

Reliable Agro Foods
Balance Sheet as at 31 March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account		15,43,13,618	15,43,13,618
(b)	Reserves and surplus	1	1,48,28,579	-5,24,60,159
			16,91,42,197	10,18,53,459
2	Non-current liabilities			
(b)	Long-term provisions	2	32,39,732.00	25,18,634.00
			32,39,732	25,18,634
3	Current liabilities			
(a)	Trade payables	3	1,78,57,656.02	2,13,26,149.00
(b)	Other current liabilities	4	18,25,33,888.55	10,60,04,552.64
(c)	Short-term provisions	2	3,49,853.00	25,06,806.00
			20,07,41,397.57	12,98,37,507.64
	Total		37,31,23,326.57	23,42,09,600.27
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	5	16,11,60,370.64	16,41,43,720.60
(ii)	Capital work in progress	5.1	4,52,33,265.33	2,23,57,658.85
(b)	Other non-current assets	6	1,32,02,753.92	95,21,370.90
			21,95,96,389.89	19,60,22,750.35
2	Current assets			
(a)	Inventories	7	11,56,51,214.00	1,97,34,881.00
(b)	Trade receivables	8	38,47,914.20	3,57,817.47
(c)	Cash and bank balances	9	80,89,952.76	24,22,270.36
(d)	Other current assets	10	2,59,37,855.72	1,56,71,880.71
			15,35,26,936.68	3,81,86,849.54
	Total		37,31,23,326.57	23,42,09,600.27

MAPSS AND COMPANY

(CHARTERED ACCOUNTANTS)

FRN: 012796C



CA GYAN CHANDRA MISRA

PARTNER

M.No. 078183

UDIN:25078183BMJFRM2656

FOR RELIABLE AGRO FOODS

For Reliable Agro Foods
Ms HMA Agro Industries L

Wajid Ahmed
Partner

WAJID AHMED
PARTNER

Gulzar Ahmad
Director Auth. Signat
Part

GULZAR AHMAD
PARTNER

Reliable Agro Foods
Statement of Profit and Loss for the year ended 31 March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	11	2,09,96,37,737	67,69,624
II	Other Income	12	18,20,73,946	32,03,88,716
III	Total Income (I+II)		2,28,17,11,683	32,71,58,340
IV	Expenses:			
(a)	Cost of goods sold	13	1,87,11,79,363	63,89,077
(b)	Employee benefits expense	14	14,31,84,744	16,38,80,997
(c)	Finance costs		-	-
(d)	Depreciation and amortization expense	15	1,27,99,277	1,21,27,415
(e)	Other expenses	16	18,75,27,102	17,80,53,616
	Total expenses		2,21,46,90,486	36,04,51,105
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		6,70,21,197	-3,32,92,765
VI	Exceptional items		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		6,70,21,197	-3,32,92,765
VIII	Extraordinary Items		-	-
IX	Profit before, partners' remuneration and tax (VII-VIII)		6,70,21,197	-3,32,92,765
X	Partners' remuneration			
XI	Profit before tax (IX- X)		6,70,21,197	-3,32,92,765
XII	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		5,00,387	1,74,20,014
(c)	Deferred tax charge/ (benefit)		-	-
			5,00,387	1,74,20,014
XIII	Profit/(Loss) for the period from continuing operations (XI-XII)		6,65,20,810	-5,07,12,779
XIV	Profit/(loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	Profit/(loss) from discontinuing operations (after tax) (XIV-XV)		-	-
XVII	Profit/(Loss) for the year (XIII+XIV)		6,65,20,810	-5,07,12,779
	The accompanying notes are an integral part of the financial statements			

MAPSS AND COMPANY

(CHARTERED ACCOUNTANTS)

FRN: 012796C



CA GYAN CHANDRA MISRA

PARTNER

M.No. 078183

UDIN:25078183BMJFRM2656

For Reliable Agro Foods

Partner

WAJID AHMED
PARTNER

For Reliable Agro Foods
M/s HMA Agro Industries Ltd

Director, Auth. Signature
Partner

GULZAR AHMAD
PARTNER

Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
	Particulars	31 March 2025	31 March 2024
1-	Owner's Fund		
(A)	Capital Account		
	HMA Agro Limited		
	Opening balance	14,65,97,937	14,65,97,937
	Add: addition during the year	-	-
	Closing balance	14,65,97,937	14,65,97,937
	Wajid Ahmed		
	Opening balance	77,15,681	77,15,681
	Add: addition during the year	-	-
	Closing balance	77,15,681	77,15,681
	Total	15,43,13,618	15,43,13,618
(B)	Reserves and surplus		
	Opening balance	-5,24,60,159	-17,47,380
	Profit during the year	6,65,20,810	-5,07,12,779
	Closing balance	1,40,60,651	-5,24,60,159
	Other reserve	7,67,928	-
	Total	1,48,28,579	-5,24,60,159

For Reliable Agro Foods


Waheed

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.


