

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: 30th May, 2024

Subject: Submission of Financial Result for the quarter/year ended 31.03.2024

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, 2024:

1. Annual and quarterly results and Limited Review Report in SEBI format in SEBI format
2. Audit report and Financial Statements

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

R.K. Gulati & Associates

Chartered Accountant

304, B.D. Chambers,
10/54, Desh Bandhu Gupta Road,
Karol Bagh, New Delhi - 110005
Phone : 23678795, 23675720
Fax : 23678795
Email : rkg@rakeshgulati.com
UDIN: 24084895BKCFJA5955

HINDUSTAN AGRIGENTICS LIMITED
CIN NO. L01119DL1990PLC040979
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE
NEW DELHI - 110019

STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2024

(Rs In Thousands Unless otherwise Stated)

Particulars	Notes	As at	
		31.03.2024 (₹)	31.03.2023 (₹)
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	2	1905.82	498.65
(b) Capital Work In Progress		-	-
(C) Financial Assets		-	-
(i) Investments		-	-
(D) Deferred tax assets (net)	3	8986.90	10351.57
(E) Income tax assets (net)		-	-
(F) Other non-current assets		-	-
Total Non Current Assets		10892.72	10850.22
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments	4	19685.24	8489.30
(ii) Trade receivables	5	-	-
(iii) Cash and cash equivalents	6	94799.04	102372.66
(d) Other current assets	7	2114.48	1912.54
Total Current Assets		116598.76	112774.51
Total Assets		127491.48	123624.73
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	8	44002.00	44002.00
(b) Other Equity	9	79282.61	74588.24
Total Equity		123284.61	118590.24

C. Kapur



R.K. Gulati & Associates

Chartered Accountant

Continuation Sheet.....

LIABILITIES

Non-current liabilities

Current liabilities

(a) Financial Liabilities

(i) Borrowings

(ii) Trade payables

(b) Other current liabilities

(c) Provisions

(d) Current tax liabilities (Net)

10

11

12

97.80

3624.47

484.61

103.80

4624.47

306.22

Total Current Liabilities

Total Equity & Liabilities

4206.88

5034.49

127491.48

123624.73

Significant Accounting Policies

Other notes to the financial statements

The accompanying notes are an integral part of these financial statements

1

2-25

For and on behalf of the Board of Directors

PLACE: NEW DELHI

DATED: 29.05.2024

(PRITAM KAPUR)

Mg. DIRECTOR

DIN No.: 00461538

(CHANDNI KAPUR)

DIRECTOR

DIN No.: 07007247

Signed in terms of our report of even date

FOR R.K.GULATI & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. 087226N



(CA RAKESH GULATI)

PARTNER

Membership No. : 084895

29.05.2024


HINDUSTAN AGRIGENTICS LIMITED
CIN NO. L01119DL1990PLC040979
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE,
NEW DELHI - 110019

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2024
(Rs in Thousands Unless otherwise Stated)

Sr. No	Particulars	Notes	Year ended 31.03.2024 (₹)	Year ended 31.03.2023 (₹)
I	Revenue from operations	13	719.84	726.20
II	Other non-operating income	14	9611.55	106758.01
III	Total income (I + II)		10331.39	107484.21
IV	EXPENSES:			
	Cost of materials consumed	15	369.15	364.28
	Purchase of Stock in trade		0.00	0.00
	Manufacturing & Operating expenses	16	222.58	259.43
	Changes in inventories of finished goods, work-in-progress and stock in trade and Stock-in-Trade		-	-
	Employee benefit expenses	17	794.05	715.03
	Finance costs		-	-
	Depreciation and Amortization expenses	18	368.51	25.86
	Other Administrative expenses	19	2518.06	7046.05
	Total Expenses (IV)		4272.36	8410.66
V	Profit before exceptional items & taxes	(III-IV)	6059.03	99073.55
VI	Exceptional items		-	-
VII	Profit before tax	(V - VI)	6059.03	99073.55
VIII	Tax EXPENSE:			
	(1) Current tax		-	1095.71
	(2) Mat Credit Reversed		-	-602.06
	(3) Deferred tax		1364.67	-
IX	Profit/(Loss) for the year	(VII-VIII)	4694.36	493.66
X	Earning per equity share:			
	(1) Basic	20	1.07	22.40
	(2) Diluted		1.07	22.40
	Significant Accounting Policies	1		
	The accompanying notes are an integral part of these financial statements	2-25		

