

**ANNUAL REPORT 2024-2025**

**BOARD OF DIRECTORS**

**Mr. Vishal Garg**  
Managing Director  
DIN: 00840692

**Mr. Lalit Modi**  
Independent Director  
DIN: 07662769

**Ms. Priyanka Alwani**  
Independent Director  
DIN: 10532675

**Ms. Anju Garg**  
Whole Time Director  
DIN: 02061437

**Mr. Naresh Dutta Sharma**  
Independent Director  
DIN: 00158469

**KEY MANAGERIAL PERSONNEL**

Ms . Ayushi Agrawal  
Company Secretary  
M. No. A48756

**Mr. Lakshya Gupta**  
Chief Financial officer  
DIN: 09850056

**STATUTORY AUDITORS**

M/s. Sarupriya Somani & Associates  
Chartered Accountants, Udaipura  
FRN: 010674C

**REGISTRAR & SHARE TRANSFER AGENT**

Big Share Services Pvt. Ltd.  
Opp, Vasant Oasis, Makwana Road  
Marol Andheri East,  
Mumbai- 400059  
E-mail: admission@bigshareonline.com

**INTERNAL AUDITORS**

M/s Mahipal Jain & Co.  
Chartered Accountants, Kota  
FRN: 007248C

**REGISTERED OFFICE**

P-7, Bhamashah Mandi  
Anantpura, Kota, 324005  
CIN: U242461998PLC014771  
Web: rdgagro.com  
Email: rukmanidevigarg@gmail.com

**BANKERS**

HDFC Bank Ltd.



# RUKMANI DEVI GARG AGRO IMPEX LTD.

DEAL IN : MUSTARD, SOYABEAN, DHANIA, WHEAT & ALL OTHER AGRI COMMODITIES

Manufacturer : Sharbati, Tajmahal & Happy Family Brand Sortax Clean Premium Quality Wheat

Ref. No.

Date..(5.09.2025.....)

## NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the 27<sup>th</sup> Annual General Meeting ("AGM") of the Members of Rukmani Devi Garg Agro Impex Limited (Formerly Known as Rukmani Devi Garg Agro Impex Private Limited) will be held on Monday, the 15<sup>th</sup> Day of September 2025 at 3.30 P.M. at Registered office of the Company situated at P-7, Bhamashah Mandi Annapurna, Kota, 324005 to transact the following business:

### ORDINARY BUSINESS:

1. To receive consider and adopt the **Audited Standalone Financial Statements** of the Company for the year ended on March 31, 2025, together with the reports of the Auditors and the Board of Directors thereon; and in this regard, to consider and if thought fit to pass the following resolutions as **Ordinary Resolutions**:

"RESOLVED THAT the audited Standalone Financial Statements of the Company for the year ended on March 31, 2025, together with the reports of the Auditors and the Board of Directors thereon as circulated to the members, be and are hereby considered and adopted."

2. To receive consider and adopt the **Audited Consolidated Financial Statements** of the Company for the year ended on March 31, 2025, together with the reports of the Auditors and the Board of Directors thereon; and in this regard, to consider and if thought fit to pass the following resolutions as **Ordinary Resolutions**:

"RESOLVED THAT the Audited Consolidated Financial Statements of the Company for the year ended on March 31, 2025, together with the reports of the Auditors and the Board of Directors thereon as circulated to the members, be and are hereby considered and adopted."

3. To appoint a director in place of Mr. Vishal Garg (DIN-00840692) who retires by rotation and being eligible for, offers himself for re-appointment.

PLACE : KOTA  
DATE : 22.08.2025

By The Order Of the Board of Directors  
For Rukmani Devi Garg Agro Impex Limited



**REGISTERED OFFICE:**  
P-7, Bhamashah Mandi  
Anantpura, Kota, 324005  
Website: [www.rdgagro.com](http://www.rdgagro.com)  
Email id: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)  
Contact no. : 9414187322

Regd. Office: P-7, Seth Bhamasha Krishli Mandi, Anantpura, Kota 324 005 (Raj)

Mobile : 94141 87322, 98877 33111, Email: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)



# RUKMANI DEVI GARG AGRO IMPEX LTD.

DEAL IN : MUSTARD, SOYABEAN, DHANIA, WHEAT & ALL OTHER AGRI COMMODITIES

Manufacturer : Sharbati, Tajmahal & Happy Family Brand Sortax Clean Premium Quality Wheat

Ref. No.

Date..15-09-2025.....

NOTES :

- 1) A member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on poll instead of himself/herself and the proxy need not be a member of the company (a copy of the proxy form is attached with report).  
The proxy form in order to be effective, should be duly stamped, filled, signed and must be deposited with the company at its registered office at least 48 hours before the commencement of the AGM.  
A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total paid up share capital of the company carrying voting rights. A member holding more than ten percent of the total paid up share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
- 2) The Register of Directors and Key Managerial Personnel ("KMP") and their shareholding and Register of Contracts or Arrangements in which Directors are interested maintained under Sections 170 and 189 of the Companies Act, 2013 respectively will be available for inspection by the members at AGM.
- 3) A copy of Audited Standalone Financial Statements and Audited Consolidated Financial Statements for the year ended 31<sup>st</sup> March, 2025 together with the Board's and Auditor's Report thereon are enclosed herewith.
- 4) The route map showing the direction to reach the venue of AGM is attached at the end of the Report.

PLACE : KOTA  
DATE : 22.08.2025

By The Order Of the Board of Directors  
For Rukmani Devi Garg Agro Impex Limited

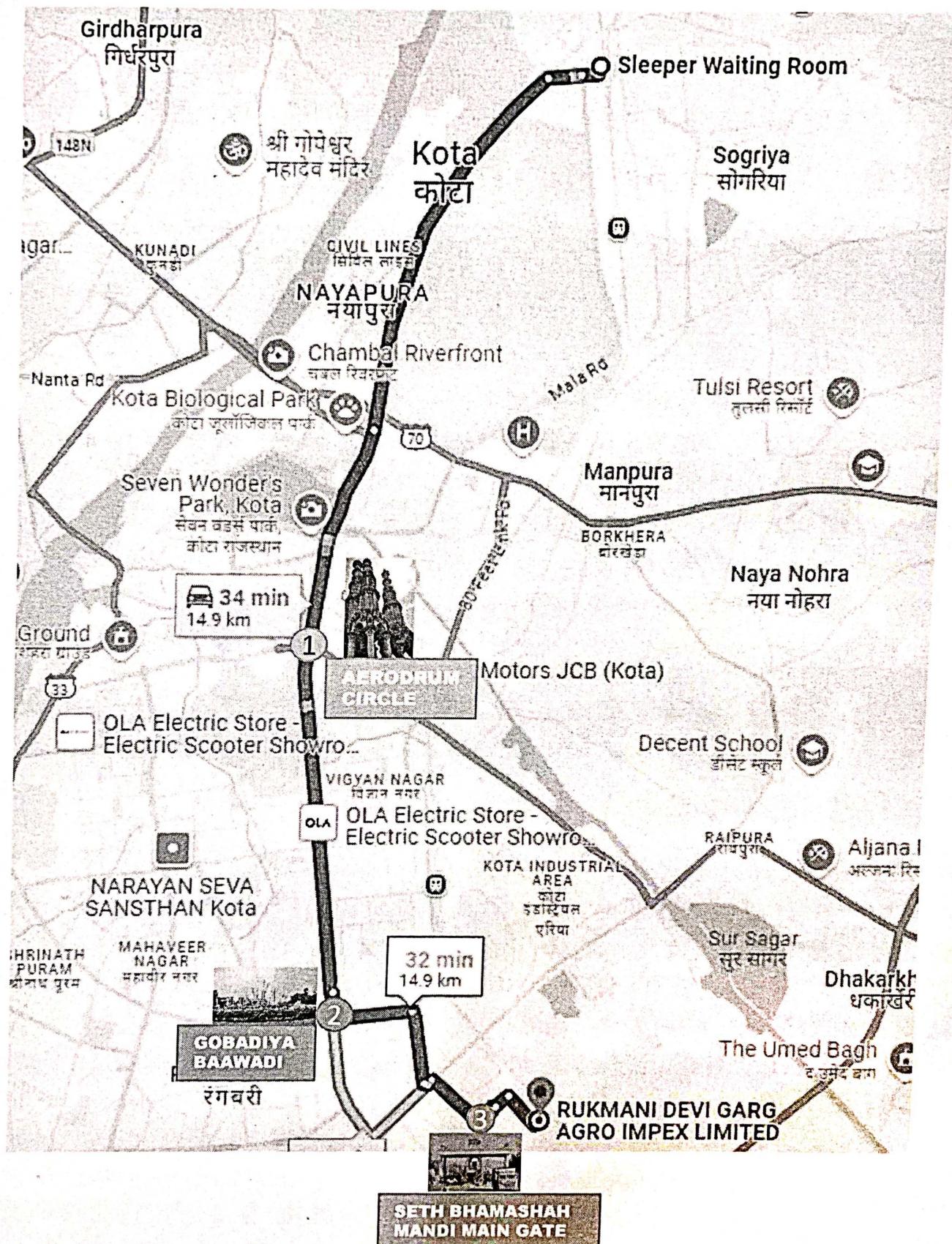


REGISTERED OFFICE:

P-7, Bhamashah Mandi  
Anantpura, Kota, 324005  
Website: [www.rdgagro.com](http://www.rdgagro.com)  
Email id: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)  
Contact no. : 9414187322

Regd. Office: P-7, Seth Bhamasha Krishi Mandi, Anantpura, Kota 324 005 (Raj)

Mobile : 94141 87322, 98877 33111, Email: [rukmanidevigarg@gmail.com](mailto:rukmanidevigarg@gmail.com)



**ATTENDANCE SLIP**

**PLEASE FILL ATTENDANCE SLIP AND HAND IT OVER AT THE ENTRANCE OF THE MEETING HALL**

Joint shareholders may obtain additional slip at venue of the meeting.

Name and address of the shareholder/no. Of shares	I hereby record my Presence at the Annual General Meeting of the company being held at Registered Office of the Company (address) on ---- -----(Date & time)
Folio/ DP/Client Id	
Name Of Proxy (To be filled by the proxy who attends instead of the member.)	Signature of Shareholder/proxy
Shareholders/Proxy holders are requested to bring the attendance slip with them duly completed when they come to the meeting and hand it over at the gate after affixing signature on it.	

**Notes:**

1. Please fill up this attendance slip and hand it over at the entrance of the meeting hall after affixing signature on it.
2. In the case of joint holders, the signature of any one holder will be sufficient, but names of all the joint holders should be stated.

**Book Post**

If undelivered please return to:

**Rukmani Devi Garg Agro Impex Limited**  
(Formerly known as Rukmani Devi Garg Agro Impex Private Limited)  
P-7 Bhamashah Mandi Anantpura, Kota, 324005

**Form No. MGT-11**

**PROXY FORM**

**[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3)  
Of the Companies (Management and Administration) Rules, 2014]**

**Name of the company: Rukmani Devi Garg Agro Impex Limited**  
(Formerly known as Rukmani Devi Garg Agro Impex Private Limited)  
CIN: U24246RJ1998PLC014771  
Registered office: P-7 Bhamashah Mandi Anantpura, Kota, 324005

**Name of the Member(s) \_\_\_\_\_**  
**Registered address \_\_\_\_\_**  
**E-mail ID \_\_\_\_\_**  
**Folio No. / Client ID/ \_\_\_\_\_ DP ID \_\_\_\_\_**

I/We, being the Member(s) of ..... shares of the above named Company, hereby appoint

1. Name: .....  
Address: .....  
E-mail ID: .....  
Signature ..... or failing him/her
  
2. Name: .....  
Address: .....  
E-mail ID: .....  
Signature ..... or failing him/her
  
3. Name: .....  
Address: .....  
E-mail ID: .....  
Signature ..... or failing him/her

As my /our proxy to attend and vote (on a poll) for me/us and on my/ our behalf at the Annual General Meeting of the Company, to be held on (date and Time) At Registered office of the Company and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution . No.	Description	For*	against*

Signed this ..... Day of ..... 2025 Signature of shareholder .....

Signature of proxy holder(s) .....

Affix  
Rs. 1  
Revenue  
Stamp

**Note :**

1. This form of proxy in order to be effective should be duly completed and deposited at the registered office of the Company, not less than 48 before the commencement of the Meeting.
2. \* This is only optional, please put a " " in the appropriate columns against the resolutions indicated in the Box. If you leave the 'for' or 'against' columns blank against any or all the resolutions, your proxy will be entitled to vote in manner as he/ he thinks appropriate.



# RUKMANI DEVI GARG AGRO IMPEX LTD.

DEAL IN : MUSTARD, SOYABEAN, DHANIA, WHEAT & ALL OTHER AGRI COMMODITIES

Manufacturer : Sharbati, Tajmahal & Happy Family Brand Sortax Clean Premium Quality Wheat

Ref. No.

Date..22-08-2025

## BOARD'S REPORT

Dear Members,

### RUKMANI DEVI GARG AGRO IMPEX LIMITED

Your directors have immense pleasure in presenting their 27<sup>th</sup> Directors Report on the business and operations of the Company together with Audited Financial Statements for the year ended on 31<sup>st</sup>March, 2025.

#### FINANCIAL SUMMARY/HIGHLIGHTS ON STANDALONE FINANCIAL STATEMENTS (in Lakhs)

PARTICULARS	F.Y. 2024-25	F.Y. 2023-24
Revenue from Operations	32699.50	24437.53
Other Income	32.82	64.91
<b>Total Income</b>	<b>32732.32</b>	<b>24502.44</b>
Less: Total Expenses	23643.72	23643.72
<b>Profit/(Loss) from ordinary activities before finance costs, exceptional items and Tax</b>	<b>1296.85</b>	<b>858.72</b>
Less: exceptional items	273.57	182.77
<b>Profit/(Loss) from ordinary activities after finance costs, exceptional items but before Tax</b>	<b>1023.28</b>	<b>675.95</b>
Less: Taxation (including FBT & Deferred Taxation)	265.83	137.60
<b>Net Profit / (Loss) after Tax &amp; exceptional items</b>	<b>757.45</b>	<b>542.93</b>

#### FINANCIAL SUMMARY/HIGHLIGHTS ON CONSOLIDATED FINANCIAL STATEMENTS (in Lakhs)

PARTICULARS	F.Y. 2024-25	F.Y. 2023-24
Revenue from Operations	32699.50	24437.53
Other Income	32.82	64.91
<b>Total Income</b>	<b>32732.32</b>	<b>24502.44</b>
Less: Total Expenses	23643.72	23643.73
<b>Profit/(Loss) from ordinary activities before finance costs, exceptional items and Tax</b>	<b>1296.85</b>	<b>858.72</b>
Less: exceptional items	273.57	182.77
<b>Profit/(Loss) from ordinary activities after finance costs, exceptional items but before Tax</b>	<b>1023.28</b>	<b>675.95</b>
Less: Taxation (including FBT & Deferred Taxation)	265.83	137.60
<b>Net Profit / (Loss) after Tax &amp; exceptional items</b>	<b>757.45</b>	<b>542.93</b>

## **BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR**

The Company is engaged in trading and retailing of agriculture products. The company proposes to carry the same business in the future years also. The company has got assurance from its supplier (s) that there would be regular supply of the raw material during the year.

During the Financial year 2024-25 the Standalone Aggregate turnover and other Income is Rs 32732.32 Lakhs is more than as against Rs 24502.44 Lakhs. In the last year.

The standalone Net Profit after depreciation and Taxation was Rs 757.45 Lakhs. as against Rs. 542.93 Lakhs .in previous year. The net profit has increased in comparison with the previous year

## **TRANSFER TO RESERVES**

Your Directors have not proposed to transfer any sum to the General Reserve.

## **DIVIDEND:**

In the interest of the Company no dividend has been recommended by the Board of Directors of the Company.

## **CHANGE IN THE NATURE OF BUSINESS**

There is no change in the nature of Business of the Company during the financial year ended on March 31, 2025. The Company did not carry any new business activity during financial year under review.

## **MATERIAL CHANGES AND COMMITMENTS**

In pursuance to Section 134(3) (l) of the Act, There are no material changes and commitments have occurred after the closure of the financial year to which the financial statements relate till the date of this report, affecting the financial position of the Company as are follows:

## **DETAILS OF REVISION OF FINANCIAL STATEMENT OR THE REPORT**

There was no change made in the financial statements or the Report in respect of three preceding financial years either voluntarily or pursuant to the order of a judicial authority.

## **CAPITAL STRUCTURE**

During the FY 2024-25 **5** there is no change in Authorized share Capital stands at Rs. 1100 Lacs (Rupees Eleven Crore Only) and paid up equity share capital of the company stands at Rs. 650 Lacs(Rupees Six Crore Fifty Lakhs Only).

## **DETAILS OF EMPLOYEES STOCK OPTIONS**

There are no employee's stock options given by the company during the financial year 2024-25.

## **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

The Board of the Company was duly constituted in accordance with the provisions of the Companies Act 2013.

As on the date of this report, the Board of Directors consists of following directors:

Name of the Director	Designation	DIN	Date of appointment
1. Vishal Garg	Managing Director	00840692	24/06/2024
2. Anju Garg	Whole Time Director	02061437	24/06/2024
3. Lakshya Gupta	Chief Financial Officer	09850056	19/06/2024
4. Lalit Modi	Independent Director	07662769	05/03/2024
5. Priyanka Alwani	Independent Director	10532675	05/03/2024
6. Naresh Dutta Sharma	Independent Director	00158469	05/03/2024

Except aforesaid changes further no changes occurred in the KMP during the year under review.

#### **DECLARATION OF INDEPENDENCE BY INDEPENDENT DIRECTORS**

Pursuant to the provisions of Section 149 of the Act, the independent directors Mr. Lalit Modi (DIN: 07662769), Mrs. Priyanka Alwani (DIN: 10532675), and Mr. Naresh Dutta Sharma (DIN: 00158469) have submitted declarations that each of them meets the criteria of independence as provided in Section 149(6) of the Act along with Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as independent directors of the Company.

#### **DIRECTOR SEEKING-REAPPOINTMENT**

Mr. VISHAL GARG (DIN: 00840692) who was appointed Managing Director on 24/06/2024 is liable to retire by rotation, being eligible, seeks reappointment. The Board recommends his reappointment.

