

HINDUSTAN AGRIGENETICS LIMITED

CIN-L01119DL1990PLC040979, Regd. Office: 806, Meghdoot, 94 Nehru Place,
New Delhi 110019

(Correspondence address: C 63, South Extension Part-II, New Delhi 110 049)

Email: hindustanagrigenetics@gmail.com, **Tel:** +91 98102 73609

To,
The Secretary
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai,
Maharashtra- 400001
corp.relations@bseindia.com

Date: 6th July, 2021

Subject: Submission of Financial Result for the quarter/year ended 31.03.2021

Reference: Hindustan Agrigenetics Limited (ISIN No INE174101019)

Dear Sir/ Madam,

Please find attached herewith the quarterly financial results for the quarter/year ended 31st March, 2021:

1. Annual and quarterly results and Limited Review Report in SEBI format in SEBI format
2. Audit report and Financial Statements
3. Impact of audit qualifications

Thanking you
Yours truly,

For Hindustan Agrigenetics Limited
(ISIN No INE174101019)



Pritam Kapur
Managing Director
DIN - 00461538
ADDRESS - C-63, South Extension, Part -II
New Delhi - 110049
Encl: as above

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/S HINDUSTAN AGRIGENETICS LIMITED
DELHI

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **HINDUSTAN AGRIGENETICS LIMITED [CIN No.: L01119DL1990PLC040979]**, which comprise the Balance Sheet as at **31st March 2021**, and the Statement of Profit and Loss (including other Comprehensive Income), Statement of Changes in Equity for the year then ended and Cash Flow statement for the year ended on that date, and notes to the the standalone financial statement, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

Management's Responsibility for the Standalone Financial Statements

1. The Company's Board of Directors is responsible for the matter stated in Section 134(5) of the companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss, and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014. 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the standalone financial statements, managements, and board of directors are 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.

Board of Directors is also responsible for overseeing the Company's financial reporting process.

M. Kohli

Auditor's Responsibility

2. 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.

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

We have taken into account the provisions of the Act, the accounting and auditing standards and matter which are required to be included in the audit report under the provisions of the Act and Rules made there under.

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Act. 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 misstatements

An audit involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Company'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, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the company's Directors, as well as evaluating the overall presentation of 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.

We also 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 standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public

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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

Opinion

3. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a. In case of the Balance Sheet, of the state of affairs of the Company as at **31st March 2021**;
 - b. In case of Profit and Loss Account, of the **Loss** for the year ended on that date.
 - c. In case of Cash flow statements, of the cash flows for the year ended **31st March 2021**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon.

M. Kohli

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the 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.

Report on Other Legal and Regulatory Requirements

4. As required by the Companies (Auditor's Report) Order, 2016("the order") issued by Central Government of India in terms of sub-section (11) of section 143 of the companies Act, 2013, We give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the order.
5. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all 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 examinations of those books;
 - c. The Balance Sheet, statement of Profit and Loss (including other comprehensive income), the statement of changes in Equity and the cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid standalone financial standards comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the companies (Account) Rule, 2014.
 - e. On the basis of written representations received from the directors as on **31st March 2020** taken on record by the Board of Directors, none of the director is disqualified as on **31st March 2021**, from being appointed as a director in terms of section 164(2) of the Act.
 - f. With respect to the adequacy of internal financial controls with reference to financial statement of the company and the operating effectiveness of such controls , refer to our separate report in Annexure B
 - g. 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 gives to us:
 - i. The Company did not have any pending litigation hence no impacts on its financial position;
 - ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

 M. Kohli

iii. The company has not transferred Rs. 1,53,692/- refund outstanding more than eight years under the head share application money to the Investor Education and Protection Fund.

For SHARMA ANAND & CO.
CHARTERED ACCOUNTANTS
Firm's Registration No.: 005453N

Place: New Delhi

Dated: 03-07-2021



[Handwritten signature]

M. Kohli

M/S HINDUSTAN AGRIGENETICS LIMITED
Annexure to Independent Auditor's Report for the financial year ended on 31st
March 2021

Referred to in paragraph 5 Under Report on other Legal and Regulatory Requirement Return of our report of even date.

(i) In respect of it's Fixed Assets

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

(b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets. Certain fixed assets were verified during this year as per this program, No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties included in fixed assets are held in the name of the Company.

(ii) In respect of Inventories

1. (a) According to the information and explanations given to us , the inventories have been physically verified by the management at reasonable Intervals during the year. In our opinion the frequency of such verification is reasonable. For stocks lying with third parties at the year end, written confirmations have been obtained.

(b) The discrepancies noticed during the physical verification of inventories as compared to book records were not material and have been properly dealt with in the books of account.

(iii) According to the information and explanations given to us, the company has not granted any loans, secured or unsecured, to companies, Limited Liability Partnership, firms or other parties covered in the register maintained under section 189 of the Act. Accordingly the provision of clause 3(iii) of the order is not applicable to the company.

(iv) In our opinion and according to the information and explanation given to us, the company has not granted any loans or made any investments or provided any guarantee or security to the parties covered under section 185 & 186. Therefore the provisions of clause 3(iv) of the said order are not applicable to the company

(v) According to the information and explanation given to us, the company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provision of section 73 to 76 or any other relevant provision of the Act and the companies (Acceptance of Deposit) Rules 2015 with regard to the deposits accepted from the public are not applicable.


