

OSIAJEE AGRO FARMS LIMITED

REG. ADDRESS- Second Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Balachaur,
Punjab, India - 146001.
CIN: U01100PB2021PLC054356
Balance Sheet as at 31.03.2025

Particulars	Note No.	(Amount in Hundreds)	
		As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	1,000.00	1,000.00
(b) Reserves and surplus	4	801,531.81	299,022.82
(c) Money received against share warrants	-	-	-
		<u>802,531.81</u>	<u>300,022.82</u>
(2) Share application money pending allotment	-	-	-
(3) Non-current liabilities			
(a) Long-term borrowings	5	157,098.01	263,925.38
(b) Deferred tax liabilities (Net)	-	-	-
(c) Other long term liabilities	-	-	-
(d) Long-term provisions	-	-	-
		<u>157,098.01</u>	<u>263,925.38</u>
(4) Current liabilities			
(a) Short-term borrowings	6	552,485.69	323,827.52
(b) Trade payables	7	-	-
(i) Total o/s dues of micro ent. and small ent. and		-	-
(ii) Total o/s dues of other than micro ent. and small ent.		5,702.24	8,325.91
(c) Other current liabilities	8	5,496.76	53,709.60
(d) Short-term provisions	9	-	-
		<u>563,684.69</u>	<u>385,863.03</u>
Total-I		<u><u>1,523,314.51</u></u>	<u><u>949,811.23</u></u>
II. ASSETS			
(1) Non-current assets			
(a) Property, plant & equipment and intangible assets			
(i) Property, plant and equipment	10	410,067.60	501,741.42
(ii) Intangible assets	-	-	-
(iii) Capital work-in-progress	-	-	-
(iv) Intangible assets under development	-	-	-
(b) Non-current investments	11	10,279.59	12,800.00
(c) Deferred tax assets (Net)	-	-	-
(d) Long-term loans and advances	-	581,183.01	107,710.61
(e) Other non-current assets	-	244.62	8.62
		<u>1,001,774.81</u>	<u>622,260.64</u>
(2) Current assets			
(a) Current investments	-	-	-
(b) Inventories	-	250,689.80	267,874.00
(c) Trade receivables	-	-	-
(d) Cash and cash equivalents	13	270,849.90	59,676.59
(e) Short-term loans and advances	14	-	-
(f) Other current assets	15	-	-
		<u>521,539.70</u>	<u>327,550.59</u>
Total-II		<u><u>1,523,314.51</u></u>	<u><u>949,811.23</u></u>
		(0.00)	(0.00)

The accompanying Significant Accounting Policies and Notes (1 to 23) are forming part of the Financial Statements.

As per our report of even date

For Damandeep Singh & Associates

Chartered Accountants

ICAI ENR : 052874K

CA Damandeep Singh

Prop.

M. No. 54865B

Hoshiarpur, 30.03.2025

UDIN: 2554865B/MJLHQ7241



For OSIAJEE AGRO FARMS LIMITED

Reema Saroya
Director

Reema Saroya

Director

DIN:- 08292397

For and on behalf of the Board of

OSIAJEE AGRO FARMS LIMITED

For OSIAJEE AGRO FARMS LIMITED

Vibha Jain
Director

Vibha Jain

Director

DIN:- 09191000



OSIAJEE AGRO FARMS LIMITED

- Second Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Balachaur, Punjab, I

CIN: U01100PB2021PLC054356

Statement of Profit and Loss for the year ended 31.03.2025

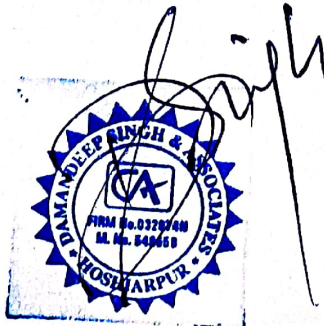
(Amount in Hundreds)

