

#### INDEPENDENT AUDITORS' REPORT

#### To the Members of AGI COLD CHAIN PRIVATE LIMITED

H.S. Makkar & Co.

CHARTERED ACCOUNTANTS

#### Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of AGI COLD CHAIN PRIVATE LIMITED('the Company') which comprise the balance sheet as at March 31, 2022, the statement of profit and loss and cash flow statement for the ended March 31,2022 and summary of significant accounting policies and other explanatory information.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of thesestandalone financial statements that give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder.

This responsibility also includes maintenance of adquate 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 the appropriate accounting policies; making judgements 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit . We have taken into account the provisions of the Act and the rules made thereunder including the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these consolidated financial statements are fee from material misstatements.





..... CA Harmider Singh Makkar B.Com, LLB, F.C.A. Office : B-1/387, Anand Nagar, C/o Fauji Cloth House, G.T. Road, Jalandhar M : 98153 20424 E-mail : hsmoffice387@gmail.com Residence : B-1/387, Anand Nagar, B/S Fauji Cloth House, G.T. Road, Jalandhar

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether dueto fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluting the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's directors as well as evaluting the overall presentation of the standalone financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

#### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India including the Ind AS, of the state of affairs of the Company as at March 31, 2022 and its profit and its cash flows for the year ended on that date.

#### Report on Other Legal and Regulatory Requirements

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- With respect to the adequacy of the internal financial controls over financial reporting of the Company and oprating effectiveness of such controls, refer to our separate report in "Annexure A"
- 2. As required by Section 143 (3) of the Act, we report, to the extent applicable that:
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid financial statements.
- b. In our opinion proper books of account as required by law related to the preparation of the aforesaid financial statements have been kept by the Company so far as it appears from the examination of those books and reports.
- c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid Financial Statements comply with the Accounting Standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.





e. On the basis of the written representations received from the directors of the Company as on March 31, 2022 taken on record by the Board of Directors of the Company. None of the Directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.

H.S. Makkar & Co.

- f. As required by Companies( Auditors' Report) Order, 2016 ('the Order') issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, we give in the "Annexure B"statement on the matters specified in in paragraphs 3 and 4 of the Order to the extent applicable.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - 1. There is no impact of any pending litigation on the standalone financial position of the company.
  - 2. There are no foreseenable losses on long term contracts including derivative contracts as at March 31, 2022
  - 3. There were no amounts which were required to be transferred, to the Investor Education and Pretection Fund by the Company.

FOR H.S MAKKAR & CO CHARTERED ACCOUNTANTS FIRM REGISTRATION NO. 016971N

H.S MAKKAR(F.C.A)

Membership number:098167 UDIN: 22098167AJUOWO4355

Place : Jalandhar Date:28.05.2022



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 AGI Cold Chain Private Limited ("the Company") as on March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

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

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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 the company's policies, the safeguarding of its assets, prevention and detection of frauds and errors, the accuracy and the 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 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 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 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 the material misstatement of the 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 to the Company's internal financial controls financial reporting.





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# Meaning of Internal Financial Controls over Financial Reporting

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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 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 the reasonable assurance that transactions are recorded as necessary to permit preparation of 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 directions 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, 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 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, having regard to the size of the Company and its operation, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such financial controls over financial reporting were operating effectively as at March 31, 2022, 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 H.S MAKKAR & CO CHARTERED ACCOUNTANTS FIRM REGISTRATION NO. 006971N

> AKKAR(F.C.A) AROPRIETOR

Membership number:098167 UDIN:- 22098167AJUOWO4355

Place: Jalandhar Date: 28.05.2022



#### Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements". We report that:

(i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company is maintaining proper records showing full particulars of intangible assets;

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(b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(C') The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, except the following:-

Description Property	ofGross carrying value	Held name of	inWhether promoter, director or thei relative o employee	-Reason for not b ge,held in name company	eing of
7			NIL		

(d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) As explained to us, 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.

(ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(iii) (a) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;



(c) All the instalments towards mortgage loan are paid in time and there is no overdue.

(d) No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties except following:

Name of Party	Amount renewed or extended	% of total loan	Remark, if any
	Nil		

(e) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

(iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.

(vi) As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.





(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

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(c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

(d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

(e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,

(f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(X) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi)(a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

(b) No report 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 by the management, no whistle-blower complaints had been received by the company

(xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.

(xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements,

(xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system.

(xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).





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(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

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(xviii) On the information obtained from the management and audit procedures performed 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 financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;

(xix) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.

(xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

FOR H.S MAKKAR & CO CHARTERED ACCOUNTANTS FIRM REGISTRATION NO. 946971N CHARTERED CHARTERED CHARTERED CHARTERED FINDO: 016971N H.S MAKKAR(F.C.A) Membership number:098167