For and on behalf of the Board of Directors

PLACE: NEW DELHI
DATED: 29.05.2024


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


(CHANDNI KAPUR)
DIRECTOR
DIN No.: 07007247

Signed in terms of our report of even date
FOR R.K.GULATI & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No.: 007226N

(CA RAKESH GULATI)
PARTNER
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CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2024

	(Rs In Thousands Unless Otherwise Stated)	
	For the year ended 31st March 2024	For the year ended 31st March 2023
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit / (loss) before taxes & interest	6059.03	99073.55
Change in Retained Earning	0.00	0.00
Adjustment for:		
Depreciation	368.51	25.86
Profit/(loss) on sales of mutual funds	-127.19	-74.70
Dividend on Mutual funds	0.00	-1.38
Interest on FDR and others	-5915.17	-5218.18
Revaluation of Financial Assets	-3568.74	1257.03
Profit on sales of agriculture land	0.00	-101463.73
Mat Credit Reversed	0.00	-1095.71
Operating Profit before working capital changes	-3183.56	-7497.27
Adjustment for:		
Current Assets	-201.93	-745.17
Current Liabilities & Provisions	-827.61	-56909.95
Cash generated from Operations	-4213.10	-65152.39
Income Tax Paid	0.00	0.00
Net cash from Operating Activities (I)	-4213.10	-65152.39
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of fixed assets including work in progress and capital advances	-1775.68	-43.85
Sales of Agriculture land		104487.07
Sales of Investments	9127.19	10333.92
Purchase of investments	-16627.19	-2500.00
Income from Investment	5915.17	5219.57
Net Cash used in Investing Activities (II)	-3360.51	117496.71
Cash Flow after Investing Activities III = (I + II)	-7573.61	52344.32

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R.K. Gulati & Associates

Chartered Accountants

Continuation Sheet

C. CASH FLOW FROM FINANCING ACTIVITIES:

Increase/(decrease) in term loan

0.00
0.00

0.00
0.00

Net Cash Flow from Financing Activities

0.00

0.00

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

-7573.61

52344.32

Cash and cash equivalents - Opening

102372.66

50028.34

Cash and cash equivalents - Closing

94799.04

102372.66

-7573.62

52344.32

For and on behalf of the Board of Directors

Signed in terms of our report of even date

FOR R.K. GULATI & ASSOCIATES

CHARTERED ACCOUNTANTS

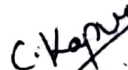
Firm Registratin No.: 007226N

PLACE : NEW DELHI

DATED : 29/05/2024



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



(CHANDNI KAPUR)
DIRECTOR
DIN No.: 07007247



(CA RAKESH GULATI)
PARTNER

Membership No. : 084895

29.5.2024

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(Rs in Thousands Unless otherwise Stated)

Notes to the Financial Statements for the year ended 31st March 2024

STATEMENT OF CHANGES IN EQUITY				
(a) Equity Share Capital	No of shares	As at 31.03.2024 (₹)	No of shares	As at 31.03.2023 (₹)
Equity share of Rs 10 each, fully paid up				
Balances at the beginning of the reporting period	44,00,200	44002.00	44,00,200	44002.00
Changes in equity share capital during the year	-	-	-	-
Balances at the end of the reporting period	44,00,200	44002.00	44,00,200	44002.00
(b) Other Equity	<u>Reserves and Surplus</u>		<u>Other Comprehensive Income</u>	
	Revaluation Reserve	Retained Earning		
Balance as on 1-4-2021	1640.25	-25631.50	-	-23991.65
Profit/(loss) for the year	-	98579.89	-	98579.89
Other Comprehensive Income for the year	-	-	-	-
Total Comprehensive Income for the year	-	98579.89	-	98579.89
Transactions during the year	-	-	-	-
Balance as on 31-3-2022	1640.25	72947.99	-	74588.24
Profit/(loss) for the year	-	4694.36	-	4694.36
Other Comprehensive Income for the year	-	-	-	-
Total Comprehensive Income for the year	-	4694.36	-	4694.36
Transactions during the year	-	-	-	-
Balance as on 31.03.2023	1640.25	77642.36	-	79282.61

Note 3 - Deferred Tax Assets (Net)

Deferred Tax Assets on Account of		
- Unabsorbed Depreciation	6842.04	6836.24
- Unabsorbed Losses	1428.16	2720.00
- Long Term Capital Loss	700.54	611.04
- Short Term Capital Loss	-	144.32
- Depreciation	16.17	39.98
Net Deferred Tax Assets	8986.90	10351.57