Particulars	Note No.	Year ended 31.03.2025	Year ended 31.03.2024
I. Revenue from operations	-	709,098.79	237,677.97
II. Other income	16	2,500.08	-
III. Total Income (I + II)		711,598.87	237,677.97
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade			102,475.00
Changes in inventories of finished goods, work-in-progress and stock-in-trade	17	17,184.20	(87,629.00)
Employee benefits expense	18	36,960.56	12,458.45
Finance costs	19	42,675.41	30,513.96
Depreciation and amortization expense	-	3,886.32	3,724.18
Other expenses	20	108,383.39	55,846.33
Total expenses		209,089.88	117,388.92
V. Profit before exceptional and extraordinary items and tax (III-IV)		502,509.00	120,289.05
VI. Exceptional items	-	-	-
VII. Profit before extraordinary items and tax (V - VI)		502,509.00	120,289.05
VIII. Extraordinary items	-	-	-
IX. Profit before tax (VII- VIII)		502,509.00	120,289.05
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Earlier Year Tax		-	-
XI. Profit (Loss) for the period from continuing operations (IX-X)		502,509.00	120,289.05
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		502,509.00	120,289.05
XVI. Earnings per equity share: (in Rs.)	19(iii)		
(1) Basic		5,025.09	1,202.89
(2) Diluted		5,025.09	1,202.89

The accompanying Significant Accounting Policies and Notes (1 to 23) are forming part of the Financial Statements.

As per our report of even date
For Damandeep Singh & Associates
Chartered Accountants
ICAI FRN : 032874N

CA Damandeep Singh
Prop.
M. No. 548658
Hoshiarpur, 30.05.2025
UDIN: 25548658BMMJLHQ7241



For OSIAJEE AGRO FARMS LIMITED
[Signature]
Director

Reema Saroya
Director
DIN:- 08292397

For and on behalf of the Board of
OSIAJEE AGRO FARMS LIMITED
[Signature]
Director

Vibha Jain
Director
DIN:- 09191000

OSIAJEE AGRO FARMS LIMITED

S- Second Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road , Balachaur, Punjab, In
CIN: U01100PB2021PLC054356

Cash Flow Statement for the Year ended 31.03.2025

Particulars	(Amount in Hundreds)	
	Year ended 31.03.2025	Year ended 31.03.2024
A Cash Flow From Operating Activities		
Net Profit/(loss) After Tax	502,509.00	120,289.05
Add: Provision for Income Tax	-	-
Add: DII	-	-
Net profit before tax	502,509.00	120,289.05
<u>Adjustment for</u>		
Depreciation/Amortization	3,886.32	3,724.18
Preliminary Exp W/off	-	-
Interest Provided	-	-
Operating Profit before Working Capital Changes	506,395.32	124,013.23
<u>Adjustment for</u>		
Increase / (Decrease) in Trade Payables	(2,623.67)	(35,807.59)
Increase / (Decrease) in Other Current Liabilities	(48,212.84)	709.60
Increase / (Decrease) in Short Term Provisions	-	-
Increase / (Decrease) in Short Term Borrowings	228,658.17	8,095.35
(Increase) / Decrease in Inventories	17,184.20	(87,629.00)
(Increase) / Decrease in Trade Receivables	-	-
(Increase) / Decrease in Short-term loans and advances	(473,472.40)	(15,944.11)
(Increase) / Decrease in Other Current Assets	(236.00)	(3.62)
Cash generated from operations	227,692.77	(6,566.14)
Direct Taxes Paid	-	-
Cash flow before extraordinary item	227,692.77	(6,566.14)
Extraordinary item	-	-
Net cash from operating activities	227,692.77	(6,566.14)
B Cash Flow From Investing Activities		
Purchase of Assets	(4,000.00)	(422,690.85)
Sales of Assets	91,787.50	284,548.62
Purchase & Sales of FDR	2,520.41	(2,010.00)
Net cash from investing activities	90,307.91	(140,152.23)
C Cash Flow From Financing Activities		
Proceed from borrowings	(106,827.37)	75,160.26
Interest paid	-	76,000.00
Net cash from financing activities	(106,827.37)	151,160.26
D Net increase in cash and cash equivalent (A+B+C)	211,173.31	4,441.89
E Cash and cash equivalent in the opening balance	59,676.59	55,234.70
F Cash and cash equivalent in the closing balance (D+E)	270,849.90	59,676.59
	270,850	59,677

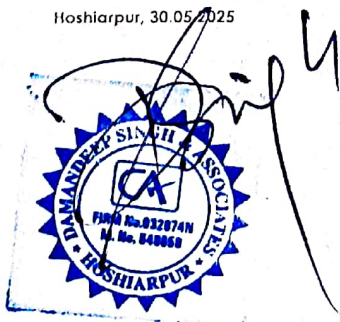
Notes:

- This Cash Flow Statement is prepared by using the "Indirect Method" as set out in Accounting Standard 3.
- Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

The accompanying Significant Accounting Policies and Notes (1 to 23) are forming part of the Financial Statements.