M. Kohli

- (vi) As per information & explanation given by the management, the maintenance of cost records has not been prescribed by the Central Government under section 148(1) of the Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the book of account of the company has been regular in depositing of undisputed statutory dues including provident fund, Employees state insurance income tax, customs duty, goods and service tax and other material statutory dues applicable to it with the appropriate authorities regularly deposited with the appropriate authorities.
- (b) According to the information and explanations gives to us, there was no undisputed amount payable in respect of provident fund, Employees' state insurance, income tax, customs duty, excise duty, goods and service tax and other material statutory dues were in arrears as at 31st March 2019 for a period of more than six months from the date they became payable.
- (viii) In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of dues to banks. The company has not taken any loan either from financial institution or from the government and has not issued any debentures.
- (ix) Based upon the audit procedures performed and the information and explanation given by the management, the company has not raised any term loan. Accordingly the provisions of clause 3(ix) of the order are not applicable to the company hence not commented upon.
- (x) According to information and explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) Based upon the audit procedure performed and the information and explanation given by the management, No managerial remuneration has been paid during the financial year. Accordingly the provisions of clause 3(xi) of the order are not applicable hence not commented upon.
- (xii) In our opinion, the company is not a Nidhi company. Therefore, the provisions of clause 4(xii) of the order are not applicable to the company.
- (xiii) In our opinion, all transaction with the related parties are in compliance with section 177 and 188 of companies act 2013 and the details have been disclosed in the financial statements as required by the applicable accounting standard.
- (xiv) Based upon the audit procedure performed and the information and explanation given by the management, the company has not made any preferential allotment of shares during the year under review. Therefore, the provisions of clause 4(xiv) of the order are not applicable to the company.
- (xv) Based upon the audit procedures performed and the information and explanation given by the management the company has not entered into any non cash transaction with director or person connected with him. Accordingly the provisions of clause 3(xv) of the order are not applicable to the company and hence not commented upon.

 M. Kohli

- (xvi) In our opinion the company is not required to registered under section 45 IA of Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the order are not applicable to the company and hence not commented upon.

For SHARMA ANAND & CO.
CHARTERED ACCOUNTANTS
Firm's Registration No.: 005453N



PLACE: NEW DELHI

Date : 03-07-2021

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HINDUSTAN AGRIGENETICS LIMITED
 REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
 NEW DELHI - 110019

STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Notes	As at 31.03.2021 (₹)	As at 31.03.2020 (₹)
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	2	3,528,773	3,568,000
(b) Capital Work In Progress		-	-
(C) Financial Assets		-	-
(i) Investments	4(A)	-	-
(D) Deferred tax assets (net)	3	9,612,984	9,265,919
(E) Other non-current assets		-	-
		13,141,757	12,833,919
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments	4(B)	13,535,152	2,086,512
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	5	1,671,784	2,932,239
(d) Other current assets	6	1,109,323	7,428,016
		16,316,259	12,446,767
Total Assets		29,458,016	25,280,686
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	7	44,002,000	44,002,000
(b) Other Equity	8	(23,021,070)	(21,565,800)
		20,980,930	22,436,200

M. Kohli

Non-current liabilities**Current liabilities**

(a) Financial Liabilities				
(i) Borrowings				
(ii) Trade payables	9	121,800	178,800	
(b) Other current liabilities	10	7,708,086	2,208,086	
(c) Provisions	11	647,200	457,600	
(d) Current tax liabilities (Net)			8,477,086	2,844,486
Total Equity & Liabilities		29,458,016		25,280,686

Significant Accounting Policies	1
Other notes to the financial statements	2-22

The accompanying notes are an integral part of these financial statements

For and on behalf of the Board of Directors
PLACE: NEW DELHI

DATED: 03-07-2021


(PRITAM KAPUR)
Mg. DIRECTOR
Din No 00461538


(MANNU KOHLI)
DIRECTOR
DIN No.: 06906151

Signed in terms of our report of even date
FOR SHARMA ANAND & CO.
CHARTERED ACCOUNTANTS
Firm's Registration No. 006453N



HINDUSTAN AGRIGENETICS LIMITED
 REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
 NEW DELHI - 110019

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2021

Sr. No	Particulars	Notes	Year ended 31.03.2021 (₹)	Year ended 31.03.2020 (₹)
I	Revenue from operations	12	606,760	1,873,170
II	Other non- operating income	13	3,612	1,321,405
III	Total Revenue (I +II)		610,372	3,194,575
IV	Expenses:			
	Cost of materials consumed	14	305,928	667,800
	Purchase of Stock in trade		-	-
	Manufacturing & Operating expenses	15	266,832	407,895
	Changes in inventories of finished goods, work-in-progress and stock in trade and Stock-in-Trade		-	-
	Employee benefit expenses	16	210,000	133,500
	Finance costs		-	-
	Depreciation and Amortization expenses	17	39,226	63,641
	Other Administrative expenses	18	1,590,721	5,572,275
	Total Expenses (IV)		2,412,707	6,845,111
V	Profit before exceptional items & taxes	(III-IV)	(1,802,335)	(3,650,536)
VI	Exceptional Items		-	-
VII	Profit before tax	(V - VI)	(1,802,335)	(3,650,536)
VIII	Tax expense:			
	(1) Current tax			
	(2) Deferred tax		(347,065)	(6,918,303)
			(347,065)	(6,918,303)
IX	Profit/(Loss) for the year	(VII-VIII)	(1,455,270)	3,267,767