Waheed
Signatory
Partner



Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

2	Provisions	Long term		Short term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Provision for employee benefits				
	Provision for gratuity	32,39,732	25,18,634	2,29,468	1,48,447
	Provision for leave Encashment	-		1,20,385	3,46,015
(b)	Other provisions	-	-	-	-
	Provision for income tax				20,12,344
	Total Provisions	32,39,732	25,18,634	3,49,853	25,06,806
3	Trade payables				
(a)	Total outstanding dues of micro, small and medium enterprises				
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises				
	Total Trade payables			1,78,57,656	2,13,26,149
4	Other current liabilities				
	Advance from related party			16,23,25,306	9,80,46,674
	Statutory dues payable			1,94,28,239	32,19,525
	Advance for goods			79,419	-
	Employee Related Obligations			7,00,925	38,90,736
	Other payables			-	8,47,618
	Total Other current liabilities			18,25,33,889	10,60,04,553

For Reliable Agro Foods

[Signature]

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.

[Signature]
Director/ Auth. Signatory
Partner

[Signature]

Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(5) Property, plant and equipment

Particulars	Tangible Assets					Total
	Land	Building	Vehicles	Plant and Machinery	Office Equipment	
Carrying amount						
As at April 01, 2024	7,02,79,455	4,07,84,890	30,76,586	4,75,85,118	24,17,672	16,41,43,721
Additions	-	-	21,77,920	99,73,052	2,04,836	1,23,55,808
Disposals	-	-	-	25,39,880	-	25,39,880
Reclassification	-	-	-	-	-	-
As at March 31, 2025	7,02,79,455	4,07,84,890	52,54,506	5,50,18,290	26,22,508	17,39,59,649
Depreciation						
Charge for the year	-	40,78,489	6,24,832	77,77,832	3,18,124	1,27,99,277
On disposals	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
As at March 31, 2025	-	40,78,489	6,24,832	77,77,832	3,18,124	1,27,99,277
Net carrying amount as at March 31, 2025	7,02,79,455	3,67,06,401	46,29,674	4,72,40,458	23,04,384	16,11,60,371
Gross carrying amount						
As at April 01, 2023	7,02,79,455	4,53,16,545	29,44,224	2,42,56,864	25,75,563	14,53,72,651
Additions	-	-	6,20,536	3,01,19,857	1,58,092	3,08,98,485
As at March 31, 2024	7,02,79,455	4,53,16,545	35,64,759	5,43,76,721	27,33,656	17,62,71,136
Depreciation						
Charge for the year	-	45,31,655	4,88,173	67,91,603	3,15,984	1,21,27,415
As at March 31, 2024	-	45,31,655	4,88,173	67,91,603	3,15,984	1,21,27,415
Net carrying amount as at March 31, 2024	7,02,79,455	4,07,84,890	30,76,586	4,75,85,118	24,17,672	16,41,43,721

(5.1) Capital Work in Progress

Particulars	March 31, 2025	March 31, 2024
Opening	2,23,57,659	1,24,85,526
Incurred during the year	2,28,75,606	98,72,132
Capitalised	-	-
Closing balance	4,52,33,265	2,23,57,659

Capital work-in-progress includes :-

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Plant & Machinery	56,94,040	16,10,171
Building	1,85,50,881	1,65,57,079
CWIP New Project	2,09,88,344	41,90,409
Total	4,52,33,265	2,23,57,659

For Reliable Agro Foods

[Signature]
Partner

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.

[Signature]
Director/Adm. Signatory
Partner

Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
		31 March 2025	31 March 2024
6	Other non-current assets		
	Security Deposits	1,32,02,754	95,21,371
	Total other non-current other assets	1,32,02,754	95,21,371
7	Inventories		
	Finished goods	11,34,75,785	1,97,34,881
	Others	21,75,429	-
	Total	11,56,51,214	1,97,34,881
8	Trade receivables		
	Outstanding for a period less than 6 months from the date they are due for receipt		
	Secured Considered good	-	-
	Unsecured Considered good	38,47,914	3,57,817
	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	38,47,914	3,57,817
		38,47,914	3,57,817

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.

