

**Independent Auditors' Report****To the Members of  
Farmer Harvest (India) Pvt. Ltd.****Report on the audit of the Consolidation financial statements****Opinion**

1. We have audited the accompanying consolidation financial statements of Farmer Harvest (India) Pvt. Ltd (hereinafter referred to as the "holding company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance sheet as at 31<sup>st</sup> March 2024 and the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement for the year ended 31<sup>st</sup> March 2024, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.
2. In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid consolidation 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 principles generally accepted in India, of the Consolidated state of affairs of the Group as at 31<sup>st</sup> March 2024 and its Consolidated loss and its Consolidated cash flows for the year ended as on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the "Auditor's responsibilities for the audit of the Consolidation financial statements" section of our report. We are independent of the Group, in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidation financial statements under the provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

The holding company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidation financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## **Management's responsibility for the consolidation financial statements**

The holding company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these consolidation financial statements that give a true and fair view of the financial position, financial performance and cash flows of the group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 consolidation 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 holding 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 Group or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Group financial reporting process.

## **Auditors' responsibility for the consolidation financial statement**

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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the holding 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 holding Group 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 Group entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial.

We communicate with those charged with governance of the holding company 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.

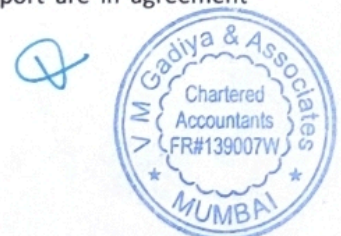
#### Other Matter

We did not audit the financial statements/information of three subsidiaries, whose financial statements/information reflect total assets of Rs.965.57 Lakhs and net assets of Rs.37.92 Lakhs as at March 31, 2024 total revenue is Nil and total income is Nil for the year ended on that date, as considered in the consolidated financial statements. These financial statements/information have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements/ information certified by the Management.

#### Report on other legal and regulatory requirements.

1. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;
  - (b) In our opinion, proper books of account as required by law have been kept by the holding company so far as it appears from our examination of those books;
  - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this report are in agreement with the books of account.



- (d) In our opinion, the aforesaid consolidation financial statements comply with the Accounting Standards specified under Section 133 of the Act,
- (e) On the basis of written representations received from the directors of the holding Company as on 31 March 2024, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 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 Holding Company and the operating effectiveness of such controls, refer to our separate report in 'Annexure B'; and
- (g) with respect to the other matters to be included in the Auditors' 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 Group does not have any pending litigations which would impact its financial position;
  - ii. the Group did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses; and
  - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the holding Company.
  - iv. 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  - v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - vi. 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 (d) (i) and (d) (ii) contain any material mis-statement.
  - vii. The company has not declared or paid any dividend during the year ended March 31, 2024.

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For V M Gadiya & Associates  
Chartered Accountants  
Firm's Registration No: 139007W



V.M. Gadiya

Vikas M Gadiya  
Proprietor  
Membership No: 122290

Mumbai

Date: 30-09-2024

Unique Document Identification Number:

25122290 BMHCGB 7438



## Farmer Harvest (India) Pvt. Ltd.

### Annexure to the Independent Auditors' Report of even date on the consolidation financial statements of Farmer Harvest (India) Pvt. Ltd. – 31 March 2024

#### Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of Farmer Harvest (India) Pvt. Ltd. as at 31 March 2024 in conjunction with our audit of the consolidation financial statements of the Company for the year ended on that date.

#### Management's responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

#### Auditors' responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidation financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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## Farmer Harvest (India) Pvt. Ltd.

### Annexure to the Independent Auditors' Report of even date on the consolidation financial statements of Farmer Harvest (India) Pvt. Ltd. – 31 March 2024 (Continued)

#### Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidation financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidation financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
- c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the consolidation financial statements.

#### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Mumbai

Date: 30-09-2024



For V M Gadiya & Associates

Chartered Accountants

Firm's Registration No: 139007W

*V. M. Gadiya*

Vikas M Gadiya

Proprietor

Membership No: 122290



# Farmer Harvest (India) Private Limited

Consolidated Balance sheet as at 31st March 2024

		(Rs. In Lakhs)	
Particular	Notes	31st March 2024	31st March 2023
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	3	400.00	400.00
Reserves and surplus	4	-395.34	-394.89
		4.66	5.11
<b>Non-current liabilities</b>			
Long-term Loans/Provisions	5	1.67	1.67
Deferred tax liability (net)	6	29.71	30.29
		31.38	31.96
<b>Current liabilities</b>			
Short-term borrowings	7	512.00	544.00
Trade payables	8	2,829.49	3,063.40
Other current liabilities	9	1,367.69	1,344.64
		4,709.18	4,952.04
		4,745.22	4,989.10
<b>ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets	10		
Tangible assets		461.18	463.02
Intangible assets		33.22	33.22
Capital work-in-progress		494.40	496.25
Non-current investments	11	52.63	51.88
Long-term loans and advances	12	2,413.15	2,556.16
Other non-current assets	13	16.19	15.54
		2,976.37	3,119.83
<b>Current assets</b>			
Inventories	14	1,029.90	1,029.20
Trade receivables	15	679.06	791.52
Cash and bank balances	16	11.39	6.33
Short-term loans and advances	17	45.07	38.79
Other current assets	18	3.43	3.43
		1,768.85	1,869.27
		4,745.22	4,989.10

Significant accounting policies

Notes to the financial statements

The notes referred to above form an integral part of the financial statements.

As per our report of even dated attached.

For V M Gadiya & Associates

Chartered Accountants

Firm Registration No. 139007W

V. M. Gadiya

Vikas M Gadiya

Proprietor

Membership No: 122290

Mumbai

30th September 2024



For and behalf of Board of Directors of  
Farmer Harvest (India) Private Limited

Pramod Agarwal

Pramod Agarwal  
Director

Mumbai  
30th September 2024

Shikha Khandelwal

Shikha Khandelwal  
Director

Mumbai  
30th September 2024



**Farmer Harvest (India) Private Limited**  
Consolidated Profit and Loss Account for the year ended 31st March 2024

		(Rs. In Lakhs)	
Particular	Notes	31st March 2024	31st March 2023
Revenue from operations			
Sale of products	19	-	1,572.70
		-	1,572.70
Other income	20	12.81	12.77
		12.81	1,585.47
Expenses			
Purchase of stock-in-trade	21	-	1,571.58
Changes in inventories of stock-in-trade	22	-0.70	-0.30
Finance costs	23	12.53	0.42
Depreciation	10	1.47	1.47
Other expenses	24	1.28	5.21
		14.59	1,578.37
Profit before tax		-1.78	7.10
Tax expense			
- Current tax		-	-
- Deferred tax (credit) / charge		-0.58	-0.45
		-0.58	-0.45
Profit after tax before share in profit of associates		-1.20	7.56
Add - Share in Profit of Associates		0.75	1.47
Profit for the Year		-0.45	9.03
Earnings per equity share value of share Rs 10 each (Rs)	26		
Basic and diluted earnings per share		-0.01	0.23
Significant accounting policies	2		
Notes to the financial statements	3-36		
The notes referred to above form an integral part of the financial statements.			

As per our report of even dated attached.

For V M Gadiya & Associates  
Chartered Accountants  
Firm Registration No. 139007W

*V.M. Gadiya*

Vikas M Gadiya  
Proprietor  
Membership No: 122290  
Mumbai  
30th September 2024



For and behalf of Board of Directors of  
Farmer Harvest (India) Private Limited

*Pramod Agarwal*

Pramod Agarwal  
Director

Mumbai  
30th September 2024

*Shikha Khandelwal*

Shikha Khandelwal  
Director

Mumbai  
30th September 2024

**Farmer Harvest (India) Private Limited**  
Consolidated Cash Flow Statement as at 31st March 2024

(Rs. In Lakhs)

Particular	31st March 2024	31st March 2023
Cash flows from operating activities		
Net Profit Before Tax	-1.78	7.10
Adjustment:		
Depreciation	1.47	1.47
Provision for doubtful debts	-	-
Interest income	-0.71	-0.67
Finance costs	12.53	0.42
Surplus on sale of Investment	0.75	1.47
Operating cash flow before working capital changes	12.27	9.79
Adjustment for:		
(Increase)/Decrease in trade receivables	112.46	5.28
(Increase)/ Decrease in loans and advances	136.47	-506.02
(Increase)/Decrease in inventories	-0.70	-0.30
Increase/(Decrease) in other current liabilities	-210.86	647.74
Increase/(Decrease) in provisions/Loans	-	-
Cash (used in) / generated from operations	49.64	156.49
Income taxes paid	-	-
Net cash flows (used in) / generated from Operating activities	49.64	156.49
<b>B. Cash flows from investing activities</b>		
Purchase on Long term Investment	-0.75	-1.47
Purchase of fixed assets (including capital work-in-progress)	-	-
Proceeds from disposing of subsidiary fixed assets	-	-
Proceeds from disposing of subsidiary Intangible Assets	-	-
Interest income	0.71	0.67
Net cash flows generated from/ (used in) from investing activities	-0.04	-0.80
<b>C. Cash flows from financing activities</b>		
Increase in short term borrowings	-32.00	-200.53
Finance costs paid	-12.53	-0.42
Net cash flows (used in) / generated from financing activities	-44.53	-200.95
Net (decrease) in cash and cash equivalents (A+B+C)	5.06	-45.25
Cash and cash equivalents at the beginning of the year	6.33	51.58
<b>Cash and cash equivalents at the end of the year</b>	<b>11.39</b>	<b>6.33</b>

