

FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED

C/O JIAUL HOQUE, BHAKUMARI, SARUPETA, BARPETA, ASSAM, INDIA, 781318

CIN: U46692AS2025PTC028102

BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. in '00)

Particulars	Notes	Figures as at the end of (current reporting period) 31/03/2026 Rs.	Figures as at the end of (current reporting period) 31/03/2025 Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	100.00	-
(b) Reserves and Surplus	4	249.16	-
(c) Money Received against Share Warrants		-	-
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
(a) Long Term Borrowings	5	-	-
(b) Deferred Tax Liabilities (Net)	6	-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provision		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	7	8,070.05	-
(b) Trade Payables	8		
(A) Total outstanding dues of micro enterprises and small enterprises		-	-
(B) Total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other Current Liabilities	9	7,874.68	-
(d) Short-Term Provisions	10	667.81	-
Total Equity & Liabilities		16,961.70	-
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	11		
(i) Property, Plant & Equipment		16,400.22	-
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Asset (Net)		141.17	-
(d) Long Term Loans and Advances		-	-
(e) Other Non Current Assets	12	-	-
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	13	-	-
(c) Trade Receivables	14	-	-
(d) Cash and Bank Balances	15	420.31	-
(e) Short-Term Loans and Advances	16	-	-
(f) Other Current Assets	17	-	-
Total Assets		16,961.70	-

Summary of significant accounting policies

2.1

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

"In terms of our report of even date attached"

For GEETA AND COMPANY.

Chartered Accountants

[FRN-030750N]

(CA GEETA NARANG)
M.NO. 536343

UDIN: 26536343KYYQGQ6467

Place: Delhi

Dated: 29th April, 2026

For and on behalf of the Board of Directors of
FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED(JIAUL HAQUE)
DIRECTOR
DIN: 11076327(SONTARA IASMIN)
DIRECTOR
DIN: 11076328

Jiaul Haque
Director
Firmas Agro Tech Industries Private Limited,
Assam

Sontara Iasmin
Director
Firmas Agro Tech Industries Private Limited,
Assam

FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED

C/O JIAUL HOQUE, BHAKUAMARI, SARUPETA, BARPETA, ASSAM, INDIA, 781318

CIN: U46692AS2025PTC028102

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in '00)

Sr. No	Particulars	Notes	Figures for the current reporting period From 01/04/2025 To 31/03/2026 Rs.	Figures for the current reporting period From 01/04/2024 To 31/03/2025 Rs.
A.	CONTINUING OPERATIONS			
1	Revenue from operations	18	67,224.80	-
2	Other Income	19	-	-
3	Total Income (1 + 2)		67,224.80	-
4	Expenses:			
	Purchase	20	30,852.40	-
	Change in Inventories	21	-	-
	Employee Benefit Expense	22	22,271.20	-
	Financial Costs	23	-	-
	Depreciation and Amortization Expense	24	3,654.46	-
	Other Expenses	25	10,300.81	-
	Total Expenses		67,078.87	-
	Profit before exceptional and extraordinary items and tax (3 - 4)		145.93	-
5	Exceptional Items		-	-
6	Profit before extraordinary items and tax (5 - 6)		145.93	-
7	Extraordinary Items		-	-
8	Profit before tax (7 - 8)		145.93	-
9	Tax expense:			
	(a) Current tax		37.94	-
	(b) Deferred tax		(141.17)	-
	Profit(Loss) from the period from continuing operations (9 - 10)		249.16	-
10	DISCONTINUING OPERATIONS			
11	Profit/(Loss) from discontinuing operations		-	-
12	Tax expense of discounting operations		-	-
12(i)	Profit/(Loss) from Discontinuing operations (12 + 12(i))		-	-
13	Profit/(Loss) for the year (11 + 13)		249.16	-
14	Earning per equity share of face value of Rs.10/- each			
15	Basic & Diluted (in Rs.)		24.92	-

Summary of significant accounting policies

2.1

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

"In terms of our report of even date attached"

For GEETA AND COMPANY.

