

MAPSS AND COMPANY

CHARTERED ACCOUNTANTS

C-40, Second Floor, Ten Tower

Above Indian Bank, Sec-15,

Vasundhara, Ghaziabad-201012

Tel: 0120-4166486

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INDEPENDENT AUDITOR'S REPORT

To

The Members of INDUS FARMERS FOOD CO LLP

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of INDUS FARMERS FOOD CO LLP ("the Company") which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss including a summary of significant accounting policies and other explanatory information.

Management's responsibility for the Standalone Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the Financial Statements

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

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether



due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.


We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.


Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the Statement of Affairs of the LLP as at 31st March, 2025; and
- (b) and the Statement of Profit and Loss for the Profit of the LLP for the year ended on that date.

For MAPSS AND COMPANY
Chartered Accountants
Firm Registration No.012796C


CA GYAN CHANDRA MISRA
Membership No. 078183
Place: Ghaziabad
Date: 07.05.2025
UDIN -: 25078183BMJFRJ4535



INDUS FARMERS FOOD CO LLP

BALANCE SHEET AS ON 31 MARCH 2025

Particulars	Note No.	As at 31 MARCH 2025	As at 31st March 2024
I EQUITY AND LIABILITIES			
(1) Partners' Capital			
(a) Partners' Capital (Fixed)	2.1	3,34,32,243	3,34,32,243
(b) Profit and Loss Account	2.2	(45,46,489)	(23,60,008)
(2) Non Current Liabilities			
(a) Long Term Borrowings	2.3	4,73,45,932	4,68,45,932
(3) Current Liabilities			
(a) Other Liabilities	2.4	581	693
(b) Sundry Creditors	2.5	62,500	73,628
TOTAL		7,62,94,767	7,79,92,488
II ASSETS			
(1) Non Current Assets			
(a) Fixed Assets	2.16	7,44,37,657	7,57,85,099
(b) Other Non Current Assets	2.6	15,98,395	15,98,395
(2) Current Assets			
(a) Inventories			
(b) Cash and Bank & Equivalents	2.7	2,58,715	2,54,694
(c) Short Term Loans and Advances	2.8	-	3,30,000
(e) Other Current Assets		-	24,300
TOTAL		7,62,94,767	7,79,92,488

The accompanying notes are an integral part of the financial statements.

For MAPSS AND COMPANY
Chartered Accountants

Firm Registration No.: 012796C

CA Gyan Chandra Misra

Partner

Membership No: 078183

Date- May 07, 2025

Place: Ghaziabad

UDIN: 25078183BMJFRJ4535

For & on Behalf of

INDUS FARMERS FOOD CO. LLP.

(Signature)

(Mohammad Mehmood
Qureshi)

Designated Partner

DIN: 02839611

Date- April 16, 2025

Place: New Delhi

For & on Behalf of INDUS FARMERS FOOD CO. LLP

(Signature) Designated Partner

(Mohammad Ashraf
Qureshi)

Designated Partner

DIN: 01312326

Date- April 16, 2025

Place: New Delhi

INDUS FARMERS FOOD CO LLP

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

Particulars	Note No.	For the period ended 31st March, 2025	For the period ended 31st March, 2024
Revenue from Operations		-	-
Other Income	2.9	26,048	61,910
I. Total Revenue		26,048	61,910
Cost of Raw Material Consumed		-	-
Employee Benefit Expenses	2.10	6,96,972	6,96,959
Financial Cost	2.11	3,970	3,822
Depreciation		13,47,442	9,53,448
Other Expenses	2.12	1,64,145	1,47,210
II. Total Expenses		22,12,529	18,01,439
III. Profit for the year		(21,86,481)	(17,39,529)
		(21,86,481)	(17,39,529)

The accompanying notes are an integral part of the financial statements.