UDIN: 22098167AJUOWO4355 Place : Jalandhar Date:-28.05.2022

1         2         2021           1. NON CURRENT ASSETS         2	Particulars	Note No.	Figures as on 31st March 2022	RS (IN '000) Figures as on 31st March
International Assets         Image: state stat	1		Sales as on Sist March 2022	
(b) Investment Property         1         7391.40         739           (c) Other Intangible assets         0.00         0.00         0           (d) Financial Assets         0.00         0         0           (ii) Trade receivables         3         0.00         0           (iii) Coher on cervivalies         3         0.00         0           (iii) Coher on cervivalies         3         0.00         0           (iii) Coher on cervivalies         4         0.00         0           (iii) Other on cervivalies         4         0.00         0           (iii) Other on cervivalies         5         0.00         0           (iii) Other on cervivalies         6         10500.00         10500.00           (iii) Cash and cask (Net)         9         0.00         0           (iii) Cash and cask (Net)         9         0.00         0           (i) Other financial Assets         10         0.00         0           (iii) Task receivables         10         0.00         0           (i) Other financial Assets         10         0.00         0           (iii) Cash and cash (Net)         1774.85         12756.2         12756.2           (i) Other financial Iabilitities (Net				
(c) Other intrangible assets       2       0.00       0         (d) Financial Assets       0.00       0         (d) Torder receivables       3       0.00       0         (d) Torder receivables       3       0.00       0         (d) Torder receivables       4       0.00       0         (d) Others (to be specified)	(b) Investment Present	1	7191.40	7191
(d) Financial Assets         0.00         0           (ii) Trade receivables         3         0.00         0           (ii) Loars         4         0.00         0           (ii) Coher not-current assets         4         0.00         0           (ii) Other not-current assets         4         0.00         0           (iii) Cash and cash equivalents         5         0.00         0           (iii) Cash and cash equivalents         8         0.00         0         0           (iii) Cash and cash equivalents         8         0.00         0         0         0           (iii) Cash and cash equivalents         8         0.00         0		2	0.00	
(i) Trade reserves         3         0.00         0.00           (ii) Carast         4         0.00         0.00           (ii) Core from co-current assets         4         0.00         0.00           (ii) Francial Assets         5         0.00         0.00           (iii) Trade resolvables         5         0.00         0.00           (iii) Trade resolvables         6         105500.00         105500.00           (iiii) Trade resolvables         6         105500.00         0.00           (iiii) Trade resolvables         7         57.72.5         66.10           (iiii) Trade resolvables         10         0.00         0.00           (iiii) Trade resolvables         10         0.00         0.00           (iiii) Trade resolvables         10         0.00         0.00           (iiii) Trade resolvables         11         15.00.00         0.00           (iiii) Trade resolvables         13         0.000         0.00           (iiii) Trade payables         13         0.000 </td <td></td> <td></td> <td>0.00</td> <td></td>			0.00	
(ii) Tade receivables         3         0.00         0           (ii) Loans         3         0.00         0           (iii) Loans				0.0
(i) Toto Toto Toto Toto Toto Toto Toto Tot		3	0.00	0.0
(iv) Others (to be specified)				0.1
(e) Deferred tax assets (net)				
(f) Other non-current assets       4       0.00       0.0         (a) Investments       5       0.00       0.0         (a) Investments       6       0.0500       0.00         (b) Financial Assets       6       0.0500       0.00         (b) Tords and case quivalents       7       57.25       64.1         (b) Other Financial Assets       9       0.00       0.00         (c) Other Contral Assets (Net)       10       0.00       0.00         (c) Other Contral Assets (Net)       11       15000.00       15000.0         (c) Other Contral Assets (Net)       11       15000.00       15000.0         (c) Other Contral Assets (Net)       11       15000.00       0.00         (c) Other Contral Assets (Net)       11       15000.00       0.00         (c) Other Contral Assets (Net)       11       15000.00       0.00         (c) Other Contral Liabilitites (other than those specified in item (b), to<	(e) Deferred tax assets (net)			
2. CURRENT ASSETS       4       0.00       0.         (a) Inventories       5       0.00       0.0         (b) Financial Assets       5       0.00       0.0         (b) Trade receivables       6       30500.00       0.0500.00         (iii) Cash and cash equivalents       7       57.25       64.1         (iv) Bank balances other than (iii) above       8       0.00       0.0         (iii) Cash and cash equivalents       9       0.00       0.0         (iv) Bank balances other than (iii) above       9       0.00       0.0         (c) Current Tax Assets (Net)       9       0.00       0.0         (c) Current Tax Assets (Net)       11       17748.65       17756.2         1.EQUITY AN       14       15000.0       5000.0         9. Brancial Liabilities       11       15000.0       0.00         9. Drowings       13       0.00       0.0         9. Provisions       15       0.00       0.00         9. Others       15       0.00       0.00         9. Others       16       0.00       0.00         9. Others       16       0.00       0.00         9. Others       16       0.00       0.00 </td <td>(f) Other non-current assets</td> <td>-</td> <td></td> <td></td>	(f) Other non-current assets	-		
(b) Financial Assets       5       0.00       0.0         (ii) Track receivables       6       10500.00       10500.00         (iii) Cash and cash equivalents       7       57.25       664.1         (iii) Cash and cash equivalents       8       0.00       0.0         (iii) Cash and cash equivalents       8       0.00       0.0         (iii) Cash and cash equivalents       9       0.00       0.0         (iii) Cash and cash equivalents       9       0.00       0.0         (iii) Cash assets (Net)       9       0.00       0.0         (i) Other current assets       10       0.00       0.0         10 Current Tax Assets (Net)       9       0.00       0.0         10 Starts capital       11       15000.0       15000.0         10 Current Tax Assets (Net)       12       -434.82       -423.2         10 Starts capital       11       15       0.00       0.0         10 Trade payables       13       0.00       0.00         10 Other financial liabilities (other than those specified in item (b), to       15       0.00       0.00         10 Other financial liabilities (other than those specified in item (c)       14       0.00       0.00         10 Other fina		4	0.00	0.0
(b) Princip Assets       0.00       0.00         (ii) Trade provisions       6       10500.00       10500.00         (iii) Cash and cash equivalents       7       57.25       64.40         (iv) Other Financial Assets       6       10500.00       10500.00         (iv) Other Financial Assets       9       0.00       0.00         (iv) Other Financial Assets       9       0.00       0.00         (iv) Other Financial Assets       10       0.00       0.00         (iv) Other Financial Assets       10       0.00       0.00         (iv) Other Financial Assets       10       0.00       0.00         COUTAL ASSETS       10       0.00       0.00         COUTAL ASSETS       11       15000.00       15000.0         Seerve and Surplus       12       -434.82       -423.2         (ii) Other Financial Habilities       13       0.00       0.00         (iii) Other Financial Habilities (other than those specified in item (b), to expecified)       13       0.00       0.00         (i) Other Signification (item)       14       0.00       0.00       0.00         (i) Other Signification (item)       15       0.00       0.00       0.00         (ii) Other Signifies	(a) Inventories	-		
(ii) Tade receivables         (iii) Cash and cash equivalents         (iii) Cash and cash equivalent          (iii) Cash and cash and	(b) Financial Assets	5	0.00	0.0
(iii) Cash and cash equivalents       6       1000000       1005000         (iv) Bank balances other than (iii) above       7       57.25       66.1         (iv) Other Financial Assets       8       0.00       0.00         (i) Other verter tax assets       9       0.00       0.00         (ii) Other verter tax assets       10       0.00       0.00         TOTAL ASSETS       11       17748.65       17756.2         COUTY AND LIABILITIES       12       434.82       423.2         12       434.82       423.2       423.2         13       0.00       0.00       0.00         10 Other francial liabilities (other than those specified in litem (b), to       13       0.00       0.00         10 Other francial liabilities (other than those specified in litem (b), to       14       0.00       0.00         10 Other francial liabilities (other than those specified in litem (c)       14       0.00       0.00         10 Other francial liabilities (other than those specified in litem (c)       16       0.00       0.00         10 Other francial liabilities (other than those specified in litem (c)       14       0.00       0.00         10 Other francial liabilities (other than those specified in litem (c)       16       0.00       0.00				