#### **BOARD MEETINGS**

The meetings are convened by giving appropriate notice after obtaining approval of the chairman of the Board. Detailed agenda, management reports and other explanatory reports are circulated in advance for the proper and meaningful decisions at the meetings. The maximum interval between any two meetings did not exceed 120days.

During the year under review, **14** Board meetings were held.

Sr. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1.	12/04/2024	5	2	40
2.	13/04/2024	5	2	40
3.	10/06/2024	5	2	40
4.	19/06/2024	5	5	100
5	05/08/2024	5	2	40
6	12/09/2024	5	5	100
7	29/09/2024	5	2	40
8	30/09/2024	5	2	40

9	31/10/2024	5	2	40
10	06/11/2024	5	4	80
11	12/11/2024	5	4	80
12	15/11/2024	5	2	40
13	28/02/2025	5	5	100
14	26/03/2025	5	2	40

#### **INTERNAL FINANCIAL CONTROL SYSTEMS**

The Company has put in place an adequate system of internal control commensurate with its size and nature of business. These systems provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes, safeguarding of assets of the Company and ensuring compliance with corporate policies. The Audit Committee reviews adherence to internal control systems and internal audit reports issued by internal auditors of the company.

#### **DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES**

Subsidiary Company:	RDG Green Energy Private Limited U19204RJ2024PTC092474 2 <sup>ND</sup> FEBRUARY, 2024 100% Subsidiary
Joint Venture	Nil

Pursuant to sub-section (3) of section 129 of the Act, the statement containing the salient feature of the financial statement of a company's subsidiaries is given as **Annexure-I** IN Form AOC-1

#### **DEPOSITS**

The Company has neither invited nor accepted or renewed any deposits from public within the meaning of Section 73-76 of the Companies Act, 2013, read with The Companies (Acceptance of Deposits) Rules, 2014 during the year under review.

#### **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

During the year under review, the company has not given Loans, corporate guarantees to other Company under the provisions of Section -186 of the Companies Act, 2013.

#### **RELATED PARTY TRANSACTIONS**

The related party transactions entered by the Company are disclosed in the financial statements and they are on arm length basis and in the ordinary course of business therefore approval as referred under Section 188 of Companies Act 2013 is not applicable on these transactions. The Audit Committee of the Company has provided omnibus approval for the related party transactions on an annual basis.

Accordingly, particulars of contract or arrangements with related parties as referred to in sub-section (1) of section 188 of the Companies Act, 2013 along with the justification for entering into such contract or

arrangement is not required but for the requirement purposes, Company is disclosing the details of transactions in Form AOC-2 attached as Annexure no.-II to the Board Report

### **Committees of the Board:**

As on March 31, 2025, the Board had Five committees: The Audit Committee, The Nomination And Remuneration Committee, The Stakeholder's Relationship Committee And The Corporate Social Responsibility Committee, The IPO Committee.

#### **1. The Audit Committee**

The Audit Committee of the Company comprises of two Independent and one Executive Director and is constituted in accordance with the requirements of provisions of Section 177 of the Companies Act, 2013.

During the year 2024-25, Six meetings of the Audit Committee were held. These meetings were held on 22.06.2024, 05.08.2024, 30.09.2024, 06.11.2024, 12.11.2024, 28.02.2025 which were attended by all the members of Audit Committee. The maximum time gap between any of the two consecutive meetings was not more than 120 days. The necessary quorum was present in all the meetings.

#### **Composition:**

The Chairman and the Members of the Committee are as under:

<b>S No.</b>	<b>Name of Director</b>	<b>Designation</b>
1.	Mr. Lalit Modi	Chairman (Independent Director)
2.	Mrs. Priyanka Alwani	Member (Independent Director)
3.	Mr. Vishal Garg	Member (Executive Director)

The Company Secretary of the Company acts as Secretary of the Audit Committee.

#### **2. Nomination And Remuneration Committee:**

The constitution and terms of reference of the Nomination and Remuneration Committee are in accordance with and covers all the matters specified under Section 178 of the Companies Act, 2013.

During the year 2024-25, two meetings of the Nomination and Remuneration Committee were held. These meetings were held on 24.06.2024 and 28.02.2025

The composition of the Nomination and Remuneration Committee is given below:

#### **Composition:**

The Chairman and the Members of the Committee are as under:

<b>S No.</b>	<b>Name of Director</b>	<b>Designation</b>
1.	Mr. Lalit Modi	Chairman (Independent Director)
2.	Mrs. Priyanka Alwani	Member (Independent Director)
3.	Mr. Naresh Dutta Sharma	Member (Independent Director)

The Company Secretary of the Company acts as Secretary of the Nomination and Remuneration Committee.

### **3. Stakeholders' Relationship Committee**

The constitution and terms of reference of the Stakeholders' Relationship Committee are in accordance with and covers all the matters specified under section 178 of the Companies Act, 2013. **Composition:** The Chairman and the Members of the Company are as under:

<b>S No.</b>	<b>Name of Director</b>	<b>Designation</b>
1.	Mrs. Priyanka Alwani	Chairman (Independent Director)
2.	Mr. Lalit Modi	Member (Independent Director)
3.	Mr. Vishal Garg	Member (Executive Director)

During the year 2024-25, no meeting of the Stakeholders' Relationship Committee was held. no complaints were received and redressed to the satisfaction of the shareholders. There are no pending complaints as on March 31, 2025.

The Company Secretary of the Company acts as Secretary of the Stakeholders' Relationship Committee.

### **4. Corporate Social Responsibility (CSR) :**

The Company average net profit of **Rs.258.89 Lakhs** (after tax of total of last three preceding years) The Corporate Social Responsibility Committee (CSR Committee) has formulated and recommended to the Board, a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the Company, which has been approved by the Board. Also the company undertakes to spend at least 2% of the total average net profits derived in accordance with section 198 of the Companies Act 2013 in the areas around it where it operates.

During the year, the Company has spent **Rs. 592000/-** on CSR activities. The financial detail as sought by Companies Act 2013 for financial 2024-25 has been provided in **Annexure- III.**

During the year 2024-25, three meetings of the Corporate Social Responsibility Committee were held on dated 05.08.2024, 30.09.2024 and 05.02.2025. The composition of the Corporate Social Responsibility Committee is given below:

#### **Composition**

The Chairman and the Members of the Committee are as under:

<b>Name of Director</b>	<b>Designation</b>
Mr. Vishal Garg	Chairman (Managing Director)
Mr. Lalit Modi	Member (Independent Director)
Mrs. Anju Garg	Member (WTO)

The Company Secretary of the Company acts as Secretary of the Corporate Social Responsibility Committee.

## **5. IPO Committee**

The constitution and terms of reference of the IPO Committee are in accordance with and to take all decisions and approve, negotiate, finalize and carry out all activities relating to the proposed initial public offering (the "Issue"), as it may, in its absolute discretion, deem fit and proper in the best interest of the Company.

### **Composition:**

The Chairman and the Members of the Company are as under:

<b>S No.</b>	<b>Name of Director</b>	<b>Designation</b>
1.	Mr. Vishal Garg	Chairman (Executive Director)
2.	Mr. Lalit Modi	Member (Independent Director)
3.	Mra. Anju garg	Member (Executive Director)

The Company Secretary of the Company acts as Secretary of the IPO Committee.

During the year 2024-25, no meeting of the IPO Committee was held.

## **RISK MANAGEMENT**

The Company has framed and implemented a Risk Management Policy to identify the various business risks. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The Risk Management Policy defines the risk management approach across the enterprise at various levels including documentation and reporting. The policy is available on the Company's website at [www.rdgagro.com](http://www.rdgagro.com)

## **SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS**

No such material legal decision was passed during the year by the regulators, courts, or tribunals that may affect the company's going concern status and future operations.

## **AUDITORS AND AUDITOR'S REPORT**

**M/s Sarupria Somani & Associates, Chartered Accountants, Udaipur, (Firm Registration Number: 010674C)** were appointed as Statutory Auditors of the Company to hold office from the conclusion of Annual General Meeting of the Company held in the year 2024 till the conclusion of the Annual General Meeting of the Company to be held in the year 2028 to audit the accounts of the Company, on such remuneration as may be fixed by the Board of Directors of the Company.

The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer. The notes forming part of the accounts referred to in Statutory Auditor's Report of the company are self-explanatory and, therefore, do not call for any further explanation under the Companies Act, 2013.

## **Details in respect of frauds reported by Auditors under section 143(12)**

During the year under review, there were no frauds reported by the auditors to the Audit Committee or Board under Section 143(12) of the Companies Act, 2013.

## **SECRETARIAL AUDITOR:**

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board had appointed **M/s Bharat Rathore &**

**Associates, Company Secretaries, Kota (FRN: S2018RJ589300)** as Secretarial Auditor of the Company to carry out the Secretarial Audit of the Company for the F.Y. 2024-25. The Secretarial Audit Report as received from the aforesaid Secretarial Auditors in Form MR-3 for the F.Y. 2024-25

The Secretarial Audit Report for the financial year ended 31st March, 2025 contains certain observations/ adverse remarks. The explanations/ comments of the Board on the said remarks are as attached in **Annexure "IV"** The Board assures that necessary steps are being taken to ensure compliance and to avoid such observations in future.

The Board has also re-appointed M/s Bharat Rathore & Associates, Company Secretaries, Kota as Secretarial Auditor to conduct Secretarial Audit of the Company for the F.Y. 2025-26.

#### **INTERNAL AUDITOR**

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and rules made thereunder, the Board of Directors, on the recommendation of Audit Committee appointed **M/s Mahipal Jain & Company, Chartered Accountants, (Firm Registration No. 007284C)** as Internal Auditors of the Company to conduct the Internal Audit for the Financial Year 2024-25. The Board of directors in consultation with Audit committee has reappointed **M/s Mahipal Jain & Company, Chartered Accountants**, for Internal Audit of the financial year 2025-26.

#### **SECRETARIAL STANDARDS:**

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

#### **MAINTENANCE OF COST RECORDS**

Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not applicable to the company during the financial year 2024-2025.

#### **CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)**

No process was initiated under the Insolvency and Bankruptcy Code, 2016 (2016), during the financial year 2024-25.

#### **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**

The company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence the requirement of disclosure in relation to the Conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.

The foreign exchange earnings and outgo are as under:

<b>Particulars</b>	<b>Amount</b>
Foreign Exchange Earning	Nil

Foreign Exchange out go	Nil
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#### **EXTRACT OF ANNUAL RETURN**

With the MCA notification dated 05th March, 2021 of the Companies (Management and Administration) Amendment Rules 2021, the erstwhile Rule 12 of the MGT Rules has been substituted to do away with the requirement of attaching the extract of annual return with the Board's report completely with effect from Financial Year 2020-21. Therefore, extract of annual return in form MGT-9 is not attached with the Board Report

#### **DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company has adopted a policy on the prevention, prohibition, and redressal of sexual harassment in the workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, and the Rules made thereunder and the Rules made thereunder and authorized the Audit Committee of the Company for implementation of said policy.

The following is a summary of sexual harassment complaints received and disposed off during the year 2024-25

Number of complaints pending at the beginning of the year	:	NIL
No. of complaints received during the year	:	NIL
Number of complaints disposed off during the year	:	NIL
Number of cases pending at the end of the year	:	NIL

#### **POSTAL BALLOT**

During the financial year 2024-25, there is no resolution passed through Postal Ballot.

#### **DIRECTORS' RESPONSIBILITY STATEMENT**

In pursuance of section 134(3) (c) of the Companies Act, 2013, the Board of Directors of the Company hereby state and confirm that:

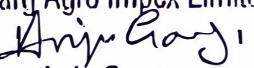
- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed and that there are no material departures from the same;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis;
- (e) The directors, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

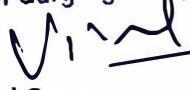
#### **ACKNOWLEDGEMENT**

The Board of Directors wish to place on record its sincere appreciation for due co-operation received from the Company's Bankers, Government, Advisors, Shareholders etc. The Directors are also thankful to the employees at all levels for their continued support.

Place: Kota Date:  
22.08.2025

**For and on Behalf of Board of Director**  
**Rukmani Devi Garg Agro Impex Ltd** For Rukmani Devi Garg Agro Impex Ltd  
**For Rukmani Devi Garg Agro Impex Limited**

  
Anju Garg  
Whole Time Director  
DIN: 02061437

  
Vishal Garg  
Managing Director  
DIN: 00840692

**ANNEXURE I****Form AOC-1**

(Pursuant to first provision to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

**Part A Subsidiaries**  
(Information in respect of each subsidiary)

(In Rupees)

Sl. No.	Particulars	1st Subsidiary
1	Name of the subsidiary	<b>RDG GREEN ENERGY PRIVATE LIMITED</b>
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	Indian Rupee
3	Share capital	10,00,000
4	Reserves & surplus	(14661)
5	Total assets	997,139
6	Total Liabilities	997,139
7	Investments	0
8	Turnover including other incomes	0
9	Profit before taxation	-13000
10	Provision for taxation	0
	- Current Tax including earlier year exp.	0
10	- Deferred Tax	0
	Profit after taxation	-13000
12	Proposed Dividend	0.00
13	% of shareholding	99.99%

- Names of subsidiaries which are yet to commence operations NIL
- Names of subsidiaries which have been liquidated or sold during the year. NIL

**For and on Behalf of Board of Director**

Place: Kota Date: **For Rukmani Devi Garg Agro Impex Limited** **Rukmani Devi Garg Agro Impex Ltd**  
22.08.2025 **For Rukmani Devi Garg Agro Impex Limited** **Rukmani Devi Garg Agro Impex Ltd**  
  
**Apju Garg**  
Whole Time Director  
DIN: 02061437

  
**Vishal Garg**  
Managing Director  
DIN: 00840692

## Annexure - II

### Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions thereto.

- Details of contracts or arrangements or transactions not at arm's length basis:** There were no contracts or arrangements or transactions entered into during the year ended March 31, 2024 which was not at arm length basis.
- Details of material contracts or arrangement or transactions at arm's length basis :** The transactions entered by the Company during the year under consideration are in its ordinary course of business and are on arm length basis which are as elucidated below:

Particulars	Volume of Transaction during period ended 31/03/2025	Volume of Transaction during F.Y. 2023-24	Balance	Balance
			As on 31st March, 2025	As on 31st March, 2024
<u>Interest Received on Loan given</u>				
Kosco Hybrid & Research Private Ltd.	4,45,068.00	0.00	50,99,863.00	0.00
<u>Rent paid</u>				
Indian Warehousing Corporation Ltd	1,11,343.00	0.00	13,84,22,823.00	7,96,27,040.00
<u>Sales made to Relate Parties</u>				
RDG Solvent Ltd.	26,92,38,086.85	13,22,41,241.00	0.00	0.00
Vishal and Co.	1,47,31,500.00	4,44,040.00	0.00	0.00
Shri Vishal Agro Trade Syndicate	1,48,23,375.00	0.00	0.00	0.00
Indian Warehousing Corporation Ltd	8,61,11,904.59	11,24,07,630.00	13,84,22,823.00	7,96,27,040.00
<u>Purchase from Related Parties</u>				
RDG Solvent Ltd.	28,27,500.00	3,30,750.00	0.00	0.00
Indian Warehousing Corporation Ltd	41,05,61,465,.20	4,71,74,036.00	13,84,22,823.00	0.00
Shri Vishal Agro Trade Syndicate	1,74,00,168.00	0.00	0.00	0.00

Vishal & Co.	4,89,89,560.00	2,04,50,232.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	0.00	1,01,91,999.00	0.00	0.00
<b><u>Sale of Immovable Property</u></b>				
Vishal Garg	0.00	1,44,00,000.00	0.00	0.00
<b><u>Loan Given</u></b>				
Kosco Hybrid & Research Private Ltd.	50,00,000.00	0.00	50,99,863.00	0.00
RDG Solvent Ltd	4,35,00,000.00	23,95,00,000.00	0.00	0.00
<b><u>Receipt of Loan Given</u></b>				
RDG Solvent Ltd	4,35,00,000.00	23,95,00,000.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	0.00	0.00	50,99,863.00	0.00
<b><u>Investment in Equity Shares</u></b>				
RDG Green Energy Private Ltd.	0.00	9,99,900.00	0.00	9,99,900.00
<b><u>Remuneration To KMP</u></b>				
Vishal Garg (Director)	12,00,000.00	0.00	0.00	0.00
Anju Garg (Director)	9,20,000.00	0.00	0.00	0.00
Lakshya Gupta (CFO)	2,82,000.00	0.00	0.00	0.00
Ayushi Agarwal CS	90,000.00	7,500.00	7,500.00	7,500.00

**For and on Behalf of Board of Director  
Rukmani Devi Garg Agro Impex Ltd.**

Place: Kota Date:  
22.08.2025

**For Rukmani Devi Garg Agro Impex Limited** **For Rukmani Devi Garg Agro Impex Limited**  
*Anju Garg*  
 Anju Garg  
 Whole ~~Director~~ Director  
 DIN: 02061437

**Vishal Garg** *Vishal Garg*  
 Managing Director  
 DIN: 00840692

Annexure- III

**CSR Annual Report**

**1. Brief outline on CSR Policy of the Company.** Our CSR policy lays emphasis on making positive impact on society through economic development and encouraging a positive effect through supporting causes concerning the environment, communities and our stakeholders

**2. Composition of CSR Committee:**

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Vishal Garg	Chairman (Managing Director)	3	3
2.	Mr. Lalit Modi	Member (Independent Director)	3	3
3.	Mrs. Anju Garg	Member (Whole time Director)	3	3

**3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.**

The Company has framed a CSR Policy in compliance with the provisions of the Companies Act, 2013 and the same will be placed on the Company's website and the web link for the same is [www.rdgagro.com](http://www.rdgagro.com)

**4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).**

Average CSR obligation of the company is less than ten crore rupees in pursuance of sub-section (5) of section 135 of the Companies Act, 2013 in the three immediately preceding financial years. Hence no impact assessment was required to be undertaken.