For MAPSS AND COMPANY

Chartered Accountants

Firm Registration No.: 012796C

CA Gyan Chandra Misra

For INDUS FARMERS FOOD CO. LLP

(Signature)
Designated Partner/Partner

(Mohammad Mehmood
Qureshi)

(Signature)
Designated Partner/Partner
(Mohammad Ashraf
Qureshi)

Partner

Membership No: 078183

Date- May 07, 2025

Place: Ghaziabad

UDIN: 25078183BMJFRJ4535

Designated Partner

DIN: 02839611

Date- April 16, 2025

Place: New Delhi

Designated Partner

DIN: 01312326

Date- April 16, 2025

Place: New Delhi

INDUS FARMERS FOOD CO LLP

2. NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.1 Partners Capital

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
	Wajid Ahmed	-	6,96,355
	Asraf Qureshi	6,96,355	-
	Mohd Mehmood Qureshi	24,96,355	24,96,355
	HMA Agro Industries Limited	3,02,39,533	3,02,39,533
		3,34,32,243	3,34,32,243

2.2 Profit and Loss Account

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
	At Opening of the Year	(23,60,008)	(6,20,479)
	Add : During the year	(21,86,481)	(17,39,529)
	At Closing of the year	(45,46,489)	(23,60,008)

2.3 Long Term Borrowings

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
2.3.1	Loan and Advances -Unsecured - Repayables on		
	From Partner		
	HMA Agro Industries Ltd	3,55,45,932	2,75,45,932
		3,55,45,932	2,75,45,932
	From Others		
	Mujahid Anis	-	90,00,000
	Sajid Anis	-	1,00,00,000
	Gulzeb Ahmed	2,50,000	2,50,000
	Wajid Ahmed	1,15,50,000	50,000
		1,18,00,000	1,93,00,000
		4,73,45,932	4,68,45,932

2.4 Other Liabilities

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
2.4.1	Statutory Dues	581	693
		581	693

2.5 Sundry Creditors

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
2.5.1	Sundry Creditors for Goods	-	-
2.5.2	Sundry Creditors for Others	62,500	73,628
		62,500	73,628



For INDUS FARMERS FOOD CO. LLP

Designated Partner/Partner

For INDUS FARMERS FOOD CO. LLP

Designated Partner/Partner

2.6 Other Non Current Assets

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
	Bihar Project Expenses	15,98,395	15,98,395
		15,98,395	15,98,395

2.7 Cash and Bank & Equivalents

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
	Cash in Hand	58,018	58,618
	Balance with Banks		
	Balance with Canara Bank C/A-2341214000009	12,739	34,166
	FDR With Banks	1,87,958	1,61,910
		2,58,715	2,54,694

2.8 Short Term Loans and Advances

	Particulars	As at 31 MARCH 2025	As at 31st March 2024
	Federal Agro	-	3,30,000
		-	3,30,000

2.9 Other Income

	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
	Interest on FDR	26,048	61,910
		26,048	61,910

2.10 Employee Benefit Expenses

	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
	Salaries, wages and allowances	6,96,972	6,96,959
		6,96,972	6,96,959

2.11 Financial Cost

	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
	Bank charges	3,970	3,822
		3,970	3,822



For INDUS FARMERS FOOD CO. LLP

Signature
Designated Partner/Partner

For INDUS FARMERS FOOD CO. LLP

Signature
Designated Partner/Partner

2.12 Other Expenses

	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
	Write off	25,200	-
	Audit Fees	5,000	10,000
	Legal & Professional Charges	-	1,30,000
	Fees and Taxes	600	4,100
	Late fees on TDS	-	1,010
	Income tax demand paid	1,00,245	-
	Interest on TDS	33,100	2,100
		1,64,145	1,47,210

For MAPSS AND COMPANY

Chartered Accountants

Firm Registration No.: 012796C

CA Gyan Chandra Misra

Partner

Membership No: 078183

Date- May 07, 2025

Place: Ghaziabad

UDIN: 25078183BMJFRJ4535

For INDUS FARMERS FOOD CO. LLP

M. Qureshi

(Mohammad Mehmood
Qureshi)

Designated Partner

DIN: 02839611

Date- April 16, 2025

Place: New Delhi

M. Qureshi

(Mohammad Ashraf
Qureshi)

