SSA AND ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
The Member of **CONTEMPORARY AGRO PRIVATE LIMITED**
Report on the audit of the financial statements

Opinion

We have audited the accompanying standalone financial statements of CONTEMPORARY AGRO PRIVATE LIMITED ("the Company"), which comprise the standalone balance sheet as at **31 March 2026**, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the material accounting policies and other explanatory information.

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 Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31 March 2026**, and profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key Audit Matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

• The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.
• Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
• In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained 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 of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these 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 accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

• Identify and assess the risks of material misstatement of the 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.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

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FRN.032475N
New Delhi
Chartered Accountants

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• 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 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.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether

the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

Report on other legal and regulatory requirements

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 Companies Act, 2013, we give in the **Annexure "A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report 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;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(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 specified 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 as on **March 31, 2026** taken on record by the board of directors, none of the directors is disqualified as on **March 31, 2026** from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

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(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

i. The Company does not have any pending litigations which could impacts its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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;

iv (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

iv (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has neither declare nor paid any dividend during the year.

vi. Based on our examination which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended **March 31, 2026** 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 softwares. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

We further report that the audit trail (edit log) has been preserved by the Company as per the statutory record retention requirements specified under the Companies Act, 2013 and the rules made thereunder

For M/s S S A And Associates
Chartered Accountants
FRN:032475N

Rajnesh

SSA AND ASSOCIATES Chartered Accountants FRN 032475N New Delhi

CA. Rajnesh
Partner
M.No.. 521384
UDIN. 26521384VNALLM9113

Date : May 28, 2026
Place: Delhi

ANNEXURE-A TO INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our report of ever date

The Annexure referred to in our Independent Auditors' Report of even date to the Members of the Company on the Financial Statements as of and for the Year ended 31st March, 2026

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right to use the assets.

(B) The Company does not have any intangible assets and hence reporting under the provisions of Clause 3(i)(a)(B) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

(b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets at reasonable intervals; According to the information and explanations given to us, no material discrepancies were noticed on such verification;

(c)The title deeds of 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 included in property, plant and equipment has been held in the name of the Company.

(d)The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(b) According to the information and explantaions given to us and on the basis of our examination of the records of the company, we report that during any point of time of the year, the company has not been sanctioned working capital limit in excess of Rs. 5 Crore, in aggregate, from banks or financial institutions on the basis of security of current assets; Therefore, the provision of the clause (ii)(b) are not applicable to the company. hence not commented upon.

(iii) During the year the company has not provided loans, advances in the nature of loans, provided guarantee, or provided security to companies, firms, limited liability partnerships or any other entity. hence reporting under clause 3(iii) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(iv) In our opionion and according to the information and explanation given to us, the company has not granted loan and advances, made investments or provided guarantee, or security to companies, firms, limited liability partnerships or any other entity to which section 185 or section 186 of Companies Act apply. Therefore the reporting under clause 3(iv) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company

(vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Companies (Auditor's Report) Order, 2020 is not applicable.

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New Delhi
Chartered Accountants

(vii) (a) The Company is regular in depositing with appropriate authorities 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 other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us by the management, and the records of the Company examined by us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, the Company has not raised any funds on a short-term basis during the year. Accordingly, reporting under clause 3(ix)(d) of the Order is not applicable.

(e) On an overall examination of the financial statements of the Company, 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) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.

(x)(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(xi) (a) No material fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) During the year, No report under sub-section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures as no complain has been received during the year.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii)(a),(b) and (c) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

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(xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the notes to financial statements as required by the applicable accounting standards.

(xiv) (a)(b) The Company is not required to appoint internal auditor and hence reporting under clause (xiv)(a) and (b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(xv) 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 the Companies Act, 2013 is not applicable to the Company.

(xvi) (a),The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 193

(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) There is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of of the Companies (Auditor's Report) Order, 2020 is not applicable.

(xvii) The company has incurred cash losses amounting to Rs.3.60 Lakhs in the current financial year and Rs 33.47 Lakhs /- in the preceeding Financial Year .

(xviii) The previous statutory auditors of the Company resigned during the year. We have taken into consideration the communication received from the outgoing auditors, who have not raised any issues, objections, or concerns

(xix) On the basis of the financial ratios in **note no. 23** to the financial statements, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 causes us to believe that any material uncertainty exists as on the date of the audit report indicating 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 as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and 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) (a) and (b) In our opinion provision of Section 135 of the Companies Act, 2013 are not applicable and Hence, reporting under clause 3(xx)(a) and (b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

xxi) As per our opinion and to the our best knowledge there are no subsidiaries, joint venture or associate companies of the auditee company. Therefore clause (xxi) of the order is not applicable to the company.

For M/s S S A And Associates
Chartered Accountants
FRN:032475N

SSA AND ASSOCIATES FRN 032475N New Delhi Chartered Accountants

CA. Rajnesh
Partner
M.No.. 521384
UDIN: 26521384VNALLM9113

Date:May 28, 2026
Place:Delhi

ANNEXURE - B TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' of our report of ever date

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 **CONTEMPORARY AGRO PRIVATE LIMITED ("The Company")** as of **31 March 2026** in conjunction with our audit of the financial statements of the Company for the year 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 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.