As per our report of even date
For Damandeep Singh & Associates
Chartered Accountants
ICAI FRN : 032874N

CA Damandeep Singh
Prop.
M. No. 548658
Hoshiarpur, 30.05.2025



For OSIAJEE AGRO FARMS LIMITED
For and on behalf of the Board of
OSIAJEE AGRO FARMS LIMITED
Director
For OSIAJEE AGRO FARMS LIMITED
Meha Jain
Director

Reema Saroya
Director
DIN:- 08292397

Vibha Jain
Director
DIN:- 09191000

OSIAJEE AGRO FARMS LIMITED

ADDRESS- Second Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road , Balachaur, Punjab, India - 141
CIN: U01100PB2021PLC054356

Significant Accounting Policies and Notes to Accounts Forming Part of The Financial Statements:

1 Company Overview

Navraav Electro Limited ("the Company") is incorporated under the provisions of the Companies Act, 2013 (the "Act") on 30.11.2018. The registered office of the Company is situated in the state of Haryana. The main object of the Company is to carry on the business of manufacturing & Trading of Electronics Items.

2 Significant Accounting Policies

i Accounting Convention:

The financial statements are prepared in accordance with the generally accepted accounting principles in India, the Accounting Standards specified under Section 133 of the Act read with Rule (7) of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act.

ii Basis of Accounting and Preparation of the Financial Statements:

These financial statements have been prepared on historical cost, accrual, going concern basis in compliance to the generally accepted accounting principles in India (I- GAAP).

The accounts of the Company have been prepared on the basis that the Company is a going concern. In view of the year end losses and resultant erosion of the Company's net worth, its ability to continue as a going concern is dependent upon continued availability of finance and the Company's future profitability.

The accounting policies, in all material respects, have been consistently applied by the Company and are consistent with those in the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policies hitherto in use.

Cash Flow Statement:

The cash flow statement is prepared using the "Indirect Method" as set out in Accounting Standard 3 "Cash Flow Statements" and presents the cash flows by operating, investing and financing activities of the Company.

Rounding Off:

The financial statements are presented in Indian rupees. The financial figures given in the financial statements has been rounded off to the nearest hundreds and decimals thereof.

iii Use of Estimates:

Preparation of the financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

iv Current and Non-Current Classification of Assets and Liabilities:

For the purpose of current / non current classification of assets and liabilities, the Company has ascertained its operating cycle as 12 months.

v Cash and Cash Equivalents:

Cash and cash equivalents comprises cash at bank and in hand and short term investments with an original maturity of three months or less.

vii Property, Plant and Equipment (PPE) and Intangible Assets and Depreciation thereon:

PPE:

PPE are tangible assets that are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes purchase price, non refundable duties and taxes, cost of replacing the component parts, borrowing cost and other directly attributable cost to bring the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management.

Subsequent expenditure related to PPE that has already been recognized is added to the carrying amount of that asset when it is probable that future economic benefits associated with the items will flow to the Company and cost of the item can be measured reliably. Repairs and maintenance expenses are charged to the Statement of Profit and Loss.

Intangible Assets:

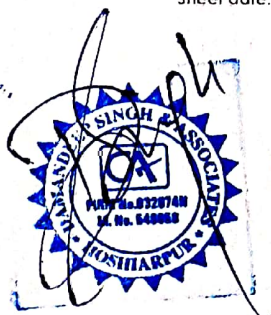
Acquired/in-house developed computer software/licenses are initially capitalized at cost, which includes the purchase price (net of any discounts and rebates) and other directly attributable cost of preparing the asset for its intended use. Subsequent expenditure related to that has already been recognized is added to the carrying amount of that asset when it is probable that future economic benefits associated with the item will flow to the Company and cost of the item can be measured reliably. These costs are amortized to profit or loss using the straight-line method over their estimated useful lives of three to five years. Costs associated with maintaining the computer software/ annual license fees are recognized as an expense when incurred.

Method of Depreciation, Estimated Useful Lives and Residual Value:

Depreciation commences when an asset is ready for its intended use. Freehold land and assets held for sale are not depreciated. Depreciation on items of PPE (except stated otherwise) is calculated using the written down value method to allocate their depreciable amounts over their estimated useful lives as stated in Schedule-II of the Act.

Depreciation on items of intangible assets is calculated using the straight line method to allocate their depreciable amounts over their estimated useful lives as stated in Schedule II of the Act.

The residual values, estimated useful lives and depreciation method of PPE are reviewed and adjusted as appropriate, at each Balance Sheet date. The effects of any revision are recognized as profit or loss when the changes arise.



