

INDEPENDENT AUDITORS' REPORT

To the Members of Bikaji Mega Food Park Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of Bikaji Mega Food Park Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant 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 Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit (including 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 (SAs) specified under section 143(10) of the Act. 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 (ICAI) 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report but does not include the Financial Statements and our auditors' 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 Financial Statements, or our knowledge obtained in the 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those 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.

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Financial Statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flow 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, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Internal financial controls with reference to financial statements is not applicable to the Company hence reporting of operating effectiveness of such controls is not applicable to the company.
- (g) 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 has no pending litigations as on reporting date.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were 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;
 - (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;
 - (c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, and according to the information and explanations provided to us by the Management in this regard 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 not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

3. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.
4. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For **M Surana & Company**
Chartered Accountants
ICAI Firm Registration No.: 015312C

Manish
Surana

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by Manish Surana
Date: 2025.05.14
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Manish Surana
Partner
Membership No.: 077597
UDIN: 25077597BMINMZ3372
Place: Bikaner
Date: May 14, 2025

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON EVEN DATE ON THE FINANCIAL STATEMENTS OF BIKAJI MEGA FOOD PARK PRIVATE LIMITED

Auditors' Responsibilities for the Audit of the 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 circumstance.
- 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 auditors' 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 auditors' 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 audit.

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

M Surana & Company
Chartered Accountants

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.

For M Surana & Company
Chartered Accountants
ICAI Firm Registration No.: 015312C

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Manish Surana
Partner
Membership No.: 077597
UDIN: 25077597BMINMZ3372
Place: Bikaner
Date: May 14, 2025

ANNEXURE B TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF BIKAJI MEGA FOOD PARK PRIVATE LIMITED FOR THE YEAR ENDED MARCH 31, 2025

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

i.

- (a) A. The Company does not have any Property, Plant and Equipment, Capital-work-in progress, Investment Property and Right-of-use assets, hence reporting under the clause (i)(a)(B) of the order is not applicable to the Company.

B. The Company does not have any Intangible Assets, hence reporting under the clause (i)(a)(B) of the order is not applicable to the Company.

- (b) The Company does not have any Property, Plant and Equipment, Capital-work-in progress, Investment Property and Right-of-use assets, hence reporting under the clause (i)(b) of the order is not applicable to the Company.

- (c) According to the information and explanations given to us, there are no immovable properties, and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.

- (d) According to the information and explanations given to us by the Management, the Company has not revalued its Property, Plant and Equipment (including Right of Use Assets) and its Intangible Assets during the year ended March 31, 2025. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.

- (e) According to the information and explanations given to us by the Management, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the requirements under paragraph 3(i)(e) of the Order are not applicable to the Company.

ii.

- (a) The Company does not have inventory as on reporting date, hence reporting under the clause (ii)(a) of the order is not applicable to the Company.

- (b) According to the information and explanations provided to us, the Company has not been sanctioned working capital limits. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.

- iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.

- iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in

accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.

- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi. The provisions of sub-section (1) of Section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the requirements under paragraph 3(vi) of the Order are not applicable to the Company.
- vii.
 - (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of custom, cess and any other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. According to the information and explanations given to us by the Management 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 and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute:
- viii. According to the information and explanations given to us by the Management, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in tax assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Accordingly, the requirements under paragraph 3(viii) of the Order is not applicable to the Company.
- ix.
 - (a) According to the information and explanation given to us, in respect of loans amounting to INR 100 thousand which are repayable on demand.
 - (b) According to the information and explanations given to us by the Management and on the basis of our audit procedures, the Company has not been declared wilful defaulter by any bank or financial institution.
 - (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 Order is not applicable.
 - (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.
 - (e) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(e) of the order is not applicable to the Company.
 - (f) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(f) of the order is not applicable to the Company.

