		As at 31 March, 2023	
Others (specify nature)				
Advance to Suppliers	59,353.32		51,100.32	
Advance for Expenses	157.70		326.20	
Advance against Land	2,100.00		0.00	
Prepaid Insurance	84.41		74.00	
IT Deposit against Appeal	497.10		497.10	
GST Recievables	518.68		941.70	
TDS/TCS Recievable	31.22		54.34	
Total	62,742.42		52,993.65	



Note 16 Revenue from operations

(Rs. In 000)

	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(a)	Sale of products	89,608.91	143,147.13
(b)	Sale of services	0.00	0.00
(c)	Other operating revenues	0.00	0.00
(d)	<u>Less:</u> Excise duty	0.00	0.00
	Total	89,608.91	143,147.13

Note	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(i)	Sale of products comprises <u>Manufactured goods</u> Own Manufactured Fertilisers	25,384.76	51,184.28
	Total - Sale of manufactured goods	25,384.76	51,184.28
	<u>Traded goods</u> Seeds Fertilisers & Others	64,224.15 0.00	88,544.75 3,418.10
	Total - Sale of traded goods	64,224.15	91,962.85
	Total - Sale of products	89,608.91	143,147.13
(ii)	Sale of services comprises	0.00	0.00
	Total - Sale of services	0.00	0.00
(iii)	Other operating revenues # comprise: Sale of scrap Duty drawback and other export incentives Others (specify nature)	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
	Total - Other operating revenues	0.00	0.00

Note 16-A Other income

	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(a)	Agriculture Income Less: Agriculture Expenses	0.00	2,323.30
(b)	Bag Lost	2.40	8.90
(c)	Service Supply	1,475.00	0.00
(d)	Rate Diff and Discount Received	8.57	52.56
(e)	Interest On Fdr	137.52	116.01
	Total	1,623.49	2,500.77



M/S. DIVYA JYOTI AGRITECH PVT. LTD.
Notes forming part of the financial statements

Note 17.a Cost of materials consumed

(Rs. In 000)

Particulars	For the year ended 31	For the year ended
	March, 2024	31 March, 2023
Opening stock	2,039.56	1,339.54
Add: Purchases	15,823.93	18,434.68
Less: Closing stock	4,850.74	2,039.56
Cost of material consumed	13,012.74	17,734.66
Material consumed comprises:		
Raw material	13,012.74	17,734.66
Total	13,012.74	17,734.66

Note 17.b Purchase of traded goods

Particulars	For the year ended 31	For the year ended
	March, 2024	31 March, 2023
Traded good Fertilizers & Others	0.00	877.68
Traded good Seeds	60,435.48	70,802.34
Total	60,435.48	71,680.02

Note 17.c Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31	For the year ended
	March, 2024	31 March, 2023
<u>Inventories at the end of the year:</u>		
Finished goods	1,436.71	232.11
Work-in-progress	0.00	0.00
Stock-in-trade	43,493.15	37,449.36
	44,929.86	37,681.47
<u>Inventories at the beginning of the year:</u>		
Finished goods	232.11	1,397.58
Work-in-progress	0.00	0.00
Stock-in-trade	37,449.36	49,703.75
	37,681.47	51,101.33
Net (increase) / decrease	-7,248.39	13,419.86



M/S. DIVYA JYOTI AGRITECH PVT. LTD.
Notes forming part of the financial statements

Note 18 Employee benefits expense

(Rs. In 000)

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
Salaries and wages	1,947.80	3,641.88
Bonus to Staff	117.45	135.00
Directors Remunration	0.00	5,000.00
Total	2,065.25	8,776.88

Note 19 Finance costs

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
(a) Interest expense on:		
Interest on Bank O.D., CC and Pledge Limit	5,442.18	4,060.94
Interest on Unsecured Loan	63.46	304.88
Interest on Duties & Taxes	730.35	125.22
Total	6,235.99	4,491.04



M/S. DIVYA JYOTI AGRITECH PVT. LTD.
Notes forming part of the financial statements

Note 20 Other expenses

(Rs. In 000)