**5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any**

Not Applicable

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
	Total		

**6. Average net profit of the company as per section 135(5): Rs. 25888946/-**

**7. (a) Two percent of average net profit of the company as per section 135(5) Rs. 517779**

**(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. 0**

**(c) Amount required to be set off for the financial year, if any nill**

(d) Total CSR obligation for the financial year (7a+7b-7c). 517779/-

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.)					
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).			
	Amount.	Date transfer.	of	Name of the Fund	Amount.	Date of transfer.
Rs. 592000	NA	NA	of	NA	NA	NA

(b) Details of CSR amount spent against ongoing projects for the financial year: NIL

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Loca area (Yes / No).	Location of the project. State.	District	Amount spent for the project (in Rs.).	Mode of implementation (intion - Direct/ Agency). (Yes/No).	Mode of implementation - Through implementing agency. Name. CSR registration number.
1.	Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.	(Clause III of Schedule VII of Companies Act,2013)	No	Rajasthan	Keshopura Kota	Rs.592000	-	-
	Total					Rs. 592000		

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: NA

(f) Total amount spent for the Financial Year (8b+8c+8d+8e). Rs. 592000

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	517779
(ii)	Total amount spent for the Financial Year	592000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	--74221
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	74221

**9. (a) Details of Unspent CSR amount for the preceding three financial years: NIL**

**(b) Details of CSR amount spent in the financial year for on-going projects of the preceding financial year(s):**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in duration which the project was commenced.	Project induration.	Total amount allocated for the project (in Rs.).	Amount spent on the project (in Rs.).	Cumulative amount spent at the reporting Financial Year (in Rs.).	Status of the project Completed /Ongoing.
NA								

**10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year**

- (a) Date of creation or acquisition of the capital asset(s). NA
- (b) Amount of CSR spent for creation or acquisition of capital asset. NIL
- (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. NA
- (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). NA

**11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5)**

For and on Behalf of Board of Director  
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota

For Rukmani Devi Garg Agro Impex Limited  
Anju Garg  
Whole Time Director  
DIN: 02061437

Date: 22.08.2025

Vishal Garg  
Managing Director  
Director  
DIN: 00840692

## ANNEXURE IV

### Board Opinion

Sr.no.	Description of Discrepancies	Opinion
1	Delayed filing of the Form MGT-14 in relation to filing of resolution pursuant to Initial Public Offer (IPO) of the Company	"The Company acknowledges the delay in filing Form MGT-14 in respect of the resolution passed on 19th June, 2024. The form was required to be filed by 18th July, 2024, however, it was filed on 27th September, 2024 vide SRN AB1079345 with additional fees.

Now the management assures that proper systems and monitoring mechanisms are being implemented to ensure timely compliances in future.

Place: Kota Date:  
22.08.2025

For and on Behalf of Board of Director  
Rukmani Devi Garg Agro Impex Ltd.  
For Rukmani Devi Garg Agro Impex Limited  
Anju Garg  
Anju Garg  
Whole Time Director  
DIN: 02061437

For Rukmani Devi Garg Agro Impex Limited  
Vishal Garg  
Managing Director  
DIN: 00840692

# SARUPRIA SOMANI & ASSOCIATES

Chartered Accountants

Administrative Office:

"Shree Kalayanam" 50, Tagore Nagar,  
Near Partani Hospital, Sector No. 4,  
Hiran Magri, Udaipur - 313002

Ph. 8209079943 Mobile: 94141 56057

Email – [dsomani@sarupriasomani.in](mailto:dsomani@sarupriasomani.in),  
[somani74@rediffmail.com](mailto:somani74@rediffmail.com)

Website – [www.sarupriasomani.com](http://www.sarupriasomani.com)



## INDEPENDENT AUDITOR'S REPORT

To

**The Member of**

**Rukmani Devi Garg Agro Impex Limited**

**(Formerly known as Rukmani Devi Garg Agro Impex Private Limited)**

**Kota (Rajasthan)**

### **(I) Report on the Audit of Consolidated Financial Statements**

#### **Opinion**

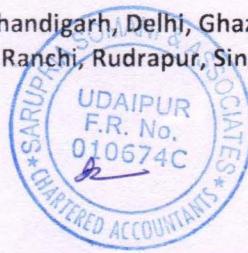
We have audited the accompanying Consolidated Financial Statements of **Rukmani Devi Garg Agro Impex Limited (Formerly known as Rukmani Devi Garg Agro Impex Private Limited)** ("the Company"), which comprise the Consolidated Balance Sheet as on March 31, 2025, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as on March 31, 2025, the Consolidated profit and its consolidated cash flows for the year ended that date.

#### **Basis for Opinion**

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code

Offices at Ahmedabad, Akola, Bhavnagar, Bhilwara, Chandigarh, Delhi, Ghaziabad, Guwahati, Indore, Kolkata, Mumbai, Nandura, Pune, Raipur, Ranchi, Rudrapur, Singrauli & Surat



of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

#### Other Information - Board of Directors' Report

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the Consolidated Financial Statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact.

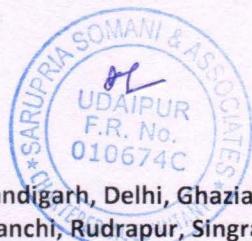
We have nothing to report in this regard.

#### Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS as specified u/s 133 of the act and other accounting principles generally accepted in India. 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 controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, management is 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.

The Board of Directors are responsible for overseeing the Company's financial reporting process.



Offices at Ahmedabad, Akola, Bhavnagar, Bhilwara, Chandigarh, Delhi, Ghaziabad, Guwahati, Indore, Kolkata, Mumbai, Nandura, Pune, Raipur, Ranchi, Rudrapur, Singrauli & Surat

**Auditor's Responsibilities for the Audit of Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements

Offices at Ahmedabad, Akola, Bhavnagar, Bhilwara, Chandigarh, Delhi, Ghaziabad, Guwahati, Indore, Kolkata, Mumbai, Nandura, Pune, Raipur, Ranchi, Rudrapur, Singrauli & Surat



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 determined which matters were of most significance in the audit of the standalone financial statements of the current period and are, therefore, the key audit matters.

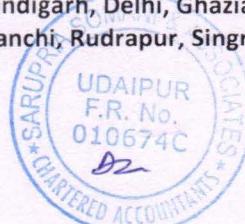
We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## **(II) Report on the Other Legal and Regulatory Requirements**

(A) As required by Section 143(3) of the Act, based on our audit we report that:

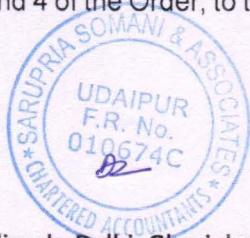
- i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- iii) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- iv) In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
- v) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we report that company have an adequate internal control refer to our separate report in **Annexure - A**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- vii) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
  - a) The Company does not have any pending litigations which would impact its financial position.

Offices at Ahmedabad, Akola, Bhavnagar, Bhilwara, Chandigarh, Delhi, Ghaziabad, Guwahati, Indore, Kolkata, Mumbai, Nandura, Pune, Raipur, Ranchi, Rudrapur, Singrauli & Surat



- b) The Company has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any, on long-term contracts, including derivative contracts;
- c) There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2025.
  - (i) The Management has represented that, to the best of its knowledge and belief, , no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (ii) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - (iii) Based on the audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- d) No dividend had been declared or paid during the period under consideration, hence our reporting with regard to compliance of provisions of section 123 of the Companies Act, 2013 is not applicable.
- e) Based on our examination which included test checks, the company has used and accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

(B) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure - B**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



Offices at Ahmedabad, Akola, Bhavnagar, Bhilwara, Chandigarh, Delhi, Ghaziabad, Guwahati, Indore, Kolkata, Mumbai, Nandura, Pune, Raipur, Ranchi, Rudrapur, Singrauli & Surat

**SARUPRIA SOMANI & ASSOCIATES**

Chartered Accountants

Udaipur



(C ) The Company has been paid/ provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

For **SARUPRIA SOMANI & ASSOCIATES**

CHARTERED ACCOUNTANTS

FRN : 010674C

Place: - Udaipur

Date: 22/08/2025



DEVENDRA KUMAR SOMANI

Partner

M.No.079558

UDIN:- 25079558BMLZBD4413

Offices at Ahmedabad, Akola, Bhavnagar, Bhilwara, Chandigarh, Delhi, Ghaziabad, Guwahati,  
Indore, Kolkata, Mumbai, Nandura, Pune, Raipur, Ranchi, Rudrapur, Singrauli & Surat



**Annexure - A to the Auditors' Report**

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

We have audited the internal financial controls over financial reporting of **Rukmani Devi Garg Agro Impex Limited (Formerly known as Rukmani Devi Garg Agro Impex Private Limited)** ("the Company") as of 31 March 2025 in conjunction with our audit of the consolidated financial statements of the Company for the period ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Offices at Ahmedabad, Akola, Bhavnagar, Bhilwara, Chandigarh, Delhi, Ghaziabad, Guwahati, Indore, Kolkata, Mumbai, Nandura, Pune, Raipur, Ranchi, Rudrapur, Singrauli & Surat



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

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

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

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to the consolidated financial statements and such internal financial controls over financial reporting were operating effectively as on 31<sup>st</sup> March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SARUPRIA SOMANI & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 010674C

Place: - Udaipur

Date: 22/08/2025



DEVENDRA KUMAR SOMANI

Partner

M.No.079558

UDIN:-25079558BMLZBD4413



**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 P-7 Bhamashah Mandi Kota, Rajasthan  
 CIN-U24246RJ1998PLC014771

**CONSOLIDATED BALANCE SHEET AS ON 31.03.2025**

Particulars	Note No.	As at 31 March, 2025	As at 31 March, 2024
		Amount	Amount
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	6,50,00,000.00	6,50,00,000.00
(b) Reserves and surplus	2	25,90,34,270.62	18,33,02,020.17
		<b>32,40,34,270.62</b>	<b>24,83,02,020.17</b>
<b>2 Share application money pending allotment</b>			
<b>3 Minority Interest</b>		100.00	100.00
<b>4 Non-current liabilities</b>			
(a) Long-term borrowings	3	1,75,50,031.00	3,41,93,069.00
(b) Deferred tax liabilities (net)		-	-
(c) Other long-term liabilities		-	-
(d) Long-term provisions		-	-
		<b>1,75,50,031.00</b>	<b>3,41,93,169.00</b>
<b>5 Current liabilities</b>			
(a) Short-term borrowings	4	47,45,87,361.58	23,42,48,518.53
(b) Trade payables	5	21,02,92,203.63	16,90,366.50
(c) Other current liabilities	6	5,46,36,874.07	2,09,13,425.50
(d) Short-term provisions	7	2,67,56,556.00	1,64,18,073.00
		<b>76,62,72,995.28</b>	<b>27,32,70,383.53</b>
	<b>TOTAL</b>	<b>1,10,78,57,396.90</b>	<b>55,57,65,572.71</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property Plant & Equipment and Intangible Assets			
(i) Property Plant & Equipment	8	6,00,53,272.65	5,81,11,411.16
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
		<b>6,00,53,272.65</b>	<b>5,81,11,411.16</b>
(b) Non-current investments	9	7,93,035.50	7,61,324.50
(c) Deferred tax assets (net)		17,24,116.89	19,32,384.04
(d) Long-term loans and advances		-	-
(e) Other non-current assets	10	90,000.00	45,000.00
		<b>26,07,152.39</b>	<b>27,38,708.54</b>
<b>2 Current assets</b>			
(a) Current investments			
(b) Inventories	11	41,79,32,874.00	26,25,39,491.34
(c) Trade receivables	12	58,82,40,443.33	20,74,01,687.42
(d) Cash and cash equivalents	13	11,85,251.95	15,97,129.71
(e) Short-term loans and advances	14	50,99,865.00	1,28,000.00
(f) Other current assets	15	3,27,38,536.78	2,32,49,143.73
		<b>1,04,51,96,971.87</b>	<b>49,49,15,453.01</b>
	<b>TOTAL</b>	<b>1,10,78,57,396.91</b>	<b>55,57,65,572.71</b>
See accompanying notes forming part of the financial statements	24		

The accompanying notes 1 to 23 are an integral part of the financial statement  
 For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

(DEVENDRA KUMAR SOMANI)  
 PARTNER  
 M.NO. 079558  
 FRN : 010674C

Date: 22/08/2025  
 Place: UDAIPUR  
 UDIN: 250795583MLZBD4413

IN TERMS OF OUR REPORT OF EVEN DATE  
 RUKMANI DEVI GARG AGRO IMPEX LIMITED

Vishal Garg  
 (Director)  
 DIN: 00840692  
 Ayushi Agrawal  
 (COMPANY SECRETARY)  
 M.NO: A48756

Anju Garg  
 (Director)  
 DIN: 02061437  
 Lakshya Gupta  
 (CHIEF FINANCIAL OFFICER)



**RUKMANI DEVI GARG AGRO IMPEX LIMITED**

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)

P-7 Bhamashah Mandi, Kota, Rajasthan

CIN-U24246RJ1998PLC014771

**Consolidated Statement of Profit and Loss For the Year Ended 31.03.2025**

	Particulars	Note No.	For the year ended	For the year ended
			31 March, 2025 (in Rs)	31 March, 2024 (in Rs.)
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
1	Revenue from operations (gross)	16	3,26,99,50,336.31	2,44,37,53,328.00
	Less: Excise Duty		-	
	Revenue from operations (net)		3,26,99,50,336.31	2,44,37,53,328.00
2	Other income	17	32,82,106.17	64,91,211.00
3	<b>Total Income (1+2)</b>		<b>3,27,32,32,442.48</b>	<b>2,45,02,44,539.00</b>
4	<b>Expenses</b>			
	Cost of Material consumed	18	1,16,21,40,779.00	93,72,86,246.62
	Purchase of Stock in Trade	19	2,11,19,25,380.97	1,51,95,81,629.82
	Changes in inventories of Finished Goods, Work in Progress		(15,38,83,645.66)	(10,66,05,652.96)
	Employee Benefit Expenses	20	66,10,000.00	35,95,570.00
	Finance Exp.	21	2,51,71,109.81	1,82,77,164.53
	Depreciation And Amortization Exp.	22	21,86,085.72	23,45,026.52
	Other Exp.	23	1,67,66,901.04	81,71,090.54
	<b>Total expenses</b>		<b>3,17,09,16,610.88</b>	<b>2,38,26,51,075.07</b>
5	<b>Profit / (Loss) before exceptional and extraordinary items</b>		<b>10,23,15,831.60</b>	<b>6,75,93,463.93</b>
6	Exceptional Items		-	-
7	<b>Profit before extraordinary Items and tax</b>		<b>10,23,15,831.60</b>	<b>6,75,93,463.93</b>
8	Extra Ordinary Items		-	4,58,025.32
9	<b>Profit / (Loss) before tax (7 ± 8)</b>		<b>10,23,15,831.60</b>	<b>6,80,51,489.25</b>
10	<b>Tax expense:</b>			
	(a) Current tax expense for current year		2,67,56,556.00	1,61,51,654.00
	(b) (Less): MAT credit (where applicable)		(3,81,242.00)	5,92,087.60
	(c) Current tax expense relating to prior years		2,63,75,314.00	1,67,43,741.60
	(d) Net current tax expense		2,08,267.15	(29,83,424.70)
	(e) Deferred tax		2,65,83,581.15	1,37,60,316.90
11	<b>Profit / (Loss) for the period from continuing operations</b>		<b>7,57,32,250.45</b>	<b>5,42,91,172.35</b>
12	Profit and loss from discontinuing operations		-	-
13	Tax Expense of discontinuing operations		-	-
14	<b>Profit &amp; Loss from discontinuing operations (after tax)</b>		-	-
15	<b>Profit (Loss) for the Period (11+14)</b>		<b>7,57,32,250.45</b>	<b>5,42,91,172.35</b>
16	<b>Earning Per Equity Share</b>			
	(1) Basic		11.65	8.35
	(2) Diluted		-	-

The accompanying notes 1 to 23 are an integral part of the financial statement  
For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES  
CHARTERED ACCOUNTANTS

(DEVENDRA KUMAR SOMANI)

PARTNER

M.NO. 079558

FRN : 010674C

Date: 22/08/2025

Place: UDAIPUR

UDIN: 25079558BMLZBD4413

IN TERMS OF OUR REPORT OF EVEN DATE  
RUKMANI DEVI GARG AGRO IMPEX LIMITED

VISHAL GARG

(Director)

DIN: 00840692



AYUSHI AGRAWAL

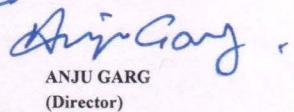
(COMPANY SECRETARY)

M.NO: A48756

ANJU GARG

(Director)

DIN: 02061437



LAKSHYA GUPTA

(CHIEF FINANCIAL OFFICER)

**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
**(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)**  
**P-7 Bhamashah Mandi Kota**  
**CIN-U24246RJ1998PLC014771**

**CONSOLIDATED CASH FLOW STATEMENT**

Particulars	Details	As on 31.03.2025		Details	As on 31.03.2024
		Amount	Amount		
<b>1. Cash Flow From Operating Activities</b>					
Net Profit before tax		10,23,15,831.60			6,75,93,463.93
Add:- (i) Depreciation & Amortisation Expenses	21,86,085.72			23,45,026.52	
Less:- (ii) Interest received	(6,41,808.00)			(98,578.00)	
Less:- (iii) Profit on sale of Fixed Assets	-			(27,36,222.00)	
Add:- (iv) Interest / Financial Expenses	2,41,00,539.43			1,73,42,425.32	
Cash from Operating Activities before changes in Working Capital	2,56,44,817.15	12,79,60,648.75		1,68,52,651.84	8,44,46,115.77
Changes in Working Capital					
- Inventories	(15,53,93,382.66)			(9,15,55,983.34)	
- Debtors	(38,08,38,755.91)			(5,97,08,073.02)	
- Loans & Advances	(49,71,865.00)			97,486.50	
- Other Current Assets	(94,89,393.05)			(1,69,07,696.85)	
- Creditors	20,86,01,837.13			(28,90,253.32)	
- Other Current Liabilities	3,37,23,448.57			1,98,93,589.50	
Cash Generated from Operating Activities	(30,83,68,110.92)			(15,10,70,930.53)	
	(18,04,07,462.17)			(6,66,24,814.76)	
Less:- Tax paid	1,60,36,831.00			19,24,961.60	
	1,60,36,831.00	(19,64,44,293.17)		(6,85,49,776.36)	
Change in Minority Interest				(100.00)	(6,85,49,676.36)
<b>2. Cash Flow From Investing Activities</b>					
Less:- Fixed Assets Purchased (incl. CWIP)	(41,27,947.21)			(85,000.00)	
Add:- Fixed Assets Sold (net of Dep. Written back)	-			1,44,00,000.00	
Less:- Investments Purchased	(31,711.00)			4,37,855.00	
Less:- NSDL Security deposit	(45,000.00)			-	
Less:- CDSL Security deposit	-			(45,000.00)	
Add:- Interest received	6,41,808.00			98,578.00	
Net Cash Inflow from Investing Activities	(35,62,850.21)	(35,62,850.21)		1,48,06,433.00	1,48,06,433.00
<b>3. Cash Flow From Financing Activities</b>					
Add:- (i) Increase in Short term Borrowings	24,03,38,843.05			3,68,89,843.82	
(ii) Decrease in Capital Investment Subsidy	-			-	
Less:- (i) Interest paid	(2,41,00,539.43)			(1,73,42,425.32)	
(ii) Decrease in Long term Borrowings	(1,66,43,038.00)			(1,97,25,020.00)	
Net Cash Outflow from Financing Activities	19,95,95,265.62	19,95,95,265.62	(1,77,601.50)	(1,77,601.50)	(1,77,601.50)
Net Increase/ (Decrease) in Cash & Cash Equivalents		(4,11,877.76)			(5,39,20,844.86)
Cash & Cash Equivalents (Opening Balance)		15,97,129.71			5,55,17,974.57
		11,85,251.95			15,97,129.71
Cash & Cash Equivalents (Closing Balance)		11,85,251.95			15,97,129.71