(iii) Cash and cash equivalents       7       57.25       64.1         (iii) Ciky Bank balances other than (iii) above       8       0.00       0.0         (iii) Ciky Bank balances other than (iii) above       9       0.00       0.0         (iii) Ciky Bank balances       9       0.00       0.0         (iii) Ciky Bank balances       10       0.00       0.0         (iii) Ciky Bank balances       10       0.00       0.0         (iii) Ciky Bank balances       10       0.00       0.0         (iii) Ciky Bank balances       11       15000.00       15000.0         11       15000.00       15000.0       15000.0         11       15000.00       15000.0       0.0         11       15000.00       0.0       0.0         11       15000.00       0.0       0.0         11       0.00       0.00       0.0         11       0.00       0.00       0.0         11       0.00       0.00       0.00         11       0.00       0.00       0.00         11       0.00       0.00       0.00         11       0.00       0.00       0.00         11       0.00       0.		6	10500.00	
8       0.00       0.01         9       0.00       0.01         9       0.00       0.01         9       0.00       0.01         10       0.00       0.01         10       0.00       0.01         10       0.00       0.01         10       0.00       0.01         10       0.00       0.01         10       0.00       0.01         11       15000.0       15000.0         11       15000.0       15000.0         11       15000.0       15000.0         12       434.82       -423.2         13       0.00       0.00         14       15000.0       0.00         15       0.00       0.00         10       0.00       0.00         10       0.00       0.00         10       0.00       0.00         10       0.00       0.00         10       0.00       0.00         10       0.00       0.00         10       0.00       0.00         10       0.00       0.00         10       0.00       0.00	iii) Cash and cash equivalents			
(r) Outer Printing Assets         0.00         0.00           (g) Outer Printing Assets (Net)         9         0.00         0.00           (g) Outer current assets         10         0.00         0.00           TOTAL ASSETS         11         0.00         0.00           JEQUITY AND LIABILITIES         11         15000.00         15000.00           JEQUITY AND LIABILITIES         12         -434.82         -423.2           A) NON CURRENT LIABILITIES         12         -434.82         -423.2           A) NON CURRENT LIABILITIES         13         0.00         0.00           B) Financial Liabilities (other than those specified in item (b), to b provisions         13         0.00         0.00           D) Other non-current liabilities (Net)         14         0.00         0.00         0.00           D) Francial Liabilities         15         0.00         0.00         0.00         0.00           D) Francial Liabilities         15         0.00         0.00         0.00         0.00           D) Other non-current liabilities         15         0.00         0.00         0.00         0.00           D) Other non-current liabilities         15         0.00         0.00         0.00         0.00	iv) Bank balances other than (iii) above	8		
g         0.00         0.00           TOTAL ASSETS         10         0.00         0.00           TOTAL ASSETS         17748.65         17756.2           EQUITY AND LABILITIES         11         15000.00         15000.00           J Equity Share capital         11         15000.00         15000.00           J Culty AND LABILITIES         12         .434.82         .423.2           A) NON CURRENT LIABILITIES         12         .434.82         .423.2           A) NON CURRENT LIABILITIES         13         0.00         0.0           B) Financial Liabilities (other than those specified in item (b), to especified)         13         0.00         0.00           D) Order oursent liabilities (Net)         14         0.00         0.00         0.00           D) Francial Liabilities (Net)         15         0.00         0.00         0.00           D) Other non-current liabilities (Net)         15         0.00         0.00         0.00           D) Trade payables         15         0.00         0.00         0.00           D) Other non-current liabilities (other than those specified in item (c)         16         0.00         0.00           D) Other non-current liabilities (other than those specified in item (c)         118         0.00 </td <td></td> <td></td> <td></td> <td>0.0</td>				0.0
TOTAL ASSETS         10         0.00         0.0           COUTY AND LIABILITIES         17748.65         17756.2           EQUITY AND LIABILITIES         17748.65         17756.2           LEQUITY         11         15000.0           b) Other Equity         12         -434.82         -423.2           A) NON CURRENT LIABILITIES         12         -434.82         -423.2           a) Financial Liabilities (other than those specified in item (b), to e specified)         13         0.00         0.0           b) Other non-current liabilities (other than those specified in item (b), to ce specified)         14         0.00         0.00           c) Deferred tax liabilities (other than those specified in item (c)         14         0.00         0.00           b) Frovisions         15         0.00         0.00           c) Deferred tax liabilities (other than those specified in item (c)         14         0.00         0.00           c) Trade payables         15         0.00         0.00         0.00           c) Others         16         0.00         0.00         0.00           c) Other current liabilities (other than those specified in item (c)         17         0.00         0.00           c) Others         16         0.00         0.00		9	0.00	0.0
Decomposition       17748.65       17756.2         LEQUITY AND LIABILITIES       11       15000.00         JEQUITY AND LIABILITIES       11       15000.00         JEQUITY AND LIABILITIES       112       -434.82       -423.2         JANON CURRENT LIABILITIES       12       -434.82       -423.2         JO NON CURRENT LIABILITIES       13       0.00       0.00         JO Borrowings       13       0.00       0.00         JO Other financial liabilities (other than those specified in item (b), to e specified)       14       0.00       0.00         JO Other non-current liabilities (D Provisions       14       0.00       0.00         JO Trade payables       15       0.00       0.00         JO Trade payables       15       0.00       0.00         JO Theres       16       0.00       0.00         JO Theres       16       0.00       0.00         JO Other financial liabilities (other than those specified in item ('c')       17       0.00       0.00         JO Other s       16       0.00       0.00       0.00         JO Other financial liabilities (other than those specified in item ('c')       17       0.00       0.00         JO Other curent liabilities       17		10	0.00	
Liguity       Image: Constraint of the second			17748.65	
a) Equity Share capital b) Other Equity Seserve and Surplus 11 15000.00 115000.0 12 434.82 423.2 12 434.82 423.2 12 434.82 423.2 12 434.82 423.2 12 434.82 423.2 13 0.00 0.0 10 Borrowings 10 Borrowings 11 1 15000.00 12 434.82 423.2 13 0.00 0.0 13 0.00 0.0 13 0.00 0.0 14 0.00 0.0 0.0 10 Other financial liabilities (other than those specified in item (b), to b) Provisions 2. UARENT LABILITIES 3.) CURRENT LABILITIES 3.) CURRENT LABILITIES 3.) CURRENT LABILITIES 3.) CURRENT LABILITIES 4. 0.00 0.00 15 0.00 0.00 16 0.00 0.00 17 0.00 0.00 18 0.00 0.00 18 0.00 0.00 18 0.00 0.00 18 0.00 0.00 18 0.00 0.00 19 Provisions 10 Other on-current liabilities (Net) 10 Other financial liabilities (other than those specified in item (c) 10 Other s 11 1 2 0.00 0.00 0.00 15 0.00 0.00 16 0.00 0.00 18 0.00 0.00 18 0.00 0.00 18 0.00 0.00 18 0.00 0.00 18 0.00 0.00 19 Provisions 10 Other current liabilities (Net) 10 Other current liabilities (Net) 10 Other current liabilities (Net) 11 Addition graphort As per our report of even date sufficied hereto 0 R H.S MAKKAR & CO. Auditor graphort 18 0.00 0.00 18 0.00 0.00 19 Provisions 19 Provisions 10 Other current liabilities (Net) 10 Other current liabilities (Net) 10 Other current liabilities (Net) 11 Difference Director) 12 Provisions 13 Difference Director) 13 Difference Director) 14 Difference Director) 15 Difference Director) 16 Difference Director) 10 Provisions 10 Provisions 10 Difference Director) 10 Provisions 10 Provisions				1// 30.2/
b) Other Equity Reserve and Surplus LIABILITIES A) NON CURRENT LIABILITIES A) Other nan-current liabilities (other than those specified in item (b), to b) Provisions c) Deferred tax liabilities (Net) A) Other non-current liabilities A) CURRENT LIABILITIES A) Other non-current liabilities A) CURRENT LIABILITIES A) Other non-current liabilities A) CURRENT LIABILITIES A) Other non-current liabilitie				
Reserve and Surplus     12     -434.82     -423.2       A) NON CURRENT LIABILITIES     13     0.00     0.0       a) Financial Liabilities     13     0.00     0.0       b) Borrowings     13     0.00     0.0       b) Provisions     14     0.00     0.0       c) Deferred tax liabilities (Net)     14     0.00     0.0       d) Other non-current liabilities     14     0.00     0.0       a) CURRENT LIABILITIES     14     0.00     0.0       b) Financial Liabilities     15     0.00     0.0       c) Deferred tax liabilities (Net)     15     0.00     0.00       b) Financial Liabilities     15     0.00     0.00       c) Others     15     0.00     0.00       i) Other current liabilities (other than those specified in item ('c)     16     0.00     0.00       i) Other current liabilities (other than those specified in item ('c)     17     0.00     0.00       i) Other current liabilities (Net)     17     0.00     0.00       c		11	15000.00	15000.00