**Notes:**

- The Cash flow statement has been prepared under the indirect method as set out in Accounting Standard - 3 ('AS 3') on Cash Flow Statement prescribed in Companies (Accounting Standard) Rules, 2006.
- Components of cash and cash equivalents

	31st March 2024	31st March 2023
- Cash on hand	4.81	4.81
- Balances with banks on current account	6.58	1.52
	<u>11.39</u>	<u>6.33</u>

For V M Gadiya & Associates  
Chartered Accountants  
Firm Registration No. 139007W

*V. M. Gadiya*  
Vikas M Gadiya  
Proprietor  
Membership No: 122290  
Mumbai  
30th September 2024



For and behalf of Board of Directors of  
Farmer Harvest (India) Private Limited

*Pramod Agarwal*  
Pramod Agarwal  
Director

Mumbai  
30th September 2024

*Shikha Khandelwal*  
Shikha Khandelwal  
Director

Mumbai  
30th September 2024



# Farmer Harvest (India) Private Limited

## Consolidated Notes to financial statement as at 31st March 2024

### **1 Corporate Information**

Farmer Harvest (India) Private Limited ('the Company') was incorporated under the Companies Act, 1956 ('the Act') on 5th March 2008. The Group is engaged in the business of buying and selling of agriculture products. The Group also acts as an agent for agricultural commodities and provides services to buyers on commission basis for the purchase of commodities.

### **2 Summary of significant accounting policies**

#### **2.1 Basis of Accounting**

The Consolidation financial statements are prepared under the historical cost convention, on the accrual basis of accounting in accordance with the provisions of the Companies Act, 2013 ('the Act') and accounting principles generally accepted in India ('Indian GAAP') and comply with the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting standards) Amendment Rules, 2021 and the provisions of the Act (to the extent notified). The accounting policies have been consistently applied by the Company and are consistent with those used in previous year.

The Consolidated Financial Statements have been prepared in accordance with Accounting Standard 21(AS 21)-"Consolidated Financial Statements" issued by the Institute of Chartered Accountants of India and notified under section 129(3) of the Companies Act, 2013.

The following details of Subsidiary & Associate companies are considered in the consolidated financial statement:

Sr No.	Name of Company	Subsidiary/ Associate	Country of Incorporation	% of Holding as on 31 <sup>st</sup> Mar 2024
1	GMI Projects Private Limited	Subsidiary	India	100%
2	T R City Developers Private Limited	Subsidiary	India	100%
3	Chahat Projects Private Limited	Subsidiary	India	100%
4	Jai Shiv Cereals Traders Private Limited	Subsidiary	India	100%
5	Blue Height Developers Private Limited	Associate	India	20%

#### **2.2 Use of estimates**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles ('GAAP') requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as of the date of financial statements, and the reported amount of revenue and expenses during the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from those estimates used in preparing the accompanying financial statements.

#### **2.3 Current -non-current classification**

All assets and liabilities are classified into Current or Non-current.

(I) An asset is classified as current when it satisfies any of the following criteria:

- (a) it is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is expected to be realised within twelve months after the balance sheet date; or

it is cash or a cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the balance sheet date.

(II) Current assets include the current portion of non current financial assets

(III) All other assets are classified as non-current.

### **2 Summary of significant accounting policies (Continued)**

#### **2.3 Current / non-current classification (continued)**

(IV) A liability is classified as current when it satisfies any of the following criteria:

- (a) it is expected to be settled in, the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within twelve months after the balance sheet date; or

the Group does not have an unconditional right to defer settlement of the liability for at least twelve months after the balance sheet date.

(V) Current liabilities include the current portion of non current financial liabilities

(VI) All other liabilities are classified as non-current.

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out above which are in accordance with the revised Schedule III to the Act.

Based on the nature of services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Group has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

#### **2.4 Revenue recognition**

Revenue from sale of goods is recognized on transfer of all significant risks and rewards of ownership to the buyer. Sales are recorded at invoice value net of sales return, rebates and trade discounts and are stated exclusive of Goods & Service tax.