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C. Kapur



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(Rs in Thousands Unless otherwise Stated)

Particulars	<u>Note 4 - Investment</u>	
	As at 31.03.2024 (₹)	As at 31.03.2023 (₹)
(A) NON CURRENT INVESTMENT		
Investment	-	-
(B) CURRENT INVESTMENT		
Investment in Mutual Fund (Quoted)	1,7185.24	5989.30
Investment in STRATA	2500.00	2500.00
	19685.24	8489.30
	*****	*****
Sundry Debtors		
	-	-
	-	-
	*****	*****
CASH & CASH EQUIVALENTS		
<u>Note 5 - Trade Receivable</u>		
Balances with banks		
In current accounts	2216.76	10221.50
Fixed Deposit with HDFC Bank	91700.00	91700.00
Accrued Interest on Fixed Deposit	379.04	-
Cash in hand	503.24	451.17
Total	94799.04	102372.66
	*****	*****
OTHER CURRENT ASSETS		
<u>Note 6 - Cash & Bank Balances</u>		
<u>Note 7 - Other Current Assets</u>		
MAT Credit Entitlement	-	-
TDS recoverable from supplier	13.61	13.61
TDS on FDR	1102.33	530.09
TCS	14.75	-
TDS Excess Deposit	8.12	20.12
TDS Receivable	266.14	953.79
Prepaid Insurance	8.52	-
Advance Booking Car	-	21.00
Staff Advance	16.00	20.00
Prepaid Expenses	354.00	354.00
Loans & Advances	331.00	-
Total	2114.48	1912.54
	*****	*****

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C - Kojur



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(Rs in Thousands Unless otherwise Stated)

Note B - Share Capital

Particulars	As at 31.03.2024 (₹)	As at 31.03.2023 (₹)
SHARE CAPITAL		
AUTHORIZED CAPITAL		
50,00,000 Equity Shares of Rs. 10/- each (Previous Year Rs 5,00,000 Equity Shares)	50000.00	50000.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL		
44,00,200 Equity Shares of ₹ 10/- each, Fully Paid up (Previous Year 44,00,200 Equity Shares)	44002.00	44002.00
Total	44002.00	44002.00

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 equally 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.

	No. of Shares	Amount	No. of Shares	Amount
2.1 Balance at the commencement of the year	44,00,200	4400.20	44,00,200	4400.20
2.2 Additions during the year				
Balance at the end of the year	44,00,200	4400.20	4,40,020	4400.20

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

Name of the Shareholders	No. of Shares		No. of Shares	
	held	% holding	held	% holding
2.3 M/s Magnum International Trading Ltd.	5,30,000	12.04	5,30,000	12.04
M/s Andhra Pradesh Industrial Development Co.Ltd.	3,71,400	8.44	3,71,400	8.44
Sh. Pritam Kapur	5,46,100	12.41	5,46,100	12.41
Sh. Sumant Kapur	2,23,600	5.08	2,23,600	5.08
Mrs Gulshan B Kasmali	2,94,300	6.89	2,94,300	6.89

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

2.5 Details of shares held by promoters at end of the year *

Name of the Promoters at the end of the year	No. of Shares	% holding	% Change during the year
Sh Pritam Kapur	5,46,100	12.41%	5,46,100 12.41%
Sh SVR Rao	26,000	0.59%	26,000 0.59%

C. Kapur



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(Rs in Thousands Unless otherwise Stated)

Note 9 - Other Equity

Particulars	As at		Other Comprehensive Income	Total Other Equity
	31.03.2024	31.03.2023		
	(₹)	(₹)		
	Reserves and Surplus			
2.4 RETAINED EARNINGS	Revaluation Reserve	Retained Earning		
Balance as on 1-4-2020	1640.25	-25631.90	-	28991.65
Adjustment of Prior Period Expense	-	-	-	-
Profit/(loss) for the year	-	98579.89	-	98579.89
Other Comprehensive Income for the year	-	-	-	-
Total Comprehensive Income for the year	-	98579.89	-	98579.89
Transactions during the year	-	-	-	-
Balance as on 01-04-2021	1640.25	72947.99	-	74588.24
Profit/(loss) for the year	-	4694.36	-	4694.36
Other Comprehensive Income for the year	-	-	-	-
Total Comprehensive Income for the year	-	4694.36	-	4694.36
Transactions during the year	-	-	-	-
Balance as on 31-3-2021	1640.25	77642.36	-	79282.61