12       -434.82       -423.2         A) NON CURRENT LIABILITIES       13       0.00       0.0         a) Financial Liabilities       13       0.00       0.0         b) Borrowings       13       0.00       0.0         b) Provisions       13       0.00       0.0         c) Defered tax liabilities (other than those specified in item (b), to b) Provisions       14       0.00       0.0         c) Defered tax liabilities (Net)       14       0.00       0.00         c) Other non-current liabilities       15       0.00       0.00         c) Others       15       0.00       0.00         c) Others       16       0.00       0.00         c) Others       16       0.00       0.00         c) Others       17       0.00       0.00         c) Other current liabilities (other than those specified in item ('c')       18       0.00       0.00         c) Others       17       0.00       0.00       0.00       0.00         c) Other current liabilities (Net)       18       0.00       0.00       0.00         c) Other current liabilities (Net)       18       0.00       0.00       0.00         c) Current Tax Liabilities (Net)       17				
A) NON CURRENT LIABILITIES a) Financial Liabilities i) Borrowings ii) Trade payables ii) Other non-current liabilities (other than those specified in item (b), to b) Provisions c) Deferred tax liabilities (Net) d) Other non-current liabilities c) Deferred tax liabilities b) Borrowings i) Trade payables - Micro, Small & Medium Enterprises - Others ii) Other financial liabilities (other than those specified in item ('c) i) Other current liabilities i) Other current liabilities i) Other current liabilities (other than those specified in item ('c) i) Other current liabilities i) Other current liabilities i) Other current liabilities (other than those specified in item ('c) i) Other current liabilities (other than those specified in item ('c) i) Other current liabilities (other than those specified in item ('c) i) Other current liabilities (other than those specified in item ('c) i) Other current liabilities (other than those specified in item ('c) i) Other current liabilities (Net) tal Equity and Liabilities (Net) tal Equity and Liabilities (Net) Araditor encept Araditor		12	-434.82	-423.20
a) Financial Liabilities b) Borrowings ii) Trade payables iii) Other inancial liabilities (other than those specified in item (b), to be specified) b) Provisions c) Deferred tax liabilities (Net) i) Other non-current liabilities b) Financial Liabilities b) Financial Liabilities b) Provisions c) Others ii) Trade payables - Micro, Small & Medium Enterprises - Others ii) Other financial liabilities (other than those specified in item ('c) i) Other current liabilities i) Other current liabilities (Net) i) And Liabilities i) Other current liabilities i) Other current liabilities (Net) i) And Liabilities i) Other current liabilities (Net) i) Other				
i) Borrowings       13       0.00       0.0         ii) Other financial liabilities (other than those specified in item (b), to b) Provisions       13       0.00       0.0         ii) Other financial liabilities (Net)       14       0.00       0.00         i) Other non-current liabilities       14       0.00       0.00         i) Other non-current liabilities       14       0.00       0.00         i) Other non-current liabilities       15       0.00       0.00         i) Trade payables       15       0.00       0.00         i) Trade payables       16       0.00       0.00         i) Other financial liabilities (other than those specified in item ('c)       16       0.00       0.00         i) Other current liabilities       17       0.00       0.00         i) Other current liabilities (Net)       17       0.00       0.00         i) Other current liabilities (Net)       17       0.00       0.00         i) Other current liabilities (Net)       18       0.00       0.00         ital Equity and Liabilities (Net)       18       0.00       0.00         ital Equity and Liabilities (Net)       18       0.00       0.00         ital Equity and Liabilities (Neth)       18       0.00 <t< td=""><td></td><td></td><td></td><td></td></t<>				
11) Trade payables       13       0.00       0.0         11) Trade payables       13       0.00       0.0         11) Trade payables       14       0.00       0.0         12) Deforred tax liabilities (Net)       14       0.00       0.0         13) CURRENT LIABILITIES       14       0.00       0.00         14) Other non-current liabilities       15       0.00       0.00         15) CORRENT LIABILITIES       15       0.00       0.00         16       0.00       0.00       0.00         17 Trade payables       15       0.00       0.00         10) Other financial liabilities (other than those specified in item ('c)       16       0.00       0.00         10) Other current liabilities       17       0.00       0.00         10) Other current liabilities       17       0.00       0.00         10) Other current liabilities       17       0.00       0.00         10) Other current liabilities       17748.65       17756.27         12       17748.65       17756.27         13       0.00       0.00       0.00         14       0.00       0.00       0.00         15       0.00       0.00       0.00				
iii) Other financial liabilities (other than those specified in item (b), to e specified) b) Provisions c) Deferred tax liabilities (Net) c) Other non-current liabilities c) Borrowings c) Surgers c) URRENT LIABILITIES c) OURRENT LIABILITIES c) OURRENT LIABILITIES c) OTHERS c) Other score and the specified in item ('c) c) Other financial liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (other than those specified in item ('c) c) Other current liabilities (Net) c) Other current liabilities (Net) c) Current Tax Liabilities (Ne		13	0.00	0.00
b) Provisions c) Deferred tax liabilities (Net) c) Deferred tax liabilities c) Deferred tax liabilities c) Deferred tax liabilities c) URRENT LIABILITIES c) URRENT LIABILITIES c) URRENT LIABILITIES c) Dirrowings c) Borrowings c) Borrowings c) Micro, Small & Medium Enterprises c) Others c) Others c) Other financial liabilities (other than those specified in item ('c) c) Other current liabilities c) Other cur				
c) Deferred tax liabilities (Net)         d) Other non-current liabilities         a) CURRENT LIABILITIES         a) Financial Liabilities         b) Borrowings         i) Trade payables         - Micro, Small & Medium Enterprises         - Others         16         0.00         0 Other current liabilities (other than those specified in item ('c)         10 Other current liabilities         11 Other financial liabilities (other than those specified in item ('c)         12 Other current liabilities         13 Other current liabilities (other than those specified in item ('c)         14 0.00         15 0.00         16 0.00         0.00         17 0.00         0.00         18 0.00         0.00         18 0.00         0.00         18 0.00         0.00         19 Other rearrent liabilities (Net)         118 0.00         118 0.00         0.00         117 0.00         0.00         0.00         118 0.00         0.00         0.01 0.00         0.02 0.00         0.03 0.00         0.04 0.00 0.00 <td>e specified)</td> <td></td> <td></td> <td></td>	e specified)			
d) Other non-current liabilities       14       0.00       0.00         3.) CURRENT LIABILITIES       15       0.00       0.00         a) Financial Liabilities       15       0.00       0.00         b) Borrowings       15       0.00       0.00         i) Trade payables       -       -       -         - Micro, Small & Medium Enterprises       16       0.00       0.00         - Others       16       0.00       0.00         ii) Other financial liabilities (other than those specified in item ('c)       17       0.00       0.00         o) Other current liabilities       17       0.00       0.00       0.00         o) Other current liabilities (Net)       17       0.00       0.00       0.00         other statistics (Net)       18       0.00       0.00       0.00         othal Equity and Liabilities       17748.65       17756.27       17756.27         Arditor's Report       For AGI COLD CHAIN PRIVATE LIMITED       Salwinderjit Kaur         Oprietor       M.NO.: 000157       Sukhdev Singh Khinda       Salwinderjit Kaur         Oprietor       M.NO.: 000157       OliN-00202727       DIN-00202727       DIN-00798804				
d) Other non-current liabilities       14       0.00       0.00         3.) CURRENT LIABILITIES       15       0.00       0.00         a) Financial Liabilities       15       0.00       0.00         b) Borrowings       15       0.00       0.00         i) Trade payables       -       -       -         - Micro, Small & Medium Enterprises       16       0.00       0.00         - Others       16       0.00       0.00         ii) Other financial liabilities (other than those specified in item ('c)       17       0.00       0.00         o) Other current liabilities       17       0.00       0.00       0.00         o) Other current liabilities (Net)       17       0.00       0.00       0.00         other statistics (Net)       18       0.00       0.00       0.00         othal Equity and Liabilities       17748.65       17756.27       17756.27         Arditor's Report       For AGI COLD CHAIN PRIVATE LIMITED       Salwinderjit Kaur         Oprietor       M.NO.: 000157       Sukhdev Singh Khinda       Salwinderjit Kaur         Oprietor       M.NO.: 000157       OliN-00202727       DIN-00202727       DIN-00798804	) Deferred tax liabilities (Net)			