Interest is recognized using the time proportion method, based on underlying interest rates.

Brokerage and commission income is recognized upon completion of the services provided.

#### **2.5 Property, plant and equipment and depreciation/amortisation**

Property, plant and equipment are stated at cost of acquisition less accumulated depreciation and accumulated impairment losses, thereon, if any. The cost comprise of purchase price and any attributable cost such as inward freight, duties, taxes and incidental expenses related to acquisition and installation incurred up to the date of commissioning of the assets.

Depreciation is provided pro-rata to the period of use, under the straight line method at the rates prescribed in Schedule II of the Act or based on management's assessment which has been based on the nature of asset, the usage of the asset, expected physical wear and tear etc.

#### **2.6 Impairment**

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Group estimates the recoverable amount of the asset. The recoverable amount is greater of the net selling price and the value in use. In assessing the value in use, estimated future cash flows are discounted to their present value based on an appropriate discount factor. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost.

#### **2.7 Investments**

Long-term investments are carried at cost. Provision for diminution is made to recognize a decline, other than temporary in value of long-term investments and is determined separately for each individual investment. Current investments are carried at lower of cost and fair value, computed separately in respect of each category of investment.

#### **2.8 Inventories**

Inventories include stock in trade. Inventories are valued at lower of cost or net realizable value using first-in first-out method. Cost comprises of purchase (net of refundable taxes and levies) and other costs incurred in bringing the inventories to their present location and condition. The comparison of cost or net realizable value is made on an item-by-item basis.

#### **2.9 Leases**

Lease rentals in respect of the assets acquired on operating leases are recognized in the statement of profit and loss on a straight-line basis over the primary lease term.

#### **2.10 Foreign currency transactions**

Transactions denominated in foreign currency are recorded at the exchange rate prevailing on the date of transactions. Exchange differences arising on foreign exchange transactions settled during the period are recognized in the statement of profit and loss of the year.

Monetary assets and liabilities in foreign currency, which are outstanding as at the year-end, are translated at the year-end at the closing exchange rate and the resultant exchange differences are recognized in the statement of profit and loss. Non-monetary foreign currency items are carried at cost.

#### **2.11 Employee benefits**

##### **(a) Short term employee benefits**

Employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. The Group does not have any provision for leave encashment as the employees are granted 18 days of leave for each financial



year. The leave granted for a particular financial year can neither be carried forward nor can be encased.

**(b) Post-employment benefits:**

**Defined contribution plans:**

The provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Employees' State Insurance Act, 1948 are not applicable to the Company as the Company has less than twenty employees.

**Defined Benefit Plans:**

The Group's gratuity benefit scheme is a defined benefit plan. As the Group has less than 50 employees, the undiscounted amount of gratuity liability expected to be paid in exchange for the services rendered by employees is recognized during the year.

**2.12 Taxation**

Income tax expense comprises current tax and deferred tax charge or credit.

Provision for current tax is based on the results for the year ended 31 March 2022 and is determined in accordance with the provisions of the Income Tax Act, 1961.

The deferred tax charged or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realized in future; however, when there is unabsorbed depreciation or carry forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably / virtually certain (as the case may be) to be realized.

**2.13 Earnings per share ('EPS')**

Basic EPS are computed by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted EPS is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity and dilutive equity equivalent shares outstanding during the year, except where the result would be anti-dilutive.

**2.14 Provisions and contingent liabilities**

The Group creates a provision where there is present obligation as a result of a past event that probably requires an outflow of resources, and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

## Farmer Harvest (India) Private Limited

Consolidated Notes to financial statement as at 31st March 2024

(Rs. In Lakhs)