Particulars	For the year ended 31	For the year ended
	March, 2024	31 March, 2023
Operating Expenses		
Repairs & Maintenance to Plant & Machinery	687.07	1,263.70
Electricity Expenses(Warehouse)	203.18	192.23
Other Manufacturing Expenses (Consumables)	63.84	81.76
Job Work charges paid for Prom Production	1,991.85	7,284.00
Cost Management Charges Paid to Bank	371.70	420.00
Freight Inward	430.80	0.00
Administrative Expenses		
Audit Fees	80.00	80.00
Bank Commission & Charges	33.09	39.04
Computer Maintenance	0.28	0.20
Electricity Expenses (Office)	78.54	76.90
Freight & Cartage	0.10	6.56
Insurance Expenses	1,119.68	1,125.98
Inspection Fee	0.36	0.36
Internate Connection Charges	163.90	144.92
Late Fee on Taxes	28.65	74.70
Legal & Professional Expenses	254.46	264.37
Licence Fees	43.00	0.00
Compounding Fees	0.00	45.00
Loading & Unloading Charges	108.63	144.37
Vehicle Running & Maint Charges	42.57	58.82
Office Expenses	34.75	43.17
Pujan Expenses	15.00	0.00
Round Off	-0.05	0.00
Property Tax	8.13	8.36
Loan Process & Stampduty Charges	128.92	0.00
Registration Fee Soyabeen Programming	866.49	1,032.38
Postage & Telegram	0.40	0.00
GST on Demand	313.49	0.00
Penalty on GST	101.87	0.00
Rent	53.76	54.43
Tag Fees	197.32	0.00
Stationery & Printing	24.83	132.42
Telephone Expenses	15.63	17.57
Tender & Procurement Exp.	21.18	42.17
Tour & Travelling Exp.	67.80	61.53
Selling & Distribution Expenses		
Advertising Expenses	314.54	367.19
Commission Expenses	106.00	2,909.54
Freight Outwards	3,964.53	4,241.95
Sales Promotion Exp	274.01	101.33
Discount Expenses	36.05	1,887.89
Total	12,246.33	22,202.81



Note 21 Disclosures under Accounting Standards

Note	Particulars				
21	Related party transactions				
21.a	Details of related parties:				
	Description of relationship	Names of related parties			
	Key Management Personnel (KMP)	Alok Gupta, Mohit Airen			
	Relatives of KMP	Chatak Agro (I) Pvt Ltd, Balaji Phosphates Pvt Ltd, Divyashakti Foods Pvt Ltd, Electronic Farming Solution Ass. Pvt Ltd, Indore Food Park Pvt Ltd (Same Promoters & Directors), Highyield Agritech Corporation (Partnership Firm of Director)			
	Note: Related parties have been identified by the Management.				
	Details of related party transactions during the year ended 31 March, 2024 and balances outstanding as at 31 March, 2024				
21.b	Name of Related Parties	Nature of Payment			
		<u>Laon</u>	<u>Purchase</u>	<u>Sales</u>	
	Transactions for the current year of	Nature of Trans.			
	Related Parties				
	Chatak Agro (I) Pvt Ltd	Jobwork/Sales	1,991.85	0.00	
	Electronic Farming Solution Ass. Pvt Ltd	Purchase/Sales	0.00	4,318.56	
	Divyajyoti Organic Farm & Food	Purchase/Sales	1,500.40	845.32	
	Highyield Agritech Corporation	Purchase/Sales	1,919.98	12,733.87	
	Indore Food Park Pvt Ltd	Purchase/Corporate guarantee Services	0.00	1,475.00	
	Alok Gupta HUF	Purchase	2,560.20	0.00	
	Mohit Airen HUF	Purchase	2,578.17	0.00	
					Clo. Balance
					1,740.50
	Outstanding Balance				
	Indore Food Park Pvt Ltd	Sundry Debtors			682.39
	Divyajyoti Organic Farm & Food	Sundry Debtors			52,814.37
	Highyield Agritech Corporation	Advance to Suppliers			576.40
	Divyajyoti Agro Inputs & Research Center	Advance for Supp of Services			5.44
	Alok Gupta HUF	Sundry Creditors			



(Signature)

Note 22 Disclosures under Accounting Standards

Note	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
22	Earnings per share		
22.a	Basic		
	Net profit / (loss) for the year from continuing operations	2,081.95	4,223.10
	Less: Preference dividend and tax thereon	0.00	0.00
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	2,081.95	4,223.10
	Weighted average number of equity shares	425.00	425.00
	Par value per share	10.00	10.00
	Earnings per share from continuing operations - Basic	4.90	9.94
22.b	Diluted		
	The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
	Net profit / (loss) for the year from continuing operations	2,081.95	4,223.10
	Less: Preference dividend and tax thereon	0.00	0.00
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	2,081.95	4,223.10
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	0.00	0.00
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	2,081.95	4,223.10
	Weighted average number of equity shares for Basic EPS	425.00	425.00
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	0.00	0.00
	Weighted average number of equity shares - for diluted EPS	425.00	425.00
	Par value per share	10.00	10.00
	Earnings per share, from continuing operations - Diluted	4.90	9.94



DIVYA JYOTI AGRITECH PVT. LTD.