For OSIAJEE AGRO FARMS LIMITED

Director

For OSIAJEE AGRO FARMS LIMITED

Director



viii Capital Work in Progress (CWIP):

Expenditure incurred on assets under construction is carried at cost under CWIP, such cost comprises purchase price including non refundable duties and taxes and other cost that are directly attributable to bring the assets to the location and conditions necessary for it to be capable of operating in the manner intended by the management.

Advances paid towards acquisition of PPE and intangible assets, if any outstanding at Balance Sheet date are classified as advance for capital goods and shown under the head short term or long term (as the case may be) loans and advances.

ix Impairment of Assets:

In accordance with the provisions of Accounting Standard -28 "Impairment of Assets", the carrying amounts of assets are reviewed at each Balance Sheet date. If there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

The carrying amounts of assets are reviewed at each Balance Sheet date, if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

After impairment, depreciation/amortization is provided on the revised carrying amount of the asset over its remaining useful life.

x Inventories

Items of inventories (Stock in Trade) are valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

or

Valuation

Raw materials and components are valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

Work-in progress are valued at lower of cost or net realizable value (NRV). Cost comprises of direct material cost and other costs incurred in bringing the inventories to their present location and condition. NRV is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

Finished goods is valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

Stores and spares, packing material and other products are valued at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

xi Investments:

Investment that are readily realizable and intended to be held for not more than one year from the date on which investment are made, are classified as "current investment". All other investments are classified as "non-current investments".

Current investments are carried at lower of cost and fair value determined on an individual investment basis. Non-current investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investment. Cost comprise its purchase price and acquisition charges such as brokerage, fees, tax duty or cess, if any.

xii Borrowing Cost:

General and specific borrowing costs (including exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost) directly attributable to the acquisition, construction or production of qualifying assets, which are 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. All other borrowing costs are charged to Statement of Profit and Loss over the tenure of the borrowings.

During the year borrowing cost capitalized in the value of the qualifying assets is Rs. Nil.

xiii Revenue Recognition:

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

For OSIAJEE AGRO FARMS LIMITED

Director

For OSIAJEE AGRO FARMS LIMITED

Director



Revenue from Sale of Goods:

Revenue from sale of goods is recognized, when the title of goods has been transferred to the buyer and ultimate collection is certain.

Interest Income:

Interest income, if any is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate. Interest on refund of taxes is booked in the year of receipts.

Rental Income:

Rental income is booked on time proportionate basis.

Other Income:

All other income is recognized on accrual basis.

xiv Earnings per Share:

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

Diluted earnings per share are calculated after adjusting effects of potential equity shares (PES). PES are those shares which will convert into equity shares at a later stage. Profit / loss is adjusted by the expenses incurred on such PES. Adjusted profit/loss is divided by the weighted average number of ordinary plus potential equity shares.

xv Taxes on Income:

Income-tax expense comprises current tax and deferred tax.

Current income-tax is measured at the amount expected to be paid to the tax authorities after considering tax allowances, deductions and exemptions determined in accordance with Income Tax Act, 1961 and the prevailing tax laws.

Deferred tax assets (DTA)/ liabilities (DTL): DTA or DTL is recognized for timing differences between the profit/loss offered for income tax and profit/loss as per the financial statements. DTA and DTL are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

DTA is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, DTA is recognized only if there is a virtual certainty of realization of such asset. DTA is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

DTA/DTL are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the DTA and deferred taxes relate to the same taxable entity and the same taxation authority.

xvi Employees Benefits Expenses:

All employees benefits payable/available within 12 months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages and bonus etc. are recognized in the statement of Profit and Loss in the period in which the employee renders the related service. The management is of the view that the Company is paying the amount due to employees on regular basis and is not required to make any provision on account of retirement benefits.

xvii Foreign Currency Transaction:

Foreign currency transactions are recorded in the reporting currency which is Indian Rupee, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Exchange difference arising on foreign exchange transactions settled during the year are recognized in the statement of Profit and Loss of the year.

xviii Research & Developments:

The Company has not incurred any cost on account of research and development.

xix Claims and Benefits:

Business claims, if any are generally accounted for as and when accepted.

xx Provisions, Contingent Liabilities and Contingent Assets:

Provisions: Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

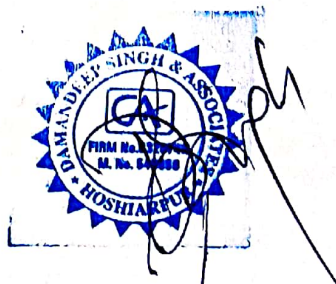
Contingent Assets: Contingent assets are neither recognized nor disclosed in the financial statements.