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 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 financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

FRN 032473N
New Delhi

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 over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March 2026,** 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 M/s S S A And Associates
Chartered Accountants
FRN:032475N

S S A AND ASSOCIATES
FRN 032475N
New Delhi
Chartered Accountants

CA. Rajnesh
Partner
M.No.. 521384
UDIN: 26521384VNALLH9113

Date :May 28, 2026
Place: Delhi

CONTEMPORARY AGRO PRIVATE LIMITED
Regd. Office at: A-105, Sector-5, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
CIN: U46209UP2024PTC201221
Balance Sheet As At March 31, 2026

₹ in Lakh

Particulars		Note No.	As at 31 March 2026	As at 31 March 2025
I.	**ASSETS**			
(1)	**Non-current assets**			
	(a) Property, plant and equipment	3	3,540.28	3,111.70
	(b) Capital work-in-progress		-	-
	(c) Other Intangible assets		-	-
	(d) Financial Assets			
	(i) Investments		-	-
	(ii) Loans		-	-
	(iii) Others		-	-
	(f) Deferred tax assets (net)		-	-
	(e) Other non-current assets	4	246.58	242.01
	Total Non-Current Assets		**3,786.86**	**3,353.71**
(2)	**Current assets**			
	(a) Inventories		-	-
	(b) Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Cash and cash equivalents	5	1.24	114.75
	(iv) Bank balances ther than (iii) above		-	-
	(v) Loans	6	-	-
	(vi) Others	7	1.50	1.50
	(c) Other current assets	8	0.01	0.19
	Total Current Assets		**2.75**	**116.44**
	Total Assets		**3,789.61**	**3,470.15**
II.	**EQUITY AND LIABILITIES**			
	Equity			
	(a) Equity share capital	9	3,500.00	3,500.00
	(b) Other Equity	10	(37.72)	(33.56)
	Total Equity		**3,462.28**	**3,466.44**
	LIABILITIES			
(1)	**Non-Current Liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	11	300.00	-
	(ii) Other financial liabilities		-	-
	(b) Provisions		-	-
	(c) Income tax liabilities (Net)		-	-
	(d) Other non-current liabilities		-	-
	Total Non-Current Liabilities		**300.00**	**-**
(2)	**Current liabilities**			
	(a) Financial Liability			
	(i) Borrowings		-	-
	(ii) Trade payables		-	-
	Total Outstanding due to Micro and small		-	-
	Total Outstanding due to creditors other than	12	1.33	1.39
	(iii) Other financial liabilities	13	23.40	-
	(b) Other current liabilities	14	2.60	2.32
	(c) Provisions		-	-
	(d) Current tax liabilities (Net)		-	-
	Total Current Liabilities		**27.33**	**3.71**
	Total Equity and Liabilities		**3,789.61**	**3,470.15**

Notes on accounts forms part of the financial Information 1-28

As per our report of even date.

For **S S A And Associates.**
Chartered Accountants
Firm's Registration No: 032475N

For and on behalf of
Contemporary Agro Private Limited

CA Rajnesh
Partner
Membership No: 521384
New Delhi
Date : May 28, 2026

S S A AND ASSOCIATES
FRN.032475N
New Delhi
Chartered Accountants

Swami Aryadev
Whole Time Director
DIN: 09784485

Sadhvi Devaditi
Director & CFO
DIN: 09811246

CONTEMPORARY AGRO PRIVATE LIMITED
NOIDA

CONTEMPORARY AGRO PRIVATE LIMITED

Regd. Office at: A-105, Sector-5, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301

CIN: U46209UP2024PTC201221

Statement of Profit and Loss for the year ended March 31, 2026

₹ in Lakh

Particulars		Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
I	Revenue from Operations		-	-
II	Other Income	15	-	-
III	**Total Income (I+II)**		-	-
IV	**EXPENSES**			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and stock in trade		-	-
	Employee Benefits Expense		-	-
	Finance Costs	16	0.01	-
	Depreciation and Amortisation Expense	3	0.56	0.09
	Other Expenses	17	3.59	33.47
	Total Expenses (IV)		**4.16**	**33.56**
V	**Profit/(loss) before tax (III-IV)**		**(4.16)**	**(33.56)**
VI	**Tax expense**			
	Current Tax		-	-
	Deferred Tax		-	-
VII	**Profit/(loss) for the year (V-VI)**		**(4.16)**	**(33.56)**
VIII	**Other comprehensive income**			
	a (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Tax relating to items that will not be reclassified to Statement of profit or loss account		-	-
	b (i) Items that will be reclassified to profit or loss		-	-
	(ii) Tax relating to items that will be reclassified to Statement of profit or loss account		-	-
IX	**Total comprehensive income for the year (VII+VIII)**		**(4.16)**	**(33.56)**
X	**Earnings per equity share**			
	a Basic (In ₹)		(0.01)	(0.10)
	b Diluted (In ₹)		(0.01)	(0.10)

Notes on accounts forms part of the financial Information 1-28

As per our report of even date .