Note No.	Particular	31st March 2024	31st March 2023
3	<b>Share capital</b>		
	<b>Authorised</b>		
	4,000,000 (31 March 2023: 4,000,000) equity shares of Rs 10 each	400.00	400.00
		400.00	400.00
	<b>Issued, subscribed and fully paid-up</b>		
	4,000,000 (31 March 2023: 4,000,000) equity shares of Rs 10 each, fully paid-up	400.00	400.00
		400.00	400.00
	<b>Note :</b>		
	<b>a Reconciliation of the shares outstanding at the beginning and at the end of the year</b>		
a		<b>31st March 2024</b>	<b>31st March 2023</b>
		<b>No. of shares</b>	<b>Amount</b>
		<b>(Rs in Lakhs)</b>	<b>No. of shares</b>
		<b>(Rs in Lakhs)</b>	<b>(Rs in Lakhs)</b>
b	Equity shares outstanding at the beginning and at the end of the year	40,00,000	400.00
		40,00,000	400.00
		40,00,000	400.00
		40,00,000	400.00
b	<b>Terms / rights attached to equity shares</b>		
	The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. Each holder of equity shares is entitled to one vote per shares. The voting rights of an equity shareholders on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. Failure to pay any amount called up on shares may lead to forfeiture of the shares		
	On winding up of the Company, the holder of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.		
c	<b>The details of shareholders holding more than 5% of the equity shares in the company</b>		
c		<b>31st March 2024</b>	<b>31st March 2023</b>
		<b>No. of Shares held</b>	<b>% of holding</b>
		<b>No. of Shares held</b>	<b>% of holding</b>
		<b>% of holding</b>	<b>% of holding</b>
	Leelaka Grains Limited	17,05,000	42.63%
	Shilpa Khandelwal	5,20,000	13.00%
	Manisha Agarwal	2,70,000	6.75%
	Ankush Khandelwal	2,50,000	6.25%
	Shubha Khandelwal	2,30,000	5.75%
4	<b>Reserves and surplus</b>		
	<b>Surplus in the statement of profit and loss</b>		
	Balance at the start of the year	-461.06	-470.09
	Profit for the year	-0.45	9.03
	Balance at the end of the year	-461.50	-461.06
	<b>Capital Reserve</b>		
	Balance at the start of the year	66.17	66.17
	Addition	-	-
	Balance at the end of the year	66.17	66.17
5	<b>Long-term Loans/Provisions</b>		
	Loans and Advances	-	-
	Provision for employee benefits		
	- gratuity	1.67	1.67
6	<b>Deferred tax Liability (net)</b>		
	Arising on account of timing difference in		
	<b>Deferred tax liability</b>		
	-Excess of depreciation on fixed assets under Income Tax law over	29.71	30.29
	<b>Gross deferred tax liability</b>		
		29.71	30.29



## Farmer Harvest (India) Private Limited

Consolidated Notes to financial statement as at 31st March 2024

( Rs. In Lakhs)

Note No.	Particular	31st March 2024	31st March 2023
	<b>Deferred tax Assets</b>		
	-Excess of depreciation on fixed assets provided in accounts over	-	
	<b>Gross deferred tax assets</b>	-	-
	<b>Deferred tax Liability, net</b>	<b>29.71</b>	<b>30.29</b>
<b>7</b>	<b>Short-term borrowings</b>		
	Loans and advances from related parties	-	-
	Loans and advances from others	512.00	544.00
	Other Loans & Advances	-	-
		<b>512.00</b>	<b>544.00</b>
<b>8</b>	<b>Trade payables</b>		
	- Due to Micro, Small and Medium Enterprises (refer note 29)	-	-
	- Due to others	2,829.49	3,063.40
		-	-
		<b>2,829.49</b>	<b>3,063.40</b>
<b>9</b>	<b>Other current liabilities</b>		
	Payable to employees	0.48	0.48
	Advance from customers	1,304.24	1,282.75
	Payable for expenses	7.73	7.42
	Statutory dues payable	-	-
	- TDS payable	1.88	0.63
	- Payable Others	1.14	1.14
	Interest accrued and due	52.22	52.22
		<b>1,367.69</b>	<b>1,344.64</b>

**Farmer Harvest (India) Private Limited**  
Consolidated Notes to financial statement as at 31st March 2024

10 Fixed Assets

(Rs. In Lakhs)

Tangible assets					
Assets	Furniture and fixtures	Office Equipments	Computers	Land & Building	Grand Total
<b>Gross block</b>					
Balance as at 1 April 2022	1.68	1.46	4.23	474.68	482.05
Additions	-	-	-	-	-
Disposals*					-
<b>Balance as at 31 March 2023</b>	<b>1.68</b>	<b>1.46</b>	<b>4.23</b>	<b>474.68</b>	<b>482.05</b>
Balance as at 1 April 2023	1.68	1.46	4.23	474.68	482.05
Additions/Transfer	-	-	-	-	-
Disposals*					-
<b>Balance as at 31 March 2024</b>	<b>1.68</b>	<b>1.46</b>	<b>4.23</b>	<b>474.68</b>	<b>482.05</b>
<b>Depreciations</b>					
Balance as at 1 April 2022	1.34	0.98	4.23	11.00	17.56
Depreciation for the year	0.11	0.07	-	1.30	1.47
Accumulated depreciation on disposals					-
<b>Balance as at 31 March 2023</b>	<b>1.45</b>	<b>1.05</b>	<b>4.23</b>	<b>12.30</b>	<b>19.03</b>
Balance as at 1 April 2023	1.45	1.05	4.23	12.30	19.03
Depreciation for the year	0.11	0.07	-	1.67	1.84
Accumulated depreciation on disposals					-
<b>Balance as at 31 March 2024</b>	<b>1.56</b>	<b>1.12</b>	<b>4.23</b>	<b>13.96</b>	<b>20.87</b>
<b>As at 31 March 2023</b>	<b>0.23</b>	<b>0.41</b>	<b>0.00</b>	<b>462.38</b>	<b>463.02</b>
<b>As at 31 March 2024</b>	<b>0.12</b>	<b>0.34</b>	<b>0.00</b>	<b>460.71</b>	<b>461.18</b>