Chartered Accountants

[FRN-030750N]

Geeta Narang

(CA GEETA NARANG)

M.NO. 536343

UDIN: 26536343KYYQGQ6467

Place: Delhi

Dated: 29th April, 2026

For and on behalf of the Board of Directors of
FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED

(JIAUL HAQUE)

DIRECTOR

DIN: 11076327

(SONTARA IASMIN)

DIRECTOR

DIN: 11076328

Jiaul Haque

Director

Firnas Agro Tech Industries Private Limited,
Assam

Sontara Iasmin

Director

Firnas Agro Tech Industries Private Limited,
Assam

FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED

CIN: U46692AS2025PTC028102

Notes to Financial Statements for the year ended 31st March, 2026

1. CORPORATE INFORMATION -

FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED is incorporated in India under the provisions of The Companies Act, 2013 vide Certificate of Incorporation No. U46692AS2026PTC028102 dated 25/04/2026. To carry on the business of wholesale trading, import, export, distribution and marketing of fertilizers, agrochemicals, crop protection products and agricultural inputs, including providing logistics, storage, consultancy and support services related to soil health and agricultural productivity. etc. Registered Office of the Company is situated at SARUPETA, ASSAM. The Address C/O JIAUL HOQUE, BHAKUAMARI, SARUPETA, BARPETA, SARUPETA, ASSAM INDIA 781318

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

A BASIS OF PREPARATION -

The Financial Statements comprising of Balance Sheet, statement of profit & loss, cash flow statement and notes to accounts have been prepared to comply in all material respects with the accounting standards notified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies have been consistently applied by the Company and are consistent with those used in previous year.

B USE OF ESTIMATES

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. These estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

C REVENUE RECOGNITION

Sales of hardware and peripherals are recognized when sale has been completed with transfer of title.
Revenue from hardware maintenance services is recognized on time proportion basis.

D PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

Property, Plant & Equipment are stated at acquisition cost less accumulated depreciation/amortisation and accumulated impairment, if any. All direct costs are capitalised including freight, duties, taxes and expenses incidental to acquisition and installation of Property, Plant & Equipment.

Subsequent expenditures related to an item of Property, Plant & Equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Items of Property, Plant & Equipment that have been completed their useful life are being carried at 5% of the original cost.

The Company is providing depreciation on Written Down Value Method (pro-rata basis) based on useful lives as provided in Schedule II of the Companies Act, 2013, details as under:

Particulars	Useful Life as prescribed by Schedule II of the Companies Act, 2013 & adopted by the company	WDV Rates Derived
Computers	3 years	63.16%
Office Equipment	5 years	45.07%

E INVENTORIES

Items as purchased by the Company are valued at lower of cost and net realisable value under the FIFO Method.

F CONTINGENT LIABILITY

Contingent liabilities are determined on the basis of available information and are disclosed by way of note to the accounts.

G RETIREMENT & OTHER EMPLOYEES BENEFITS

- The Company is not so far liable for any contribution towards Employee's P.F. and E.S.I. scheme.
- Other benefits like Gratuity, Leave Encashment, Ex-gratia are to be accounted for on paid basis.

H TAX ON INCOME

Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

I BORROWING COSTS

Borrowing costs attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of the cost of that asset. Borrowing costs, which are not relatable to qualifying assets, are recognized as an expense in the period in which they are incurred.

J Unless specifically stated to be otherwise, accounting policies are being consistently followed.

K EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

Jiaul Hoque

Director

Firnas Agro Tech Industries Private Limited,
Assam

Santa Rana Narang

Director

Firnas Agro Tech Industries Private Limited,
Assam



Events occurring after the date of Balance Sheet are considered upto the date of finalisation of accounts, wherever material.