F.Y. 2023-24

(Rs. In 000)

FIXED ASSETS

Block of Assets / Asset Group	Gross Block		Depreciation				Net Block	
	01/04/2023	31/03/2024	01/04/2023	For the Year	31/03/2024	31/03/2024	31/03/2024	31/03/2023
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
NON-DEPRECIABLE ASSETS								
LAND	21,118.73	17,498.59	0.00	0.00	0.00	0.00	38,617.32	21,118.73
TANGIBLE ASSETS								
BUILDINGS								
BUILDING	27,712.47	0.00	0.00	1,035.51	16,852.57	0.00	17,888.07	10,859.90
					0.00		0.00	
COMPUTERS AND DATA PROCESSING								
COMPUTER	110.10	0.00	0.00	9.64	85.57	0.00	95.21	24.53
COMPUTER	315.30	105.34	0.00	42.86	289.96	0.00	332.81	25.34
COMPUTER AND SOFTWARE	652.16	0.00	0.00	0.00	615.67	0.00	615.67	36.49
Total (Block)	1,077.55	105.34	0.00	52.49	991.20	0.00	1,043.69	86.35
ELECTRICAL INSTALLATIONS AND								
ELECTRIC EQUIPMENT	435.29	0.00	0.00	20.74	345.92	0.00	366.66	89.36
OFFICE EQUIPMENT	197.17	0.00	0.00	13.40	145.43	0.00	158.82	51.74
OFFICE EQUIPMENTS	58.25	0.00	0.00	2.90	44.79	0.00	47.68	13.46
Total (Block)	690.70	0.00	0.00	37.03	536.14	0.00	573.17	154.56
FURNITURE AND FITTINGS								
FURNITURE	0.00	78.24	0.00	7.97	0.00	0.00	7.97	0.00
FURNITURE AND FITTINGS	550.05	0.00	0.00	0.00	522.54	0.00	522.54	27.50
Total (Block)	550.05	78.24	0.00	7.97	522.54	0.00	530.51	27.50
MOTOR VEHICLES								
CAR CRETA	1,618.64	0.00	0.00	20.44	1,517.27	0.00	1,537.71	101.37
MOTOR CYCLE	133.82	0.00	0.00	0.80	126.32	0.00	127.12	7.49
MOTOR VEHICLE	2,350.76	0.00	0.00	0.00	2,222.33	0.00	2,222.33	128.43
VEHICLE	1,847.41	0.00	0.00	113.02	1,485.53	0.00	1,598.54	361.89
Total (Block)	5,950.63	0.00	0.00	134.26	5,351.45	0.00	5,485.71	599.18
PLANT AND MACHINERY								
PLANT AND MACHINERY	8,728.23	0.00	0.00	279.28	7,172.97	0.00	7,452.25	1,555.25
Total (Tangible Assets)	44,709.63	183.58	0.00	1,546.54	31,426.87	0.00	32,973.41	13,282.76
Grand Total	65,828.36	17,682.17	0.00	1,546.54	31,426.87	0.00	32,973.41	34,401.49



DIVYA JYOTI AGRITECH PVT. LTD.
SCHEDULE FORMING PART OF THE ACCOUNTS AS AT 31.03.2024

SCHEDULE: 1

NOTES ON ACCOUNTS:-

Content of Accounting Standard issued by The Institute of Chartered Accountants of India.

I. ACCOUNTING STANDARD 1:- DISCLOSURE OF ACCOUNTING POLICIES

Significant Accounting Policies and Notes on Accounts:

A] SIGNIFICANT ACCOUNTING POLICIES

1. System of Accounting

The company follows mercantile system of accounting and recognizes income and expenditure on accrual basis. The accounts are prepared on historical cost basis, as a going concern, and are consistent with generally accepted accounting principles

2. Fixed Assets

Fixed Assets are stated at cost less depreciation.

3. Depreciation

Depreciation on fixed assets has been provided for under Written down value method at the rates prescribed in schedule II of the companies Act, 2013 on prorata basis.

4. Inventories

I) FINISHED GOODS:-Inventory of Finished Goods are valued at cost or Net realizable value, whichever is lower.

II) RAW MATERIAL:-Inventory of Raw material is valued at cost or Net realizable value, whichever is lower.

5. Investment

Long term investment is carried at cost. However, at the end of the year there is no investment.

6. Retirement benefits

The provision of provident fund is not applicable to the company and no provision of gratuity was made.