For Reliable Agro Foods

Director/Auth. Signatory
Partner

Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31 March 2025	31 March 2024
9	Cash and Bank Balances		
A	<u>Cash and cash equivalents</u>		
	On current accounts	67,02,967	16,80,305
	Cash on hand	10,36,300	7,41,965
	Total	77,39,267	24,22,270
	(I)		
B	<u>Other bank balances</u>		
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	3,50,686	-
	Total other bank balances	3,50,686	-
	(II)		
	Total Cash and bank balances	80,89,953	24,22,270
	(I+II)		
10	<u>Other current assets</u>		
	Advance to supplier	45,46,182	62,45,188
	Balance with govt. authorities	19,53,174	28,79,872
	Receivables from SBI	90,000	90,000
	Advance to employee	4,36,823	
	Prepaid	31,128	
	Income tax assets	1,88,80,549	64,01,810
	Other Receivable from related party	-	55,011
	Total	2,59,37,856	1,56,71,881

For Reliable Agro Foods

Partner

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.

C. Jay
Director/Auth. Signatory
Partner

Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
		31 March 2025	31 March 2024
11 Revenue from operations			
Sale of products		2,09,96,37,737	67,69,624
Revenue from operations (Net)		2,09,96,37,737	67,69,624
12 Other income			
Interest income		14,56,287	1,67,530
Plant and labour charges		18,00,00,000	32,00,00,000
Net gain on sale of investments		-	2,21,186
Other non-operating income		6,17,659	-
Total other income		18,20,73,946.40	32,03,88,716.00
13 Cost of goods sold			
(A) Cost of raw material consumed			
Raw material consumed			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		1,98,46,55,148	63,89,077
(iii) Less: Inventory at the end of the year		-	-
Cost of raw material consumed	(i)	1,98,46,55,148	63,89,077

For Reliable Agro Foods

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.

Partner

Director/Authorized Signatory

Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(B) Changes in inventories of finished goods, work in progress and stock-in trade		31 March 2025	31 March 2024
Inventories at the beginning of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		-	-
(I)			
Inventories at the end of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		11,34,75,785	-
(II)			
(Increase) in inventories of finished goods, work-in-progress and stock-in-trade (B)			
Total (A+B)		-11,34,75,785.00	-
		1,87,11,79,363.00	63,89,076.80
14 Employee benefits expense			
Salaries, wages, bonus and other allowances		14,08,05,315	16,16,21,956
Contribution to provident and other funds		6,56,536	3,33,332
Gratuity expenses		15,70,047	6,98,081
Staff welfare expenses		1,52,846	12,27,628
Total Employee benefits expense		14,31,84,744	16,38,80,997
15 Depreciation and amortization expense			
on tangible assets			
Total Depreciation and amortization expense		1,27,99,277	1,21,27,415
		1,27,99,277	1,21,27,415

For Reliable Agro Foods

Atul
Partner

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.

Atul
Director/Authorized Signatory
Partner

Atul

Reliable Agro Foods

Notes forming part of the Financial Statements for the year ended 31st March, 2025

16 Other Expenses	31 March 2025	31 March 2024
Security charges	29,48,633	30,29,571
Cleaning Expenses	73,048	10,40,224
Legal and professional charges	25,31,591	22,61,634
Repairs and maintenance	84,83,621	61,00,679
Consumable Expense	1,40,53,462	2,02,97,155
Travelling and Conveyance	2,71,786	2,45,901
Levy fee (ANTE MORTEM FEE)	2,02,36,200	2,64,62,400
Packing Expense	-	2,42,900
Power and fuel	9,30,83,650	10,42,71,528
Donation	2,53,115	-
Freight Charges	24,47,082	52,44,866
Fees, rates and taxes	59,95,918	20,75,310
Bank Charges	13,356	4,917
Testing Charges	3,80,190	3,74,555
Printing & Stationery	5,91,789	4,72,844
Vehicle Running and maintenance	11,63,229	5,16,956
Auditor remuneration	1,40,000	1,15,000
Amount write off	4,27,231	50,23,403
Foreign exchange fluctuation loss	21,550	-
Labour charges	5,37,595	-
Insurance	45,985	-
Packing material	3,35,52,144	-
Miscellaneous expenses	2,75,927	2,73,773
Total	18,75,27,102	17,80,53,616

For Reliable Agro Foods
M/s HMA Agro Industries Ltd.


Director/Auth. Signatory
Partner

For Reliable Agro Foods


Partner