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Sharma Anand & Company

Chartered Accountant

X	Earning per equity share:			
	(1) Basic	19	(0.33)	(0.83)
	(2) Diluted		(0.33)	(0.83)
	Significant Accounting Policies	1		
	The accompanying notes are an integral part of these financial statements	2-22		

For and on behalf of the Board of Directors

Signed in terms of our report of even date

FOR SHARMA ANAND & CO.

CHARTERED ACCOUNTANTS

Firm's Registration No. 005453N

PLACE: NEW DELHI

DATED: 03-07-2021


 (PRITAM KAPUR)
 Mg. DIRECTOR
 DIN No.: 00461538


 (MANNU KOHLI)
 DIRECTOR
 DIN No.: 06906151



HINDUSTAN AGRIGENETICES LIMITED
REGD OFFICE : 806 MEGHDOOT , 94 NEHRU PLACE
NEW DELHI

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2021

	₹	
	For the year ended 31st March 2021	For the year ended 31st March 2020
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit / (loss) before taxes & interest	(1,802,335)	(3,650,536)
Change in Retained Earning	-	-
Adjustment for:		
Depreciation	39,226	63,641
Profit/(loss) on sales of mutual funds	(3,612)	3,205,046
Dividend on Mutual funds	-	(1,321,405)
Revaluation of Financial Assets	485,473	913,489
Operating Profit before working capital changes	(1,281,248)	(789,766)
Adjustment for:		
Other Current Assets	6,318,693	(6,318,694)
Current Liabilities & Provisions	5,632,600	651,747
Cash generated from Operations	10,670,045	(6,456,713)
Income Tax Paid	-	-
Net cash from Operating Activities (I)	10,670,045	(6,456,713)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of fixed assets including work in progress and capital advances	-	-
Sales of investments	4,868,658	10,624,603
Purchase of investments	(16,799,160)	(3,000,000)
Income from Investment	-	1,321,405
Net Cash used in Investing Activities (II)	(11,930,502)	8,946,008
Cash Flow after Investing Activities III = (I + II)	(1,260,457)	2,489,295

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C. CASH FLOW FROM FINANCING ACTIVITIES:

Increase/(decrease) in term loan

Net Cash Flow from Financing Activities

Net Increase in cash and cash equivalents (A) + (B) + (C)

Cash and cash equivalents - Opening

Cash and cash equivalents - Closing

-	-
-----	-----
-	-
=====	=====
-----	-----
(1,260,457)	2,489,295
=====	=====
2,932,240	442,945
1,671,784	2,932,240
(1,260,456)	2,489,295

For and on behalf of the Board of Directors

PLACE : NEW DELHI

DATED : 03.07.2024



(PRITAM KAPUR)
Mg. DIRECTOR
DIN No.: 00461538



(MANNU KOHLI)
DIRECTOR
DIN No.: 06906151

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for SHARMA ANAND & CO.
CHARTERED ACCOUNTANTS
Firm's Registration No.: 005453N



HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

STATEMENT OF CHANGES IN EQUITY

(a) Equity Share Capital

Equity share of Rs 10 each, fully paid up

	No of shares	As at 31.03.2021 (₹)	No of shares	As at 31.03.2020 (₹)
Balances at the beginning of the reporting period	4,400,200	44,002,000	4,400,200	44,002,000
Changes in equity share capital during the year	-	-	-	-
Balances at the end of the reporting period	4,400,200	44,002,000	4,400,200	44,002,000

(b) Other Equity

	<u>Reserves and Surplus</u>		<u>Other Comprehensive</u>	<u>Other Equity</u>
	<u>Revaluation Reserve</u>	<u>Retained Earning</u>	<u>Income</u>	
Balance as on 1-4-2019	1,640,250	(26,473,817)		(24,833,567)
Profit/(loss) for the year	-	3,267,767		0
Other Comprehensive income for the year	-	-		3,267,767
Total Comprehensive Income for the year	-	3,267,767		3,267,767
Transactions during the year	-	-		-
Balance as on 31-3-2020	1,640,250	(23,206,050)		(21,565,800)
Profit/(loss) for the year	-	(1,455,270)		(1,455,270)
Other Comprehensive income for the year	-	-		-
Total Comprehensive Income for the year	-	(1,455,270)		(1,455,270)
Transactions during the year	-	-		-
Balance as on 31.03.2021	1,640,250	(24,661,320)		(23,021,070)

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Note 7 - Share Capital

Particulars	As at 31.03.2021 ([₹])	As at 31.03.2020 ([₹])
SHARE CAPITAL		
AUTHORIZED CAPITAL		
50,00,000 Equity Shares of Rs. 10/- each. (Previous Year Rs 5,00,000 Equity Shares)	50,000,000	50,000,000
ISSUED, SUBSCRIBED & PAID UP CAPITAL		
44,00,200 Equity Shares of ` 10/- each, Fully Paid up (Previous Year 44,00,200 Equity Shares)	44,002,000	44,002,000
Total	44,002,000	44,002,000

Right preferences and restrictions attached to shares

- The company has one class shares having a per value of ` 10/- per share. Accordingly all the Equity shares rank equilly with regard to voting rights dividend and shares in Company's residual assets.