3.) CURRENT LIABILITIES       0.00         a) Financial Liabilities       15       0.00         a) Financial Liabilities       15       0.00         b) Borrowings       15       0.00       0.00         i) Trade payables       15       0.00       0.00         - Micro, Small & Medium Enterprises       16       0.00       0.00         - Others       16       0.00       0.00         ii) Other financial liabilities (other than those specified in item ('c)       17       0.00       0.00         o) Other current liabilities       17       0.00       0.00       0.00         o) Other current liabilities (Net)       17       0.00       0.00       0.00         otal Equity and Liabilities       17       0.00       0.00       0.00         otal Equity and Liabilities       17748.65       17756.27         Auditor's Report       Eor AGI COLD CHAIN PRIVATE LIMITED       Sukhdev Singh Khinda       Salwinderjit Kau         oprietor       M.NO. 100705       0HARTERED       Sukhdev Singh Khinda       Salwinderjit Kau         oprietor       M.NO. 100705       DIN-00798804       DIN-00798804	I) Other non-current liabilities	14		
) Borrowings       15       0.00       0.00         i) Trade payables       15       0.00       0.00         - Micro, Small & Medium Enterprises       16       0.00       0.00         - Others       16       0.00       0.00         ii) Other financial liabilities (other than those specified in item ('c)       16       0.00       0.00         o) Other current liabilities       17       0.00       0.00         o) Other current Tax Liabilities (Net)       18       0.00       0.00         otal Equity and Liabilities       17748.65       17756.27         Arditor's Report       Eor AGI COLD CHAIN PRIVATE LIMITED         OR H.S MAKKAR & CO.       OHARTERED       Sukhdev Singh Khinda         Oprietor       M. NO. Optor       Wonder Treport       Salwinderjit Kaur         Sorietor       M. NO. Optor       UN-002727       DIN-00298804		14	0.00	0.00
i) Trade payables       15       0.00       0.00         - Micro, Small & Medium Enterprises       16       0.00       0.00         - Others       16       0.00       0.00         ii) Other financial liabilities (other than those specified in item ('c)       16       0.00       0.00         o) Other current liabilities       0.00       0.00       0.00       0.00         o) Other current liabilities       17       0.00       0.00       0.00         o) Other current liabilities       17       0.00       0.00       0.00         o) Other current liabilities (Net)       18       0.00       0.00         otal Equity and Liabilities       17748.65       17756.27         Auditor's Report       Eor AGI COLD CHAIN PRIVATE LIMITED         As per our report of even date annexed hereto       Sukhdev Singh Khinda       Salwinderjit Kau         OPIELOS       CHARTERED       Sukhdev Singh Khinda       Salwinderjit Kau         oprietor       CHARTERED       DIN-01202727       DIN-00798804         No.: 098167       ON-01202727       DIN-01202727				
i) Trade payables - Micro, Small & Medium Enterprises - Others ii) Other financial liabilities (other than those specified in item ('c) i) Other current liabilities (ii) Other current liabilities (iii) Other current liabiliti	Borrowings	15	0.00	
- Others ii) Other financial liabilities (other than those specified in item ('c) i) Other current liabilities ) Provisions ) Provisions ) Current Tax Liabilities (Net) ) Current Tax Liabilities (Net) ) Current Tax Liabilities )	) Trade payables		0.00	0.00
- Others ii) Other financial liabilities (other than those specified in item ('c) i) Other current liabilities ) Provisions ) Provisions ) Current Tax Liabilities (Net) ) Current Tax Liabilities (Net) ) Current Tax Liabilities )	Micro Small & Madium Fat			
- Others 0.00 3183.47 0.00 3183.47 3179.47 3179.47 0.00 0.00 0.00 0.00 0.00 0.00 17 0.00 0.00 0.00 18 0.00 0.00 0.00 18 0.00 0.0		16	0.00	0.00
ii) Other financial liabilities (other than those specified in item ('c)     17     0.00       ii) Other current liabilities     17     0.00     0.00       iii) Other current liabilities     17     0.00     0.00       iii) Other current liabilities     18     0.00     0.00       iii) Other current Tax Liabilities (Net)     18     0.00     0.00       iii) Other track Liabilities (Net)     18     0.00     0.00       iii) Other track Liabilities     17748.65     17756.27       Auditor's Report     For AGI COLD CHAIN PRIVATE LIMITED       As per our report of even date annaxed hereto     Sukhdev Singh Khinda       IARTERED ACCOUNTANTS     ACCOUNTANTS     Sukhdev Singh Khinda       oprietor     M. NO. : 008167     (Managing Director)     (Whole Time Director)       SMakkar)     DIN-00798804     DIN-00798804	- Others			
a) Other current liabilities       17       0.00       0.00         b) Provisions       18       0.00       0.00         b) Current Tax Liabilities (Net)       18       0.00       0.00         b) current Tax Liabilities (Net)       18       0.00       0.00         b) current Tax Liabilities       17748.65       17756.27         Auditor's Report       Eor AGI COLD CHAIN PRIVATE LIMITED         Auditor's Report       Eor AGI COLD CHAIN PRIVATE LIMITED         Auditor's Report       Sukhdev Singh Khinda         Auditor's Report       Salwinderjit Kaur         Auditor's Report       Salwinderjit Kaur         Auditor's Report       Salwinderjit Kaur         Auditor's Report       Salwinderjit Kaur         BARTERED ACCOUNTANTS       Salwinderjit Kaur         Oprietor       Finitio Mirray         S Makkar)       DIN-01202727         No.: 098167       DIN-00798804	i) Other financial liabilities (other than those specified in item ('c)			51/9.4/
17       0.00       0.00         0 Provisions       18       0.00       0.00         0 Current Tax Liabilities (Net)       18       0.00       0.00         0 tal Equity and Liabilities       17748.65       17756.27         Auditor's Report         For AGI COLD CHAIN PRIVATE LIMITED         Sukhdev Singh Khinda         Auditor's Report         Auditor's Report         For AGI COLD CHAIN PRIVATE LIMITED         Sukhdev Singh Khinda         Auditor's Report         Sukhdev Singh Khinda         Salwinderjit Kaur         Auditor's Model Singh Khinda         Oprietor         Auditor's Model Singh Khinda         Southdev Singh Khinda         Soprietor       (Managing Director) <td< td=""><td>) Other current liabilities</td><td>47</td><td></td><td></td></td<>	) Other current liabilities	47		
18       0.00       0.00         18       0.00       0.00         18       0.00       0.00         18       0.00       0.00         17748.65       17756.27         Auditor's Report       Eor AGI COLD CHAIN PRIVATE LIMITED         0       0       0.00         0       0       0.00         0       0       0.00         0       17748.65       17756.27         10       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0		17	0.00	0.00
Current Tax Liabilities (Net)     0000       Datal Equity and Liabilities     17748.65       Auditor's Report     17748.65       As per our report of even date annexed hereto     For AGI COLD CHAIN PRIVATE LIMITED       DR H.S MAKKAR & CO.     0000       IARTERED ACCOUNTANTS     00000       Oprietor     00000       .S Makkar)     01000000000       No.: 098167     010000000000		18	0.00	0.00
Anditor's Report As per our report of even date annexed hereto RARTERED ACCOUNTANTS ANN ACCOUNTANTS AC				0.00
Atditor's Report           As per our report of even date annexed hereto         Eor AGI COLD CHAIN PRIVATE LIMITED           DR H.S MAKKAR & CO.         CHARTERED         Sukhdev Singh Khinda         Salwinderjit Kaur           IARTERED ACCOUNTANTS         ACCOUNTANTS         Sukhdev Singh Khinda         Salwinderjit Kaur           oprietor         M.NO.:098167         (Managing Director)         (Whole Time Director)           S. Makkar)         DIN-01202727         DIN-00798804	tal Equity and Liabilities		17748.65	17756.27
OR H.S. MAKKAR & CO.     OHARTERED     Sukhdev Singh Khinda     Salwinderjit Kaur       IARTERED ACCOUNTANTS     M. NO.: 092167     (Managing Director)     (Whole Time Director)       oprietor     FRNNO 0177W     DIN-01202727     DIN-00798804       No.: 098167     098167     Imaging Director)     Imaging Director)	Auditor's Report		For AGLCOLD CHAIN B	
IARTERED ACCOUNTANTS     OF ARTIERED ACCOUNTANTS     Sukhdev Singh Khinda     Salwinderjit Kaur       oprietor     M. NO. : 092167     (Managing Director)     (Whole Time Director)       .S Makkar)     DIN-01202727     DIN-00798804       No.: 098167	K H.S MAKKAR & CO.			
Oprietor         M. NO. : 098167         (Managing Director)         (Whole Time Director)           .S Makkar)         DIN-01202727         DIN-00798804           No.: 098167         DIN-01202727         DIN-00798804		(	Sukhday Sizah Mit	VII - A
S Makkar)         DIN-01202727         DIN-00798804           No.: 098167         0				
No.: 098167				
	No.: 098167			200 C
ce:Jalandhar			frompony sectors	