IN TERMS OF OUR REPORT OF EVEN DATE  
**RUKMANI DEVI GARG AGRO IMPEX LIMITED**

*Vishal Garg*  
**VISHAL GARG**  
(Director)  
DIN:00840692

*Anju Garg*  
**ANJU GARG**  
(Director)  
DIN:02061437

*AYUSHI AGRAWAL*  
**AYUSHI AGRAWAL**  
(COMPANY SECRETARY)  
M.NO: A48756

*Lakshya Gupta*  
**LAKSHYA GUPTA**  
(CHIEF FINANCIAL OFFICER)

FOR SARUPRIA SOMANI AND ASSOCIATES  
CHARTERED ACCOUNTANTS



*Devendra Kumar Somani*  
**(DEVENDRA KUMAR SOMANI)**  
PARTNER  
M.NO. 079558  
FRN 010674C

Date - 22/08/2025  
Place - UDAIPUR  
UDIN: 25079558BMLZBD4413

**RUKMANI DEVI GARG AGRO IMPEX LIMITED**

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.03.2025

**NOTE: 1 (I) SHARE CAPITAL**

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Amount	Number of shares	Amount
<b>(a) Authorised Share Capital</b> Equity shares of Rs. 10/- each	1,10,00,000.00	11,00,00,000.00	65,00,000.00	6,50,00,000.00
<b>(b) Issued Share Capital</b> (Equity shares of 10 each fully paid up in Cash) (No of shares 650000 of Rs 10 Each)	65,00,000.00	6,50,00,000.00	65,00,000.00	6,50,00,000.00
<b>(c) Subscribed and Paid up capital</b> Equity shares of 10 each fully paid up	65,00,000.00	6,50,00,000.00	65,00,000.00	6,50,00,000.00
<b>Total</b>	<b>65,00,000.00</b>	<b>6,50,00,000.00</b>	<b>65,00,000.00</b>	<b>6,50,00,000.00</b>

**NOTE: 1 (II) RECONCILIATION STATEMENT**

Reconciliation of No. of shares and Amount Outstanding at the begining and at the end of the reporting year:

PARTICULARS	Equity Shares	
	Number	Amount
<b>EQUITY SHARES WITH VOTING RIGHTS</b>		
No. of Share Outstanding at the begining of the period as on 01.04.2024	65,00,000.00	6,50,00,000.00
No. of Shares issued during the year ending on 31st March, 2025	-	-
No. of Share Outstanding at the year ending as on 31.03.2025	<b>65,00,000.00</b>	<b>6,50,00,000.00</b>

**NOTE: 1 (III) DETAIL OF SHARE HOLDING**

Deatil of share Holders holding More then 5% shares as at 31st March,2025 is set out below.

Name of Shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Vishal Garg	23,77,000.00	36.57%	23,77,000.00	36.57%
Anju Garg	14,83,500.00	22.82%	14,83,500.00	22.83%
RDG Capital Private Limited (Previously known as Lassiez Advisory Private Limited)	26,38,700.00	40.60%	26,38,700.00	40.60%
<b>Total</b>	<b>64,99,200.00</b>	<b>99.99%</b>	<b>64,99,200.00</b>	<b>100.00%</b>

**NOTE: 1 (IV) DETAIL OF Promoter Contribution**

Shares held by promotes at the end of the Year

Promoter's Name	No. of Shares	% of Total Shares	% Change during the year
ANJU GARG	14,83,500.00	22.82%	(0.00)
VISHAL GARG	23,77,000.00	36.57%	(0.00)
RDG Capital Private Limited (Previously known as Lassiez Advisory Private Limited)	26,38,700.00	40.60%	(0.00)
<b>Total</b>	<b>64,99,200.00</b>	<b>99.99%</b>	<b>(0.00)</b>

**NOTE 2: RESERVE AND SURPLUS**

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>(A) SECURITY PREMIUM ACCOUNT</b>		
Balance Brought forward From Previous Year	7,52,85,000.00	7,52,85,000.00
Add: Raised during the year on Shares issued during the Year	-	-
<b>Closing balance</b>	<b>7,52,85,000.00</b>	<b>7,52,85,000.00</b>
<b>(B) SURPLUS (Profit &amp; Loss A/c)</b>		
Balance Brought forward From Previous Year	10,80,17,020.17	5,37,25,847.82
Add: Profit for the Period	7,57,32,250.45	5,42,91,172.35
Add: Transfer From income tax	-	-
	<b>18,37,49,270.62</b>	<b>10,80,17,020.17</b>
<b>Total (A+B+C)</b>	<b>25,90,34,270.62</b>	<b>18,33,02,020.17</b>



*Vishal Garg* *Anju Garg*

NON CURRENT LIABILITIES

## NOTE: 3 LONG TERM LOANS &amp; BORROWING

PARTICULARS	As at 31 March,2025	As at 31 March,2024
HDFC GECL Loan A/c*** 8641618	-	86,67,853.00
HDFC GECL Loan A/c***452096879	17,487.00	34,837.00
HDFC GECL Loan A/c***452158045	1,75,32,544.00	2,54,90,379.00
<b>Total</b>	<b>1,75,50,031.00</b>	<b>3,41,93,069.00</b>

CURRENT LIABILITIES

## NOTE: 4 SHORT TERM BORROWINGS

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>Loans Repayable On Demand</b>		
<b>From Banks (Secured Loans )</b>		
HDFC Bank Ltd. OD A/c***	41,61,46,891.58	16,07,50,456.53
HDFC Baank Ltd - Stock Pledge Funding	5,84,40,470.00	7,34,98,062.00
<b>Total</b>	<b>47,45,87,361.58</b>	<b>23,42,48,518.53</b>

\*\*\* HDFC Ltd overdraft facility and GECL loan secured by

**PRIMARY SECURITY-**

Hypothecation of by way of first and exclusive charges on all present & future current Assets inclusive of all Stocks & Book Debts.

**COLLATRAL SECURITY-****Equitable Mortgage of the :-**

Residential Property (Owner name:- Shri Vishal Garg and Smt Anju Garg.) worth Rs.600.48 Lakhs Located at .No 42 , Vallabh Nagar, Scheme Kota.

Commercial Property (Owner name:- M/s Vishal & Co.) worth Rs. 81.40 Lakhs located at P-7, Seth Bhamashah Krishi Mandi, Kota.

Industrial Property (Owner name:- M/s Rukmani Devi Garg Agro Impex Pvt Ltd) worth Rs. 550.45 Lakhs Located at F-378, IPIA, opp Bhamashah Mandi entrance gate- Kota.

Commercial Property (Owner name:- Rukmani Devi Garg Agro impex PVT LTD) worth Rs. 77.40 Lakhs located at P-26, Seth Bhamashah Krishi Mandi,Kota

Shop worth Rs. 39.00 Lakhs located Plot No. 12 Itawa, krishi upaj Mandi samiti Itawa  
'Owner name:- (M/s Rukmani Devi Garg Agro Impex Pvt Ltd)

Plot No. J-375 (G) , IPIA , Kota belonging to M/s Rukmani Devi Agro Impex Pvt Ltd.worth Rs. 80.00 Lakhs

Shop worth Rs. 135.90 Lakhs located Plot No. 36 Baran, krishi upaj Mandi samiti Baran



Vinod

Ayushi

Shiv Garg

NOTE : 5 - TRADE PAYABLE

PARTICULARS	As at 31 March,2025	As at 31 March,2024
Trade Payables	20,98,31,150.63	4,31,063.00
Sundry Brokers	4,61,053.00	12,59,303.50
<b>Total</b>	<b>21,02,92,203.63</b>	<b>16,90,366.50</b>

Age wise detail as under

Particulars	Outstanding for following periods from due date of payment	upto 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME		-	-	-	-	-
(ii) Others		21,02,92,203.63	-	-	-	21,02,92,203.63
(iii) Disputed dues - MSME		-	-	-	-	-
(iv) Disputed dues - Others		-	-	-	-	-
<b>Total</b>		<b>21,02,92,203.63</b>	-	-	-	<b>21,02,92,203.63</b>

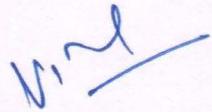
NOTE: 6 - OTHER CURRENT LIABILITIES

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>Current Liabilities &amp; Payables</b>		
Advance From Customers for Goods	5,30,00,000.00	2,00,00,000.00
Sundry Creditors For Expenses	4,22,643.62	1,22,023.50
Staff Payables	2,62,758.00	1,81,963.00
	<b>5,36,85,401.62</b>	<b>2,03,03,986.50</b>
<b>Duties &amp; Taxes</b>		
Duties & Taxes	9,51,472.43	6,09,439.00
	<b>9,51,472.43</b>	<b>6,09,439.00</b>
<b>Total (A+B)</b>	<b>5,46,36,874.07</b>	<b>2,09,13,425.50</b>

NOTE: 7 SHORT TERM PROVISIONS

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>Other Provisions</b>		
Provision For Income Tax		
Opening Balance	1,64,18,073.00	15,99,293.00
Provision made during the year	2,67,56,556.00	1,61,51,654.00
Less: Income Tax Paid	1,64,18,073.00	13,32,874.00
<b>Total</b>	<b>2,67,56,556.00</b>	<b>1,64,18,073.00</b>





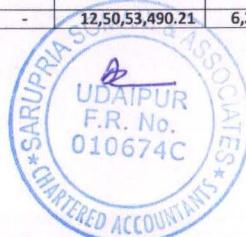

FIXED ASSETS AS PER COMPANIES ACT

NOTE '8' FIXED ASSETS

Particulars	GROSS BLOCK					DEPRICATION				W.D.V As on	
	OPENING	ADDITON	(DELETION)	SUBSIDY	CLOSING	Opening	For the year	Deductions/adjustments during the year	31.03.2025	31.03.2025	31.03.2024
	as on 01.04.2024				as on 31.03.2025						
<b>Computer</b>											
Computer	6,16,245.12	1,05,532.20	-	-	7,21,777.32	5,99,562.12	42,320.84	-	6,41,882.96	79,894.36	16,683.00
Busy software	99,000.00	-	-	-	99,000.00	92,259.88	1,790.12	-	94,050.00	4,950.00	6,740.12
<b>Vehicle</b>											
Motor cycle	54,428.00	-	-	-	54,428.00	51,707.00	-	-	51,707.00	2,721.00	2,721.00
Motor cycle (NEW)	56,170.00	-	-	-	56,170.00	50,048.64	1,589.72	-	51,638.36	4,531.64	6,121.36
Car Skoda (New)	12,38,559.00	-	-	-	12,38,559.00	9,83,048.16	79,796.04	-	10,62,844.20	1,75,714.80	2,55,510.84
Car HONDA CITY 2021	16,20,764.00	-	-	-	16,20,764.00	9,46,071.37	2,10,706.51	-	11,56,777.88	4,63,986.12	6,74,692.63
Car HONDA CITY	10,98,039.00	-	-	-	10,98,039.00	10,43,137.00	-	-	10,43,137.00	54,902.00	54,902.00
Car Landrover	55,64,212.00	-	-	-	55,64,212.00	50,77,871.14	1,51,884.25	-	52,29,755.39	3,34,456.61	4,86,340.86
INNOVA HYCROSS HYBRID ZX-RJ20UE3456	35,89,429.00	-	-	-	35,89,429.00	-	1,84,270.47	-	1,84,270.47	34,05,158.53	-
<b>Furniture &amp; Fixtures</b>											
Godrej Safe	29,000.00	-	-	-	29,000.00	27,277.14	272.86	-	27,550.00	1,450.00	1,722.86
Furniture	4,30,664.90	2,95,554.73	-	-	7,26,219.63	3,39,655.79	66,327.27	-	4,05,983.06	3,20,236.57	91,009.11
Kanta Baat	6,250.00	-	-	-	6,250.00	5,240.87	182.55	-	5,423.42	826.58	1,009.13
<b>Office Equipment</b>											
Air Conditioner	4,14,563.50	74,210.94	-	-	4,88,774.44	3,42,726.32	21,903.42	-	3,64,629.74	1,24,144.70	71,837.18
Power Invertor	4,22,917.00	-	-	-	4,22,917.00	3,04,893.51	44,367.73	-	3,49,261.24	73,655.76	1,18,023.49
Mobile Phone	1,78,332.00	63,220.34	-	-	2,41,552.34	1,26,934.30	14,349.64	-	1,41,283.94	1,00,268.40	51,397.70
EPBAX System	8,200.00	-	-	-	8,200.00	7,790.00	-	-	7,790.00	410.00	410.00
Camera CC TV F-378	1,00,000.00	-	-	-	1,00,000.00	95,000.00	-	-	95,000.00	5,000.00	5,000.00
<b>Plant &amp; Machinery</b>											
Plant & Machinery, Haripura, Baran	18,00,000.00	-	-	-	18,00,000.00	17,01,004.07	8,995.93	-	17,10,000.00	90,000.00	98,995.93
Plant & Machinery, G-389, IPIA Kota	14,82,841.00	-	-	-	14,82,841.00	13,64,034.42	14,367.82	-	13,78,402.24	1,04,438.76	1,18,806.58
Plant & Machinery, F-378	9,75,000.00	-	-	-	9,75,000.00	9,08,393.15	11,642.88	-	9,20,036.03	54,963.97	66,606.85
Plant & Machinery, J-375	2,53,00,683.00	-	-	-	2,53,00,683.00	2,28,17,797.77	8,17,207.67	-	2,38,35,005.44	16,65,677.56	24,82,885.23
Diesel Generator	13,28,000.00	-	-	-	13,28,000.00	11,23,719.35	36,867.74	-	11,60,587.09	1,67,412.91	2,04,280.65
Solar Power Plant	4,56,000.00	-	-	-	4,56,000.00	2,70,824.10	33,516.84	-	3,04,340.94	1,51,659.06	1,85,175.90
Weighbridge	12,78,094.00	-	-	-	12,78,094.00	11,26,840.57	24,146.90	-	11,50,987.47	1,27,106.53	1,51,253.43
Cash Counting Machine	34,000.00	-	-	-	34,000.00	28,875.14	933.24	-	29,808.38	4,191.62	5,124.86
<b>Building</b>											
Industrial(Godown) Building G-389 IPIA, Kota	-	-	-	-	-	-	-	-	-	-	-
Industrial(Godown) Building F-378 IPIA, Kota	79,58,484.00	-	-	-	79,58,484.00	63,36,678.90	1,33,150.20	-	64,69,829.10	14,88,654.90	16,21,805.10
Industrial (Godown) Building Haripura, Baran	1,77,27,541.00	-	-	-	1,77,27,541.00	1,54,78,244.46	2,10,084.30	-	1,56,88,328.76	20,39,212.24	22,49,296.54
Industrial (Godown) Building J-375, IPIA, Kota	45,72,761.00	-	-	-	45,72,761.00	13,31,206.10	41,191.80	-	13,72,397.90	32,00,363.10	32,41,554.90
Construction P-26, BKUM, Kota	5,93,490.48	-	-	-	5,93,490.48	2,33,290.57	34,218.98	-	2,67,509.55	3,25,980.93	3,60,199.91
Shop P-26, Bhamashah Mandi, Kota	16,85,791.00	-	-	-	16,85,791.00	-	-	-	-	16,85,791.00	16,85,791.00
Plot No 12-Krishi upaj mandi	16,38,181.00	-	-	-	16,38,181.00	-	-	-	-	16,38,181.00	16,38,181.00
Shop at Baran	38,11,740.00	-	-	-	38,11,740.00	-	-	-	-	38,11,740.00	38,11,740.00
<b>Industrial Land</b>											
Industrial Land, Haripura, Baran	14,87,720.00	-	-	-	14,87,720.00	-	-	-	-	14,87,720.00	14,87,720.00
Industrial Plot F-378 IPIA, Kota	17,17,500.00	-	-	-	17,17,500.00	-	-	-	-	17,17,500.00	17,17,500.00
Industrial Plot J-375 IPIA, Kota	13,73,214.00	-	-	-	13,73,214.00	-	-	-	-	13,73,214.00	13,73,214.00
Industrial Plot G-389 (B) IPIA, Kota	5,36,000.00	-	-	-	5,36,000.00	-	-	-	-	5,36,000.00	5,36,000.00
Industrial Plot (Dhakad Khedi)	15,52,960.00	-	-	-	15,52,960.00	-	-	-	-	15,52,960.00	15,52,960.00
Industrial Land at Dahara Kh 421/182	22,82,324.00	-	-	-	22,82,324.00	-	-	-	-	22,82,324.00	22,82,324.00
Industrial Land at Dahara Kh 422/184	46,07,823.00	-	-	-	46,07,823.00	-	-	-	-	46,07,823.00	46,07,823.00
Industrial Land at Dahara Kh 425/191	44,32,198.00	-	-	-	44,32,198.00	-	-	-	-	44,32,198.00	44,32,198.00
Industrial Land at Dahara Kh 426/191	60,97,577.00	-	-	-	60,97,577.00	-	-	-	-	60,97,577.00	60,97,577.00
Industrial Land at Dahara Kh 191	53,36,227.00	-	-	-	53,36,227.00	-	-	-	-	53,36,227.00	53,36,227.00
Industrial Land at Dahara Kh 191/1	22,37,023.00	-	-	-	22,37,023.00	-	-	-	-	22,37,023.00	22,37,023.00
Industrial Land at Dahara Kh 191/2	24,27,249.00	-	-	-	24,27,249.00	-	-	-	-	24,27,249.00	24,27,249.00
Industrial Land at Dahara Kh 436/184	42,57,777.00	-	-	-	42,57,777.00	-	-	-	-	42,57,777.00	42,57,777.00
<b>Total</b>	12,09,25,543.00	41,27,947.21	-	-	12,50,53,490.21	6,28,14,131.84	21,86,085.72	-	6,50,00,217.56	6,00,53,272.65	5,81,11,411.16