Note 10 - Trade Payables

TRADE PAYABLES

Amount payable to growers/goods etc	97.80	97.80
Payable for Services	-	6.00
Total	97.80	103.80
Due to micro and small enterprises	-	-
Others	97.80	103.80
	97.80	103.80

7.1 Notes : 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.

7.2 Trade payable Ageing schedule *

	MSME	OTHERS	MSME	OTHERS
Less than one year	-	84.00	-	84.00
1-2 years	-	13.80	-	13.80
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
	-	97.80	-	97.80

* There are no undisputed dues towards MSME and Other trade payable in both reporting years

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C. Kojas



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

(Rs in Thousands Unless otherwise Stated)

Note 11 - Other Current Liabilities

Particulars	As at 31.03.2024 (₹)	As at 31.03.2023 (₹)
5.1 OTHER CURRENT LIABILITIES		
- Others Payables		
Share Application Refund a/c	153.69	153.69
Advance for sale of Land	3470.78	4470.78
Total	3624.47	4624.47

Note 12 - Provisions

SHORT TERM PROVISIONS

- Others			
Statutory Dues	78.50	78.50	
Expenses Payable	406.11	227.72	
	484.61	306.22	
Total	484.61	306.22	

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C. K. Gupta



HINDUSTAN AGRIGENTICS LIMITED
CIN NO. L01119DL1990PLC040979
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE,
NEW DELHI - 110019

(Rs in Thousands Unless otherwise Stated)

Notes to the Financial Statements for the year ended 31st March 2024

Note 13- Revenue from Operation

Particulars	Year ended 31.03.2024 (₹)	Year ended 31.03.2023 (₹)
Revenue from operations		
Sale of Products		
Paddy Seed	719.84	726.20
	<u>719.84</u>	<u>726.20</u>
14.1 Details of Sale of Products		
Seeds	719.84	726.20
	<u>719.84</u>	<u>726.20</u>

Note 14- Other non- operating income

Other non-operating income		
Interest on FDR	5723.06	5129.03
Interest Received	192.11	89.15
Dividend Income	-	1.38
Profit on Sale of Mutual Fund	127.19	74.70
Profit on revaluation of financial assets	3568.74	-
Others Income	0.45	-
Profit on Sale of Agriculture Land	-	101463.73
Total	<u>9611.55</u>	<u>106758.01</u>

Note 15- Cost Of Material Consumed

COST OF MATERIAL CONSUMED		
Opening Inventories	-	-
Add:		
Purchases	369.15	364.28
	<u>369.15</u>	<u>364.28</u>
Less:		
Closing Inventories	-	-
(As valued and as certified by the Director)	<u>369.15</u>	<u>364.28</u>
Total	<u>369.15</u>	<u>364.28</u>

Note 16- Manufacturing & Operating Expenses

Operating Expenses		
Labour Expenses	-	45.00
Packing Expenses	37.94	38.02
Other Operating Expenses	148.80	143.56
Freight Outward	23.70	18.10
Quality Control Test	14.14	14.74
	<u>222.58</u>	<u>259.43</u>

Note 17 - Employee Benefits Expenses

EMPLOYEE BENEFITS EXPENSES		
Salaries, Bonus, PF & ESIC	794.05	706.25
Staff & Welfare	-	8.78
Total	<u>794.05</u>	<u>715.03</u>

C. K. Gupta



HINDUSTAN AGRIGENTICS LIMITED
CIN NO. LD1119DL1990PLC040979
REGD OFFICE: 806, MEGHDOOT, 84, NEHRU PLACE,
NEW DELHI - 110018

(Rs in Thousands Unless otherwise Stated)

Note 18 - Depreciation & Amortised Cost

Particulars	Year ended	Year ended
	31.03.2024	31.03.2023
	(₹)	(₹)
Depreciation on tangible assets	168.51	25.80
Total	168.51	25.80

Note 19 - Other Administrative Expenses

OTHER EXPENSES	Year ended	Year ended
	31.03.2024	31.03.2023
	(₹)	(₹)
Donation	-	-
Car Insurance	10.00	-
Business Promotion	25.01	2.81
Advertisement Expenses	-	46.46
Vehicle Repair & Maintenance	20.14	32.03
Conveyance & Travelling	146.73	140.18
General & Misc Expenses	905.62	965.71
Printing & Stationary Expenses	182.73	183.54
Books & Periodical Expenses	208.41	184.96
Legal & Professional Expenses	15.62	9.29
Audit Fee	513.55	472.40
Rent, Rates & Taxes	177.00	177.00
Demat Charges	114.00	114.00
Repair & Maintenance	150.00	-
Supervision Charges	12.00	9.00
Postage & Courier Charges	72.00	54.00
Seminar & Conferences	-	83.68
Revocation Fee- BSE Ltd	19.12	-
Telephone Expenses	-	3540.00
Listing Fee	57.77	37.88
Annual Fee	183.50	354.00
Filing Fee	44.84	-
Loss on revaluation of financial assets	-	2.10
Total	2518.06	7046.06