L EARNINGS PER SHARE

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

	Figures as at 31.03.2026 (Rs. in '00)	Figures as at 31.03.2025 (Rs. in '00)
3 SHARE CAPITAL		
AUTHORIZED CAPITAL		
10,000 (P.Y.) Equity Shares of Rs. 10/- each	100.00	0.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL		
1,000 (P.Y.) Equity Shares of Rs. 10/- each fully paid-up in cash	100.00	0.00
Total	100.00	0.00

3.1 Reconciliation of the shares outstanding at the beginning and at the end of the previous year

	As at 31st March, 2026		As at 31st March, 2025	
Name of the Shareholders	No. of Shares	(Rs. in '00)	No. of Shares	(Rs. in '00)
Equity Shares				
At the beginning of the year	-	-	-	-
Issued during the year	10.00	100.00	-	-
Outstanding as at the end of the year	10.00	100.00	-	-

3.2 The detail of Shareholders holding more than 5% shares -

	As at 31st March, 2026		As at 31st March, 2025	
Name of the Shareholders	No. of Shares	% held	No. of Shares	% held
Jiaul Haque	500.00	5,000.00	-	-
Sontara Iasmin	500.00	5,000.00	-	-

3.3 Shares Held by Promoters

Shares held by promoters at the end of the year 31st March 2026				
	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Jiaul Haque	5.00	50.00%	-
2	Mr. Sontara Iasmin	5.00	50.00%	-

Shares held by promoters at the end of the year 31st March 2025				
	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Jiaul Haque	5.00	50.00%	-
2	Mr. Sontara Iasmin	5.00	50.00%	-

3.4 Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

	Figures as at 31.03.2026 (Rs. in '00)	Figures as at 31.03.2025 (Rs. in '00)
4 RESERVE & SURPLUS		
SURPLUS (PROFIT & LOSS ACCOUNT) -		
Balance brought forward from previous year	-	-
Add: Net Profit for the year	249.16	-
Add/(Less): Income Tax Adjustment	-	-
Total	249.16	-
5 LONG TERM BORROWINGS		
SECURED LOAN		
Total	-	-
UNSECURED LOAN		
Total	-	-



Jiaul Haque

Director

Firmas Agro Tech Industries Private Limited,
Assam

Sontara Iasmin

Director

Firmas Agro Tech Industries Private Limited,
Assam

LOAN FROM DIRECTORS**Total****6 DEFERRED TAX ASSET****ASSETS -**

- Impact of difference between tax depreciation and book depreciation

LIABILITIES -

- Impact of difference between tax depreciation and book depreciation

NET DEFERRED TAX LIABILITY

-	-
-	-
141.17	-
-	-
141.17	-

Figures as at
31.03.2026
(Rs. in '00)

Figures as at
31.03.2025
(Rs. in '00)

7 SHORT TERM BORROWINGS**SECURED LOANS FROM BANKS****UNSECURED LOANS FROM BANKS****UNSECURED LOANS FROM DIRECTORS**

JIAUL HAQUE

Total

8,070.05	-
8,070.05	-

8 TRADE PAYABLES

Trade Payables ageing schedule: As at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Others	-	-	-	-	-
Total	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Others	-	-	-	-	-
Total	-	-	-	-	-

Trade Payables	0.00	0.00
Total	0.00	0.00

9 OTHER CURRENT LIABILITIES

Salary Payable

7,754.68

ESIC/EPF Payable

-

Accounting Charges Payable

120.00

Project Expenses Payable

-

GST Payable

-

Total

7,874.68

10 SHORT TERM PROVISIONS

Provision for Income Tax

37.94

Prov. For Legal & Professional Expenses

334.87

Provision for Employee Benefits

170.00

Provision for Audit Fee

125.00

Total

667.81

11 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

Gross Block

20,054.68

0.00

Less : Depreciation W/off

3,654.46

0.00

Total [As per Annexure attached]

16,400.22

0.00

Jiaul Haque
Director
Firmas Agro Tech Industries Private Limited,
Assam



Santaraza Dasmin
Director
Firmas Agro Tech Industries Private Limited,
Assam

12 **OTHER NON CURRENT ASSETS**

FDR

Total

-	-
-	-

13 **INVENTORIES**

Closing Stock

Total

-	-
-	-

14 **TRADE RECEIVABLES**

Trade Receivables ageing schedule: As at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -	-	-	-	-	-	-
(ii) Undisputed Trade receivables -	-	-	-	-	-	-
(iii) Disputed trade receivables	-	-	-	-	-	-
(iv) Disputed trade receivables	-	-	-	-	-	-
Total	-	-	-	-	-	-