Prashant

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**M/S RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 Computation of Depreciation as per Income Tax Act, 1961

Particulars	W.D.V as on 01.04.2024	Additions		Deletions	Sundry Bal.	Rate of Dep.	Dep.	Additional Dep.	Total Dep.	WDV as on 31.03.2025
		>180 Days	<180 Days							
<b>COMPUTER</b>										
COMPUTER	3,975.12	44,600.00	60,932.20	-	-	40%	31,616.49	-	31,616.00	77,891.32
Busy	21,384.00	-	-	-	-	40%	8,553.60	-	8,554.00	12,830.00
<b>VEHICLE</b>										
Motor Cycle	25,854.00	-	-	-	-	15%	3,878.10	-	3,878.00	21,976.00
Car I-10	13,388.00	-	-	-	-	15%	2,008.20	-	2,008.00	11,380.00
Car Skoda (New)	5,98,045.00	-	-	-	-	15%	89,706.75	-	89,707.00	5,08,338.00
Car Skoda	2,75,717.00	-	-	-	-	15%	41,357.55	-	41,358.00	2,34,359.00
Car Landrover	17,83,759.00	-	-	-	-	15%	2,67,563.85	-	2,67,564.00	15,16,195.00
Car Honda City	10,83,177.00	-	-	-	-	15%	1,62,476.55	-	1,62,477.00	9,20,700.00
Car Honda city	2,76,764.00	-	-	-	-	15%	41,514.60	-	41,514.60	2,35,249.40
INNOVA HYCROSS HYBRID ZX-RJ20UE3450	-	-	35,89,429.00	-	-	15%	2,69,207.18	-	2,69,207.18	33,20,221.83
<b>FURNITURE &amp; FIXTURES</b>										
Furniture	1,95,708.90	1,29,706.00	1,65,849.00	-	-	10%	40,833.94	-	40,834.00	4,50,429.90
Kanta Baat	1,082.69	-	-	-	-	15%	162.40	-	162.00	920.69
<b>PLANT &amp; MACHINERY</b>										
Camera	23,161.00	-	-	-	-	15%	3,474.15	-	3,474.15	19,686.85
Air Conditioner	92,981.50	74,210.94	-	-	-	15%	25,078.87	-	25,079.00	1,42,113.44
Power Inverter	1,52,834.00	-	-	-	-	15%	22,925.10	-	22,925.00	1,29,099.00
Mobile Phone	57,133.00	54,745.76	8,474.00	-	-	15%	17,417.36	-	17,417.00	1,02,935.76
EPBAX Sustem	662.00	-	-	-	-	15%	99.30	-	99.00	563.00
Solar Power Plant	35,459.00	-	-	-	-	40%	14,183.60	-	14,184.00	21,275.00
Godrej Safe	2,985.00	-	-	-	-	15%	447.75	-	448.00	2,537.00
Plant & Machinery, Haripura, Baran	1,71,112.00	-	-	-	-	15%	25,666.80	-	25,667.00	1,45,445.00
Plant & Machinery G-389, IPIA, Kota	1,74,804.00	-	-	-	-	15%	26,220.60	-	26,221.00	1,48,583.00
Plant & Machinery F-378 IPIA, Kota	1,09,041.69	-	-	-	-	15%	16,356.25	-	16,356.00	92,685.69
Plant & Machinery J-375, IPIA, Kota	72,98,867.00	-	-	-	-	15%	10,94,830.05	-	10,94,830.00	62,04,037.00
Deisel Generator	2,78,210.00	-	-	-	-	15%	41,731.50	-	41,732.00	2,36,478.00
Weighbridge	1,74,495.00	-	-	-	-	15%	26,174.25	-	26,174.00	1,48,321.00
Cash Counting Machine	6,694.00	-	-	-	-	15%	1,004.10	-	1,004.00	5,690.00
<b>BUILDING</b>										
Industrial(Godown) Buidling G-389 IPIA.Kota	22,793.32	-	-	-	-	10%	2,279.33	-	2,279.00	20,514.32
Industrial(Godown) Building F-378 IPIA,Kota	18,69,848.00	-	-	-	-	10%	1,86,984.80	-	1,86,985.00	16,82,863.00
Industrial (Godown) Buidling Haripura, Baran	43,28,984.00	-	-	-	-	10%	4,32,898.40	-	4,32,898.00	38,96,086.00
Industrial Godown Building J-375, Ipi, Kota	16,63,994.00	-	-	-	-	10%	1,66,399.40	-	1,66,399.00	14,97,595.00
Construction At P-26 Shop	3,32,927.48	-	-	-	-	10%	33,292.75	-	33,293.00	2,99,634.48
Shop P-26 ,Bhamashah Mandi, Kota	16,85,791.00	-	-	-	-	0%	-	-	-	16,85,791.00
Plot No 12-Krishna upaj mandi	16,38,181.00	-	-	-	-	0%	-	-	-	16,38,181.00
Shop at Baran	38,11,740.00	-	-	-	-	0%	-	-	-	38,11,740.00
Construction At Dahara	77,98,207.88	-	-	-	-	0%	-	-	-	77,98,207.88
<b>INDUSTRIAL LAND</b>										
Industrial Land, Haripura,Baran	14,87,720.00	-	-	-	-	0%	-	-	-	14,87,720.00
Industrial Plot F-378 IPIA, Kota	17,17,500.00	-	-	-	-	0%	-	-	-	17,17,500.00
Industrial Plot J-375 IPIA, Kota	13,73,214.00	-	-	-	-	0%	-	-	-	13,73,214.00
Industrial Plot G-389 (B)IPIA, Kota	5,36,000.00	-	-	-	-	0%	-	-	-	5,36,000.00
Industrial Plot (Dhakad Khedi)	15,52,960.00	-	-	-	-	0%	-	-	-	15,52,960.00
Industrial Land At Dahara KH. 425/191	33,36,300.00	-	-	-	-	0%	-	-	-	33,36,300.00
Industrial Land At Dahara KH. 426/191	45,89,900.00	-	-	-	-	0%	-	-	-	45,89,900.00
Industrial Land At Dahara KH. 191/1	16,83,900.00	-	-	-	-	0%	-	-	-	16,83,900.00
Industrial Land At Dahara KH. 191/2	18,27,091.00	-	-	-	-	0%	-	-	-	18,27,091.00
Industrial Land At Dahara KH. 191	40,16,800.00	-	-	-	-	0%	-	-	-	40,16,800.00
Industrial Land At Dahara KH. 421/182	17,18,000.00	-	-	-	-	0%	-	-	-	17,18,000.00
Industrial Land At Dahara KH. 422/184	34,68,500.00	-	-	-	-	0%	-	-	-	34,68,500.00
Industrial Land At Dahara KH. 436/184	32,39,500.00	-	-	-	-	0%	-	-	-	32,39,500.00
<b>Total</b>	<b>6,65,57,145.58</b>	<b>3,03,262.70</b>	<b>38,24,684.20</b>	<b>-</b>	<b>-</b>	<b>30,96,343.57</b>	<b>-</b>	<b>30,96,343.93</b>	<b>6,75,88,748.56</b>	



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Haripura

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NOTE: 9 NON CURRENT INVESTMENT

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>Other Non Current Investment (carried at Cost)</b>		
Fixed Deposits Receipts with Bank	5,53,468.00	5,21,757.00
RBI Gold Bond	2,39,567.50	2,39,567.50
<b>Total</b>	<b>7,93,035.50</b>	<b>7,61,324.50</b>

NOTE :10 OTHER CURRENT ASSETS

PARTICULARS	As at 31 March,2025	As at 31 March,2024
Security - Central Depository Services Ltd (CDSL)	45,000.00	45,000.00
Security - National Depository Services Ltd (NSDL)	45,000.00	-
<b>Total</b>	<b>90,000.00</b>	<b>45,000.00</b>

NOTE :11 - INVENTORIES

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>STOCK IN TRADE</b>		
<b>Closing stock</b>		
<b>Traded Goods</b>		
Bardana	33,92,133.00	43,00,065.00
Bopp Bag	32,87,815.00	27,43,279.00
Channa	8,57,35,541.00	
Dhan	22,98,955.00	7,19,540.34
Dhaniya	-	15,127.00
Makka	4,83,17,160.00	-
Mustard	23,56,96,874.00	13,18,22,444.00
Soyabean	3,30,96,146.00	11,18,85,795.00
Wheat	-	64,54,728.00
<b>Total (A)</b>	<b>41,18,24,624.00</b>	<b>25,79,40,978.34</b>
Wheat Sortex	61,08,250.00	45,98,513.00
<b>Total(B)</b>	<b>61,08,250.00</b>	<b>45,98,513.00</b>
<b>Total (A+B)</b>	<b>41,79,32,874.00</b>	<b>26,25,39,491.34</b>

NOTE :12 - TRADE RECEIVABLE

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>Unsecured , Considered Good</b>		
<b>Trade Receivables (More than 6 months)</b>		
Manufacturing	5,33,176.00	8,74,425.30
Trading	-	7,21,477.00
<b>Trade Receivables (Less than 6 Months)</b>		
Manufacturing	2,44,23,325.18	1,32,52,983.87
Trading	56,32,83,942.15	19,25,52,801.25
<b>Total</b>	<b>58,82,40,443.33</b>	<b>20,74,01,687.42</b>



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## Age wise detail as under

## Outstanding for following periods from due date of payment

Particulars	Particulars	6 month - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables - Considered Good	58,76,78,105.33	-	-	-	-	58,76,78,105.33
Manufacturing	2,44,23,325.18	-	-	-	-	2,44,23,325.18
Trading	56,32,54,780.15	-	-	-	-	56,32,54,780.15
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Manufacturing	-	-	-	-	-	-
Trading	-	-	-	-	-	-
(iii) Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
Manufacturing	-	-	-	-	-	-
Trading	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered Doubtful	-	-	-	-	5,33,176.00	5,33,176.00
Manufacturing	-	-	-	-	5,33,176.00	5,33,176.00
Trading	-	-	-	-	-	-
<b>Total</b>	<b>58,76,78,105.33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,33,176.00</b>	<b>58,82,11,281.33</b>



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NOTE :13 - CASH AND CASH EQUIVALENTS

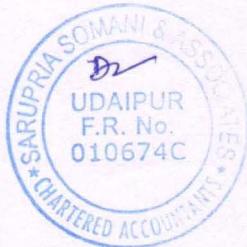
PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>a) CASH IN HAND</b>		
Parent Comapny	1,50,491.15	3,33,583.19
Subsidary Comapny	-	-
<b>TOTAL (A)</b>	<b>1,50,491.15</b>	<b>3,33,583.19</b>
<b>B) BALANCE WITH BANKS (SCHEDULED BANKS )</b>		
Parent Comapny	37,621.80	2,65,207.52
Subsidary Comapny	9,97,139.00	9,98,339.00
<b>TOTAL (B)</b>	<b>10,34,760.80</b>	<b>12,63,546.52</b>
<b>TOTAL (A+B)</b>	<b>11,85,251.95</b>	<b>15,97,129.71</b>

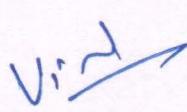
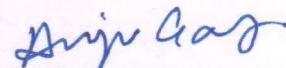
NOTE :14 SHORT TERM LOANS & ADVANCES

PARTICULARS	As at 31 March,2025	As at 31 March,2024
<b>Loans to Related Parties</b>		
Kosoco Hybrid & Research Private Limited	50,99,865.00	-
Advances For Expenses	-	1,28,000.00
<b>Total</b>	<b>50,99,865.00</b>	<b>1,28,000.00</b>

NOTE :15 OTHER CURRENT ASSETS

PARTICULARS	As at 31 March,2025	As at 31 March,2024
Security KUMS, Itawa	10,000.00	10,000.00
Security JVVNL (J-375)	60,000.00	60,000.00
Income Tax Appeals	1,000.00	-
Advance Tax	2,23,00,000.00	1,42,50,000.00
Rake Indents Security A/c	21,00,000.00	5,00,000.00
TDS Receivable	23,77,966.04	22,42,937.02
TDS Appeals	51,628.00	51,628.00
TCS Receivable	31,445.00	-
<b>GST Refundable</b>		
CGST	17,05,364.49	42,560.35
SGST	43,26,635.26	60,92,018.36
IGST	(2,25,502.01)	-
<b>Total</b>	<b>3,27,38,536.78</b>	<b>2,32,49,143.73</b>



  
  
 Virendra Anusha Anju

**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
**(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)**  
**NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.03.2025**

**NOTE : 16 REVENUE FOR OPERATION**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
<b>Parent Company</b>		
<b>Sales of Products</b>		
A. Manufacturing of Goods	1,24,00,35,380.80	98,08,46,992.99
B. Trading of Goods	2,02,99,14,955.51	1,46,29,06,335.01
	<b>3,26,99,50,336.31</b>	<b>2,44,37,53,328.00</b>
 <b>A. Manufacturing of Goods</b>	 1,24,00,35,380.80	 98,08,46,992.99
A.1. Wheat - Sharbatti Brand		
A.2. Wheat - Taj Mahal Brand		
A.3. Wheat - Happy Faimly Brand		
A.4. MILL Quality		
A.5. By-product		
	<b>Total (A)</b>	<b>1,24,00,35,380.80</b>
		<b>98,08,46,992.99</b>
 <b>B. Trading of Goods</b>	 16,42,565.00	 8,56,900.00
B.1. Bardana	7,49,25,875.00	-
B.2. Channa	1,01,221.83	-
B.3. Dhan	1,14,48,93,588.89	79,95,31,573.28
B.4. Wheat		
B.5. Maida		
B.6. Mustared	57,53,51,882.82	39,60,30,001.36
B.7. Dhaniya	24,796.09	11,681.81
B.7. Makka	3,90,87,509.57	1,88,62,328.25
B.8. Alsi	-	1,64,67,751.80
B.9. Mustard Oil	62,34,470.00	3,19,33,580.00
B.10. Soyabean	17,51,00,254.31	10,30,32,530.08
B.11. Mustrad DOC	1,25,52,792.00	72,10,220.43
B.12. Soya Refine Oil	-	8,89,69,768.00
	<b>Total (B)</b>	<b>2,02,99,14,955.51</b>
		<b>1,46,29,06,335.01</b>
 <b>Grand Total</b>	 <b>3,26,99,50,336.31</b>	 <b>2,44,37,53,328.00</b>

**NOTE : 17 OTHER INCOME**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
Storage Charges	22,61,708.00	33,63,243.00
Interest Received	6,41,808.00	45,263.00
Interest on IT Refund	-	53,315.00
Rounded Off	2,014.28	-
Discount	1,00,977.89	-
Agri Product Processing Services	2,75,598.00	-
Agriculture Income	-	2,93,168.00
Profit From Sale Of Agriculture Land	-	27,36,222.00
<b>Total</b>	<b>32,82,106.17</b>	<b>64,91,211.00</b>



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NOTE :18 Cost of Material Consumed

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
<b>Parent Company</b>		
Production	1,16,36,50,516.00	92,22,36,577.00
Add: Opening stock	45,98,513.00	1,96,48,182.62
Less: Closing stock	61,08,250.00	45,98,513.00
<b>Total</b>	<b>1,16,21,40,779.00</b>	<b>93,72,86,246.62</b>

NOTE : 19 PURCHASE OF STOCK IN TRADE

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
<b>Parent Company</b>		
<b>Purchase</b>		
Alsi		1,41,49,809.94
Bardana	1,69,58,420.50	1,61,69,035.00
Bopp Bag	79,66,789.00	35,16,515.00
Dhaga	-	64,200.00
Channa	14,88,21,987.55	-
Dhan	18,24,295.20	11,55,018.50
Dhaniya	13,049.83	11,681.40
Maida	-	-
Makka	8,68,81,246.12	1,66,48,805.63
Mustard Deoiled Cake	1,27,91,712.00	70,67,784.00
Mustard Oil Pungent	61,15,150.00	3,17,67,905.00
Mustard	64,48,40,885.47	50,23,13,399.57
Soya Refined Oil Loose	-	8,87,20,120.00
Wheat	1,09,33,84,038.67	63,09,24,784.84
Sutli	-	5,14,275.00
Soyabean	9,23,27,806.63	20,65,58,295.94
<b>Purchase of Stock in Trade (A)</b>	<b>2,11,19,25,380.97</b>	<b>1,51,95,81,629.82</b>
<b>Changes in inventory of Stock in Trade</b>		
<b>Closing stock</b>		
Bardana	33,92,133.00	43,00,065.00
Bopp Bag	32,87,815.00	27,43,279.00
Dhan	22,98,955.00	7,19,540.34
Channa	8,57,35,541.00	-
Dhaniya	-	15,127.00
Makka	4,83,17,160.00	-
Mustard	23,56,96,874.00	13,18,22,444.00
Soyabean	3,30,96,146.00	11,18,85,795.00
Wheat	-	64,54,728.00
	<b>41,18,24,624.00</b>	<b>25,79,40,978.34</b>
<b>Opening stock</b>		
Bardana	43,00,065.00	24,58,141.00
Bopp Bag	27,43,279.00	60,56,254.00
Mustard	13,18,22,444.00	-
Soyabean	11,18,85,795.00	-
Dhan	7,19,540.34	-
Dhaniya	15,127.00	21,108.00
Makka	-	38,929.00
Wheat	64,54,728.00	14,27,60,893.39
	<b>25,79,40,978.34</b>	<b>15,13,35,325.39</b>
<b>Changes in inventory of Stock in Trade (B)</b>	<b>(15,38,83,645.66)</b>	<b>(10,66,05,652.95)</b>
<b>GRAND TOTAL (A+B)</b>	<b>1,95,80,41,735.31</b>	<b>1,41,29,75,976.87</b>