**Farmer Harvest (India) Private Limited**  
Consolidated Notes to financial statement as at 31st March 2024

10 **Fixed Assets**

( Rs. In Lakhs)

Intangible assets			
Assets	Goodwill	Software	Grand Total
Balance as at 1 April 2022	33.22	-	33.22
Additions*	-	-	-
Disposals**	-	-	-
<b>Balance as at 31 March 2023</b>	<b>33.22</b>	<b>-</b>	<b>33.22</b>
Balance as at 1 April 2023	33.22	-	33.22
Additions*	-	-	-
Disposals**	-	-	-
<b>Balance as at 31 March 2024</b>	<b>33.22</b>	<b>-</b>	<b>33.22</b>
<b>Depreciations</b>			
Balance as at 1 April 2022	-	-	-
Depreciation for the year	-	-	-
Accumulated depreciation on disposals	-	-	-
<b>Balance as at 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>
Balance as at 1 April 2023	-	-	-
Depreciation for the year	-	-	-
Accumulated depreciation on disposals	-	-	-
<b>Balance as at 31 March 2024</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Block as at 31 March 2023</b>	<b>33.22</b>	<b>-</b>	<b>33.22</b>
<b>Net Block as at 31st March 2024</b>	<b>33.22</b>	<b>-</b>	<b>33.22</b>



# Farmer Harvest (India) Private Limited

Consolidated Notes to financial statement as at 31st March 2024

(Rs. In Lakhs)

Note No.	Particular	31 March 2024	31 March 2023
11	<b>Non-current investments</b>		
	<i>Other non-current investments</i>	-	
	<b><u>Government and trust securities</u></b>		
	- National savings certificates	1.10	1.10
	- Krishi Upaj Mandi Samiti , Indore	0.01	0.01
	<b><u>Investments in associates</u></b>		
	- Blue Height Developers Pvt Ltd ( Refer Note 35)	51.52	50.77
		<b>52.63</b>	<b>51.88</b>
12	<b>Long-term loans and advances</b> <i>(unsecured, considered good)</i>		
	<b>To Parties other than related parties - Other long term advances</b>		
	Other Long Term Advances	2,395.30	2,538.31
	Security deposit	9.61	9.61
	Advance income tax	8.24	8.24
	<b>To Parties related parties - Other long term advances</b>	-	-
		<b>2,413.15</b>	<b>2,556.16</b>
13	<b>Other non-current assets</b>		
	Bank deposits (due to mature after 12 months from the reporting date)	16.19	15.54
		<b>16.19</b>	<b>15.54</b>
14	<b>Inventories</b> <i>(valued at lower of cost and net realisable value)</i>		
	Stock-in-trade	1,029.90	1,029.20
		<b>1,029.90</b>	<b>1,029.20</b>
15	<b>Trade receivables</b> <i>(unsecured, considered good)</i>		
	Receivables outstanding for a period exceeding six months from the date they became due for payment	A 679.06	791.52
	Other receivables	10.05	10.05
	Less :- Provision for doubtful debts	-10.05	-10.05
		B 0.00	0.00
		<b>(A) + (B) 679.06</b>	<b>791.52</b>
16	<b>Cash and bank balances</b> <b><u>Cash and cash equivalents</u></b>		
	Cash on hand	4.81	4.81
	Balances with banks - on current accounts	6.58	1.52
		<b>11.39</b>	<b>6.33</b>
17	<b>Short-term loans and advances</b>		
	Advance to supplier	40.07	38.79
	Loans and Advances(Assets)	5.00	-
		<b>45.07</b>	<b>38.79</b>
18	<b>Other Current Assets</b>		
	Balance with Govt Authorities and Others <i>( GST and other receivable)</i>	3.43	3.43
		<b>3.43</b>	<b>3.43</b>

## Farmer Harvest (India) Private Limited

Consolidated Notes to financial statement as at 31st March 2024

( Rs. In Lakhs)