Trade Receivables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -	-	-	-	-	-	-
(ii) Undisputed Trade receivables -	-	-	-	-	-	-
(iii) Disputed trade receivables	-	-	-	-	-	-
(iv) Disputed trade receivables	-	-	-	-	-	-
Total	-	-	-	-	-	-

a) Secured, Considered Good :

b) Unsecured, Considered Good :

c) Doubtful

Total

Figures as at
31.03.2026
(Rs. in '00)

-
0.00
-
0.00

Figures as at
31.03.2025
(Rs. in '00)

-
0.00
-
0.00

15 **CASH & BANK BALANCES**

CASH AND CASH EQUIVALENTS

A) Cash-in-Hand

(As certified by the Directors)

B) Bank Balances

SBI A/c No. 5474

Total

420.31
420.31

0.00
0.00

16 **SHORT TERM LOANS & ADVANCES**

TDS & TCS

GST ITC

Total

-
-
-

-
-
-

17 **OTHER CURRENT ASSETS**

Prepaid Insurance

Other Advance

Total

-
-
-

-
-
-

18 **REVENUE**

Sale of Services

Total

67,224.80
67,224.80

0.00
0.00

19 **OTHER INCOME**

Interest on FDR

Commission Received

Misc. Income

Total

-
-
-
0.00

-
-
-
0.00

Piaval Haque

Director
Firmas Agro Tech Industries Private Limited,
Assam



Santara Tasmin

Director
Firmas Agro Tech Industries Private Limited,
Assam

20	<u>PURCHASE</u>		
	Purchase of Stock in Trade	30,852.40	0.00
	<u>Total</u>	30,852.40	0.00
21	<u>CHANGE IN INVENTORIES</u>		
	Opening Stock	-	-
	Closing Stock	-	-
	<u>Total</u>	-	-
		Figures as at	Figures as at
		31.03.2026	31.03.2025
		(Rs. in '00)	(Rs. in '00)
22	<u>EMPLOYEE BENEFIT EXPENSE</u>		
	Salary	22,271.20	-
	Directors Remuneration	0.00	0.00
	Staff Welfare	0.00	-
	<u>Total</u>	22,271.20	0.00
23	<u>FINANCIAL COST</u>		
	Bank Charges	-	-
	Processing Charges	0.00	-
	Interest on Overdraft	0.00	-
	<u>Total</u>	-	-
24	<u>DEPRECIATION & AMORTISED COST</u>		
	Depreciation	3,654.46	-
	<u>Total</u>	3,654.46	-
25	<u>OTHER EXPENSES</u>		
	Material Expenses	6,245.89	-
	Accounting Charges	120.00	-
	Company Domain & Hosting Charge	356.60	-
	Website Expenses	850.00	-
	Business Promotion Expenses	379.99	-
	Printing & Stationery	35.80	-
	Misc. Expenses	58.35	-
	Fuel Expenses	158.13	-
	Project Expenses	60.00	-
	Payment to Auditor	125.00	-
	Social Media Exp	500.00	-
	Courier Charges	23.00	-
	Insurance Expenses	22.24	-
	Conveyance Expenses	3.23	-
	Design Files	200.00	-
	Preliminary Expenses	-	-
	Professional & Legal Fee	400.00	-
	Office Expenses	-	-
	Repair & Maintenance	206.00	-
	Telephone Expenses	68.19	-
	Travelling Expenses	488.39	-
	<u>Total</u>	10,300.81	-
25.1	Payment to Auditor		
	a) <u>As Auditor</u> -		
	- Audit Fee	125.00	-
		125.00	-
26	<u>PREVIOUS YEAR FIGURES</u>		
	Previous year figures have regrouped and reclassified in order to make them comparable with that of the current year figures.		
27	In the opinion of the Management, the value on realization of current assets, loans & advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and provision for all known liabilities has been made.		
28	No loans & advances have been paid to the directors of the Company except under the Imprest Account for incurring the expenditure on behalf of the Company.		
29	Figures are rounded-off to the nearest hundred.		