For S S A And Associates.
Chartered Accountants
Firm's Registration No: 032475N

CA Rajnesh
Partner
Membership No: 521384
New Delhi
Date : May 28, 2026

For and on behalf of
Contemporary Agro Private Limited

Swami Aryadev
Whole Time Director
DIN: 09784485

Sadhvi Devaditi
Director & CFO
DIN: 09811246

CONTEMPORARY AGRO PRIVATE LIMITED

Statement of Cash Flows for the year ended March 31, 2026

₹ In Lakh

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities		
Profit / (loss) before tax	(4.16)	(33.56)
Adjustments for:		
Depreciation and Amortisation Expense	0.56	0.09
Finance cost	0.01	-
Operating profit before working capital changes	**(3.59)**	**(33.47)**
Working capital adjustments		
(Increase)/ Decrease in trade and other receivables	-	-
(Increase)/ Decrease in trade and other receivables	0.18	(1.69)
(Increase)/ Decrease in Other Balance with Banks	-	-
Increase/ (Decrease) in trade and other payables	23.62	3.71
Cash used in operations	**20.21**	**(31.45)**
Income Tax paid	-	-
Net cash flows used in operating activities	**20.21**	**(31.45)**
Cash flow from investing activities		
Interest received	-	-
Purchase of Property, Plant and Equipment Including Capital Advances	(433.71)	(3,353.80)
Disposal of discontinued operation, net of cash disposed of	-	-
Net cash flows used in investing activities	**(433.71)**	**(3,353.80)**
Cash flow from financing activities		
Repayment of acceptances		
Proceed from intercorporate Deposits	300.00	-
Proceed from issue of equity share capital	-	3,500.00
Finance Cost	(0.01)	-
Net cash flows from financing activities	**299.99**	**3,500.00**
Net increase/(decrease) in cash and cash equivalents	(113.51)	114.75
Cash and cash equivalents at the beginning of the year	114.75	-
Cash and cash equivalents at the end of the year	**1.24**	**114.75**

Component of cash and cash equivalents

Cash and Bank Balances as per Balance Sheet [Note 5]		
Cash in hand	-	-
Bank balances (including bank deposits)	1.24	114.75
Cash and cash equivalents at the end of the year	**1.24**	**114.75**

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard (IND AS) 7 - "Cash Flow Statements".

Notes on accounts forms part of the financial Information 1-28

As per our report of even date .

For S S A And Associates.
Chartered Accountants
Firm's Registration No: 032475N

Rajnesh

CA Rajnesh
Partner
Membership No: 521384
New Delhi
Date : May 28, 2026

S S A AND ASSOCIATES FRN 032475N New Delhi Chartered Accountants

For and on behalf of
Contemporary Agro Private Limited

Swami Aryadev
Whole Time Director
DIN: 09784485

Sadhvi Devaditi
Director & CFO
DIN: 09811246

CONTEMPORARY AGRO PRIVATE LIMITED ★ NOIDA

CONTEMPORARY AGRO PRIVATE LIMITED
Regd. Office at: A-105, Sector-5, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
CIN: U46209UP2024PTC201221
Statement of Changes in Equity

(a) Equity Share Capital

₹ in Lakh

Particulars	As at 31 March 2026	Changes during the year	As at 31 March 2025
Equity Share Capital	3,500.00	-	3,500.00

(b) Other Equity

₹ in Lakh

Particulars	Reserves and Surplus		Total Other Equity
	Securities Premium	Retained Earnings	
Balance as at March 31, 2024	-	-	-
<u>Changes in Other equity for the year</u>			
Profit / (loss) for the year		(33.56)	(33.56)
Balance as at March 31, 2025	-	**(33.56)**	**(33.56)**
<u>Changes in Other equity for the year</u>			
Profit / (loss) for the year		(4.16)	(4.16)
Balance as at March 31, 2026	-	**(37.72)**	**(37.72)**

Notes on accounts forms part of the financial Information 1-28

As per our Report of even date
For S S A And Associates.
Chartered Accountants
Firm's Registration No: 032475N

CA Rajnesh
Partner
Membership No: 521384
New Delhi

Date : May 28, 2026

For and on behalf of the Board
Contemporary Agro Private Limited

Swami Aryadev
Whole Time Director
DIN: 09784485

Sadhvi Devaditi
Director & CFO
DIN: 09811246

CONTEMPORARY AGRO PRIVATE LIMITED
Regd. Office at: A-105, Sector-5, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
CIN: U46209UP2024PTC201221

Notes to the financial information

(Currency : Indian Rupees)

1 Background

Contemporary Agro Private Limited ('the Company') was incorporated as a Private Limited Company on 18 April 2024, The Company is a subsidiary of Patanjali Foods Limited, **holding 100 %** of the equity share capital. The Company's registered office is at A-105, SECTOR -5, Noida, Gautam Buddha Nagar, NOIDA, Uttar Pradesh, - 201301. The CIN Number of Company is U46209UP2024PTC201221.

2 Basis of preparation of financial information and use of estimate

These financial information as at and for the year ended March 31, 2026 are prepared in accordance with Indian Accounting Standards ("Ind AS") as notified under section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting Standards) Rules, 2015 and the relevant provisions of the Act.

Going Concern
The Company has been newly incorporated, hence there were no commercial activities during the period under review. All the transactions are confined mostly to the cost of incorporation.

2.1 Summary of Significant Accounting policies

A. Financial Instruments
A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts, interest rate swaps and currency options, and embedded derivatives in the host contract.

i. Financial assets
Classification
The Company classifies its financial assets in the following measurement categories:
- those to be measured subsequently at fair value through profit or loss; and
- those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

Initial recognition and measurement
At intial recognistion, the Company measures a financial asset at its fair value and in the case of financial assets not recorded at fair value through profit or loss by adding transaction costs that are directly attributable to the acquisition of the financial asset.

Debt instruments
The Company measures the debts instruments under the following measurement category :

At Amortised Cost
Assets that are held for collection of contractual cash flows where those cash flows represent solely payment of principal and interest [SPPI] are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of the hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest Income from these financial assets is included in finance income using the effective interest rate method.

Derecognition of financial assets
A financial asset is derecognised only when:
- The Company has transferred the rights to receive Cash flows from financial asset , or
- Retains the Contractual rights to receive the Cash flows of the financial assets, but assumes a contractual obligation to pay the cash flows to one or more recepients.