Note No.	Particular	31 March 2024	31 March 2023
19	<b>Sale of products</b>		
	Sale of Goods	-	1,572.70
		-	1,572.70
20	<b>Other income</b>		
	Interest on fixed deposits	0.71	0.67
	Interest on income tax Refund	-	-
	Gain arise on conversion from Subsidiary to associate	-	-
	Rent Income	12.10	12.10
		12.81	12.77
21	<b>Purchase of stock-in-trade</b>		
	Purchase of traded goods	-	1,571.58
	Direct expenses	-	-
		-	1,571.58
22	<b>Changes in inventories of stock-in-trade</b>		
	Opening inventory		
	- Stock-in-trade	1,029.30	1,028.90
		1,029.30	1,028.90
	Closing inventory		
	- Stock-in-trade	1,030.00	1,029.20
		1,030.00	1,029.20
		-0.70	-0.30
23	<b>Finance Cost</b>		
	Interest on Finance Charges	12.53	0.42
		12.53	0.42
24	<b>Other expenses</b>		
	Bank charges	0.24	0.00
	Legal and professional charges	0.42	0.07
	Investment Writeoff	-	-
	Rates and Taxes	-	2.99
	Bad debts	-	-
	Payment to auditors' (refer note 25)	0.62	0.59
	Miscellaneous expenses	-	1.56
		1.28	5.21

**Farmer Harvest (India) Private Limited**  
Consolidated Notes to financial statement as at 31st March 2024

**25 Capital commitments and contingent liability**

Particulars	31st March 2024 (Rs in Lakhs)	31st March 2023 (Rs in Lakhs)
Claims against the Company not acknowledged as debt	Nil	Nil
Bank guarantee	Nil	Nil
Capital commitments	Nil	Nil

**26 Payment to Auditors' (including service tax)**

Particulars	31st March 2024 (Rs in Lakhs)	31st March 2023 (Rs in Lakhs)
Statutory audit	0.62	0.59
<b>Total</b>	<b>0.62</b>	<b>0.59</b>

**27 Earnings per share**

Particulars	31st March 2024 (Rs in Lakhs)	31st March 2023 (Rs in Lakhs)
Net profit/(loss) after tax attributable to equity shareholders A	-0.45	9.03
<b>Calculation of weighted average number of equity shares</b>		
Number of equity shares at the beginning of the year	40,00,000	40,00,000
Equity shares issued during the year	Nil	Nil
Number of equity shares outstanding at the end of the year B	40,00,000	40,00,000
Basic and diluted earnings per share (Rs) A/B	-0.01	0.23
<b>Face value per share (Rs)</b>	<b>10</b>	<b>10</b>

**28 Micro, small and medium enterprises**

Based on the information and records available with the management, there are no dues outstanding to micro and small enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006 as at 31 March 2024 and as at 31 March 2023.

Particulars	31st March 2024 (Rs in Lakhs)	31st March 2023 (Rs in Lakhs)
Principal amount remaining unpaid to any supplier as at the year end	Nil	Nil
Interest due thereon	Nil	Nil
Amount of interest paid by the Company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year	Nil	Nil
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED	Nil	Nil
Amount of interest accrued and remaining unpaid at the end of the accounting year	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	Nil	Nil

**29 Disclosure pursuant to Accounting Standard - 15 'Employee Benefits'**

**Defined contribution plans:**

The provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Employees' State Insurance Act, 1948 are not applicable to the Company as the Company has less than twenty employees.

**Defined benefit plan:**



**Gratuity**

The Company has a defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on death or resignation or retirement at 15 days salary (last drawn salary) for each completed year of service. The Company during the year provided Rs Nil ( previous year : Rs (Nil) towards gratuity. The Company's liability on account of gratuity is not funded. The company has not done an actuarial valuation to determine the liability on account of gratuity.

**Leave wages**

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. The Company does not have any provision for leave encashment as the employees are granted 18 days of leave for each financial year. The leave granted for a particular financial year can neither be carried forward nor can be encashed.