Paul Haque
Director
Firm's Agro Tech Industries Private Limited,
Assam

Santara Dasgupta
Director
Firm's Agro Tech Industries Private Limited,
Assam



- 30 Contingent liability is estimated at NIL.
- 31 Contract remaining to be executed on Capital Account is NIL (Previous Year – NIL).
- 32 Balance outstanding under the heads Sundry Debtors, Sundry Creditors, Loans & Advances, Bank balances etc., are subject to confirmation and reconciliation.
- 33 Income-tax assessment has been completed upto assessment year 2020-21. Thereafter, assessments are pending, liability if any, over and above the existing provisions will be provided only on completion of the same.

34 Related party disclosures

S.

No. Particulars

Relationship

Nature of
Payment

Amount

- a) JIAUL HAQUE
b)

Director

Remuneration

-

- 35 Details of dues to micro and small enterprises as defined under the MSMED Act, 2006 : NIL
- 36 Value of Imports calculated on CIF basis : NIL
- 37 Expenditure in Foreign currency (accrual basis) : NIL
- 38 Imported and indigenous raw materials, components and spare parts consumed : NIL
- 39 Earnings in foreign currency (accrual basis) : NIL

"In terms of our report of even date attached"

For GEETA AND COMPANY.

Chartered Accountants

[FRN-030750N]

Geeta Narang

(CA GEETA NARANG)
M.NO. 536343

UDIN: 26536343KYYQGQ6467

Place: Delhi

Dated: 29th April, 2026



For and on behalf of the Board of Directors of
FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED

(JIAUL HAQUE)
DIRECTOR
DIN: 11076327

(SONTARA IASMIN)
DIRECTOR
DIN: 11076328

Jiaul Haque

Director
Firmas Agro Tech Industries Private Limited,
Assam

Sontara Iasmin

Director
Firmas Agro Tech Industries Private Limited,
Assam

FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED

(Rs. In 00)

SCHEDULE OF PROPERTY, PLANT & EQUIPMENT AS AT 31ST MARCH, 2026

PARTICULARS	Date of Addition	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			Residual Value 5.00%		Addition During The Year	Sold/ Written Off	Total As On 31.03.2026		Up To 01.04.2024	For The Year	Amortisation Adjusted	Total As On 31.03.2026		Total As On 31.03.2025
			As On 01.04.2024	Value			As On 31.03.2026					As On 31.03.2026		
Office Equipments	7/27/2024	18.10%	-	-	1,103.00	-	1,103.00	-	-	428.04	-	428.04	-	673.96
Furniture & Fixtures		25.89%	-	-	1,323.84	-	1,323.84	-	-	306.08	-	306.08	-	1,017.76
Computers		63.16%	-	-	677.97	-	677.97	-	-	334.35	-	334.35	-	343.62
Motor Vehicles		31.23%	-	-	4,238.00	-	4,238.00	-	-	1,228.42	-	1,228.42	-	3,008.58
Plant & machinery		18.10%	-	-	12,711.87	-	12,711.87	-	-	1,355.57	-	1,355.57	-	11,356.30
Total :			-	-	20,054.68	-	20,054.68	-	-	3,654.46	-	3,654.46	-	16,400.22
Previous Year :														

Geeta Narang



Saur Haque

Director
Firnas Agro Tech Industries Private Limited
Assam

Santana Dasgupta

Director
Firnas Agro Tech Industries Private Limited
Assam

ADDITIONAL REGULATORY INFORMATION

- I The company does not have any immovable property properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee)
- II The Company has not revealed any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
- III No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.
- IV Capital Work In Progress (CWIP)- NIL
- V Intangible assets under development: NIL
- VI No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- VII The company has not been sanctioned any working capital limit from banks or financial institutions on the basis of security of current assets at any point of time during the year
- VIII The Company has not been declared as a wilful defaulter by any bank or financial institution or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- IX Relationship with Struck off Companies
The Company do not have any transactions with companies struck off:
- X Registration of charges or satisfaction with Registrar of Companies
No charges or satisfaction is pending to be registered with Registrar of Companies beyond the statutory period.
- XI Compliance with number of layers of companies-Not Applicable