Note 20 - Earnings per Share

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

	Current Year	Previous Year
(i) Profit/(Loss) for the year Attributable to equity shareholders	4094.36	98579.89
(ii) Weighted average number of equity Shareholders during the years (NOS)	44,00,200	44,00,200
(iii) Number of Equity Shares outstanding during the year	44,00,200	44,00,200
Basic & Diluted Earning per share (₹.)	1.07	22.40
(iv) Nominal Value of Shares	10/-	10/-

SEGMENT INFORMATION

Note 21 - Segment Reporting

(i) **Primary Segment**
 As the company business actively falls within a single primary business segment viz 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.

C. K. K. K.



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(Rs in Thousands Unless otherwise Stated)

Note 22 - Related Party disclosures

RELATED PARTY DISCLOSURES UNDER ACCOUNTING STANDARD -18

In accordance with the requirement of Accounting Standard -18 (AS -18) on Related party Disclosures, the names of related parties whose control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the

(I)	Enterprises in which the Company control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the	Nil
(A)	Parties in respect of which the company is a joint venture	Nil
(C)	Key Management Personnel Mr Managing director	Mr. Pritam Kapur DIN No. 00461538 Mr. Pranev Kapur DIN No. 00485910 MS Manu Kohli DIN No. 06906151 Mr. Sunny Brivastava DIN No. 06737831 Mr. Naran Parasi DIN No. 06731993 Director cum CFO Ms. Chandni Kapur DIN No. 07507247 Company Secretary MS. Neha Mittal M.No.ICSI.A27477
(D)	Enterprises on which key management personnel and their relatives are able to exercise significant influence .	Nil
(H)	Transaction with and out standing balance of related parties during the year	Nil

	<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) Key Managerial Personnel Amount (reimbursement of Expenses) Rent	114.00	114.00
d) Enterprises over which key management personnel and their relatives are able to exercise significant influences. Balance outstanding as at Year End - Payable		

Note 23- Accounting Ratio's

	Particulars	Numerator	Denominator	Year ended 31.03.2024 (₹)	Year ended 31.03.2023 (₹)	Variance (%)	Reason for variance
a)	Current Ratio (in times)	Current Assets	Current Liabilities	27.72	22.40	23.73	
b)	Debt- Equity Ratio (in times)	Debt	Total Equity	NA	NA	NA	
c)	Debt- Service Coverage Ratio (in times)	EBIT&D	Finance Cost + Principal	NA	NA	NA	
d)	Return on Equity Ratio (In %) *	Net Profit after Tax	Equity	3.81	83.13	(95.42)	Decline in PAT
e)	Inventory Turnover Ratio (in times)	Cost of Good Sold	Average Inventory	NA	NA	NA	-
f)	Trade Receivable Turnover Ratio (in times)	Revenue from Operation	Average Trade Receivables	NA	NA		-
g)	Trade Payable Turnover Ratio (in times)	Purchases	Average Trade Payables	3.77	3.51	7.55	
h)	Net Capital Turnover Ratio (in times)	Revenue from Operation	Average Net Working capital	0.007	0.013	(48.44)	Decline in Net Working capital
i)	Net Profit Ratio (in %)	Net Profit	Revenue from Operation	841.72	13,643	(93.83)	Decline in PAT
j)	Return on capital employed (in %)	EBIT	(Total Assets- Current Liabilities)	4.91	83.54	(94.12)	Decline in PBT
k)	Return on Investment (in %)	Net Profit	Total Assets	4.75	80.14	(94.07)	

23.1 The ratios has been calculated in accordance with the Guidance note issue by ICAI)

23.2 Explanation for changes in ratio exceeding 25% is given under the reason for variance

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C. Kojay



HINDUSTAN AGRIGENTICS LIMITED
CIN NO. L01119DL1990PLC040979
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE,
NEW DELHI - 110019

Note 24 - Additional Regulatory Information as per recent pronouncement of (MCA) notified Companies (Indian Accounting standards) Amendment Rules 2022 dated 23rd March 2022.