Where the entity has transferred an asset and has transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has nither transferred an financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained the control of the financial asset. Where the Company retains the control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

ii. Financial liabilities
Classification
The Company classifies its financial liabilities in the following measurement categories.
- those to be measured subsequently at fair value through profit or loss; and
- those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

CONTEMPORARY AGRO PRIVATE LIMITED NOIDA

(Currency : Indian Rupees)

Initial recognition and measurement

(i) Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

(ii) All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

(iii) The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in teh normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

B. Inventories

During the period under review as the company is newly incorporated there is no Inventory in the Company.

C. Trade Receivables

Trade receivable are recognised intially at fair value and subsequently measured at amortised cost using the effective interest method less provision for impairment. As the company is newly incorporated there are no trade receivables in the Company.

D. Cash and Cash Equivalent

For the purpose of presentation in the statement of the cash flows, cash and cash equivalent includes the cash on hand, deposits held at call with fianancial institutions other short term, highly liquid invetsments with origional maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liablities in balance sheet.

E. Earnings per share

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

the profit attributable to owners of the group

by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

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CONTEMPORARY AGRO PRIVATE LIMITED NOIDA

(Currency : Indian Rupees)

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:
the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

F. Trade and other payables

These amounts represent liabilities for goods and services provided to the group prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

G. Revenue

Other Income

Interest and other income are recognised on accrual basis on time propotion basis and measured on effective interest rate. During the period under review there is no other income in the Company.

H. Employee benefits

During the period under review there are no Employees in the Company.

I. Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to a business combination, or items recognised directly in equity or in OCI.

i. **Current tax**

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current atx reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainity, if any related to teh Income taxes. It is measured using tax rates and tax laws enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

a) has a legally enforceable right to set off the recognised amounts; and
b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

ii. **Deferred tax**

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forwrad tax losses and tax credits. Deferred tax is not recognised for:

- temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss;
- temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existance of unused tax losses is strong evidence that future profits may not be available therefore in case of history of recent losses the group recognises the deferred tax assets only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profits will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves.

Unrecognized or recognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

CONTEMPORARY AGRO PRIVATE LIMITED NOIDA

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities. For this purpose, the carrying amount of investment property measured at fair value is presumed to be recovered through sale, and the Company has not rebutted this presumption.

Deferred tax assets and liabilities are offset only if:

a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities, and

b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

J. Leases

i. Determining whether an arrangement contains a lease

At inception of an arrangement, the Company determines whether the arrangement is or contains a lease.

As a lessee

Leases of property plant and equopment where the Company, as lessee, has substantially all the risks and rewards of the ownership are classified as finance leases. Finance lease are capitalised at the lease's inception at the fair value of the lease property or, if lower, the present value of minimum lease payments. The corresponding rental obaligations net of finance charges are included in borrowing or other financial liabilities as appropiate. Each lease payment is allocated between the liability and the finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remianing balance of liability for each period.

Leases in which a significant portion of risk and rewards of ownership are not transferred to the Company as a lessee are classified as opearting lease. Payments made under operating leases (net of any incentives received from the lessor) are charged to Profit and Loss on a straight line basis over the period of lease unless the payments are structured to increase in line with the expected general inflation to compensate for the lessors expected inflationary cost increases.

As a lessor

Lease income from opearting leases where the Company is a lessor is recognised as income on a straight line basis over the lease term unless the receipts are structured to increase in line with the expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on thier nature.

CONTEMPORARY AGRO PRIVATE LIMITED NOIDA

SSA AND ASSOCIATES FRN 032475N New Delhi Chartered Accountants

CONTEMPORARY AGRO PRIVATE LIMITED
Regd. Office at: A-105, Sector-5, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
CIN: U46209UP2024PTC201221

Notes forming part of financial information

Note - 3 - Fixed Assets

₹ in Lakh

	GROSS BLOCK				DEPRECIATION					NET BLOCK	
PARTICULARS	As on 01.04.2025	Additions (Refer note below)	Disposal/adjustment	As on 31.03.2026	Upto 31.03.2025	for the year	Disposal/adjustment	Provision for impairment	Upto 31.03.2026	As on 31.03.2026	As on 31.03.2025
(i) TANGIBLE ASSETS											
Own Assets:											
Free Hold Land	3,108.84	429.14	-	3,537.98	-	-	-	-	-	3,537.98	3,108.84
Buildings	2.95	-	-	2.95	0.09	0.56	-	-	0.65	2.30	2.86
Total	**3,111.79**	**429.14**	**-**	**3,540.93**	**0.09**	**0.56**	**-**	**-**	**0.65**	**3,540.28**	**3,111.70**
(ii) INTANGIBLE ASSETS											
Own Assets:											
Trade Marks	-	-	-	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
CWIP	-	-	-	-	-	-	-	-	-	-	-
(iii)Capital work-in-progress										-	-
Total	**3,111.79**	**429.14**	**-**	**3,540.93**	**0.09**	**0.56**	**-**	**-**	**0.65**	**3,540.28**	**3,111.70**

Note: - It includes ₹ 26.00 lakh (previous year: Nil) towards interest on an inter-corporate loan, which has been capitalised since the loan was taken for the acquisition of capital assets.