Notes

Reconciliation of the number of equity shares and amount outstanding at the beginning and at the end of the reporting period.

	<u>No. of Shares</u>	<u>Amount</u>	<u>No. of Shares</u>	<u>Amount</u>
2.1 Balance at the commencement of the year	4,400,200	4,400,200	4,400,200	4,400,200
2.2 Additions during the year	-	-	-	-
Balance at the end of the year	440,020	4,400,200	440,020	4,400,200

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

<u>Name of the Shareholders</u>	<u>No. of Shares</u>		<u>No. of Shares</u>	
	<u>held</u>	<u>% holding</u>	<u>held</u>	<u>% holding</u>
2.3 M/s Magnum International Trading Ltd.	530,000	12.04	530,000	12.04
M/s Andhra Pradesh Industrial Development Co.Ltd.	371,400	8.44	371,400	8.44
Sh. Pritam Kapur	527,200	11.98	527,200	11.98
Sh. Sumant Kapur	223,600	5.08	223,600	5.08
Mrs Gulshan B Kasmali	294,300	6.69	294,300	6.69

During the five reporting periods immediately preceding the reporting period, no shares have been issued by consideration other than

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HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

Notes to the Financial Statements for the year ended 31st March 2021

	Note 8 - Other Equity		Other Comprehensive	Total Other
	Reserves and Surplus			
2.4 RETAINED EARNINGS	Revaluation Reserve	Retained Earning		
Balance as on 1-4-2019	1,640,250	(26,473,817)		(24,833,567)
Adjustment of Prior Period Expense	-	-		-
Profit/(loss) for the year	-	3,267,767		3,267,767
Other Comprehensive income for the year	-	-		-
Total Comprehensive Income for the year	-	3,267,767		3,267,767
Transactions during the year	-	-		-
Balance as on 01-04-2020	1,640,250	(23,206,050)		(21,565,800)
Profit/(loss) for the year		(1,455,270)		(1,455,270)
Other Comprehensive income for the year				
Total Comprehensive Income for the year	-	(1,455,270)		(1,455,270)
Transactions during the year				
Balance as on 31-3-2021	1,640,250	(24,661,320)		(23,021,070)

Note 9 - Trade Payables

TRADE PAYABLES

Amount payable to growers/goods etc
 Payable for Services

121,800
 172,800
 6,000

Total

121,800
178,800

Due to micro and small enterprises
 Others

-
 121,800
 121,800

-
 178,800
 178,800

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

Notes
5.1

Note 10 - Other Current Liabilities

OTHER CURRENT LIABILITIES

- Others Payables

Share Application Refund a\c
 Amount payable to directors
 Advance for sale of Land

153,692
 1,054,394
 6,500,000

153,692
 1,054,394
 1,000,000

Total

7,708,086
2,208,086

M. Kohli

HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

Notes to the Financial Statements for the year ended 31st March 2021

Note 11 - Provisions

SHORT TERM PROVISIONS

- *Others*

Stutory Dues	68,750		70,500	
Expenses Payable	578,450		387,100	
	-----	647,200	-----	457,600
Total		647,200		457,600

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M. Kohli

HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

Notes to the Financial Statements for the year ended 31st March 2021

Note 12- Revenue from Operation

Particulars	Year ended 31.03.2021 (₹)	Year ended 31.03.2020 (₹)
Revenue from operations		
Sale of Products		
Paddy Seed	606,760	1,873,170
	<u>606,760</u>	<u>1,873,170</u>
Details of Sale of Products		
Seeds	606,760	1,873,170
	<u>606,760</u>	<u>1,873,170</u>

Note 13- Other non- operating income

Other non-operating income		
Dividend From Mutual Fund	-	1,321,405
Profit on Sale of Mutual Fund	3,612	
Total	<u>3,612</u>	<u>1,321,405</u>

Note 14- Cost Of Material Consumed

COST OF MATERIAL CONSUMED

Opening Inventories

Add:

Purchases

305,928

667,800

305,928

667,800

Less :

Closing Inventories

(As valued and as certified by the Director)

-

305,928

667,800

Total

305,928

667,800

Note 15- Manufacturing & Operating Expenses

Operating Expenses

Labour Expenses

90,000

67,500

Packing Expense

32,088

62,040

Other Operating Expenses

117,600

233,325

Freight Outward

15,300

16,200

Quality control test

11,844

28,830

266,832

407,895

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HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

Notes to the Financial Statements for the year ended 31st March 2021

Note 16 - Employee Benefits Expenses

Particulars	Year ended 31.03.2021 (₹)	Year ended 31.03.2020 (₹)
<u>EMPLOYEE BENEFITS EXPENSES</u>		
Salaries, Bonus, PF & ESIC	210,000	133,500
Total	210,000	133,500