- x.
- (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the requirements under paragraph 3(x)(a) of the Order are 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 Order is not applicable.
- xi.
- (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us by the Management, we have neither come across any instance of material fraud by the Company nor on the Company.
 - (b) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us by the Management, a report under Section 143(12) of the Act, in the Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government during the year and upto the date of report. Accordingly, the requirements under paragraph 3(xi)(b) of the Order are not applicable to the Company.
 - (c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.
- xii. In our opinion and according to the information and explanations given to us by the Management, the Company is not a Nidhi Company. Accordingly, the requirements under paragraph 3(xii)(a) to (c) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us, the Company has not entered into any transaction with related party hence reporting under clause xiii is not applicable.
- xiv.
- (a) In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.
- xv. According to the information and explanations given to us by the Management, the Company has not entered into any non-cash transactions with directors or persons connected with its directors during the year and hence, provisions of Section 192 of the Act and the requirements under paragraph 3(xv) of the Order are not applicable to the Company.
- xvi.
- (a) The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934 (2 of 1934) and accordingly, the requirements under paragraph clause 3(xvi)(a) of the Order are not applicable to the Company.
 - (b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company
 - (c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are 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 requirements under clause 3(xvi)(d) of the Order are not applicable to the Company.
- xvii. Based on the overall review of financial statements, the Company has incurred cash losses in the current financial year amounting to Rs.11.83 thousands and 91.28 thousands during the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditor during the year, Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company
- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.
- xxi. The reporting under Clause 3(xxi) of the Order is not applicable in respect of the audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

For **M Surana & Company**
Chartered Accountants
ICAI Firm Registration No.: 015312C

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by Manish
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Manish Surana
Partner
Membership No.: 077597
UDIN: 25077597BMINMZ3372
Place: Bikaner
Date: May 14, 2025

BIKAJI MEGA FOOD PARK PRIVATE LIMITED**Balance Sheet as at 31 March 2025**

(All amounts in INR thousand, unless stated otherwise)

Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-current assets			
Property, plant and equipment & Intangible Assets		-	-
Financial assets		-	-
Deferred tax assets (net)		-	-
Other non current assets		-	-
		-	-
Current assets			
Financial assets			
Trade receivables		-	-
Cash and cash equivalents	3	2.39	24.22
Others		-	-
Other current assets	4	4.50	4.50
		6.89	28.72
Total Assets		6.89	28.72
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5	100.00	100.00
Other equity	6	(229.71)	(217.88)
Total Equity		(129.71)	(117.88)
Liabilities			
Non-current liabilities			
Financial Liabilities			
Borrowings	7	-	-
Provisions		-	-
Other non current liabilities		-	-
		-	-
Current liabilities			
Financial Liabilities			
Borrowings	7	100.00	100.00
Trade payables			
- total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	8	36.60	46.60
Other current liabilities		-	-
Provisions		-	-
		136.60	146.60
Total Liabilities		136.60	146.60
Total Equity and Liabilities		6.89	28.72

Summary of Material Accounting Policies

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

As per our report of even date

For M Surana & Company

Chartered Accountants

Firm Registration No.: 015312C

**Manish
Surana**Digitally signed
by Manish Surana
Date: 2025.05.14
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Partner

Membership No.: 077597

Place: Bikaner

Date: May 14, 2025

UDIN : 25077597BMNMZ3372

For and on the behalf of Board of Directors of

BIKAJI MEGA FOOD PARK PRIVATE LIMITED

CIN: U45201RJ2012PTC037921

**DEEPAK
AGARWAL**
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DEEPAK
AGARWAL
Date: 2025.05.14
19:45:43 +05'30'**Deepak Agarwal**

Director

DIN: 00192890

Place: Bikaner

Date: May 14, 2025

**SHWETA
AGARWAL**
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Date: 2025.05.14
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Director

DIN: 00619052

Place: Bikaner

Date: May 14, 2025

BIKAJI MEGA FOOD PARK PRIVATE LIMITED
Statement of Profit and Loss for the Period ended March 31, 2025
(All amounts in INR thousand, unless stated otherwise)

Particulars	Note No.	Year ended March 31, 2025	Year ended March 31, 2024
Revenue from operations		-	-
Other income	9	-	-
Total Income		-	-
Expenses			
Purchase of stock-in-trade		-	-
Employee benefit expenses		-	-
Finance costs		-	-
Depreciation and amortisation expenses		-	-
Other expenses	10	11.83	91.28
Total expenses		11.83	91.28
Profit before tax		(11.83)	(91.28)
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Profit for the year		(11.83)	(91.28)
Other Comprehensive Income			
Items that will be reclassified subsequently to profit or loss			
Re-measurement (losses)/ gains of defined benefit plans		-	-
Income tax effect		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		(11.83)	(91.28)
Earnings per equity share [Equity shares of face value of INR 10 each]			
Basic INR		(1.18)	(9.13)
Diluted INR		(1.18)	(9.13)

Summary of Material Accounting Policies

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

As per our report of even date

For M Surana & Company

Chartered Accountants

Firm Registration No.: 015312C

Manish Surana
Digitally signed by Manish Surana
Date: 2025.05.14
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Manish Surana