SSA AND ASSOCIATES * FRN 032475N New Delhi * Chartered Accountants

CONTEMPORARY AGRO PRIVATE LIMITED ★ NOIDA

CONTEMPORARY AGRO PRIVATE LIMITED
Regd. Office at: A-105, Sector-5, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
CIN: U46209UP2024PTC201221

Notes forming part of financial information

Note - 4 ₹ in Lakh

Other non-current assets	As at 31 March 2026	As at 31 March 2025
Unsecured, considered good (unless otherwise stated)		
Capital advances	246.58	242.01
Total	**246.58**	**242.01**

Note - 5 ₹ in Lakh

Cash and cash equivalents	As at 31 March 2026	As at 31 March 2025
Balances with Banks		
i) In Current Accounts	1.24	114.75
ii) In Deposit Accounts with less than or equal to 3 months maturity - Others	-	-
Cheques, drafts on hand	-	-
Cash in hand	-	-
Total	**1.24**	**114.75**

Note - 6 ₹ in Lakh

Loans	As at 31 March 2026	As at 31 March 2025
Unsecured, considered good (unless otherwise stated):		
Security and Other Deposits	-	-
Loans to Related parties	-	-
Loan to employees	-	-
Advance for Expenses	-	-
Total	-	-

Note - 7 ₹ in Lakh

Other Financial assets	As at 31 March 2026	As at 31 March 2025
Security and Other Deposits		
Considered good- Unsecured	1.50	1.50
Interest Accrued but not due		
On Investments	-	-
On Fixed Deposits with Banks	-	-
On Other deposits	-	-
Total	**1.50**	**1.50**

Note - 8 ₹ in Lakh

Other Current Assets	As at 31 March 2026	As at 31 March 2025
Advance recoverable in cash or in kind or value to be received	0.01	0.19
Balance with Government Authorities	-	-
Total	**0.01**	**0.19**

SSA AND ASSOCIATES * FRN 032475N New Delhi * Chartered Accountants

CONTEMPORARY AGRO PRIVATE LIMITED ★ NOIDA

CONTEMPORARY AGRO PRIVATE LIMITED
Regd. Office at: A-105, Sector-5, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301
CIN: U46209UP2024PTC201221

Notes forming part of financial information

Note - 9

₹ in Lakh

Share Capital	As at 31 March 2026	As at 31 March 2025
A Authorised		
i) Equity Shares		
3,50,00,000 (Previous year 3,50,00,000) equity shares of Rs 10 each	3,500.00	3,500.00
Total	3,500.00	3,500.00
B Issued, Subscribed and paid-up		
Equity Shares		
3,50,00,000 (Previous year 3,50,00,000) equity shares of Rs 10 each fully paid up	3,500.00	3,500.00
	3,500.00	3,500.00

Statement of changes in Equity
Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

₹ in Lakh

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	3,50,00,000	3,500.00	-	-
Issued during the year	-	-	3,50,00,000	3,500.00
Reduction during the year	-	-	-	-
Outstanding at the end of the year	3,50,00,000	3,500.00	3,50,00,000	3,500.00

Shares held by holding /ultimate holding company and/or their subsidiaries/associates
Out of equity shares issued by the Company, shares held by its holding Company, ultimate holding Company and their subsidiaries/ associates are as below:

₹ in Lakh

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of shares	Amount	No. of shares	Amount
Shares held by Holding Company*	3,50,00,000	3,500.00	3,50,00,000	3,500.00

*Ten Shares are hold by Shri Ram Bharat as a nominee shareholder on behalf of Patanjali Foods Limited

Details of shareholders holding more than 5% shares in the Company

₹ in Lakh

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of shares	Amount	No. of shares	Amount
Patanjali Foods Limited*	3,50,00,000	3,500.00	3,50,00,000	3,500

*Ten Shares are hold by Shri Ram Bharat as a nominee shareholder on behalf of Patanjali Foods Limited

Note - 10

₹ in Lakh

Other Equity	As at 31 March 2026	As at 31 March 2025
Other Reserves		
A Securities Premium		
Balance as at the beginning of the year	-	-
Less: Capiatal Reduction during the year	-	-
Balance as at the end of the year	-	-
B Retained Earnings		
Balance as at the begining of the year	(33.56)	-
Add: Profit/(Loss) for the year	(4.16)	(33.56)
Less: Depreciation taken to Retained Earnings on account of Transition provisions of Schedule II of Companies Act, 2013 (Net of Deferred tax)	-	-
Less: Appropriations	-	-
Balance as at the end of the year	(37.72)	(33.56)
	(37.72)	(33.56)

SSA AND ASSOCIATES * FRN 032475N New Delhi Chartered Accountants

CONTEMPORARY AGRO PRIVATE LIMITED NOIDA

Notes forming part of financial information

Note - 11

₹ in Lakh

Borrowings (Non-Current)	As at 31 March 2026	As at 31 March 2025
Unsecured		
Intercorporate Loan (Refer note below & Note 18)	300.00	-
Total	**300.00**	-

Note: (i) Intercorporate loan shall be used for meeting in acquiring capital assets.
(ii) Intercorporate loan are repayble on demand.
(iii) Carrying interest rate at 9% per anum.