For OSIAJEE AGRO FARMS LIMITED

Director

For OSIAJEE AGRO FARMS LIMITED

Milsha Jain
Director



OSIAJEE AGRO FARMS LIMITED

REG. ADDRESS- Second Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road , Balachaur, Punjab, India - 146001.

CIN: U01100PB2021PLC054356

(Amount in Hundreds)

NOTES TO ACCOUNTS

3 SHARE CAPITAL

a The details of share capital is as under:

Share Capital	As at 31.03.2025		As at 31.03.2024	
	Number	Amount	Number	Amount
Authorized				
Equity Shares of Rs. 100/- each	1,50,000	15,000.00	1,50,000	15,000.00
		<u>15,000.00</u>		<u>15,000.00</u>
Issued, Subscribed and Paid up				
Equity Shares of Rs.100/- each fully called and paid up	10,000	1,000.00	10,000	1,000.00
		<u>1,000.00</u>		<u>1,000.00</u>

b The reconciliation of the number of shares:

Equity Shares	As at 31.03.2025		As at 31.03.2024	
	Number	Amount	Number	Amount
Shares outstanding at the beginning	10,000	1,00,000.00	-	-
Add: Shares issued	-	-	10,000	1,00,000.00
Shares outstanding at the end	<u>10,000</u>	<u>1,00,000.00</u>	<u>10,000</u>	<u>1,00,000.00</u>

c The Equity Shares issued by the Company have equal right as to voting and dividend.

d Shareholding pattern of Promoters and Shareholder holding more than 5% is as under:

Name of Equity Shareholder	As at 31.03.2025		As at 31.03.2024		% Change during the year
	Number	% of Holding	Number	% of Holding	
Promoters					
i Osiajee Texfab Limited	9,994	99.94	9,994	99.94	-
Other than Promoters					
Total	<u>9,994</u>	<u>100</u>	<u>9,994</u>	<u>100</u>	-

4 RESERVES AND SURPLUS

Particulars	As at 31.03.2025		As at 31.03.2024	
Reserves				
a Securities Premium				
Opening Balance	-	-	-	-
Addition/(Deduction) during the year	-	-	-	-
Total (a)	-	-	-	-
Surplus				
b Balance in Statement of Profit and Loss				
Opening Balance	2,99,022.82		178733.77	
Addition/(Deduction) during the year	5,02,509.00	8,01,531.81	1,20,289.05	2,99,022.82
Total (b)	<u>8,01,531.81</u>		<u>2,99,022.82</u>	
Total (a+b)	<u>8,01,531.81</u>		<u>2,99,022.82</u>	

NON-CURRENT LIABILITIES

5 LONG TERM BORROWINGS

Particulars	As at 31.03.2025		As at 31.03.2024	
Secured - Term Loan				
From Bank		1,57,098.01		2,63,925.38
Unsecured Loan from Others		-		-
		<u>1,57,098.01</u>		<u>2,63,925.38</u>

CURRENT LIABILITIES

6 SHORT TERM BORROWINGS

Particulars	As at 31.03.2025		As at 31.03.2024	
Current maturities of long term borrowings		35,733.67		1,57,658.84
Unsecured loan (repayable on demand) from Directors and their relatives		5,16,752.02		1,66,168.69
Body corporates		-		-
		<u>5,52,485.69</u>		<u>3,23,827.52</u>

7 TRADE PAYABLES

Particulars	As at 31.03.2025		As at 31.03.2024	
Total o/s dues of Micro Ent. and Small Ent.		5,702.24		8,325.91
Total o/s dues of other than Micro Ent. and Small Ent.		5,702.24		8,325.91
		<u>5,702.24</u>		<u>8,325.91</u>

For OSIAJEE AGRO FARMS LIMITED

 Director

For OSIAJEE AGRO FARMS LIMITED
 Milaha Jain
 Director



Trade payables ageing schedule:

Particulars	Outstanding from due date of payment as at 31.03.2022				Total
	Less than 1 Y	1-2 Y's	2-3 Y's	More than 3 Y's	
(i) MSME	-	-	-	-	-
(ii) Others	5,702.24	-	-	-	5,702.24
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	5,702.24	-	-	-	5,702.24

Particulars	Outstanding from due date of payment as at 31.03.2021				Total
	Less than 1 Y	1-2 Y's	2-3 Y's	More than 3 Y's	
(i) MSME	-	-	-	-	-
(ii) Others	8,325.91	-	-	-	8,325.91
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	8,325.91	-	-	-	8,325.91