Note 17 - Depreciation & Amortised Cost

Depreciation on tangible assets	39,226	63,641
Total	39,226	63,641

Note 18 - Other Administrative Expenses

<u>OTHER EXPENSES</u>		
Annual Meetings	87,150	94,264
Car Insurance	-	9,369
Vehicle Repair & Maintenance	72,500	43,329
Conveyance & Travelling	-	131,542
General & Misc Expenses	130,271	141,118
Folio Maintenance Charges	-	23,033
Printing & Stationary Expense	-	148,594
BSE joining fee	2,211	43,600
BSE Revocation fee	29,500	-
Legal & Professional Expenses	219,480	227,480
Rent, Rates & Taxes	114,000	114,000
Repair & Maintenance	-	3,500
Supervision charges	72,000	54,000
Loss on revaluation of financial assets	485,473	913,489
Loss on Sales Mutual Fund	-	3,205,046
Listing Fee	354,000	354,000
ROC filling fee	24,136	65,912
Total	1,590,721	5,572,275

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M. Kohli

HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

Note 19 - Earnings per Share

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

	<u>Current Year</u>	<u>Previous Year</u>
(i) Profit/ (Loss) for the year Attributable to equity shareholders	(1,455,270)	3,267,767
Weighted average number of equity Shareholders during the years (NOS)	4,400,200	4,400,200
(ii)		
(iii) Number of Equity Shares outstanding during the year	4,400,200	4,400,200
Basic & Dilluted Earning per share (₹.)	(0.33)	0.74
iv) Nominal Value of Shares	10/-	10/-

Note 20 - Segment Reporting

SEGMENT INFORMATION

(i) **Primary Segment**

As the company business actively falls within a single primary business segment vi seeds. The disclosure requirement of Accounting Standard No-17- Segment reporting issued by The Institute of Chartered Accountants of India are not applicable.

(ii) **Secondary Segment**

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

M. Kohli

HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

Notes to the Financial Statements for the year ended 31st March 2021

Note 21 - Related Party disclosures

RELATED PARTY DISCLOSURES UNDER ACCOUNTING STANDARD 18

(I) In accordance with the requirement of Accounting Standard- AS -(18) on Related party Disclosures, the names of related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are :			
(A) Enterprises in which the Company control	Nil		
Parties in respect of which the company is a joint venture			
(B)	Nil		
(C) <u>Key Management Personnel</u>			
<u>Key</u>			
Managing director	Sh Pritam Kapur	DIN No. 00461538	
Director cum CFO	Sh. Mannu Kohli	DIN No. 06906151	
Company Secretary	Smt. Neha Mittal		
(D) Enterprises on which key management personnel and their relatives are able to exercise significant influence	Nil		
(II) Transaction with and out standing balance of related parties during the year		<u>Current Year</u>	<u>Previous Year</u>
		(·)	(·)
a) Enterprises in which the company has control		Nil	Nil
b) Parties in respect of which the company is a joint venture		Nil	Nil
c) <u>Key Managerial Personnel</u>			
Amount (reimbursement of Expenses)			
Rent		114,000	114,000
d) <u>Enterprises over which key management personnel and their relatives are able to exercise significant influences.</u>			
Balance outstanding as at			
Year End			
- Payable		1,282,395	1,282,395

Note 22 - General Information

- a) In the opinion of board, all current assets, loans and advances are approximately of the value stated, if realised in ordinary course of the business and in their opinion and to the of their knowledge and belief all known liabilities have been brought to the accounts.
- b) Previous year figures have been grouped/reclassified whenever necessary to correspond with the current year classification/disclosure.

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HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

Note- I

NOTES ON ACCOUNTS

The company is a public company, incorporated with the Indian Companies Act 1956 and is listed on the BSE (presently under suspension). The company is engaged in the business of processing and trading of seeds.

(A) **STATEMENT OF ACCOUNTING POLICIES**

(1) **STATEMENT OF COMPLIANCE**

1.1 The financial statements have been prepared and presented in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules 2015 (as amended) notified under section 133 of companies Act 2013 (the Act) and other relevant provision of the Act.

1.2 Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy in use.

1.3 **BASIS OF MEASUREMENT**

The financial statements have been prepared under the historical cost basis except certain financial assets and liabilities has been prepared on fair value and Net defined benefit assets/(obligation) has been prepared on fair value of plan assets less the present value of defined benefit obligation

(2) **USES OF ESTIMATES**

2.1 The Preparation of financial statements in conformity with Indian Accounting Standards (Ind AS) requires management to estimates, judgements and assumption to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of assets and liabilities, revenues and expenses and the disclosure of contingent liabilities on the date of financial statements. The actual outcome may be different from the estimates. An revision to accounting estimates is recognised prospectively in current and future periods. Estimates and underlying assumption are reviewed on an ongoing basis.

2.2 **current and non current classification**

All assets and liabilities are classified into current and non-current as per the Company's normal operating cycle and other criteria set out in Schedule III of the Companies Act 2013. Based on the nature of its activities and the time between the acquisition of assets for processing and their realisation in cash or cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current or non current classification of assets and liabilities

(3) **FIXED ASSETS**

3.1 Fixed assets (Tangible) are stated at original cost including relevant taxes (other than those subsequently recoverable from tax authorities), duties freight and other incidental expenses related to acquisition/ installation of the respective assets.