Note - 12

₹ in Lakh

Trade Payables	As at 31 March 2026	As at 31 March 2025
(a) Total outstanding dues of Micro and Small Enterprises		
Total payables for Goods & Services		
- Due to Related Party(Holding Company)	-	-
- Due to others	-	-
Total	-	-
(b) Total outstanding dues of creditors other than Micro and Small Enterprises		
Total payables for Goods & Services		
- Due to Related Party(Holding Company)	-	-
- Due to others	1.33	1.39
Total	**1.33**	**1.39**

Note:
(i) Micro and Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 [MSMED 2006] have been determined based on the information as available with the Company and the details of amount outstanding due to them are as given below:

₹ in Lakh

Particulars	As at 31 March 2026	As at 31 March 2025
[a] Principal amount outstanding	-	-
[b] Interest due thereon	-	-
[c] Interest paid by the Company in terms of Section 16 of MSMED 2006, alongwith amount of the payment made to the suppliers beyond the appointed day during the year .	-	-
[d] Interest due and payable for the year of delay in making payment [which has been paid but beyond the appointed day during the year] but without adding the interest specified under MSMED 2006.	-	-
[e] Interest accrued and remaining unpaid	-	-
[f] Further interest remaining due and payable in the succeeding year until such date when the interest dues as above are actually paid to the small enterprises	-	-
TOTAL	-	-

Notes forming part of financial information

(ii) Trade Payables Ageing Schedule are as below :-

₹ in Lakh

Particulars	Unbilled Due	Outstanding from due date of payment as on March 31, 2026					
		Not Due	Upto 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Years	Total
Total outstanding dues of micro and small enterprises	-	-	-	-	-	-	-
Total outstanding dues of Creditors other than micro and small enterprises	1.18	-	0.15	-	-	-	1.33
Disputed dues of micro and small enterprises	-	-	-	-	-	-	-
Disputed dues of creditors other than micro and small enterprises	-	-	-	-	-	-	-
Total	1.18	-	0.15	-	-	-	1.33

₹ in Lakh

Particulars	Unbilled Due	Outstanding from due date of payment as on March 31, 2025					
		Not Due	Upto 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Years	Total
Total outstanding dues of micro and small enterprises	-	-	-	-	-	-	-
Total outstanding dues of Creditors other than micro and small enterprises	1.39	-	-	-	-	-	1.39
Disputed dues of micro and small enterprises	-	-	-	-	-	-	-
Disputed dues of creditors other than micro and small enterprises		-	-	-	-	-	-
Total	1.39	-	-	-	-	-	1.39

Note - 13

₹ in Lakh

Other financial liabilities - Current	As at 31 March 2026	As at 31 March 2025
Interest payable on intercorporate loan (Refer note 18)	23.40	-
Total	23.40	-

Note - 14

₹ in Lakh

Other Current liabilities	As at 31 March 2026	As at 31 March 2025
Others (Including Statutory Dues Payable)	2.60	2.32
Others Payable	-	-
Total	2.60	2.32

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Notes forming part of financial information

Note - 15

₹ in Lakh

Other Income	For the year ended March 31, 2026	For the year ended March 31, 2025
A Net Gain/(loss) on sale of current investments	-	-
B Net Gain/(Loss) on Sale/Discard of Fixed Assets	-	-
C Net Gain/ (Loss) on foreign currency transaction/translation	-	-
D Excess Provision Written Back	-	-
E Other Non-Operating Income	-	-
F Interest Income	-	-
Total	-	-

Note - 16

₹ in Lakh

Finance Cost	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Expense		
-On Intercorporate Loan	-	-
-On Others [Current Year ₹ 802 (Previous Year ₹ 105)]	0.01	-
Total	0.01	-

Note - 17

₹ in Lakh

Other Expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
Legal & Professional Expenses	1.78	4.67
Filing Fees	0.62	28.43
Audit Fees	1.18	0.35
Bank Commission & charges	0.01	0.02
Total	3.59	33.47

Note - 18

Related party relationships, transactions and balances

As per Ind AS-24, the disclosure of transactions with related parties are given below :

(a) List of related parties and relationship:

(i) Enterprises exercising control (Holding Company)
Patanjali Foods Limited

(ii) Fellow Subsidiary
Rishikrishi Farming Private Limited

(iii) Key managerial persons
Swami Aryadev
Sadhvi Devaditi

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As per Ind AS-24, the disclosure of transactions and Balances with related parties are given below :

₹ in Lakh

S.No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
1	**Interest on intercorporate loan**		
	Rishikrishi Farming Private Limited	26.00	-
2	**Equity share capital**		
	Patanjali Foods Limited	3,500.00	3,500.00
3	**Borrowings - Intercorporate loan**		
	Rishikrishi Farming Private Limited	300.00	-
4	**Other financial liabilities - Interest Payable**		
	Rishikrishi Farming Private Limited	23.40	-

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Note - 19
Earnings per share (EPS)

Particulars	March 31, 2026	March 31, 2025
Net profit for the year attributable to Equity Shareholders for Basic EPS (₹ in lakh)	(4.16)	(33.56)
Net Profit for the year attributable to Equity Shareholders for Diluted EPS (₹ in lakh)	(4.16)	(33.56)
Weighted average number of equity shares outstanding during the year for Basic EPS (in Nos.)	3,50,00,000	3,50,00,000
Weighted average number of equity shares outstanding during the year for Diluted EPS (in Nos.)	3,50,00,000	3,50,00,000
Earnings per share of ₹ 10/- each (in ₹)		
- Basic	(0.01)	(0.10)
- Diluted	(0.01)	(0.10)
Face Value per Equity Share (in ₹)	10.00	10.00

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Note - 20

Financial instruments – Fair values

A. Accounting classification and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy.

₹ in Lakh

		Carrying amount					Fair value			
(i) March 31, 2026	**Notes**	**FVTPL**	**FVTOCI**	**Total Fair Value**	**Amortised Cost**	**Total**	**Level 1**	**Level 2**	**Level 3**	**Total**
Current assets										
Financial assets										
(i) Cash and cash equivalents	5	-	-	-	1.24	**1.24**	-	-	-	-
(ii) Others	7	-	-	-	1.50	**1.50**	-	-	-	-
Total		-	-	-	**2.74**	**2.74**	-	-	-	-
Current liabilities										
Financial liabilities										
(i) Trade payables	12	-	-	-	1.33	**1.33**	-	-	-	-
(ii) Other financial liabilities	13	-	-	-	23.40	**23.40**	-	-	-	-
Total		-	-	-	**24.73**	**24.73**	-	-	-	-