8 OTHER CURRENT LIABILITIES

Particulars	As at 31.03.2025	As at 31.03.2024
Audit Fees Payable	250.00	-
Rent Payable	2,400.00	2,400.00
Salary Payable	-	-
Electricity Bill Payable	-	-
Telephone Bill Payable	-	-
Duties & Taxes Payable	-	-
EPF Payable	-	-
ESI Payable	-	-
TDS Payable	2,846.76	1,309.60
Worker EPF Payable	-	-
Advance Against Property	-	50,000.00
	<u>5,496.76</u>	<u>53,709.60</u>

9 SHORT TERM PROVISIONS

Particulars	As at 31.03.2025	As at 31.03.2024
Provision for Income Tax	-	-
Less: TDS for the year	-	-
	<u>-</u>	<u>-</u>

NON CURRENT ASSETS

10 PROPERTY, PLANT & EQUIPMENT (PPE)

A separate sheet detailing the PPE is annexed.

11 NON CURRENT INVESTMENT

Particulars	Number	As at 31.03.2025	Number	As at 31.03.2024
Others				
In Unquoted Equity Shares of				
FDR with Federal Bank	-	10,279.59	-	12,800.00
		<u>10,279.59</u>		<u>12,800.00</u>

Note: Since the investments are in unlisted companies, market value of the same can not be stated.

CURRENT ASSETS

12 INVENTORIES

Particulars	As at 31.03.2025	As at 31.03.2024
Stock in trade	2,50,689.80	2,67,874.00
	<u>2,50,689.80</u>	<u>2,67,874.00</u>

Method of Valuation: Stock-in-trade is valued at lower of cost and estimated net realizable value.

13 CASH AND CASH EQUIVALENTS

Particulars	As at 31.03.2025	As at 31.03.2024
i Balances with Banks		
In current account	84,978.97	-
In fixed deposits	84,978.97	-
ii Cash in hand	1,85,870.93	59,676.59
iii In deposit accounts		
FD's with maturity period of less than 3 months	-	0.00
Others:		
FD's with maturity period of more than 3 months but less than 12 months	2,70,849.90	59,676.59

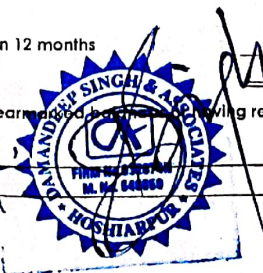
There are no cash and cash equivalents which are held as earmarked for repatriation restrictions or held as margin/security.

14 SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31.03.2025	As at 31.03.2024
-------------	------------------	------------------

For OSIAJEE AGRO FARMS LIMITED

Director



For OSIAJEE AGRO FARMS LIMITED

Mishra Jash
Director

Rent Expenses	8,000.00		32,000.00
Legal Expenses	405.00		3,486.76
Preliminary Expenses	-		
Incentive Expenses	-		
Stamp	274.80		
Repair Expenses	-	1,51,058.80	20.08
Tractor charges	3,274.80		787.20
	<u>1,08,383.39</u>		<u>55,846.33</u>

As per our report of even date
For Damandeep Singh & Associates
Chartered Accountants
ICAI ERN : 032874N

For and on behalf of the Board of
OSIAJEE AGRO FARMS LIMITED

CA Damandeep Singh
Prop.
M. No. 548658
Hoshiarpur, 30.05.2025

Reema Saroya
Director
DIN:- 08292397

VibhaJain
Director
DIN:- 09191000

21 ACCOUNTING STANDARD DISCLOSURES

i The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021, notified under the Companies Act, 2013. Accordingly, the Company has complied with the accounting standards as applicable to a SMC.

ii RELATED PARTY DISCLOSURE [AS-18]

a Relationship:

Name	Nature of Relationship
	Key management personnel (KMP)
	Key management personnel (KMP)
	Relative of KMP
	Relative of KMP
	Entity where significant influence exist
	Entity where significant influence exist

b		FY 2022-2023	FY 2021-2022
Volume of Transactions			
Loan Taken		-	-
Loan Repaid		-	-
Interest Paid		-	-

c		FY 2022-2023	FY 2021-2022
Nature of transactions			
Loan Taken		-	-
Loan Repaid		-	-
Interest Paid		-	-

iii EARNINGS PER SHARE (EPS) [AS- 20]

Particulars	Year ended 31.03.2025		Year ended 31.03.2024	
Profit/ (Loss) for the year	5,02,50,899.50	1,20,289.05	1,20,28,904.67	
Weighted average number of shares	10,000.00	10,000.00	10,000	
Nominal value of shares (in Rs.)	-	10.00	-	
Basic and diluted EPS (in Rs.)	<u>5,025.09</u>		<u>1,202.89</u>	

iv ACCOUNTING FOR TAXES ON INCOME [AS- 22]

Taking into consideration the materiality of the amount, DTL / DTA is not recognized.

v INTANGIBLE ASSETS [AS-26]

The Company does not have any intangible assets. (Covered under AS-26)

vi The disclosures required under other accounting standards not specifically covered are either disclosed in the significant accounting policies or not applicable or NIL.