	AGI COLD CHAI JALANDHAR HEIGHTS 66 FEET Standalone Statement of Prof	it and Loss	or the period ended a	L, JALA	NDHAR
		1	period chued 5	iwarcr	RS (IN '00
	Particulars	Note No.	Figures for the curreporting p	rrent	Figures for previous report
1	Revenue From Operations Other Income	19			per
111	Total Income (I+II)	20		0.00	0.
	EXPENSES			0.00	0.
IV	Cost of materials consumed	21		0.00	0.
	Purchases of Stock-in-Trade	21		0.00	0.
	Changes in inventories of finished and				
	Stock in Trade and work in progress	22		0.00	0.0
	Employee benefits expense	23			
	Finance costs	24		0.00	0.0
	Depreciation and amortization expense	25	(	).12	0.1
	Other expenses		C	.00	0.0
	Total expenses (IV)	26	11	.50	10.5
/	Profit Before Tax (I-IV)		11	.62	10.5
/	Exceptional Items		-11	.62	-10.6
/11	Profit/(loss) before tax (V-VI)		0.	00	0.0
	Tax expense:		-11.	62	-10.62
/111	(1) Current tax				
	(2) Deferred tax	-	0.	00	0.00
(	Profit (Loss) for the period from		0.	00	0.00
	continuing Operations (VII-VIII)		-11.0	52	-10.62
	Profit/(loss) from discontinued operations		-		-
	Tax expense of discontinued operations				
I	Profit/(loss) from Discontinued operations after tax (X-XI)				
	Profit/(loss) for the period (IX+XII)		-		-
	Other Comprehensive Income		-11.6	2	-10.62
	A (i) Items that will not be reclassified to profit and loss		-		-
,	(ii) Income tax relating to items that will not be reclassified to profit or loss				-
	B (i) Items that will be reclassified to profit and loss				-
(	ii) Income tax relating to items that will be classified to profit and loss				-
	Total Comprehensive Income for the				
р (1 fc	eriod (XIII+XIV)(Comprising Profit Loss) and Other Comprehensive Income or the period		-11.62		-10.62
(1	arnings per equity share 1) Basic 2) Diluted				
	Auditor's Report				
	As per our report of even date annexed he DR H.S MAKKAR & CO.	ereto	For AGI COLD CHAIN	PRIVAT	ELIMITED
Cł	ARTERED ACCOUNTANTS	Sm	hdev Singh Khinda	Sa	ung
	Contraction of the second seco				inderjit Kaur
	oprietor		DIN-01202727		Time Director)
	.S Makkar)	6	2.11 01202/2/	DII	N-00798804
1.	No.: 098167	E			
FR	N : 016971N I M. NO 098187		-		
	* FRINKOV DINGTIN	*	erervi	Jr. The second	
	ice:Jalandhar				