3.2 TRANSITION TO Ind AS : On transition to Ind AS, the company has elected to continue with the carrying value of all its property, plant and machinery recognised as at 1st April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

(4) **DEPRECIATION**

4.1 Depreciation on Fixed Assets is provided on Written down Value method basis as per useful life prescribed under Schedule II to the companies Act, 2013 as prevailing except in case of certain assets such as depreciation has been provided at higher rates based on useful life as determined by the management.

4.2 In respect of fixed assets added/disposed off during the year depreciation is provided on pro-rata basis with reference to the month of addition/deduction, however, in case of new projects the depreciation from the date of commencing of such project is charged to the statement of profit and loss.



M. Kohli

(5) **INVENTORIES**

The inventories are valued as follows : -

Finished goods & by products :- are valued at lower of cost or net realisable value

Packing materials :- are valued at cost.

Obsolete, defectives, slow moving and/or unserviceable inventories, if any are duly accounted for.

(6) **REVENUE RECOGNITIONS**

TURNOVER

6.1 Revenue from sale of goods in the course of ordinary activities is recognised when property in goods or all significant risks and rewards of their ownership are transferred to the customers and stated net of sales tax/ VAT/ GST/ trade discounts and rebates

6.2 Income from services is recognised as they are rendered (based on agreement/arrangement with the concerned customers).

6.3 Rent, Short & Excess Recoveries & other Income are accounted for on accrual basis.

(7) **BORROWING COSTS**

Borrowing Costs that are attributable to acquisition, construction or production of qualifying assets are capitalised as part of cost of such assets. A qualifying assets is an assets that necessarily takes a substantial period of time to get ready for intended use. All other borrowing costs are charged to the profit and loss account.

(8) **INVESTMENTS AND OTHER FINANCIAL ASSETS**

The company classifies its financial assets in the two measurement categories- one those to be measured subsequently at fair value(either through comprehensive income, or through profit or loss) and second those measured at amortised cost. The classification depends on the company's business model for managing financial assets and the contractual terms of the cash flows.

For assets measured at fair value , gains and losses will be either be recorded in profit or loss or other comprehensive income. The company has made an irrevocable election at the time of initial recognition to account for the investment at fair value through other comprehensive income.

(9) **TAXES ON INCOME**

9.1 Current tax is determined as the amount of tax payable in respect of taxable income in specified under Income Tax 1961 as amended.

9.2 Deferred tax is recognised, subject to consideration of prudence in respect of deferred tax assets, on timing differences, being the difference between taxable income and accounting income that originates in one period and are capable of reversal in one or more subsequent periods and using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

9.3 Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

(10) **EVENTS OCCURRING AFTER BALANCE SHEET**

Events Occurring after balance sheet date have been considered in preparation of financial statements.

(11) **FOREIGN CURRENCY TRANSACTION**

11.1 Transaction in foreign currency are recorded at exchange rate prevailing at the time of the transactions and exchange differences arising from foreign currency transactions are dealt with in profit and loss account. Transactions in foreign currencies remaining unsettled at the end of the year are translated at contracted rate where they are covered by foreign exchange forward contracts and at the rate prevailing at the end of the year in other cases and the corresponding effect is given in the respective account. Any difference subsequently as compared to actual payments or realisation is recognised as exchange variations in the year of settlement / realisation and dealt in profit and loss account.


M. Kohli

- 11.2 In the case of forward exchange contracts entered to hedge the foreign exchange fluctuations, the difference between the forward rate and the exchange rate at the date of the transaction is recognised as income or expenses over the life of the contract, except in respect of liabilities incurred for acquiring fixed assets, in which case such difference is adjusted in the carrying amount of the respective fixed assets. A profit or loss arising on cancellation or renewal of a forward exchange contract is recognised as income or expense for the period, except in the case of forward exchange contract relating to liabilities incurred for acquiring fixed assets, in which case such profit or loss is adjusted in the carrying amount of the respective fixed assets.
- 11.3 The Company follows the Accounting Standards which are made mandatory. It is in the process of formulating the requisite mechanism/ systems to meet prescribed requirements under Accounting Standards 30, 31 & 32. It shall be following the accounting policy of recognition, presentation & disclosure of forward exchange transactions including Derivative/ Hedging/ Currency Swaps & Interest Swaps etc as prescribed under these Accounting Standards with effect from the date these are made mandatory by ICAI.

12 Provisions and Contingent Liabilities

The company creates a provision when there exists a 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 obligation 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. Contingent assets are not recognised in the financial statements.