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NOTE : 20 EMPLOYEE BENEFIT EXPENSES

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
<b>Parent Company</b>		
Salary Expenses	43,90,000.00	35,95,570.00
Salary to Whole time Directors	21,20,000.00	-
Independent Directors Remuneration	1,00,000.00	-
<b>Total</b>	<b>66,10,000.00</b>	<b>35,95,570.00</b>

NOTE : 21 FINANCE EXPENSES

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
<b>Parent Company</b>		
Bank Charges	10,70,570.38	9,34,621.21
Interest Expenses	2,41,00,539.43	1,73,42,425.32
<b>Subsidiary Company</b>		
Bank Charges	-	118.00
<b>Total</b>	<b>2,51,71,109.81</b>	<b>1,82,77,164.53</b>

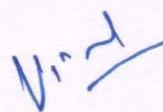
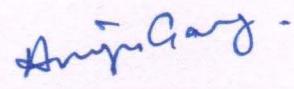
NOTE : 22 DEPRECIATION & AMORTIZATION EXPENSES

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
<b>Parent Company</b>		
Depreciation Exp.	21,86,085.72	23,45,026.52
<b>Total</b>	<b>21,86,085.72</b>	<b>23,45,026.52</b>

NOTE : 23 OTHER EXPENSES

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
<b>Parent Company</b>		
<b>Direct Expenses</b>	<b>23,27,171.00</b>	<b>17,17,726.00</b>
<b>Indirect Expenses</b>		
Advertisement Expenses	1,02,011.65	1,77,801.95
BSE Exchange Fee	50,000.00	-
Bad Debts	11,35,990.17	-
Consultancy Fees	-	60,000.00
Conveyance & Travelling	79,141.00	46,094.00
CSR Expenditure	5,92,000.00	-
Dalali Exp	10,14,285.30	14,38,488.00
Danage Expenses	51,735.00	38,668.10
Dematerialisation Expense	99,425.00	26,875.00
Donation	-	100.00
Electricity Expenses (Office and Godown)	3,97,570.00	2,08,631.00
Food Park Application Fee	-	1,00,000.00
Fumigation & Danage Expenses	2,28,607.00	1,05,482.00
Godown Rent	4,08,921.00	3,70,946.00
GST Demand	35,84,942.00	-
GST ITC Reversal	9,92,663.00	-
Insurance Expenses	4,51,807.00	5,69,728.00
Interest on Income Tax	5,51,163.00	-
Interest on TDS	1,770.00	-
IPO Expenses	-	6,00,000.00
Legal & Professional Fees	2,29,300.00	-
Postage & Courier	7,040.00	7,430.00
Printing & Stationery	52,116.18	34,060.38
Repair & Maintenance	11,84,659.79	13,86,001.55
RIICO Lease Service Charges	2,44,845.00	-
ROC Expenses	4,79,900.00	12,110.00
Round Off	-	47.02
Shop & Office Exp.	4,28,045.95	2,40,800.54
Software Expenses	26,730.00	451.00
Stamp Duty and stamps	-	4,12,500.00
TDS Demand	6,180.00	-
Telephone & Mobile Expenses	79,649.00	71,533.00
Vat Demand	1,59,599.00	-
Vehicle & Conveyance Exp	11,02,641.00	2,75,479.00
Welcome Expenses	45,160.00	40,595.00
<b>Payment to Auditors</b>		
Audit Fees	5,87,000.00	1,55,000.00
Taxations Matters	50,333.00	73,000.00
Other Services	1,500.00	-
<b>Subsidiary Company</b>		
<b>Indirect Expenses</b>		
RoC Expenses	1,200.00	1,543.00
<b>Payment to Auditors</b>		
Audit Fees	11,800.00	-
<b>Total</b>	<b>1,67,66,901.04</b>	<b>81,71,090.54</b>




**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
**DETAIL (INNER GROUPING) OF BALANCE SHEET 31.03.2025**

**Detail:-1 Duties And Taxes**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
TCS on Sales	14,242.00	10,914.00
TDS on Commission	1,53,247.45	2,74,272.00
TDS on Contractor	23,151.00	10,667.00
TDS on Professional Services	22,333.00	68,000.00
TDS (Rent)	11,135.00	-
TDS Salary	3,32,000.00	-
TDS on Purchase of Goods	3,95,364.00	2,45,586.00
<b>Total</b>	<b>9,51,472.45</b>	<b>6,09,439.00</b>

**Detail:-2 Trade Receivable**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
<b><u>More than 6 Months</u></b>		
<b><u>Manufacturing</u></b>		
Dua Traders, Jalandhar City	5,33,176.00	5,33,176.00
Pawan Kumar Kailsh Chand, Nagaur	-	1,49,749.00
Shyam Traders, Faridabad	-	1,91,500.30
	<b>(A) 5,33,176.00</b>	<b>8,74,425.30</b>
<b><u>Trading</u></b>		
Coimbator Roller Flour Mill, Coimbatore	-	5,26,082.00
Food Corporation Of India	-	1,90,857.00
Shivratran Sunil Kumar Mehta	-	49.00
Sohan Lal Commodity Management Pvt Ltd	-	4,489.00
	<b>(B) -</b>	<b>7,21,477.00</b>
<b>Total (A+B)</b>	<b>5,33,176.00</b>	<b>15,95,902.30</b>
<b><u>Less than 6 Months</u></b>		
<b><u>Manufacturing</u></b>		
A R Traders, Faridabad	14,20,399.00	-
Agarwal Dal And Besan Mill	-	10,289.00
Agro Fresh Food Jind	10,59,053.00	-
Akare & Sons Vardha	10,71,306.00	-
Agarwal Rice Mill, Udaipur	-	11,433.29
Amrit Lal & Sons, Kaithal	-	7,48,842.00
Aman Grain Traders	13,28,719.00	-
Chandumal Bhagwan Das	10,52,595.00	-
Ayush Traders	-	538.00
Bhawani Trading Co, Jaipur	-	1,98,858.00
Dadri Commercial pvt ltd	-	4,53,900.00
Deepak Kirana Store	5,74,662.00	-
Deep Trader, Kota	-	4,25,000.00
Deepak Kumar Suyash Kumar	-	11,64,432.00
Grocer Homes	-	35,12,473.00
Jai Gau Mata Enterprises Kethal	5,04,910.00	10,50,697.00
Keshav Enterprises, Sodala	-	5,386.00
Kanchan Trading Company	9,88,311.00	-
Karta Ram Mahendra Pal, Kaithal	-	2,819.00
Mangi Lal Laxminarayan & Co, Alwar	-	2,93,143.00
Mahaveer Prasad Shri Niwas Jind	6,23,700.00	-
Mittal Sons, Chandigarh	9,10,052.18	1,77,928.00
Murari Flour Mill	20,52,622.00	-
Nibhau Ram And Sons	-	22,794.00
Prem Trading Company, Delhi	20,86,585.00	25,45,931.00
Pawan Kumar Agarwal, Kota	-	2,745.00
Rajesh Enterprises JIND	6,23,700.00	-
Sagar Provision Chalisgaon	3,10,620.00	3,87,810.00
Sujan Singh Ji, Kota	-	1,15,500.00
Shri Ram Trading Co.	4,88,000.00	-
Shri Sitaram Premchand	8,88,889.00	-
S S Commercial	23,92,378.00	-
Shree Shyam Agro Traders	10,000.00	-
Shri Paras Trading Company, Hansi	-	10,46,351.00
Subhash Trading Company, Rewari	15,30,478.00	1,07,498.00
Shri Niyant Agro	-	50,678.58
Vasudev Bhagwandas & Sons Hissar	1,79,100.00	-
Vinod Girmaji Akare, Wardha	-	9,17,938.00
Golden Grain Agri Products	9,10,412.00	-
Shree Krishna Foods Faridabad	31,17,834.00	-
Shree Gauri Shankar Trading Co.	2,99,000.00	-
	<b>(A) 2,44,23,325.18</b>	<b>1,32,52,983.87</b>



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Trading

Balram Ptrabhlal	409.00		-
Banshidhar Kailash Chand Mehta	-		436.85
Bhagwandass & Sons	50.00		-
Chhoga Lal Hariom, Baran	-		837.00
Deendayal Bramanand, Kota	-		564.00
Deepak Roller Flour Mills	45,25,190.00		-
Gopal Trading Company, Atru	-		4,577.00
Gopal Trading Company, Bhawani Mandi	775.00		-
Goyal Proteins Ltd	-		2,82,795.00
Hari Oil & General Mills, Mathura	11,04,201.42		1,10,94,060.73
Hari Oil & General Mills, Bharatpur	38,47,363.40		4,21,00,702.00
Indian Warehousing Corporation Ltd	-		7,96,27,040.00
ITC Limited(Agri Business Division)	12,32,39,492.33		5,60,52,329.59
ITC limited .ABD (storage)	-		1,49,453.08
Jamnalal Rameshchand, Kota	-		726.00
Jhala Trading Company	-		692.00
Kailash Chand Paras Kumar	-		573.00
Keshav And Company, Baran	-		142.00
Kabirchand Virendra Kumar, Kota	-		95,354.00
Lalit Kumar & Company	438.00		-
Laxmi Chand Bihari Lal, Bhawani Mandi	330.00		-
Praveen Kumar Co	1,497.00		-
Purnima Roller Flour Mills	69,77,203.00		-
Ramavtar Krishanavtar	198.00		-
Rambilash Tulsiram, Bhawani Mandi	422.00		-
Mayur Roller Flour Mills	3,48,55,933.00		-
Meena Traders	327.00		-
Mathuralal Rajendra Kumar	-		478.00
Nagar Dhakad Trading Company	599.00		-
Rajmal Mahendra Kumar Jain	-		666.00
Shiv Vegpro (P) Ltd	-		2,28,802.00
Soyug Pvt Ltd	-		1,84,201.00
Rajesh Commercial Company, Madurai	15,86,29,119.00		-
Rahul Trading Company	421.00		-
Ram Karan & Sons	80.00		-
Sanwariya Traders	504.00		-
Shree Ganesh Trading Company, BWM	242.00		-
Shree Hari Food Products Pvt Ltd, Bharatpur	8,87,258.00		23,21,706.00
Shree Hari Industries (Hari Oil Mills)	15,83,235.00		1,55,172.00
Shre Ram Trading Company, BWM	507.00		-
Shivam Soya Pvt Ltd	22,76,27,599.00		-
Shiv Shankar and Brothers	436.00		-
Shree Kanhya Lal Radha Ballabh	113.00		-
Shree Vashu Traders	-		1,44,584.00
Shree Girraj Traders Kota	-		1,06,910.00
(B)	<b>56,32,83,942.15</b>		<b>19,25,52,801.25</b>
<b>Total (A+B)</b>	<b>58,77,07,267.33</b>		<b>20,58,05,785.12</b>

**Detail:-3 Advances From Cutomers For Goods**

<u>PARTICULARS</u>	<u>AS ON 31.03.2025</u>	<u>AS ON 31.03.2024</u>
Shri Amit Product, Niwai	-	5000000.00
Bhag Chand Mahender Kumar, Niwai	-	15000000.00
Kesari Roller Flour Mills Pvt Ltd	5,00,00,000.00	0.00
Abhay Trading Co	30,00,000.00	0.00
<b>Total</b>	<b>5,30,00,000.00</b>	<b>2,00,00,000.00</b>



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Detail:-4 Trade Payables

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
Anay Traders	4,57,07,602.00	-
Chetan Trading Corporation	8,23,701.00	-
Churiwal Technopack Pvt	28,85,762.00	-
Chibodia Traders	-	4,09,248.00
Deepak Kumar Ayush Kumar	8,35,135.00	-
Gopal Trading Co. Atru	7,96,782.55	-
Girraj Traders Company	9,05,729.00	-
GD Agro Bundi	-	5,552.00
Shree Falodi Agro	7,42,740.00	-
Hemraj And Company,Baran	1,50,308.00	-
Indian Warehousing Corporation Limited	13,84,22,823.00	-
Jitendra Traders baran	3,599.00	-
Kamlesh Kumar Jain	-	16,263.00
Laxmi Traders Devari	8,40,406.00	-
Arhiahnt Agro Kawai	40,65,729.50	-
Mahadev Enterprises	48,34,386.00	-
Mohan Dalal & Sons Chhbra	6,91,586.00	-
MAA Durga Trading Co	15,01,402.00	-
Mahaveer Bardana Bhandar	10,395.00	-
New Balaji Enterprises	54,807.00	-
Rathore Kishan Seva	22,33,546.00	-
Shikhar Flour Mill Karera	7,58,533.00	-
Shailendra Trading Co.	2,45,351.58	-
Shivam Traders	10,92,151.00	-
Sumangal Traders Kawai	22,28,676.00	-
<b>Total</b>	<b>20,98,31,150.63</b>	<b>4,31,063.00</b>

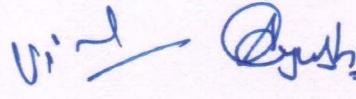
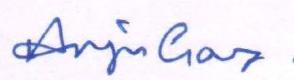
Detail:- 5 Creditors for Expenses and Others

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
<u>Parent Company</u>		
Audit Fee Payable	1,02,000.00	75,000.00
Agarwal Tuba Agencies Kota	21,077.00	-
Ayushi Agarwal	7,500.00	7,500.00
Mahipal Jain & Co	-	36,000.00
Mahadev Industries	836.00	-
Kishan lal Labour Contractor	77,079.00	-
Jivanand Jha Labour	57,458.00	-
Raju Meena	59,635.00	-
Reliance Jio Infocom	4,059.62	3,523.50
Pawan Kumar Agarwal	81,199.00	-
<u>Subsidiary Company</u>		
Audit Fee Payable	11,800.00	-
<b>Total</b>	<b>4,22,643.62</b>	<b>1,22,023.50</b>

Detail:-6 Brokers

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
Dalal Ajit Ji Jain	-	6,086.00
DALAL AJEET YADAV, KARERA	40,447.00	-
Dalal Aditi Jain (S.S.Commercial)	-	1,88,493.00
Dalal Dwarka Prasad Vijay Vergiya & Co.	1,94,573.00	1,94,573.00
Dalal Gupta Traders,Shamgarh	-	525.00
Dalal Hemu Ji	2,054.00	-
Dalal Hariom Ji	-	1,02,344.00
Dalal Jagdish Bundi	-	3,305.00
Dalal Kamlesh Traders,Chhabra	3,009.00	13,757.00
Dalal Kush Enterprises,Baran	9,903.00	23,331.00
Dalal Laxmi Trading Company Kota	-	3,335.50
Dalal Mayank Jain	17,898.00	-
Dalal Praveen Commercial Co,Banglorprave		3,14,000.00
Dalal Pawan Ji	28,220.00	-
Dalal Purshotam Ji	38,154.00	23,540.00
Dalal Raghav Trade Corporation	21,234.00	14,009.00
Dalal Rajesh Ji	1,504.00	-
Dalal Rajesh Kumar Jain , Bhawanimandi	-	2,803.00
Dalal Raja Shree Conuesors	-	1,568.00
DALAL RAMBABU GAUD	49,444.00	-
DALAL SANJOG GUPTA	12,400.00	-
Dalal S.S. Commercial, Kota	-	3,15,778.00
Dalal Shree Govind Traders, Kota	-	6,400.00
DALAL SHREE JI CONVESING (MURLIJI),BARAN	4,676.00	-
DALAL SHREE BALAJI CONVESING,BARAN	2,135.00	-
Dalal Shri Radhey Enterprises, Kota	35,402.00	41,496.00
Dalal Shri Riddhi Siddhi Enterprises	-	3,960.00
<b>Total</b>	<b>4,61,053.00</b>	<b>12,59,303.50</b>




**Detail:-7 Advances For Expenses and Goods**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
Devendra Singh, Driver	-	30,000.00
Ramesh Chand	-	98,000.00
<b>Total</b>	<b>-</b>	<b>1,28,000.00</b>

**Detail:-8 Balances with banks (Scheduled Bank)**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
H.D.F.C. Ltd.	37,621.80	2,65,207.52
<b>Total</b>	<b>37,621.80</b>	<b>2,65,207.52</b>

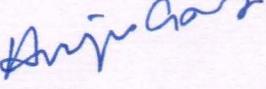
**Detail:-9 FDR's**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
FDR SBI (For KUMS Sehore)	5,53,468.00	5,21,757.00
<b>Total</b>	<b>5,53,468.00</b>	<b>5,21,757.00</b>

**Detail:-10 Direct Expenses**

<b>PARTICULARS</b>	<b>AS ON 31.03.2025</b>	<b>AS ON 31.03.2024</b>
Electricity Expenses (Industries)	23,27,171.00	17,17,726.00
<b>Total</b>	<b>23,27,171.00</b>	<b>17,17,726.00</b>