Designated Partner

DIN: 01312326

Date- April 16, 2025

Place: New Delhi

INDUS FARM FOOD CO. LLP
As Per Company Law
SCHEDULE OF FIXED ASSETS AS AT 30-06-2024

S. No.	Particulars	Date of Add. to use	Rate of Dep.	Rate of Dep.	USED LIFE as on	USEFUL LIFE	REMAINING	RESIDUAL VALUE	Gross Block			Depreciation			Net Block	
									As on 01.04.2024	Additions 31.03.2025	Sale/Transfer* 31.03.2025	As on 31.03.2025	DEP FOR ADJUSTMENT 31.03.2025	Adjustment on Sale/transfer	As on 31.03.2025	As on 31.03.2024
1	BUILDING	31-03-2024														
a	House Property	02-Aug-23	9.50%		1.7	30	28.3	7,56,600	1,51,32,000	-	-	1,51,32,000	9,53,448	-	23,00,890	1,41,78,552
2	LAND															
1	LAND AT ARARIA (DOC. NO.00000 (BIHAR)								12,22,610	-	-	12,22,610	-	-	-	12,22,610
2	LAND AT ARARIA (DOC. NO.10914 (BIHAR)								36,46,105	-	-	36,46,105	-	-	-	36,46,105
3	LAND AT ARARIA (DOC. NO. 2346 (BIHAR)								12,13,385	-	-	12,13,385	-	-	-	12,13,385
4	LAND AT ARARIA (DOC. NO.5260 (BIHAR)								12,22,635	-	-	12,22,635	-	-	-	12,22,635
5	LAND AT ARARIA (DOC. NO.7243 (BIHAR)								12,18,701	-	-	12,18,701	-	-	-	12,18,701
6	LAND AT ARARIA (DOC. NO.8266 (BIHAR)								24,34,370	-	-	24,34,370	-	-	-	24,34,370
7	LAND AT SIMRAHA (DOC. NO. 10251)								12,22,635	-	-	12,22,635	-	-	-	12,22,635
8	LAND AT SIMRAHA (DOC. NO. 1834)								2,95,625	-	-	2,95,625	-	-	-	2,95,625
9	LAND AT SIMRAHA (DOC. NO. 2136)								7,92,775	-	-	7,92,775	-	-	-	7,92,775
10	LAND AT SIMRAHA (DOC. NO. 2137)								15,75,775	-	-	15,75,775	-	-	-	15,75,775
11	LAND AT SIMRAHA (DOC. NO. 2200)								17,38,905	-	-	17,38,905	-	-	-	17,38,905
12	LAND AT SIMRAHA (DOC. NO. 2201)								9,18,105	-	-	9,18,105	-	-	-	9,18,105
13	LAND AT SIMRAHA (DOC. NO. 2219)								31,41,775	-	-	31,41,775	-	-	-	31,41,775
14	LAND AT SIMRAHA (DOC. NO. 2240)								30,78,000	-	-	30,78,000	-	-	-	30,78,000
15	LAND AT SIMRAHA (DOC. NO. 2631)								11,75,095	-	-	11,75,095	-	-	-	11,75,095
16	LAND AT SIMRAHA (DOC. NO. 2632)								19,14,895	-	-	19,14,895	-	-	-	19,14,895
17	LAND AT SIMRAHA (DOC. NO. 2633)								12,16,200	-	-	12,16,200	-	-	-	12,16,200
18	LAND AT SIMRAHA (DOC. NO. 2634)								31,41,775	-	-	31,41,775	-	-	-	31,41,775
19	LAND AT SIMRAHA (DOC. NO. 2639)								5,05,495	-	-	5,05,495	-	-	-	5,05,495
20	LAND AT SIMRAHA (DOC. NO. 2683)								24,65,695	-	-	24,65,695	-	-	-	24,65,695
21	LAND AT SIMRAHA (DOC. NO. 6207)								14,25,655	-	-	14,25,655	-	-	-	14,25,655
22	LAND AT SIMRAHA (DOC. NO. 6208)								31,41,775	-	-	31,41,775	-	-	-	31,41,775
23	LAND AT SIMRAHA (DOC. NO. 6218)								8,74,855	-	-	8,74,855	-	-	-	8,74,855
24	LAND AT SIMRAHA (DOC. NO. 7184)								26,35,255	-	-	26,35,255	-	-	-	26,35,255
25	LAND AT SIMRAHA (PRE OPRETIVE EXP)								77,58,251	-	-	77,58,251	-	-	-	77,58,251
26	LAND AT KUBERPUR, AGRA								1,16,30,200	-	-	1,16,30,200	-	-	-	1,16,30,200
	GRAND TOTAL							7,56,600	7,67,38,547	-	-	7,67,38,547	9,53,448	-	23,00,890	7,57,85,099



For INDUS FARMERS FOOD CO. LLP
As per Company Law
SCHEDULE OF FIXED ASSETS AS AT 30-06-2024

For INDUS FARMERS FOOD CO. LLP
As per Company Law
SCHEDULE OF FIXED ASSETS AS AT 30-06-2024

Designated Partner/Partner

Designated Partner/Partner