22 OTHER NOTES

i The figures have been re-classified and regrouped in accordance with the requirements applicable in the current year.

In the opinion of the Board, all the assets other than PPE, Intangible assets and non-current investments have a value on realization in the ordinary course of business and provision for all liabilities have been made.

ii The Company has duly complied the provisions of AS 18 (Related Party Disclosures).

iii Additional information:

For OSIAJEE AGRO FARMS LIMITED,

Director

For OSIAJEE AGRO FARMS LIMITED

Vibha Jain

Director



Particulars	As at 31.03.2025	As at 31.03.2024
a Contingent liabilities and commitments (to the extent not provided for)	Nil	Nil
b Value of imports, earning, expenditure and remittances in foreign currencies	Nil	Nil
c Undisclosed Income: During the year, the Company has not surrendered or disclosed any undisclosed income in the tax assessment under the applicable provisions of the Income Tax Act, 1961.		
d Details of Crypto Currency or Virtual Currency: During the year, the Company has neither traded nor invested in crypto currency or virtual currency.		
e Corporate Social Responsibility (CSR): During the year, the Company is not covered under the provisions of Section 135 of the Act.		
vii The other additional disclosures and information's (not specifically disclosed) as required by Schedule III are either nil or not applicable.		

23 ADDITIONAL REGULATORY INFORMATIONS

- i Title deeds of the immovable properties: The title deeds of the immovable properties are held in the name of the Company.
 - ii Revaluation of Property, Plant and Equipment (PPE): The Company does not have any PPE.
- or
- ii Revaluation of Property, Plant and Equipment (PPE): The Company has not revalued its PPE, accordingly the disclosure of information related to this point is not applicable.
 - iii Loans and advances granted to promoters, directors, KMPs and the related parties: The Company has not granted loans and advances in the nature of loan to promoters, directors, KMPs and the related parties (as defined under the Act), accordingly the disclosure of information related to this point is not applicable.

OR

if given, details to be given in following format

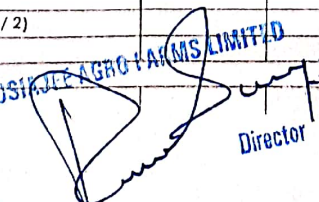
Type of Borrower	Amount of loan or advance in the nature of outstanding	% in the total loans and advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-


- iv Capital-Work-in Progress (CWIP): The Company does not have any CWIP, accordingly the disclosure of information related to this point is not applicable.
- v Intangible assets under development: The Company does not have any Intangible assets under development, accordingly the disclosure of information related to this point is not applicable.
- vi Details of Benami Property Held: In opinion of the management, neither the Company hold any benami property nor any proceedings have been initiated or pending against the Company for holding any benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.
- vii Security of Current Assets against Borrowings: The Company has not borrowed any funds from banks and financial institutions, accordingly the disclosure of information related to this point is not applicable.
- viii Willful Defaulter: On the basis of information available with the management, the Company is not a willful defaulter.
- ix Relationship with Struck off Companies: In opinion of the management, the Company has not undertaken any transactions with companies struck off under Section 248 of the Act or Section 560 of Companies Act, 1956.
- x Registration of Charges or Satisfaction with Registrar of Companies: The Company has not availed any credit facility accordingly there is no requirement to file form for creation, modification and satisfaction of charges.
- xi Compliance with Number of Layers of Companies: The Company does not have any subsidiary, accordingly this point is not applicable.

xii Analytical Ratios:

Particulars of Ratio	FY 2022-2023	FY 2021-2022	Variance in %	Reason for Variance
a Current ratio				
N - CA				
D - CL				
Ratio in times				
b Debt-equity ratio				
N - Total debt				
D - Shareholder's equity				
Ratio in times				
c Debt service coverage ratio				
N - Earnings available for debt service (Net profit before tax + dep. + Amort. exp. + Int.)				
D - Debt service (Int. payment + Principal repayments)				
Ratio in times				
d Return on equity ratio				
N - Net profits after taxes - Pref. divid.				
D - Average shareholder's equity				
Ratio in %				
e Inventory turnover ratio				
N - Sales				
D - (OA + Cl. Bal. / 2)				
Ratio in times				