Geeta Narang



Shiv Hargreave

Director

Firmas Agro Tech Industries Private Limited,
Assam

Seetara Dasgupta

Director

Firmas Agro Tech Industries Private Limited,
Assam

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change	Reason for change in Ratio in excess of 25% compared to previous year
Current Ratio	Current Assets	Current Liabilities	0.03	-	0	
Debt Equity Ratio	Debt includes Long-term and Short-term Borrowings	Shareholder's Fund	23.11	-	0.00%	
Debt Service coverage ratio	Net Profit after Tax + Depreciation + Interest + Bad Debts	Interest + Principal Repayment of Term Loan	3,903.62	-	0.00%	
Return on Equity Ratio	Net Profit after Tax	Average Shareholder's Fund	1.43	-	0.00%	
Inventory Turnover Ratio	(Opening Stock + Purchases) - Closing Stock	Average Inventory	-	-	0.00%	
Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivables	-	-	0.00%	
Trade payables turnover ratio	Net Credit Purchase	Average Trade Payables	-	-	0.00%	
Net capital turnover ratio	Net Sales	Current Assets - Current Liabilities	(4.15)	-	0.00%	
Net profit ratio	Net Profit after Tax	Net Sales	0.00	-	0.00%	
Return on Capital employed	Net Profit before Tax + Depreciation + Interest	Total Assets - Current Liabilities	10.88	-	0.00%	
Return on investment	Interest Income	Average Investment	N.A.	N.A.	N.A.	

XII Compliance with approved Scheme(s) of Arrangements

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

XIII Utilisation of Borrowed funds and share premium:

In our opinion and according to the information explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.

Sanjay Kumar
Geeta Narang



Santhya Dasan

FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED**SCHEDULE OF DEPRECIATION AS PER I-TAX ACT, 1961****AS ON 31st MARCH, 2026****ANNEXURE - I**
(Rs. in 00)

Description of Assets	Rate of Dep.	W.D.V As on 01.04.2025	Addition During The Year	Deduction During The Year	Total	Depreciation	W.D.V As on 31.03.2026
Office Equipmentsr	15%	-	1,103.00	-	1,103.00	165.45	937.55
Furniture & Fixtures	10%	-	1,323.84	-	1,323.84	132.38	1,191.46
Computers	40%	-	677.97	-	677.97	271.19	406.78
Motor Vehicles	15%	-	4,238.00	-	4,238.00	635.70	3,602.30
Plant & machinery	15%	-	12,711.87	-	12,711.87	1,906.78	10,805.09
Total:		-	20,054.68	-	20,054.68	3,111.50	16,943.18

Geeta Narang*Daul Anque***Director**
Firnas Agro Tech Industries Private Limited.*Santara Tasmin***Director**
Firnas Agro Tech Industries Private Limited.
Assam

FIRNAS AGRO TECH INDUSTRIES PRIVATE LIMITED

C/O JIAUL HOQUE, BHAKUAMARI, SARUPETA, BARPETA, ASSAM, INDIA, 781318

CIN: U46692AS2025PTC028102

Trade Payables

(Rs. in 00)

	3/31/2026	3/31/2025
	Rs.	Rs.
Others	-	-
Total	-	-

Trade Receivables

(Rs. in 00)

	3/31/2026	3/31/2025
	Rs.	Rs.
Others	0.00	-
	0.00	-
	0.00	-
Total	-	-



Jiaul Haque

Director
Firmas Agro Tech Industries Private Limited.
Assam

Santara Tasmin

Director
Firmas Agro Tech Industries Private Limited.
Assam