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HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE : 806, MEGHDOOT 94, NEHRU PLACE
NEW DELHI - 110019

Notes to the Financial Statements for the year ended 31st March 2021

Note : 2. Property, Plant and Equipment

Sr. No	Particulars	Gross Block		Depreciaton		Net Block	
		Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
	Tangible Assets						
1	Agricultural Land	3,118,000	-	-	-	3,118,000	3,118,000
2	Vehicles (Cars)	1,424,207	1,357,973	17,148	1,375,121	49,086	66,234
3	Other Equipment	108,263	90,972	7,793	98,765	9,498	17,291
4	Residential Plot	335,000	-	-	-	335,000	335,000
5	Computer	139,586	139,036	347	139,383	203	550
6	Mobile	115,220	84,296	13,938	98,234	16,986	30,925
	Figures for the Current Year (₹)	5,240,276	1,672,277	39,226	1,711,503	3,528,773	3,568,000
	Figures for the Previous Year (₹)	5,240,276	1,608,636	63,641	1,672,277	3,568,000	3,631,641
				9,805			

✓ M. Kohli

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Sharma Anand & Company

Chartered Accountants

9/6584, Street No. 3

Dev Nagar, Karol Bagh

New Delhi - 110005

Phone : 25748370

Email : pssharma5858@gmail.com

UDIN: 21083731AAAAFB8956

Auditor's Report On Financial Result And Year To Date Results of Hindustan Agrigenetics Limited for the 4th Quarter and Year ending 31st March, 2021, Pursuant To The Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015

Limited Review Report to Board of Directors of Hindustan Agrigenetics Limited

We have reviewed the accompanying statement of audited financial results of HINDUSTAN AGRIGENETICS LIMITED for the period ended 31st March, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagement to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: NEW DELHI

DATE:

For SHARMA ANAND & CO.
CHARTERED ACCOUNTANTS
Firm's Registration No. 005453N



Membership No. : 83731

Audited Financial Result for Quarter and Year ended on 31st March, 2021

(Rs. In Lacs)

Particulars		Quarter Ended			Year Ended	
A	Date of start of reporting period	01/01/21	01/10/20	01/01/20	01-04-2020	01-04-2019
B	Date of end of reporting period	31/03/21	31/12/20	31/03/20	31/03/21	31-03-2020
C	Whether results are audited or unaudited	Audited	Audited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
Part I						
1	Income From Operations					
	Revenue from Operations	0.00	3.04	0.00	6.07	18.73
	Other Income	0.21	0.00	3.51	0.21	13.21
	Total Revenue from operations (net)	0.21	3.04	3.51	6.28	31.95
2	Expenses					
(a)	Cost of materials consumed	0.00	1.53	0.00	3.06	6.68
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress &	0.00	0.00	0.00	0.00	0.00
(d)	Employee benefit expense	0.53	0.53	0.53	2.10	1.34
(e)	Financial Cost	0.00	0.00	0.00	0.00	0.00
(f)	Depreciation Expense	0.10	0.10	0.16	0.39	0.64
(g)	Other Expenses					
	(a) Other Administrative Expenses	7.83	2.45	36.17	16.09	55.72
	(b) Change in value of investments	0.00	0.00	0.00	0.00	0.00
	(c) Manufacturing & operating expenses	0.23	1.11	0.23	2.67	4.08
	Total Other expenses	8.05	3.56	36.40	18.75	59.80
	Total expenses	8.68	5.71	37.08	24.31	68.45
3	Profit Before Tax (1-2)	-8.46	-2.67	-33.57	-18.02	-36.51
4	Tax Expense					
	a. Current Tax	0.00	0.00	0.00	0.00	0.00
	b. Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00
	c. Deferred Tax charges/ (credit)	-3.47	0.00	0.00	-3.47	-69.18
	d. Tax adjustment related to earlier years	0.00	0.00	0.00	0.00	0.00
	Total Tax	-3.47	0.00	0.00	-3.47	-69.18
5	Net Profit for the period (3-4)	-4.99	-2.67	-33.57	-14.55	32.68
6	Other Comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00
	(a) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(b) Income tax relating to items that will not be re-classified to profit or loss	0.00	0.00	0.00	0.00	0.00
7	Total comprehensive income for the period (5+6)	-4.99	-2.67	-33.57	-14.55	32.68
8	Paid-up equity share capital (Face Value of Rs. 10/ each)	440.02	440.02	440.02	440.02	440.02
9	Earnings per share in Rs. (of Rs. 10/ each)					
	Basic earnings per share	-0.11	-0.06	-0.76	-0.33	0.74
	Diluted earnings per share	-0.11	-0.06	-0.76	-0.33	0.74

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M. Kohli

HINDUSTAN AGRIGENETICES LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE, NEW DELHI - 110019
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2021

(Rs in Lacs)

A CASH FLOW FROM OPERATING ACTIVITIES:

Net profit / (loss) before taxes & interest
Change in Retained Earning

Adjustment for:

Depreciation
Finance Cost
Assets written off
Profit/(loss) on sales of mutual funds
Other Comprehensive Income
Deferred Tax Liability on other Comprehensive income
Dividend on Mutual funds
Revaluation of Financial Assets

Operating Profit before working capital changes

Adjustment for:

Other Current Assets
Current Liabilities & Provisions

Cash generated from Operations

Income Tax Paid

Total cash generated from Operating Activities (I)

B. CASH FLOW FROM INVESTING ACTIVITIES:

Acquisition of fixed assets including work in progress
and capital advances

Sales of investments
Purchase of investments
Income from Investment

Net Cash used in Investing Activities (II)

Cash Flow after Investing Activities III = (I + II)

C. CASH FLOW FROM FINANCING ACTIVITIES:

Increase/(decrease) in Proceeds From Borrowings
Interest Expenses

Net Cash Flow used in Financing Activities

Net Increase in cash and cash equivalents (A) + (B) + (C)