- 24.1 Title Deeds of Immovable Property not held in the name of the company.**
The Company does not hold any immovable property whose title deeds are not held in the name of companies or jointly held with others.
- 24.2 Valuation of Property, Plant and Equipment**
The Company has not revalued its Property, Plant & Equipment during the period under reporting.
- 24.3** The company has not granted any loan or advance to its promoters, directors, KMP and other related parties as defined under Companies Act 2013, either severally or jointly with any other person which are in the nature of loan.
- 24.4 Intangible Assets Under development:**
a) There are no Intangible Assets under development hence no aging schedule is applicable
b) There are no Intangible Assets under development, whose completion is overdue or has exceeded its cost compared to its original plan.
- 24.5 Details of Benami Property held**
The company does not have any Benami Property where any proceedings has been initiated or pending against the company for holding any benami property.
- 24.6 Statement of Current Assets filed with Bank**
The Company has not taken any borrowings from bank on the basis of security of current assets. Hence, the company has not submitted any quarterly returns and statements of current assets with the Bank.
- 24.7 Wilful Defaulters**
The Company is not declared wilful defaulter by any bank or financial Institution or other lender.
- 24.8 Relation with Struck off Companies**
The company has not made any transaction with the companies struck off under section 248 of the companies Act 2013.
- 24.9 Registration of charges or satisfaction with the Registrar of Companies**
The company does not have any charge or satisfaction which is yet to be registered with the Registrar of Companies beyond the statutory period.
- 24.10 Compliance With number layer of companies**
The company does not have any investment through more than two layers of investment companies as per section 2(87)(d) and section 186 of the Companies Act 2013.
- 24.11 Compliance with approved Scheme(s) of Arrangements**
No Scheme of any arrangements has been approved by the competent authority in terms of sec 230 to 237 of the companies Act 2013.
- 24.12 Utilisation of Borrowed funds and share premium**
(A) The company has not granted or loaned or invested funds to any other person or entity including foreign entity (intermediaries) with the understanding that the intermediary shall:
(i) Directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary)
(ii) Provide any guarantee, security or the like to on behalf of ultimate beneficiaries
(B) The company has not received any fund from any person or entity including foreign entity (funding party) (whether recorded in writing or otherwise) that the company shall:
(i) Directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary)
(ii) Provide any guarantee, security or the like to on behalf of ultimate beneficiaries
- 24.13 Undisclosed Income**
The Company has no transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessment under the income tax act 1961.
- 24.14 Details of Crypto Currency or Virtual Currency**
The Company has not invested or traded in crypto currency or virtual currency during the financial year.

Note 25 - 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.

C. K. Gupta



HINDUSTAN AGRIGENETICS LIMITED
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Notes to the Financial Statements for the year ended 31st March 2024

Note : 2 Property, Plant and Equipment

(Rs in Thousands Unless Otherwise Stated)

Sr. No	Particulars	Gross Block			Value at the end	Depreciation			Value at the end	Net Block	
		Value at the beginning	Addition during the year	Deduction during the year		Value at the beginning	Addition during the year	Deduction during the year		WDV as on 31.03.2024	WDV as on 31.03.2023
1	Tangible Assets										
1	Agricultural Land	94.66	-	-	94.66	-	-	-	94.66	94.66	
2	Vehicles (Cars)	1424.21	-	-	1424.21	1397.25	-	1397.25	26.96	26.96	
3	Other Equipment	108.26	-	-	108.26	105.40	0.43	105.83	2.44	2.87	
4	Residential Plot	335.00	-	-	335.00	-	-	-	335.00	335.00	
5	Computer	139.59	-	-	139.59	139.56	4.20	-	0.03	139.56	0.03
6	Mobiles	115.22	-	-	115.22	110.10	0.77	-	4.36	110.86	5.13
7	Laptop	17.00	23.00	-	40.00	8.52	6.34	-	8.48	25.14	8.48
8	Scanner	26.85	-	-	26.85	1.33	3.43	-	5.13	21.70	25.52
9	Car - Kia Carens	-	1794.98	-	1794.98	-	352.75	-	1442.23	1442.23	-
10	900 Software	-	17.70	-	17.70	-	4.39	-	13.31	13.31	-
Figures for the Current Year (G)		2265.79	1775.68	0.00	4036.67	1762.14	368.51	0.00	2130.65	1901.82	496.65
Figures for the Previous Year (F)		8346.26	41.85	2023.34	2260.79	1796.28	25.86	0.00	1762.14	496.65	3394.89

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C. K. K...