₹ in Lakh

		Carrying amount					Fair value			
(ii) March 31, 2025	**Notes**	**FVTPL**	**FVTOCI**	**Total Fair Value**	**Amortised Cost**	**Total**	**Level 1**	**Level 2**	**Level 3**	**Total**
Current assets										
Financial assets										
(i) Cash and cash equivalents	5	-	-	-	114.75	**114.75**	-	-	-	-
(ii) Others	7	-	-	-	1.50	**1.50**	-	-	-	-
Total		-	-	-	**116.25**	**116.25**	-	-	-	-
Current liabilities										
Financial liabilities										
(i) Trade payables	12	-	-	-	1.39	**1.39**	-	-	-	-
Total		-	-	-	**1.39**	**1.39**	-	-	-	-

B. Fair Valuation Techniques used to determine Fair Value

The Company maintains procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following methods and assumptions were used to estimate the fair values:

(i) Fair value of trade receivable, cash and cash equivalents, other bank balances, current borrowings, trade payables, other current financial assets and other current financial liabilities are approximate at their carrying amounts largely due to the short-term maturities of these instruments.

(ii) The fair values of non-current borrowings are approximate at their carrying amount due to interest bearing features of these instruments.

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(iii) The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(iv) Fair values of quoted financial instruments are derived from quoted market prices in active markets and fair value of mutual funds are derived at net assets value (NAV) which is published by mutual fund operators.

(v) Fair value of forward contract are derived on the basis of mark-to-market as provided by the respective bank.

(vi) Fair value of open purchase and sale contracts is based on commodity prices listed on NCDEX stock exchange and prices available on Solvent Extractor's association (SEA) along with quotations from brokers and adjustments made for grade and location of commodity and in case of Commodity futures it is based on commodity prices listed on MCX/NCDEX/ACE stock exchange.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows :

Level 1 : Quoted prices/published NAV (unadjusted) in active markets for identical assets or liabilities. It includes fair value of financial instruments traded in active markets and are based on quoted market prices at the balance sheet date and financial instruments like mutual funds for which net assets value (NAV) is published by mutual fund operators at the balance sheet date.

Level 2 : Inputs, other than quoted prices included within level 1, that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices). It includes fair value of the financial instruments that are not traded in an active market is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on the Company specific estimates. If all significant inputs required to fair value an instrument are observable then instrument is included in level 2.

Level 3 : Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs). If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3

Note - 21

Financial risk management

The Company has exposure to the following risks arising from financial instruments:

(i) Market risk
(a) Currency risk;
(b) Interest rate risk;
(c) Commodity Risk;
(d) Equity Risk;
(ii) Credit risk ; and
(iii) Liquidity risk ;

Risk management framework

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimize potential adverse effects of risks on its financial performance. The Company's risk management assessment policies and processes are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management of these policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Risk Management Committee, Audit Committee and the Board of Directors are responsible for overseeing these policies and processes.

(i) Market risk

Market risk is the risk of changes in the market prices on account of foreign exchange rates, interest rates and Commodity prices, which shall affect the Company's income or the value of its holdings of its financial instruments. The objective of market risk management is to manage and control market risk exposure within acceptable parameters, while optimising the returns.

(a) Currency risk

The fluctuation in foreign currency exchange rates may have potential impact on the Statement of Profit and Loss, where any transaction has more than one currency or where assets/liabilities are denominated in a currency other than the functional currency of the entity. The Company has no exposure to the currecy risk as the Company has no any transaction in any currency other than the functional currency of the entity.

(b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to market risk for changes in interest rates relates to borrowings from banks and others.

For details of the Company's long-term borrowings, Refer Note 11 of these financial statements.

Interest rate sensitivity

Interest rate gets fixed in respect of long term borrowing at the time of availment, hence there is no interest rate risk associated with such borrowing. They are therefore not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flow will fluctuate because of a change in market interest rates.

(c) Commodity risk

The Company has no exposure to commodity price risk, as it does not undertake any transactions in commodities nor does it hold any commodity-related financial instruments during the reporting period.

(d) Equity risk

Equity Price Risk is the risk arising from fluctuations in the market prices of equity investments. The Company does not have any exposure to equity price risk since it has not made any investments in equity securities.

(ii) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables from customer. The Company establishes an allowance for doubtful debts, impairment and expected credit loss that represents its estimate on expected credit loss model.

(a) Trade Receivables

The Company does not have any trade receivables as at the reporting date. Accordingly, the Company is not exposed to any credit risk arising from trade receivables, and no expected credit loss has been recognised in accordance with IFRS 9.

(b) Cash and cash equivalents

The Company holds cash and cash equivalents with credit worthy banks of ₹ 1.24 Lakh as at March 31, 2026 [Previous Year ₹ 114.75 Lakh].The credit worthiness of such banks is evaluated by the management on an on-going basis and is considered to be good.

(c) Derivatives

As at the reporting date, the Company has not entered into any derivative financial instruments. Therefore, the Company is not exposed to credit risk associated with derivative instruments under IFRS 9.

(d) Investments

The Company does not have any investments in equity instruments, debt securities, mutual funds, or other investment during the reporting period, and hence no credit risk arises from investments.