7. Foreign Currency Transaction Expenditure/ Earning in Foreign Exchange

CIF Value of Import (Raw Material Purchases)	:	NIL
CIF Value of Import (Capital goods purchases)	:	NIL
Earning in Foreign Exchange (Export)	:	NIL
Expenditure in Foreign Exchange	:	NIL
Earning/ (Loss) from foreign Exchange Fluctuation	:	NIL

8. Contingent Liability

Bank Guarantee of Rs. 410.00 Lacs given to HDFC for Loan given to Chatak Agro (I) Pvt Ltd. Present O/s Rs. 304.08 Lacs.



Letter of Credit	NIL
9. Disputed Sales Tax Liabilities	NIL
10. Expenditure During the Construction period	NIL
11. Export Benefits	NIL
12. Prior Period items	NIL
13. Extra Ordinary items	NIL

B] NOTES ON ACCOUNTS

1) Estimated amount of contracts remaining to be executed on capital account and not provided for Rs NIL (Previous year Rs NIL)

2) There are no Micro and Small Enterprises, to whom the company owes dues, which are outstanding for more than 45 days as at March 31, 2024. This information, as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the Company.

3) In the opinion of the board of Directors Current Assets, Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which these are stated.

4) Balances of Sundry Debtors, Sundry Creditors, Deposits and Loans and Advances are subject to confirmation and Reconciliation if Necessary.

5) Auditor's Remuneration includes as under: Audit Fees Rs. 80,000/-.

6) Employees remuneration and Benefits of Rs.20,65,249.00 includes as under:

(Amount in Rs.)

Salary, wages and bonus	20,65,259.00
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7) Previous year figures have been regrouped / rearranged wherever considered necessary.

8) There were no employees who were employed on remuneration of Rs. 500,000/- p.m. or more during the period.

9) The company has given a corporate guarantee of Rs. 410.00 Lacs plus interest to HDFC Bank on behalf of M/s. Chatak Agro India Pvt. Ltd. by mortgaging its properties situated at Flat No. 305, Utsav Avenue, 12/5 Jaora Compound Indore and Diverted land & construction there on at Village Jamli A. B. Road Indore bearing Khasra No. 357/2 (Part).

10. The relevant various financial ratios are as per Annexure – 'A'.

11. We have been informed by the management that there are no MSME creditors party under trade payable.

12. Usage of Borrowed fund: in the year under audit the company has utilized its borrowing taken from banks and financial institutions for the purposes for which it was taken.

13. Immovable property: - The Company has not capitalised any immovable property in its book whose title deed is not held in name of company, hence disclosure of Immovable properties which are capitalized in books of company but title deed of which is not held in name of company is not applicable to the company

14. During the year under audit, no revaluation of any property, plant & Equipment and Intangible assets carried by the company.

15. Loans And Advances to promoters, directors, Key managerial personnel and related parties: - During the year under audit the company has not granted any loans and advances to



promoters, directors, Key managerial personnel and their related parties. Except an advance of Rs. 5.76 Lacs for supply of services and Rs. 528.14 Lacs for supply of goods.

16. Ageing of CWIP:

CWIP	Less than 1 year	1-2 years	2-3 years	More Than 3 year	Total
Project in Progress :	-	-	-	-	-
Previous Year					

17. Intangible assets under development :- There is no intangible assets under development.

18. During the year under audit no proceedings have been initiated or pending against the company for holding any benami property.

19. Wilfuldefaulter :- The company has not been declared a willful defaulter by any bank or financial institution or government or by any other.

20. Transaction with struck of companies: The company has not been entered any transactions with struck of companies.

21. During the year there were no charge pending for registration / vacation.

22. Compliance with number of layer of companies : The company has complied with the number of layers prescribed under clause (87) of section 2 of the act read with the companies (Restriction on number of layers) Rule, 2017.

23. Compliance with approved schemes of arrangements: There were no schemes of arrangement with the Company during the year.

24. Undisclosed Income : There were no undisclosed income not recorded in the books of accounts that has been surrendered or disclosed as income during the year in tax assessment under IT Act, 1961.

25. Corporate social responsibility:- The company is not covered under section 135 of the companies act, 2013.

26. Details of Crypto currency or virtual currency: The company has not entered into any transactions with crypto currency or virtual currency.

27. Utilisation of borrowed funds and share premium:

a. The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall: directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate



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Beneficiaries”) by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries;

Signature to Notes and Schedule 1 which
Forms an Integral part of the Accounts

For Divya Jyoti Agritech Pvt. Ltd.



Director
Indore

Director

Dated: 06.09.2024

For M P V and Company
Chartered Accountants



(Mahendra Kumar Jain)

Partner

M.No.071913