NOTE 2 INVESTMENT PROPERTY		Rs. In '000
PARTICULARS		
	As at 31 March, 2022	As at 31 March, 2021
lotal		

NOTE 3 INVESTMENTS

		Rs. In '000
PARTICULARS	As at 31 March, 2022	As at 31 March, 2021
Total		
	0.00	0.00

# NOTE 4 OTHER NON-CURRENT FINANCIAL ASSETS

	Rs. In '000
As at 31 March, 2022	As at 31 March, 2021
0.00	0.00
	As at 31 March, 2022

# NOTE 5 INVENTORIES

Rs. In '000
Particulars
As at 31 March, 2022
As at 31 March, 2021
Total
0.00
0.00



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NOTE 6 TRADE RECEIVABLES

Particulars		As at 31 March
	March, 2022	202
HIM AGRO FOODS PRIVATE LIMITED	10500.00	10500.00
Total		
	10500.00	10500.0

# Trade Receivable ageing schedule for the year ended 31st March 2022 and 31st March 2021

FY 2021-22

Rs. In '000

PARTICULARS	LESS THAN 6 MONTHS	6MONTHS-1 YEAR	1 2 VEADC		MORE THAN	
(i) Undisputed Trade		SINCITING'S REAK	192 TEARS	2-3 YEARS	3 YEARS	TOTAL
Receivables						
considered good						
which have significant risk	_				10500.00	10500.00
(ii) Undisputed Trade Receivables			-			
credit impaired	-					
which have significant risk	-		-	-	-	-
iii)Disputed Trade Receivables			-		-	
considered good	-					
which have significant risk		-	-	-	-	-
redit impaired		-	-	-	-	-
TOTAL	0.00	0.00	0.00	0.00	10500.00	- 10500.00

### FY 2020-21

Rs. In '000

PARTICULARS	LESS THAN 6 MONTHS	6MONTHS-1 YEAR	1-2 YEARS	2.3254.00	MORE THAN	
(i) Undisputed Trade			ALCO FRANKS	205 YEAKS	3 YEARS	TOTAL
Receivables						
considered good						
which have significant risk	-	-			10500.00	10500.00
(ii) Undisputed Trade			-	-	1	-
Receivables						
credit impaired	-					
which have significant risk	-		-	-		-
(iii)Disputed Trade			-	-	-	-
Receivables			Concerned a			
considered good	-		COLUMN SHARE			
which have significant risk	-	-	-	-	-	-
credit impaired			-	-	-	-
TOTAL	0.00		-	-	-	-
	0.00	0.00	0.00	0.00	10500.00	10500.00
	1 th					

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		Rs. In '000
Particulars	As at 31 March, 2022	As at 31 March, 2021
Cash in hand PNB A/C NO 980300210000031	0.01 57.24	0.01 64.86
Total	57.25	64.87

Particulars	As at 31 March, 2022	As at 31 March 202
FDR WITH MATURITY BETWEEN 3-12 MONTHS	0.00	0.00
Total	0.00	0.0

NOTE	9 CUR	RENT 1	<b>FAX AS</b>	SETS

Particulars	As at 31 March, 2022	As at 31 March, 2021
Total	0.00	0.00

NOTE 10 OTHER CI	URRENT ASSETS	是这里别相同的	Rs. In '000
	Particulars	As at 31 March, 2022	As at 31 March, 2021
Total		0.00	0.00



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Rs. In '000

Particulars		
	As at 31 March, 2022	As at 31
PROFIT AND LOSS APPROPRIATION ACCOUNT		March, 202
Opening Balance Add:Profit/(Loss) for the year	-423.20 -11.62	-412.58 -10.62
Total		
	-434.82	-423.20



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#### NOTE 11 A EQUITY

Rs. In '000

EQUITY SHAR	E CAPITAL
AUTHORISED	
1,50,00,000/-	Equity Shares of Rs. 10/- each

Issued, Subscribed & Paid Up 1,50,00,000/- Equity Shares of Rs. 10/- each

TOTAL

As at 31 March, 2022	As at 31 March, 2021
15000.00	15000.00
15000.00	15000.00
15000.00	15000.00

NOTE 13 LONG TERM BORROWINGS		Rs. In '000
Particulars	As at 31 March, 2022	As at 31 March, 2021
FROM BANKS & FINANCIAL INSTITUTIONS	0.00	0.00
Total	0.00	0.00
NOTE 14 OTHER LONG TERM LIABILITIES		Rs. In '000
	As at 31 March, 2022	Rs. In '000 As at 31 March, 2021
NOTE 14 OTHER LONG TERM LIABILITIES Particulars PROVSION FOR GRATUITY	As at 31 March, 2022 0.00	Rs. In '000 As at 31 March, 2021 0.00

NOTE 15 SHORT TERM BORROWINGS		Rs. In '000
Particulars	As at 31 March, 2022	As at 31 March, 2021
FROM BANKS & FINANCIAL INSTITUTIONS	0.00	0.00
Total	0.00	0.00



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NOTE 16 TRADE PAYABLES		Rs. In '000
Particulars	As at 31 March, 2022	As at 31 March, 2021
Sundry Creditors other than msme AAY JAY BUILDERS AGI INFRA LTD AVENDUS CORPORATE INC	11.80 3164.17 7.50	7.80 3164.17 7.50
Total	3183.47	3179.47

Trade Payable ageing schedule for the year ended 31st March 2022 and 31st March 2021

Rs. In '000

	Outst	anding for following pe	riods from due o	late of paym	ent/date of transaction
PARTICULARS	Less than 1 year	1-2 Years	2-3 Years	MORE THAN 3 YEARS	TOTAL
FY 2021-22 (i) MSME (ii) Others (iii) Disputed dues- MSME (iv) Disputed dues- Others	4.00	3.00	11.70	3164.77	3183.47
Total					
FY 2020-21 (i) MSME (ii) Others (iii) Disputed dues- MSME (iv) Disputed dues- Others	3.00	11.70	1.80	3162.97	3179.47
Total	3.00	11.70	1.80	3162.97	3179.47



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- 25			
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ULAS H-1			
PHASEL		LIMITED	
PHASEL		LIMITICO,	
PHASE-LL		LIMITED,	
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PHASE-IL JAL		LIMITED, DECCA	I TMITTED BLOOK
PHASE-IL JAL		LIMITED, DECCA	I TMITTED BLOOK
PHASE-IL JAL		LIMITED, DECCA	I TMITTED BLOOK
PHASE-IL JAL		LIMITED, DECCA	I TMITTED BLOOK
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PHASE-IL JAL		LIMITED, DECCA	I TMITTED DIOOK
PHASE-IL JAL		LIMITED, DECCA	I TMITTED DIOOK
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Note 1. Property, Plant and Equipment, Investment Property & Intangible Assets

RS (In '000 )

						0.00		0.00	1013	
0.00 0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.4.	T
0.00			0.00	0.00	0.00		0.00	0.00	LAND	1
									JIN TIERU DI ACCORITE	0.14
pto Amount of asset Profit on asset sold sold	Depreciation up 31.03.2022	Accumulated Depredation For Depredation on asset Depredation upto	Depreciation For the year	Depreciation upto 01.04.2021	Gross Balance as on 31.03.2022	Deletions	Additions	Cost as on 01.04.2021	Head of Arrount	n z
				Depreciation/ Amortisation	Der			Groce Block		]

(a) The title deeds of all the immovable properties except the title deed of property situated at 184 New Jawahar Nagar, Jalandhar are held in the name of Company as at Balance Sheet Date. Fully paid agreement in respect of

the property situated at 184, New Jawahar Nagar in the name of the company is held at the Balance Sheet Date.

(b) The company has not revalued any of its property, plant and equipment and intangible assets during the year.

Auditor's Report As per our report of even date annexed hereto FOR INDERJIT SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

PARTNER

FRN : 020142N M.No.: 504094 (INDERJIT SINGH)

Place:Jalandhar Dated: 05.09.2022

For AGI INFRA FOUNDATION

(Director) Salwinderjit Kaur (Director) DIN-00798804

Sukhdev Singh Khinda DIN-01202727

NOTE IT OF	HER CURRENT LIABILITIES		Rs. In '000
	Particulars	As at 31 March, 2022	As at 31 March, 2021
Total			
		0.00	0.00

NOTE 18 PROVISIONS		Rs. In '000
Particulars	As at 31 March, 2022	As at 31 March, 2021
Provision For Gratuity Total	0.00	0.00
Total	0.00	0.00

Note: Provision for income tax has been calcuated after deduction of Advance Tax, TDS and TCS.