Cash and cash equivalents - Opening

Cash and cash equivalents - Closing as on 30.09.2019

As at 31.03.2021	As at 31.03.2020
Audited	Audited
(18.02)	(36.51)
-	-
0.39	0.64
-	-
-	-
(0.04)	32.05
-	-
-	-
-	(13.21)
4.85	9.13
(12.81)	(7.90)
63.19	(63.19)
56.33	6.52
106.70	(64.57)
-	-
106.70	(64.57)
-	-
48.69	106.25
(167.99)	(30.00)
-	13.21
(119.31)	89.46
(12.60)	24.89
-	-
-	-
-	-
(12.60)	24.89
29.32	4.43
16.72	29.32

Note: The cash flow statement has been prepared under the indirect method as set out under Ind AS-7 on Cash Flow Statement issued by Institute of Chartered Accountants of India



HINDUSTAN AGRIGENETICS LIMITED
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE, NEW DELHI - 110019
Statement of Assets & Liabilities

(Rs. in Lacs)

Statement of Assets & Liabilities as on 31.03.2021

Particulars	As at 31.03.2021	As at 31.03.2020
	Audited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	35.29	35.68
(b) Capital Work In Progress	0.00	0.00
(c) Other Intangible Assets	0.00	0.00
(d) Financial Assets		
(i) Others	0.00	0.00
(e) Deferred tax assets (net)	96.13	92.66
(f) Other non-current assets	0.00	0.00
	131.42	128.34
(2) Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets	0.00	0.00
(i) Trade receivables	0.00	0.00
(ii) Cash and cash equivalents	16.72	29.32
(iii) Investments	135.35	20.87
(iii) Others	0.00	63.19
(d) Other current assets	11.09	11.09
	163.16	124.47
Total Assets	294.58	252.81
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	440.02	440.02
(b) Other Equity	-230.21	-215.66
	209.81	224.36
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	0.00	0.00
(b) Provisions	0.00	0.00
Current liabilities		
(a) Financial Liabilities		
(i) Short Terms Borrowings	0.00	0.00
(ii) Trade payables	1.22	1.79
(a) MSME Enterprises	0.00	0.00
(a) Others	0.00	0.00
(iii) Others	65.00	10.00
(b) Other current liabilities	12.08	12.08
(c) Income Tax Liabilities (Net)	0.69	0.71
(d) Provisions	5.78	3.87
	84.77	28.44
Total Equity & Liabilities	294.58	252.81

Significant Accounting Policies
Other notes to the financial statements

The accompanying notes are an integral part of these financial statements

For and on behalf of the Board of Directors
PLACE: NEW DELHI

DATED:

(PRITAM KAPUR)
Mg. DIRECTOR
DIN No 00461538

M. Kohli
(MANNU KOHLI)
DIRECTOR
DIN No.: 06906151

Signed in terms of our report of even date

FOR SHARMA ANAND & CO.
CHARTERED ACCOUNTANTS
Firm's Registration No. 002453N



Membership No. : 83731

UDIN: 21083731AAAAFB8956

**Statement on Impact of Audit Qualification (for audit report with modified opinion) submitted along-with
Annual Audited Financial Results**

Statement on Impact of Audit Qualification for the Financial Year ended March 31, 2021

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover/ Total income	610,372	3,194,575
	2	Total Expenditure	2,412,707	6,845,111
	3	Net Profit/ (Loss)	(1,802,335)	(3,650,536)
	4	Earnings Per Share	(0.33)	(0.83)
	5	Total Assets	29,458,016	25,280,686
	6	Total Liabilities	8,477,086	2,844,486
	7	Net Worth	20,980,930	22,436,200
	8	Any other financial item(s) (as appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification: None			
	b. Type of Audit Qualification: Not Applicable			
	c. Frequency of qualification: Not Applicable			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable			
	e. For Qudit Qualification(s) where the impact is not quantified by the Auditor: Not Applicable			
	(i) Management's estimation on the impact of audit qualification: Not Applicable			
	(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable			
	(iii) Auditor's Comments on (i) or (ii) above: Not Applicable			
III.	Signatories:			
	• CEO/Managing Director			
	• Audit Committee Chairman			
	• Statutory Auditor			
	Place: Delhi			
	Date: 03.07.2021			



HINDUSTAN AGRIGENETICS LIMITED

CIN-L01119DL1990PLC040979, Regd. Office: 806, Meghdoot, 94 Nehru Place,
New Delhi 110019

(Correspondence address: C 63, South Extension Part-II, New Delhi 110 049)

Email: hindustanagrigenetics@gmail.com, Tel: +91 98102 73609

To,
The Secretary
BSE Ltd.
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai,
Maharashtra- 400001
corp.relations@bseindia.com

Date: 3rd July, 2021

Subject: Intimation to the stock exchange for outcome of Board meeting to approve Financial Results

Dear Sir/ Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, we hereby inform you that in the Board Meeting of the Company held on 3rd July, 2021, the Board of Directors of the Company have approved the Financial Results of the Company for the quarter and year ended 31st March, 2021.

Thanking you

Yours truly,

**For Hindustan Agrigenetics Limited
(ISIN No INE174101019)**



**PRITAM KAPUR, Managing Director
DIN - 00461538
ADDRESS - C-63, South Extension, Part -II
New Delhi - 110049**