**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 TRADING ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

Particulars	Opening stock		Purchases		Production	Gross profit	Total	Sales		Consumption		Shortage	Closing stocks		Total
	Qty	Amount	Qty	Amount				Qty	Amount	Qty	Amount		Qty	Amount	
ALSI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BARDANA	1,69,650.00	43,00,065.00	6,15,503.00	1,69,58,420.50	-	(1,62,23,787.50)	50,34,698.00	64,359.00	16,42,565.00	5,85,014.00	-	-	1,35,780.00	33,92,133.00	50,34,698.00
BOPP BAG	1,55,836.00	27,43,279.00	4,61,475.00	79,66,789.00	-	(74,22,253.00)	32,87,815.00	-	-	4,29,734.00	-	-	1,87,577.00	32,87,815.00	32,87,815.00
Channa	-	-	26,49,352.00	14,88,21,987.55	-	1,18,39,428.45	16,06,61,416.00	10,32,230.00	7,49,25,875.00	-	-	-	16,17,122.00	8,57,35,541.00	16,06,61,416.00
DHAN	16,550.00	7,19,540.34	56,075.00	18,24,295.20	-	(1,43,658.71)	24,00,176.83	4,874.00	1,01,221.83	-	-	-	67,751.00	22,98,955.00	24,00,176.83
DHANITYA	-	203.00	15,127.00	195.00	-	(3,380.74)	24,796.09	379.00	24,796.09	-	-	19.00	(0.00)	-	24,796.09
MAKKA	(0.00)	-	35,05,942.00	8,68,81,246.12	-	5,23,423.45	8,74,04,669.57	15,66,757.00	3,90,87,509.57	-	-	-	19,39,185.00	4,83,17,160.00	8,74,04,669.57
MUSTARD DEOILED CAKE	-	-	6,05,880.00	1,27,91,712.00	-	(2,38,920.00)	1,25,52,792.00	6,05,880.00	1,25,52,792.00	-	-	-	-	-	1,25,52,792.00
MUSTARD OIL PUNGENT	-	-	59,660.00	61,15,150.00	-	1,19,320.00	62,34,470.00	59,660.00	62,34,470.00	-	-	-	-	-	62,34,470.00
MUSTARD	26,46,377.00	13,18,22,444.00	1,11,66,763.74	64,48,40,885.47	-	3,43,85,427.35	81,10,48,756.82	98,16,331.00	57,53,51,882.82	-	-	-	39,96,809.74	23,56,96,874.00	81,10,48,756.82
SOYABEAN	22,80,387.00	11,18,85,795.00	20,77,454.00	9,23,27,806.63	-	39,82,798.68	20,81,96,400.31	36,05,271.00	17,51,00,254.31	-	-	-	7,52,570.00	3,30,96,146.00	20,81,96,400.31
WHEAT	2,01,549.30	64,54,728.00	4,21,08,386.70	1,09,33,84,038.67	-	4,50,54,822.22	1,14,48,93,588.89	4,23,09,936.00	1,14,48,93,588.89	-	-	-	0.00	-	1,14,48,93,588.89
<b>Total</b>	<b>54,70,552.30</b>	<b>25,79,40,978.34</b>	<b>6,33,06,686.44</b>	<b>2,11,19,25,380.97</b>	-	<b>7,18,73,220.20</b>	<b>2,44,17,39,579.51</b>	<b>5,90,65,677.00</b>	<b>2,02,99,14,955.51</b>	<b>10,14,748.00</b>	-	<b>19.00</b>	<b>86,96,794.74</b>	<b>41,18,24,624.00</b>	<b>2,44,17,39,579.51</b>

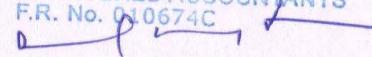
FOR RUKMANI DEVI GARG AGRO IMPEX LIMITED


 [ DIRECTOR ]

 FOR M/S SARUPRIA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

Partner


 FOR: SARUPRIA SOMANI & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 F.R. No. 010674C


 CA DEVENDRA KUMAR SOMANI  
 PARTNER  
 M. No. 079558

RUKMANI DEVI GARG AGRO IMPEX LIMITED  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
 MANUFACTURING ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2025

Particulars	Raw Material								Production			opening stock of FG		Sales		Closing Stock of FG		Gross profit	Yield %
	Opening stock of RM		Purchase of RM		Material consumed		Closing Stock of RM		FG of sortax goods		Qty	Amount	Qty	Amount	Qty	Amount			
	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Shortage	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount		
Wheat Sortex			4,03,96,435.30	1,16,36,50,516.00	4,03,96,435.30	1,16,36,50,516.00			28,680.00	4,03,67,755.30	1,16,36,50,516.00	2,43,091.70	45,98,513.00	4,03,85,500.00	1,24,00,35,380.80	2,25,347.90	61,08,250.00	7,78,94,601.80	0.999
<b>Total</b>			<b>4,03,96,435.30</b>	<b>1,16,36,50,516.00</b>	<b>4,03,96,435.30</b>	<b>1,16,36,50,516.00</b>			<b>28,680.00</b>	<b>4,03,67,755.30</b>	<b>1,16,36,50,516.00</b>	<b>2,43,091.70</b>	<b>45,98,513.00</b>	<b>4,03,85,500.00</b>	<b>1,24,00,35,380.80</b>	<b>2,25,347.90</b>	<b>61,08,250.00</b>	<b>7,78,94,601.80</b>	

FOR RUKMANI DEVI GARG AGRO IMPEX LIMITED

[DIRECTOR]

*Vinod**Anjali Garg**Abushti**1*FOR M/S SARUPRIYA SOMANI AND ASSOCIATES  
 CHARTERED ACCOUNTANTS

(Partner)

FOR: SARUPRIYA SOMANI & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 F.R. No. 010674CCA DEVENDRA KUMAR SOMANI  
 PARTNER  
 M.No. 079558

**RUKMANI DEVI GARG AGRO IMPEX LTD**  
 (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)  
**CALCULATION OF DEFERRED TAX LIABILITY**  
**(On account of Depreciation)**

**In Compliance to Accounting Standard 22, the following accounting policy is to be adopted in preparation of Financial Statements  
 for the year ended 31st March, 2025**

"Provision for the year comprises estimated current income tax determined to be payable in respect of taxable income and deferred Tax effect of timing difference representing the difference between taxable income and accounting income that originate in one year and capable of reversible in one or more subsequent."

In addition to current tax liability, the calculation of deferred tax liability is worked out as under :

Particulars	31.03.2025	31.03.2024
1. Written down Value As per Companies Act, 2013	6,00,53,272.65	5,81,11,411.16
2. Written down Value as per Income Tax Act ,1961	6,75,88,748.56	6,65,57,145.58
3. Net W.D.V. (1-2)	(75,35,475.91)	(84,45,734.42)
4. Deferred Tax @ 22%	(16,57,804.70)	(18,58,061.57)
8. Education Cess @ 4%	(66,312.19)	(74,322.46)
9. Total Deferred Tax Liability (7+8)	(17,24,116.89)	(19,32,384.04)
Deffered tax Liability to be carried to balance sheet	(17,24,116.89)	
Deffered Tax Laiblity B/F	(19,32,384.04)	
Deffered Tax Assest Transfer To Profit Loss A/C	2,08,267.15	



*Prashant*  
 1/2

*V1*

*Amjuland*

**RUKMANI DEVI GARG AGRO IMPEX LIMITED**  
**(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)**  
**Regd. Office: P-7 Bhamashah Mandi Kota, Rajasthan**

**Annexure to the Auditor's Report**  
(Referred to in paragraph (1) of our report of even date)

The Annexure referred to in Auditor's Report to the members of the company on the consolidated financial statements of the Company for the year ended March 31, 2025, we report that:

**(i). In respect of its fixed assets:**

- (a) The Company has maintained reasonable records showing full particulars, quantitative details and situation of Property, Plant and Equipment.
- (b) The company has not having any Intangible Assets. Therefore, no reporting required.
- (c) According to the information and explanation given to us by the management of the company, certain fixed assets of the company have been physically verified by the management during the year and no material discrepancies have been noticed on such verification. The periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets.
- (d) 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 are held in the name of the Company.
- (e) No Revaluation has been made during the year on fixed assets.
- (f) No Benami property held in the name of company, and according to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

**(ii). In respect of its Inventories:**

- (a) As explained to us, the inventories were physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on physical verification. In respect of inventories of stores and spares, the Management has verification program with appropriate procedures designed to cover the items over a period of one year, which in our opinion, is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not material.
- (b) During the year the company has availed working capital limit in excess of Rs. 5 crore against security of Inventory and other current assets.
  - a) As informed by the management, the periodical statements are not required to be furnished to the bank on quarterly basis. The periodic statements are required to be submitted on monthly basis. Valuation of stocks can be ascertained from the historical record of mandi rates.
  - b) Values of closing inventories are recorded once at the year-end only and can be ascertained from the historical record of mandi rates.



**(iii). In respect of Investments, loans and advances or guarantees:**

**(a)** During the year the company has provided loans or advances to companies, firms, limited liability partnerships or any other parties during the year, in respect of which:

a. The details of loans given are as under:

<b>Sr No.</b>	<b>Particular</b>	<b>Aggregate amount</b>	<b>Balance as on 31<sup>st</sup> March 2025</b>
1.	Kosco Hybrid & Research Private Ltd.	50,00,000.00	50,99,863.00
2.	RDG Solvent Ltd	4,35,00,000.00	0.00

b. Not Applicable

- c. The T&C on which the loans and advances are provided are not prejudicial to the interest of the company except to the fact that no interest had been charged on loans and advance given to RDG Solvent Limited.
- d. The schedule of repayment of principal and payment of interest has been stipulated and the repayments are regular.
- e. No amount is overdue with respect to loans given.

**(b)** As there is no overdue with respect to loans and advances. Hence, no renewal or reschedule of loan done.

**(c)** The Company has not given Advances for purchase of capital goods to certain suppliers and to others toward expenses in the general course of business. Beside also advances to other corporates in the nature of loans, or advances attracting provisions of Section 185/186 of the Companies Act, 2013.

**(iv). In respect of Loan or guarantees and investments u/s 185 and 186:**

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans, making investment and providing guarantees and securities as applicable.

**(v). Acceptance of Deposits**

The Company has not accepted deposits during the year and does not have any unclaimed deposit as at 31<sup>st</sup> March 2024 attracting the provisions of section 73 to 76 of the Companies Act 2013.

**(vi). Maintenance of Cost records**

We have been informed by the management that the maintenance of cost records of company has not been maintained at company level. Maintenance of cost records has been specified by the



central government under section 148(1) of the 2013 Act and the company is not required to maintain the cost records as per the provisions specified in Companies (Cost Records and audit Rules ) 2014 during the year under consideration.

**(vii). In respect of Statutory dues**

The Company has generally regular in depositing with appropriate authorities undisputed statutory dues, including, Income tax, Goods and Service tax, provident fund, employees state insurance, and other material statutory dues as may be applicable to it from time to time.

According to the information and explanation given to us, there was no undisputed amount payable in respect of such statutory dues as may be applicable to it from time to time. According to the information and explanation given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31<sup>st</sup> March 2025 for a period of more than six months from the date they become payable. However in below cases are pending before respective authorities:

Name of the Statute	Nature of Dues	Amount (Rs.)	Period to which Amount relates	Forum where dispute is pending	Re-marks, if any
Income Tax Department	TDS Demand	73260.00	2017-18	CIT Appeals (TDS)	--
Income Tax Department	TDS Demand	75,980.00	2015-14	CIT Appeals (TDS)	--
Income Tax Department	Income Tax	2,54,910.00	2022-23	CIT (Appeals)	

**(viii). Unrecorded or Undisclosed transaction:**

According to the information and explanations given to us, there was no transaction found unrecorded in the books of accounts of the company which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

**(ix). Default in repayment of loans or willful defaulter:**

- (a) As observed by us and as per the information and explanations given by the management, that the company has not defaulted in repayment of dues to Financial Institution or banking Companies.
- (b) According to the information and explanations given to us and on the basis of audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information and explanation given to us, the company has utilized the money obtained by way of working capital term loans during the year for the purposes for which they were obtained.
- (d) As observed by us and as per the information and explanations given by the management, we report that no funds raised on short-term basis have been used for long-term purposes by the company
- (e) The Company does not have taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures is not applicable for the company



(f) The Company does not have raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and default in repayment of such loans raised is not applicable for the company.

**(x). Initial Public offer or preferential allotments:**

(a). The Company has not raised money by way of initial public offer / further public offered including debt instruments during the year and hence reporting under this clause not required.  
(b). According to the information and explanations given to us and the procedures performed us and on overall examination of consolidated financial statements of the company, we report that the company has not raised any funds by way of preferential allotment or private placement of shares or convertible debentures.

**(xi). Frauds:**

(a) During the course of our examination of books and records of the company, carried out in accordance with the generally accepting auditing practices in India and according to the information and explanations given to us, we neither come across any instance of fraud on or by the company, noticed or reported during the year, nor we have been informed of such case by the management.  
(b) To the best of our knowledge and information and explanations given to us, no instance of fraud reportable under sub-section (12) of section 143 of the companies act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of companies (Audit and Auditors) Rules, 2014 with the Central Government.  
(c) According to the information and explanations given to us, there was no whistler-blower complaints received during the year by the company.

**(xii). Nidhi Companies:**

The company is not covered under the provisions applicable to Nidhi Companies.

**(xiii). Related party transactions:**

According to the information and explanation, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 wherever applicable and the details have been disclosed in Consolidated Financial Statements etc., as required by the applicable accounting standards.

**(xiv). Internal Audit system**

In our opinion, the Company has an adequate internal audit system commensurate with the size and nature of its business.

We have considered, the internal audit reports issued during the year and till the date of the audit report covering period upto 31st March, 2025.

**(xv). Non Cash transactions:**



According to the information and explanation, given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of Companies Act, 2013 are not applicable to the company.

**(xvi). NBFC Companies:**

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**(xvii). Profit/Loss making companies:**

The company is generally profit making company and there was no cash loss in last financial year also.

**(xviii). Resignation of statutory Auditors:**

There being no resignation of the statutory auditors during the year, this clause is not applicable.

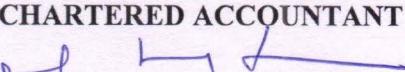
**(xix). Material uncertainty and financial ratio analysis:**

According to the information and explanation given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the consolidated financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exist as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance to the future viability of the company. We neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

**(xx). Corporate Social Responsibilities:**

There are no unspent amounts towards Corporate Social Responsibility (CSR) that are required to be transferred to a fund specified in Schedule VII to the Act or to special account, in compliance with Section 135(5) and 135(6) of the Act. Accordingly reporting under this clause is not applicable.

For SARUPRIA SOMANI & ASSOCIATES  
CHARTERED ACCOUNTANT



DEVENDRA KUMAR SOMANI

(PARTNER)

M.NO.- 079558

FRN-010674C

UDIN: 250795583MLZBD 4413

DATE: 21/8/2025

PLACE: UDAIPUR



**Note: - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

Notes attached to and forming part of the Consolidated Statement of Accounts as on and for the year ending on 31<sup>st</sup> March 2025 are as follows:

**I. CORPORATE INFORMATION:**

The company has been incorporated on 17/04/1998 under the Companies Act, 1956 vide CIN No. U24246RJ1998PLC014771. Main objects of the company are to deal in trading of Agricultural Commodities.

**II. SIGNIFICANT ACCOUNTING POLICIES:**

**1. Basis of Preparation of Consolidated Financial Statements:**

The Consolidated Financial Statements have been prepared to comply in all material aspects with applicable Accounting Principles in India, the applicable Accounting Standards prescribed under section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014, the provisions of the Act (to the extent notified) and other Accounting Principles generally accepted in India, to the extent applicable.

The company presents assets and liabilities in the balance sheet based on current/ non- current classification based on operating cycle. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The company has identified twelve months as its operating cycle.

**2. Inventories (AS-2):**

Inventories are valued at Cost or Net Realisable Value whichever is lower. Cost comprise of all cost of purchase, cost of conversion and other cost in bringing the inventory to their present location and condition. The Cost formula used is First in First Out (FIFO).

**3. Cash and Cash Equivalents (Cash Flow Statements - AS-3)**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short – term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Cash flows are reported using Indirect method, where by profit/ (loss) before extraordinary item and tax is adjusted for the effect of transactions of non-cash nature and deferrals or accruals of past and future cash receipts or payment. The cash flow from operating, Investing and financing activities of the companies are segregated based on the available information.

**4. Revenue (AS-9):**

**Sale of Goods and Services**

They are generally accounted for on accrual basis as they are earned or incurred, revenue is recognised only when can be reliably measured and it is reasonable to expect ultimate collection. Revenue from contract priced on time and material basis are recognised when services are rendered and other costs are incurred.

**Other Income**

Interest and Other Income is accounted on accrual basis.



*Vishal* *Anjali* *Shashi* *Shashi*  
*Anjali* *Shashi* *Shashi*

## 5. Property Plant and Equipment (AS-10):

The Fixed Assets are stated at cost of acquisition less accumulated Depreciation and impairment losses, if any. The cost includes taxes and duties, freight, installation and other direct or allocated expenses. Consequently depreciation on such assets is provided according to useful life prescribed under the schedule II for "Continuous Process Plant" under Written down Value Method. Depreciation on other assets is provided on Written down Value Method in accordance with the provisions of the Companies Act, 2013 at the rates and in the manner specified in Schedule II of the Act except intangible assets.

Machinery spares which can be used only in connection with items of fixed assets and whose use expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such assets beyond its previously assessed standard of performance. There is no Capital Work In Progress for the financial period ended September 30<sup>th</sup> 2024.

## 6. Investments (AS-13):

(i) Investments, which are readily realisable and intended to be held for not more than one period from the date on which such investments are made, are classified as current investments. All investments are usually measured at cost.

(ii) Current investments are carried in the consolidated financial statements at lower of the cost and fair value determined on an individual investment basis. Long term investments are carried at cost.

## 7. Employees Benefits (AS-15):

-- Short Term Employees Benefits: - Short term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the period in which the related service is rendered.

-- Post-Employment Benefits:- Employees Benefits in the form of contribution towards provident fund, ESI are considered as defined contribution plan and the contributions to recognized funds are charged to the Profit and loss account of the period when the contributions are due, as per the provisions of respective statutes.

-- Other Long Term Employees Benefits:- Leaves lying in credit of the employees are not paid as the company follows practice of granting leaves as and when demanded by the employees during the period, otherwise the same gets lapsed. Hence, no provision for the same is required to be made.

## 8. Borrowing cost (AS-16):

Borrowing costs which are attributable to acquisition/ construction of qualifying assets are capitalised as a part of the cost of such assets till the date of putting such assets to use. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognised as an expense in the period in which they are incurred.

## 9. Earnings per Share (AS-20):

Basic & Diluted Earnings per Share are computed in accordance with AS-20 on 'Earning per Share'. Basic EPS is calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted Earnings per Equity Share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the period, except where the results are anti-dilutive.



V.M.   
Anjali   
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## 10. Taxes on Income (AS-22):

Current tax is the amount of tax payable on the taxable income for the period as determined in accordance with the provision of Income Tax Act, 1961.

Deferred tax is recognised on timing difference, being the difference between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and tax laws enacted or substantially enacted as at the reporting date.

Deferred tax liabilities are recognised for all timing difference. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets.