**Farmer Harvest (India) Private Limited**  
Consolidated Notes to financial statement as at 31st March 2024

**30 Related party disclosures**

**(A) Related parties and their relationship**

Sr. No.	Category and related parties	Names
1.	Subsidiary companies	Nil
2	Key management personnel	Pramod Agarwal ( Director ) Vinod Agarwal ( Director ) Shikha Khandelwal (Director)
3	Entities over which key management personnel or their relatives exercise significant influence	Ramchandra Banarasidas
4	Relatives of key management personnel	Nil

**(B) Transactions with Related Parties**

Particulars	31st March 2024 (Rs in Lakhs)	31st March 2023 (Rs in Lakhs)
<u>1) Sale of goods</u>	-	-
<u>2) Expenses recovered from the company (i</u>	-	-
<u>3) Expenses incurred by the company (on behalf of related party)</u>	-	-
<u>(4) Loan repaid to the Subsidiary</u>	-	-
<u>(5) Loan given in the Subsidiary</u>	-	-
<u>(6) Balance Receivable for Advance given Balance Sheet</u>		
<u>(7) Accounts Receivable ( Debtors)</u>		
Ramchandra Banarasidas	-	0.39
<u>(8) Balance Payable for Advance taken Balance Sheet</u>		
	-	-

**31 Changes in Inventories**

Traded Commodities	31st March 2024 (Rs in Lakhs)	31st March 2023 (Rs in Lakhs)
Opening Stock in Trade	1,029.20	1,028.90
Closing Stock in Trade	1,029.90	1,029.20
<b>Total</b>	<b>-0.70</b>	<b>-0.30</b>

**Farmer Harvest (India) Private Limited**  
Consolidated Notes to financial statement as at 31st March 2024

**32 Segment Reporting**

The Group is operating in agricultural commodities and only has domestic operations, which have similar risk and returns and also similar market conditions. The segment reporting based on geographical risk factor which may be present in different countries is also not applicable, as the Company has substantial sales in the domestic market. Thus, the Group has only one reportable segment which is business of buying and selling of agricultural products and only one reportable geographical segment.

**33 Investments in Equity Shares of Associates**

Particulars	31st March 2024 (Rs. In Lakhs)	31st March 2023 (Rs. In Lakhs)
Blue Height Developers Pvt Ltd	2.00	2.00
Add -Share in accumulated reserves/profits	49.52	48.77
<b>Total</b>	<b>51.52</b>	<b>50.77</b>

**34 Ratio analysis and its element**

Particulars		31st March 2024	31st March 2023	Variance%	Reason
1) Current Ratio	Times	0.38	0.38	0%	-
2) Debt- Equity Ratio	Times	1.28	1.36	-6%	-
3) Debt- Service Coverage Ratio	Times	-	-	0%	-
4) Return on Equity	%	-0.00	0.02	-105%	Refer note below (a)
5) Inventory Turnover Ratio	Times	-	1.53	-100%	Refer note below (b)
6) Trade Receivables Turnover Ratio	Times	-	1.99	-100%	Refer note below (c)
7) Trade Payable Turnover	Times	-	0.51	-100%	Refer note below (d)
8) Net Capital Turnover	%	-	-0.51	-100%	Refer note below (e)
9) Net Profit/(Loss) Margin	%	-	0.01	-100%	Refer note below (f)
10) Return on Capital Employed	%	0.30	0.20	47%	Refer note below (g)
11) Return on Investment	%	-	-	-	-

**Note-**

- (a) Return on Equity (%): Decrease in Profit after tax in FY 23-24, resulting in an decrease in variance.  
(b) Inventory turnover ratio (times): Increase in Purchase in FY 22-23, resulting in an decrease in variance.  
(c) Trade Receivables turnover ratio (times): Increase in Revenue from operation in FY 22-23, resulting in an decrease in variance.  
(d) Trade Payable turnover ratio (times): Increase in Purchase in FY 22-23, resulting in an decrease in variance.  
(e) Net Capital Turnover (times): Decrease is on account of the significant decrease in revenue during the current year as compared to last year.  
(f) Net Profit/(Loss) Margin: decrease in profitability as compare with the previous year result in decrease of Net Profit Margin.  
(g) Return on Capital Employed: decrease in profitability as compare with the previous year result in decrease of Return on Capital Employed.

**35 Subsequent events**

The financial statements are authorised for issue by the Board of Directors of the Company at their meeting held on 30th September, 2024. There are no significant subsequent events that would require adjustments or disclosures in the IGAAP financial statements as on the Balance sheet date.

**36 The figures for the previous year have been regrouped/reclassified wherever necessary to conform to the current year's presentation.**

As per our report of even dated attached.

For V M Gadiya & Associates  
Chartered Accountants  
Firm Registration No. 139007W

Vikas M Gadiya  
Proprietor  
Membership No: 122290  
Mumbai  
30th September 2024



For and behalf of Board of Directors of  
Farmer Harvest (India) Private Limited

Pramod Agarwal Shikha Khandelwal  
Director Director  
Mumbai Mumbai  
30th September 2024 30th September 2024