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Particulars	As at 31 March, 2022	As at 31 March, 2021
Sales	0.00	0.00
Total	0.00	0.00

# NOTE 20 OTHER INCOMES

Rs. In '000

Particulars	As at 31 March, 2022	As at 31 March, 2021
Total	0.00	
	0.00	0.00



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		Particulars	
As at 31 March, 202	As at 31 March, 2022		
0.0	0.00	Purchases	
0.0		Total	
0.0	0.00	Total	

Particulars	A. 19444	
Inventories at the end of the year:	As at 31 March, 2022	As at 31 March, 2021
Finished goods		
Work-in-progress		
Raw Material		

Inventoria - 4 4 - 4 - 4		
Inventories at the beginning of the year: Finished goods		
Work-in-progress		
Raw Material		
Net (increase) / decrease		
	0.00	0.00

# NOTE 23 EMPLOYEE BENEFIT EXPENSES

NOTE 24 DUDOULA OF

Particulars	Ac at 21 Ma 1 2000	
	As at 31 March, 2022	As at 31 March, 2021
Labour Charges		
Total		

OTE 24 FINANCIAL EXPENSES		Rs. In '000
Particulars	As at 31 March, 2022	As at 31 March, 2021
BANK CHARGES	0.12	0.12
Total	0.12	0.12



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NOTE 25 DEPI	RECIATION A		ATION	
		AWOR 112	ATION EXP	ENSES

D. Martin Children	AFENSES	Rs. In '000
Particulars	As at 31 March, 2022	As at 31 March, 202
Depreciation Amortization	0.00	0.00
Total	0.00	0.00
	0.00	0.00

# NOTE 26 OTHER EXPENSES

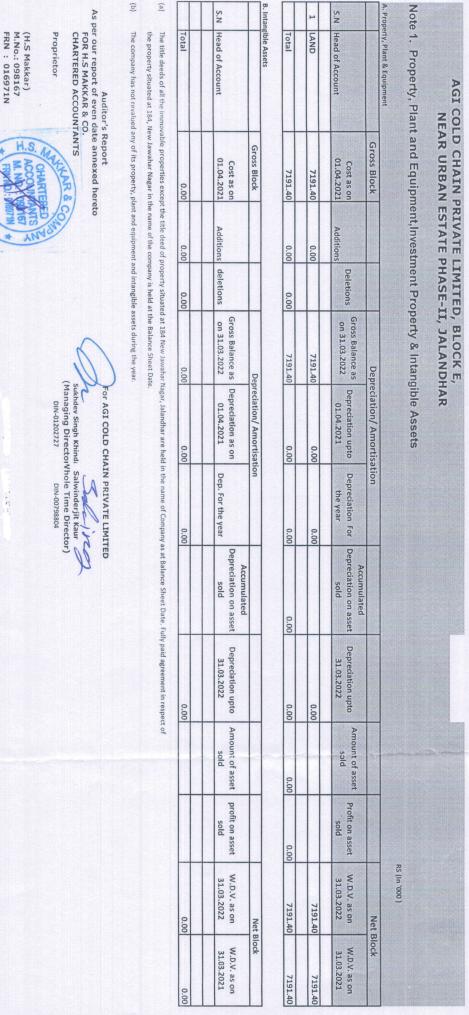
 Particulars
 As at 31 March, 2022
 As at 31 March, 2021

 FEES & TAXES
 GENERAL EXPENSES
 7.50
 10.50

 Total
 11.50
 10.50



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Place:Jalandhar Date:28.05.2022

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# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION AS AT AND FOR THE YEAR ENDED 31st MARCH, 2022

### 1. GENERAL INFORMATION

AGI COLD CHAIN PRIVATE LIMITED ("the Company") is a Private limited company incorporated and domiciled in India. The address of its registered office is BLOCK-E JALANDHAR HEIGHTS, 66FT R VILLAGE PHOLRIWAL NEAR URBAN ESTATE PHASE-II JALANDHAR ,PUNJAB - 144022 The company is having CIN U74999PB2016PTC045451,the objective of the company is to set up the Chain cold storage and carrying on the business of storing, trading, dealing, distributing of vegetables, fruits and dry fruits etc. And to carrying on business of leasing or renting the Cold chain facility.

# 2. SIGNIFICANT ACCOUNTING POLICIES

### **BASIS OF PREPARATION:**

The financial statements for the year ended 31<sup>st</sup> March, 2022 has been prepared in accordance with Ind AS.

The financial statements for the financial year ended 31<sup>st</sup> March 2022 were approved by the board of directors on 28.05.2022

# 2. FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency.

The financial statements have been prepared on the historical cost basis.

# 3. USE OF ESTIMATES AND JUDGEMENTS:

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

# 4. OPERATING CYCLE FOR CURRENT AND NON-CURRENT CLASSIFICATION

All the assets and liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Company as per the guidance set out in Schedule III to the Act.



# 5. PROPERTY, PLANT AND EQUIPMENT:

Tangible Assets are stated at Original cost includes duties, taxes, freight and any other incidental acquisition expenses and revenue expenditure incurred for the period to commercial production is considered as a part of the cost of Assets.

### 6. DEPRECIATION/AMORTISATION

Depreciation/ amortization is provided:

a. In respect of fixed assets, on the written down value basis considering the useful lives prescribed in Schedule II to the Companies Act, 2013.

### 7. CASH AND CASH EQUIVALENTS:

Cash and cash equivalent in the balance sheet comprises of cash at bank and in hand and short term deposits with original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of presentation in the Statement of Cash flows, Cash and cash equivalents comprises cash at bank and in hand, demand deposits that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

### 8. TAXATION:

....

There is no operation of business and therefore no provision for tax has been created.

# 9. FOREIGN CURRENCY TRANSACTIONS:

No business was transacted in foreign currency during the year.

### **10. EMPLOYEE BENEFITS:**

No provision is being made for gratuity as there is no employee other than directors.

# Provisions (other than for employee benefits) and Contingencies:

No Provisions are made in respect of employees as there are no employees other than directors.



### 11. BORROWING COSTS:

...

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalization.

All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

### **12. RELATED PARTY DISCLOURES**

- (a) Party which significantly influence the company : M/s AGI Infra Limited (Holding Company)
- (b) Related Party Transaction

Relationship	Name of Related Party	T. (T. )	
		Type of Transaction Trade payables	Amount (Rs. in 000's) 11.80
AGI Infra Limited	Holding Company	Current Liabilities	3164.17

### **13. EARNINGS PER SHARE:**

Basic earnings per share are calculated by dividing the profit/ (loss) from continuing operations and the total profit/ (loss) attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the profit/(loss) from continuing operations and the total profit/(loss) attributable to equity shareholders by the weighted average number of shares outstanding during the period after adjusting the effects of all dilutive potential equity shares.

### FOR H.S. MAKKAR & CO. CHARTERED ACCOUNTANTS

### For AGI Cold Chain Private Limited

NTS Proprietor (H.S.Makkar) M.No.: 098167

Place: Jalandhar Dated: 28.05.2022

CHARTERED

Sukhdev Singh Khinda Director DIN-01202727

Salwinderjit Kaur Director **DIN-00798804**