Deferred tax assets are recognised for timing difference of other items only to extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing are tax laws and the company has legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.

## 11. Intangible Assets (AS-26):

The company amortises the intangible assets over their estimated useful lives on the straight line basis, commencing from the date of asset is available to the company for its use. Further, the company assesses at each consolidated balance sheet date, the probability of future economic benefits using reasonable and supportable assumptions that represent the best estimate of the set economic conditions that will exist over the useful life of the asset and amortizes the amount of asset accordingly.

## 12. Impairment of Assets (AS-28):

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. The Company assesses at each consolidated balance sheet date, whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the assets. If such recoverable amount of the assets or recoverable amount of the cash generating unit to which assets belong is less than its carrying amount, the carrying amount reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in Consolidated Profit and Loss account. If at the Consolidated Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

## 13. Provisions, Contingent Liabilities and Contingent Assets (AS-29):

Provisions involving a substantial degree of estimation in measurement and are recognised when there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the last estimate require to settle an obligation at the period end , these are reviewed at each consolidated balance sheet date and adjusted to reflect the best current estimates. Contingent liabilities are not recognised. Contingent assets are neither recognised nor disclosed in the Consolidated Financial Statements.



Vinit  
Aayushi  
R  
Anup Singh

## **II. NOTES TO ACCOUNTS:**

### **1. Sundry Debtors & Creditors:**

In the absence of confirmation from the parties and pending reconciliation, the Debit and Credit balances in regard to recoverable and payables have been taken as reflected in the books. In the opinion of the Directors, Loans & Advances and Current Assets, if realised in the ordinary course of business, have the value at which they are stated in the Consolidated Balance Sheet.

### **2. Advances:**

The Company has not given Advances for purchase of capital goods to any suppliers and to others toward expenses in the general course of business.

Advances to other corporates in the nature of loans or advances attract the provisions of Section 185/186 of the Companies Act, 2013.

### **3. Unsecured Loan:**

Company has raised the unsecured loan from directors and from others as inter corporate loan, both of them did not fall within the meaning of expression deposit as defined in the Companies (Acceptance of deposit Rules, 2014).

Company has not raised the unsecured loan from directors during the year.

### **4. Provisions:**

In the opinion of the management, the provisions made in these annual accounts are adequate.

### **5. Transaction in foreign Currency:**

No transaction in foreign currency had taken place during the period under consideration.

### **6. Contingent Liabilities:**

The company has explained that there is no other contingent liabilities against the company as on March 31<sup>st</sup>, 2025.

### **7. Director's Remuneration:**

Sl. no.	Particulars	Current Period	Previous Year
1.	Director's Remuneration	21,20,000.00	0.00

### **8. Auditor's Remuneration:**

Sl. no.	Particulars	Current Period	Previous Year
	Auditor's Remuneration	1,13,800.00	75,000.00



*Anjali Chauhan* *Vinit* *Anjali Chauhan*

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9. As part of our audit procedures, we have reviewed the records and documentation related to the identification and payment obligations towards suppliers registered under the Micro, Small, and Medium Enterprises Development Act, 2006 (MSME Act). Based on the information and explanations provided to us, the management has represented that they have made reasonable efforts to identify and classify their suppliers under the MSME Act.

We note that the company has disclosed the outstanding dues to MSMEs as at the balance sheet date and has recognized the interest payable on delayed payments, where applicable. We also note that management has provided for any interest accrued but remaining unpaid under the provisions of the MSME Act.

We recommend that the management continue to ensure timely payments to MSME suppliers and maintain adequate documentation to support the classification and compliance under the MSME Act.

10. Carrying cost of goods held on balance sheet date is **Rs.41,79,32,874.00/-**

11. Figures of the previous period have been re-grouped / re-classified wherever applicable.

12. In the opinion of the Board, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amounts at which they are stated in the Consolidated Balance sheet and the provision for known liability is adequate and not in excess of amount reasonably necessary.

13. The company has not impaired any assets during the period.

14. The company has not received any government grant or subsidy during the period.

15. As per Section 135 of the Companies Act 2013, Corporate Social Responsibility (CSR) applies to the Company as the net profit for the financial year 2023-24 exceeded INR 500 Lacs. The Company will disclose the CSR activities undertaken, the amount spent, and any unspent amounts in the notes to accounts for the financial year ended 31 March 2025.

Particulars	For the period ended 31 March 2025	For the year ended 31 March 2024	For the year ended 31 March 2023	For the year ended 31 March 2022
Gross amount required to be spent by the company for the FY 2024-2025	5,17,779.00	0.00	0.00	0.00
Amount of expenditure incurred				
(i) Construction/Acquisition of any asset	0.00	0.00	0.00	0.00
(ii) On purpose other than (i) above	5,92,000.00	0.00	0.00	0.00
The shortfall at the end of the year	0.00	0.00	0.00	0.00
Total of previous years shortfall	0.00	0.00	0.00	0.0

The company is required to spent CSR expenditure of Rs. 11,58,250/- for the FY 2024 – 25.

16. The company has not traded or invested in crypto currency or virtual currency during the period.

17. According to the information and explanations given to us there was no transaction found unrecorded in the books of accounts of the company which have been surrendered or disclosed as income during the period in the assessment under the income tax act , 1961.

18. The company had investments made in RBI Sovereign Gold Bonds of Rs. 2,39,567.50 which in the name of director of the company.



**19. Related Party Disclosures:**

Anjali Chag.

Vinod

Shashi

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Information regarding transactions with related parties as required by the Accounting Standard – 18 issued by the Institute of Chartered Accountants of India is annexed.

Disclosure of Transaction between the Company and Related Parties and the Status of Outstanding Balance as On 31.03.2025.

<b>Key Managerial Personnel on the Boards as on 31.03.2025 :</b>	Managing Director Whole Time Director Chief Financial Officer Independent Director Independent Director Independent Director Company Secretary
Enterprise over which relatives of key managerial personnel exercises significant influence	1. Priyesh Impex Private Limited 2. Vishal Innovative Infraprojects LLP (formerly known as Vishal Innovative Infraprojects Private Limited) 3. Goldshine Comtrade Private Limited 4. RDG Proteins Limited 5. Shree Harivishal Industries Ltd. 6. RDG Solvent Limited. 7. Rukmani Devi Garg Agro Ampex Pvt. Ltd. 8. Prishagarg Overseas Pvt. Ltd. 9. RDG Capital Private Limited. 10. RDG Foods Private Limited 11. RDG Agri Export Private Limited 12. RDG Overseas Private Limited 13. Indian Warehousing Corporation Ltd 14. Shrinathji Assignment Private Ltd. 15. Vishalgarg Industries LLP (formerly known as Vishalgarg Industries Pvt. Ltd) 16. Prisha Enterprises Pvt. Ltd. 17. Kosco Hybrid Research Private Limited 18. Vishal & Company 19. Vishal Garg & Sons HUF 20. Evershine Infratech Creation LLP
<b>Associates</b>	None
<b>Subsidiaries</b>	1. RDG Green Energy Private Ltd



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 Anju Garg

Particulars	Volume of Transaction during period ended 31/03/2025	Volume of Transaction during F.Y. 2023-24	Balance	Balance
	As on 31st March, 2025	As on 31st March, 2024		
<b><u>Interest Received on Loan given</u></b>				
Kosco Hybrid & Research Private Ltd.	4,45,068.00	0.00	50,99,863.00	0.00
<b><u>Rent paid</u></b>				
Indian Warehousing Corporation Ltd	1,11,343.00	0.00	13,84,22,823.00	7,96,27,040.00
<b><u>Sales made to Relate Parties</u></b>				
RDG Solvent Ltd.	26,92,38,086.85	13,22,41,241.00	0.00	0.00
Vishal and Co.	1,47,31,500.00	4,44,040.00	0.00	0.00
Shri Vishal Agro Trade Syndicate	1,48,23,375.00	0.00	0.00	0.00
Indian Warehousing Corporation Ltd	8,61,11,904.59	11,24,07,630.00	13,84,22,823.00	7,96,27,040.00
<b><u>Purchase from Related Parties</u></b>				
RDG Solvent Ltd.	28,27,500.00	3,30,750.00	0.00	14,82,600.00
Indian Warehousing Corporation Ltd	41,05,61,465.20	4,71,74,036.00	13,84,22,823.00	0.00
Shri Vishal Agro Trade Syndicate	1,74,00,168.00	0.00	0.00	0.00
Vishal & Co.	4,89,89,560.00	2,04,50,232.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	0.00	1,01,91,999.00	0.00	0.00
<b><u>Sale of Immovable Property</u></b>				
Vishal Garg	0.00	1,44,00,000.00	0.00	0.00
<b><u>Loan Given</u></b>				
Kosco Hybrid & Research Private Ltd.	50,00,000.00	0.00	50,99,863.00	0.00
RDG Solvent Ltd	4,35,00,000.00	23,95,00,000.00	0.00	0.00
<b><u>Receipt of Loan Given</u></b>				
RDG Solvent Ltd	4,35,00,000.00	23,95,00,000.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	0.00	0.00	50,99,863.00	0.00
<b><u>Investment in Equity Shares</u></b>				
RDG Green Energy Private Ltd.	0.00	9,99,900.00	0.00	9,99,900.00
<b><u>Remuneration To KMP</u></b>				
Vishal Garg (Director)	12,00,000.00	0.00	0.00	0.00
Anju Garg (Director)	9,20,000.00	0.00	0.00	0.00
Lakshya Gupta (CFO)	2,82,000.00	0.00	0.00	0.00
Ayushi Agarwal CS	90,000.00	7,500.00	7,500.00	7,500.00



Nidhi  
Ayushi  
Anju Garg.

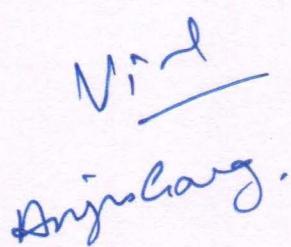
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**List of Related Parties & Description of the relationship between parties:**

Name of Party	Description of relationship with Reporting Enterprise
Vishal Garg	Managing Director
Anju Garg	Whole Time Director
Lakshya Gupta	Chief Financial Officer
Priyanka Alwani	Independent Director
Lalit Modi	Independent Director
Naresh Dutt Sharma	Independent Director
Ayushi Agrawal	Company Secretary
Priyesh Impex Private Limited	Entities under common control
Vishal Innovative Infraprojects LLP (formerly known as Vishal Innovative Infraprojects Private Limited)	Entities under common control
Goldshine Comtrade Private Limited	Entities under common control
RDG Proteins Limited	Entities under common control
Shree Harivishal Industries Ltd.	Entities under common control
RDG Solvent Limited.	Entities under common control
Rukmani Devi Garg Agro Ampex Pvt. Ltd.	Entities under common control
Prishagarg Overseas Pvt. Ltd.	Entities under common control
RDG Capital Private Limited.	Entities under common control
RDG Foods Private Limited	Entities under common control
RDG Agri Export Private Limited	Entities under common control
RDG Overseas Private Limited	Entities under common control
Indian Warehousing Corporation Ltd	Entities under common control
Shrinathji Assignment Private Ltd.	Entities under common control
Vishalgarg Industries LLP (formerly known as Vishalgarg Industries Pvt. Ltd)	Entities under common control
Prisha Enterprises Pvt. Ltd.	Entities under common control
Kosco Hybrid Research Private Limited	Entities under common control
Vishal & Company	Entities under common control
Vishal Garg & Sons HUF	Entities under common control
Evershine Infratech Creation LLP	Entities under common control
RDG Green Energy Pvt. Ltd	Subsidiary

The related Parties have been relied on as per the list and information provided by the management.




**III. Additional Regulatory Disclosure:**

**1. Title deeds of immovable Property not held in name of the company:**

According to the information and explanations given to us, the records examined by us and based on the examination of the copies of conveyance deeds/ registered sale deed provided to us, we report that, the title deeds, all immovable properties i.e. land and building as appearing in the consolidated financial statements of the company are held in the name of the company. The company has not taken any immovable properties i.e. land and building on lease during the period under report.

**2. Revaluation of property, Plant and Equipment:**

Company has not revalued its Property, Plant and equipment (including Right of Use assets) or intangible assets or both during the period.

**3. Loans and Advances:**

Company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to its related party as defined in clause (76) of section 2 of companies Act, 2013.

**4. Capital work-in-progress:**

There were no such capital works in progress, whose completion is overdue or has exceeded its cost compared to its original plan. Hence requirement for ageing schedule and completion schedule is not applicable.

**5. Intangible assets under development:**

There is no intangible asset under development during the period. Hence requirement for ageing schedule and completion schedule is not applicable.

**6. Details of Benami Property Held:**

According to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

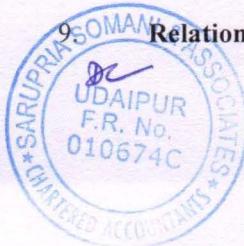
**7. Security of current assets against borrowings:**

According to information and explanations given to us and results of our audit procedures we have noted that the company has working capital loan limits with HDFC bank against stocks of Raw Material, finished goods and receivables etc. current assets.

- a) As informed by the management, the periodical statements are not required to be furnished to the bank on quarterly basis. The periodic statements are required to be submitted on monthly basis. Valuation of stocks can be ascertained from the historical record of mandi rates.
- b) Values of closing inventories are recorded once at the year-end only and can be ascertained from the historical record of mandi rates.

**8. Wilful Defaulter:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.



**Relationship with Struck off Companies:**

Anup Gang.

Virendra

Anshi

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According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not entered in any transaction with the companies whose names have been struck off under section 248 of Companies Act, 2013.

**10. Registration of charges or satisfaction with Registrar of companies:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that all charges or satisfactions have been registered with Registrar of companies.

**Note:** Calculation for delay in no. of days is based on a 30 day time limit and not on a month basis.

**11. Compliance with number of layers of companies:**

~~The company does not have any subsidiary. Hence provision of section 2(87) read with rule (2) of companies (Restriction on number of Layers) Rules, 2017 are not applicable.~~

The company has subsidiary RDG Green Energy Private Ltd. The company has complied with the provision of section 2(87) read with rule (2) of Companies (Restriction on number of Layers) Rules, 2017



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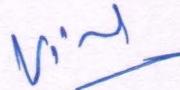
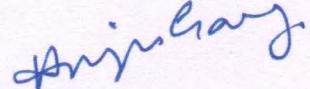
## 12. Analytical Ratios:

We have compiled the ratio analysis chart for the previous year ended on 31<sup>st</sup> March, 2025 on the basis of audited consolidated financial statements of the period and have also calculated the same ratios on the basis of current audited results.

According to the information and explanations given to us and on the basis of our audit procedures, numerator and denominator of following ratios are based on the nature of company operations and the applicable regulatory requirements that a company needs to comply with. We furnish below the details of required ratio as under:

Ratio	Numerator	Denominator	Current period	Previous period	% Variance	Reason for Variance
Current ratio	1,04,51,94,550.87	76,62,72,995.28	1.36	1.81	-25%	Increase in short term borrowings due to working capital requirements and other current liabilities as advance payment for sale of goods received
Debt Equity ratio	1,75,50,031.00	32,40,31,849.62	0.05	0.14	-61%	Decrease in secured loan from banks
Debt Service Covergae ratio	12,86,00,035.75	2,41,00,539.43	5.34	5.06	5%	Increase in company's profitability
Return on Equity ratio	7,57,29,829.45	32,40,31,849.62	23.37%	21.86%	7%	Increase in profit due to Price Fluctuation Trade and volumes
Inventory Turnover ratio	3,12,25,09,685.31	41,79,32,874.00	7.47	8.96	-17%	Better Inventory movement management
Trade receivable Turnover ratio	3,26,99,50,336.31	58,82,11,281.33	5.56	11.78	-53%	Decrease in trade receivables levels in comparison to sales due to better collection form debtors
Trade Payable Turnover Ratio	3,27,55,75,896.97	21,02,92,203.63	15.58	1444.55	-99%	Decrease in creditors levels in comparison to sales due to better utilisation of funds towards payment of creditors
Net Capital Turnover ratio	3,26,99,50,336.31	34,15,81,880.62	9.57	8.65	11%	Increase in sales
Net Profit ratio	10,23,13,410.60	3,26,99,50,336.31	3.13%	2.78%	12%	Increase in profit due to Price Fluctuation Trade
Return on Capital Employed	9,98,30,368.88	34,15,81,880.62	29.23%	25.36%	15%	Increase in profit due to Price Fluctuation Trade
Return on Investment	7,57,29,829.45	34,15,81,880.62	22.17%	19.22%	15%	Increase in profit due to Price Fluctuation Trade



13. **Compliance with approved Scheme(s) of Arrangements:**

According to the information and explanations given to us and on the basis of audit procedures, there is no scheme of any arrangement has been approved by the competent authority which requires compliances under section 230 to 237 of companies Act, 2013.

14. **Utilisation of Borrowed funds and share premium:**

According to the information and explanations given to us and on the basis of audit procedures, we are of the opinion that the company has not made any advance or investment or given any loan to any other entity or person including foreign entities (Called Intermediaries) with an understanding to directly or indirectly lend or invest in other entities or persons identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

For and on behalf of the Board of Directors  
Signature to Notes 1 to 19

RUKMANI DEVI GARG AGRO IMPEX LTD  
(Formerly known as RUKMANI DEVI GARG  
AGRO IMPEX PRIVATE LIMITED)

*Vishal Garg*  
VISHAL GARG  
(Director)  
DIN: 00840692

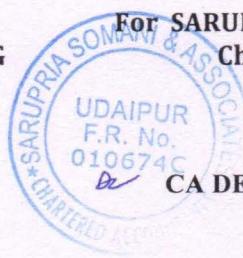
*Ayushi*  
AYUSHI AGRAWAL  
(Company Secretary)

*Anju Garg*  
ANJU GARG  
(Director)  
DIN: 02061437

*Lakshya Gupta*  
LAKSHYA GUPTA  
(CHIEF FINANCIAL OFFICER)

In terms of our report of even date

For SARUPRIA SOMANI & ASSOCIATES  
Chartered Accountants



*Devendra Kumar Somani*  
CA DEVENDRA KUMAR SOMANI

(Partner)  
M. No. 079558  
FRN: 010674C  
UDIN: 250795588MLZBD4413

Date: 22/8/2025  
Place: UDAIPUR