For OSIAJEE AGRO FARMS LIMITED

 Director

For OSIAJEE AGRO FARMS LIMITED

 Director

a.	Gross credit sales- Sales return				
	D - Average accounts receivable (Op. + Cl. Bal. / 2)				
	Ratio in times				
g	Trade payables turnover ratio				
	N - Net credit purchases (Net credit purchases - Purchase return)				
	D - Average trade payables				
	Ratio in times				
h	Net capital turnover ratio				
	N - Net sales				
	D - Average working capital (Working capital: CA - CL)				
	Ratio in times				
i	Net profit ratio				
	N - Net profit (Net profit after tax)				
	D - Net sales (Total sales - Sales returns)				
	Ratio in %				
j	Return on capital employed				
	N - Earning before interest and taxes				
	D - Capital employed (Tangible net worth+Total debt+DTL)				
	Ratio in %				
k	Return on investment				
	N - Income generated from investments				
	D - Time weighted average investments				
	Ratio in %				

Notes:

A Basis for calculation of % of Variance: $(CY \text{ Ratio} - PY \text{ Ratio}) / PY \text{ Ratio} * 100$

B Abbreviations used:
N - Numerator, D - Denominator, CY - Current Year, PY - Previous Year, CA - Current Assets, CL - Current Liabilities and DTL - Deferred Tax Liabilities.

xiii Compliance with approved Scheme(s) of Arrangements: The Company has not undertaken any such transaction.

xiv Utilization of Borrowed Funds and Share Premium:

- a The Company has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other persons or entities entity, including foreign entity (intermediaries) with the understanding that the intermediary shall 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 provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b The Company has not received any fund from any person or entity, including foreign entity (Funding Party) with the understanding that the Company shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

As per our report of even date
For Damandeep Singh & Associates
Chartered Accountants
ICAI FRN : 032874N

CA Damandeep Singh
Prop.
M. No. 548458
Hoshiarpur, 30.05.2025



For OSIAJEE AGRO FARMS LIMITED

Reema Saroya
Director
DIN:- 08292397

For and on behalf of the Board of
OSIAJEE AGRO FARMS LIMITED

For OSIAJEE AGRO FARMS LIMITED

Vibha Jain
Director
DIN:- 09191000



OSIAJEE AGRO FARMS LIMITED
 REG. ADDRESS- Second Floor, Navraav Electro Limited Building, Opp. Puri Honda, Jalandhar Road, Balkeeraur, Punjab, India - 146001.
 CIN: U01100PB2021PLC054356

Note No. 10
 Statement of property, plant & equipment and depreciation thereon

S.No.	Particulars of Assets	Gross Block						As at			
		As at 01.04.2024	01.04.2023	Acq. through business acq. 01.04.2024	01.04.2023	Addition during FY 2024-2025	FY 2023-2024	Deduction/ Asset Written Off 01.04.2024	01.04.2023	31.03.2025	31.03.2024
1	Land	465045.1474	176,014.50			4,000.00	391,505.65	81,000.00	102,475.00	388,045.15	465,045.15
2	Advance Against Land		182,073.62						182,073.62		
3	Agriculture Implements	42050.2	10,845.00				31,185.20	10,787.59		31,262.70	42,050.20
	Total	507,095.35	368,953.12			4,000.00	422,690.85	91,787.59	284,548.62	419,307.85	507,095.35

S.No.	Particulars of Assets	Depreciation						Net Block			
		Accumulated Dep. as at 01.04.2024	01.04.2023	For the year FY 2024-2025	FY 2023-2024	Ded./ Asset Written Off 01.04.2024	01.04.2023	Accumulated Dep. as at 31.03.2025	31.03.2024	31.03.2025	31.03.2024
1	Land									388,045.15	465,045.15
2	Advance Against Land										
3	Agriculture Implements	5,353.93	1,629.75	3,886.32	3,724.18			9,240.25	5,353.93	22,022.45	36,696.27
	Total	5,353.93	1,629.75	3,886.32	3,724.18			9,240.25	5,353.93	410,067.60	501,741.42



For OSIAJEE AGRO FARMS LIMITED
 Director

For OSIAJEE AGRO FARMS LIMITED
 Director