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(iii) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company has been taking measures to ensure that the Company's cash flow from business borrowing is sufficient to meet the cash requirements for the Company's operations. The Company managing its liquidity needs by monitoring forecasted cash inflows and outflows in day to day business. Liquidity needs are monitored on various time bands, on a day to day and week to week basis, as well as on the basis of a rolling 30 day projections. Net cash requirements are compared to available working capital facilities in order to determine headroom or any short falls. Presently company's objective is to maintain sufficient cash to meet its operational liquidity requirements.

The below table summaries the maturity profile of the Company's financial liability

₹ in Lakh

Particulars		Carrying amount	Contractual cash flows				
A	As at March 31, 2026		Total	1 year or less	1-2 years	2-5 years	> 5 years
	Unsecured borrowings	300.00	300.00	-	300.00	-	-
	Trade payables	1.33	1.33	1.33	-	-	-
	Other financial liabilities	23.40	23.40	23.40	-	-	-

₹ in Lakh

Particulars		Carrying amount	Contractual cash flows				
B	As at March 31, 2025		Total	1 year or less	1-2 years	2-5 years	> 5 years
	Trade payables	1.39	1.39	1.39	-	-	-

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Notes forming part of financial information

Note - 22
A. Capital Management

For the purpose of Company's capital management, capital includes issued capital and all other equity reserves. The primary objective of the Company's capital management is to maximise shareholders value. The Company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants.

The Company monitors capital using gearing ratio, which is net debt divided by total equity. Net debt is current debts as reduced by cash and cash equivalents. Equity comprises all components including other comprehensive income.

₹ in Lakh

Particulars	As at March 31, 2026	As at March 31, 2025
Total Debts	-	-
Less : Cash and cash equivalent	1.24	114.75
Net Debts	**(1.24)**	**(114.75)**
Total Equity (Equity Share Capital Plus Other Equity)	**3,462.28**	**3,466.44**
Net debt to equity ratio	(0.00)	(0.03)

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Notes forming part of financial information

Note - 23

Ratio Analysis and its components

Ratios

Sr No.	Ratios	Numerator	Denominator	March 31, 2026	March 31, 2025	% of changes
1	Current ratio *	Current Assets	Current Liabilities	0.10	31.39	(99.68%)
2	Debt- Equity Ratio	Total Debts	Total Equity (Equity Share capital + Other equity)	-	-	0.00%
3	Debt Service Coverage Ratio	Earnings available for debt service (Net profit after tax expense + depreciation & amortization + Finance cost + Non cash operating items + other adjustment)	Finance cost + principle repayment of long term borrowings during the year	(359.00)	-	0.00%
4	Return on Equity Ratio %	Net profit after tax	Average Total Equity [(Opening Equity Share capital + Opening Other equity+Closing Equity Share Capital+Closing Other Equity)/2]	-0.12%	-0.97%	(87.60%)
5	Inventory Turnover Ratio	Revenue from sales of products	Average Inventory (opening balance+ closing balance/2)	-	-	0.00%
6	Trade Receivable Turnover Ratio	Revenue from operations	Average trade receivable (Opening balance + closing balance /2)	-	-	0.00%
7	Trade Payable Turnover Ratio	Cost of materials consumed + Purchase of Stock-in-Trade	Average trade payable (Opening balance + closing balance /2)	-	-	0.00%
8	Net Capital Turnover Ratio	Revenue from operations	Working capital (Current asset - current liabilities)	-	-	0.00%
9	Net Profit Ratio	Net profit after tax	Revenue from operations	0.00%	0.00%	0.00%
10	Return on Capital Employed #	Profit Before interest & Tax	Total Equity + Total Debts	-0.11%	-0.97%	(88.61%)
11	Return on Investment	Interest Income on fixed deposits + Profit on sale of investments + Income of investment - impairment on value of investment	Current investments + Non current Investments + Fixed deposits with bank	0.00%	0.00%	0.00%

* Due to decrease in cash and cash equivalents and increase in other financial liabilities during the current year.

% Due to decrease in loss during the current year.

Due to decrease in loss and increase in debts during the current year.

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Notes forming part of financial information

Note - 24

Details of Loan given and Guarantee given covered u/s 186 (4) of the Companies Act, 2013.

(a) No Loan has been given by the Company to body corporate as at March 31, 2026 and March 31, 2025.

(b) No Guarantee has been given by the Company as at March 31, 2026 and March 31, 2025.

Note - 25

Relationship with Struck off Companies

There is no balance outstanding as on March 31, 2026 on account of any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note - 26

Other Statutory Information

(a) No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(b) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(c) 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 lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company **("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.**

(d) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(e) The Company have not traded or invested in Crypto Currency or Virtual Currency during the financial year.

(f) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(g) No loans are granted to promoters, directors, KMPs and the related parties either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment.

(h) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

Note - 27

The management and authorities have the power to amend the Financial Statements in accordance with section 130 and 131 of the Companies Act, 2013

- The financial statements of the Company for the year ended March 31, 2026 were approved and adopted by Board of Directors in their meeting held on May 28, 2026.

Note - 28

The figures for the previous year have been re-grouped/ re-arranged, wherever necessary, to correspond with the current year classification/disclosures. The impact of such reclassification/regrouping is not material to the financial statements.

Notes on accounts forms part of the financial Information 1-28

As per our report of even date.
For S S A And Associates.
Chartered Accountants
Firm's Registration No: 032475N

CA Rajnesh
Partner
Membership No: 521384
New Delhi
Date : May 28, 2026

For and on behalf of
Contemporary Agro Private Limited

Swami Aryadev
Whole Time Director
DIN: 09784485

Sadhvi Devaditi
Director & CFO
DIN: 09811246