Partner

Membership No.: 077597

Place: Bikaner

Date: May 14, 2025

UDIN : 25077597BMINMZ3372

For and on the behalf of Board of Directors of

BIKAJI MEGA FOOD PARK PRIVATE LIMITED

CIN: U45201RJ2012PTC037921

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Deepak Agarwal

Director

DIN: 00192890

Place: Bikaner

Date: May 14, 2025

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Shweta Agarwal

Director

DIN: 00619052

Place: Bikaner

Date: May 14, 2025

BIKAJI MEGA FOOD PARK PRIVATE LIMITED
Statement of Cash Flow for the period ended March 31, 2025
(All amounts in INR thousand, unless stated otherwise)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
A Cash flows from operating activities		
Net profit before tax	(11.83)	(91.28)
Adjustments for:		
Interest expense	-	-
Depreciation and amortisation expenses	-	-
Liabilities Written Back	-	-
Operating income before working capital changes	(11.83)	(91.28)
Working capital adjustments:		
Movement in trade and other payables	(10.00)	20.01
Movement in inventories	-	-
Movement in other current assets	-	(4.50)
Cash generated from operations	(21.83)	(75.77)
Taxes paid (net of refund including interest on refund)	-	-
Net cash generated from operating activities	(21.83)	(75.77)
B Cash flows from investing activities:		
Interest received	-	-
Proceed from sale of Property plant and equipment	-	-
Purchase of Property plant and equipment other intangible assets	-	-
Investment in/ (proceeds from) other bank deposits, net	-	-
Net cash generated from investing activities	-	-
C Cash flows from financing activities:		
Proceeds From Issue of Share Capital	-	-
Interest paid	-	-
Repayment of Long term borrowings	-	(19,900.00)
Proceeds from Long term borrowings	-	20,000.00
Net cash generated from financing activities	-	100.00
Net (decrease)/ increase in cash and cash equivalents	(21.83)	24.23
Cash and cash equivalents at beginning of the year	24.22	-
Cash and cash equivalents at end of the period	2.39	24.23

Notes :

1. The above Cash flow statement has been prepared under the indirect method set out in Ind AS-7, "Statement of Cash Flows".

Summary of Material Accounting Policies

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

As per our report of even date
For M Surana & Company
Chartered Accountants
Firm Registration No.: 015312C

Manish Surana
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by Manish Surana
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Manish Surana
Partner
Membership No.: 077597
Place: Bikaner
Date: May 14, 2025
UDIN : 25077597BMINMZ3372

For and on the behalf of Board of Directors of
BIKAJI MEGA FOOD PARK PRIVATE LIMITED
CIN: U45201RJ2012PTC037921

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Deepak Agarwal
Director
DIN: 00192890
Place: Bikaner
Date: May 14, 2025

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Date: 2025.05.14
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Shweta Agarwal
Director
DIN: 00619052
Place: Bikaner
Date: May 14, 2025

BIKAJI MEGA FOOD PARK PRIVATE LIMITED
Statement of Changes in Equity for the period ended March 31, 2025
(All amounts in INR thousand, unless stated otherwise)

A. Equity Share Capital

	Year ended March 31, 2025
At 1 April 2023	100.00
Issue of share capital	-
At 31 March 2024	100.00
Issue of share capital	-
At 31 March 2025	100.00

B. Other Equity

	Securities premium	Retained earnings	Total
At 1 April 2023	-	(126.6)	(126.60)
Profit/(Loss) During the year		(91.3)	(91.28)
At 31 March 2024	-	(217.88)	(217.88)
Profit/(Loss) During the year	-	(11.83)	(11.83)
At 31 March 2025	-	(229.71)	(229.71)

Summary of Material Accounting Policies

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

As per our report of even date
For M Surana & Company
Chartered Accountants
Firm Registration No.: 015312C

Manish Surana
Digitally signed by Manish Surana
Date: 2025.05.14 20:35:40 +05'30'

Manish Surana
Partner
Membership No.: 077597
Place: Bikaner
Date: May 14, 2025
UDIN : 25077597BMINMZ3372

For and on the behalf of Board of Directors of
BIKAJI MEGA FOOD PARK PRIVATE LIMITED
CIN: U45201RJ2012PTC037921

DEEPAK AGARWAL
Digitally signed by DEEPAK AGARWAL
Date: 2025.05.14 19:49:23 +05'30'

Deepak Agarwal
Director
DIN: 00192890
Place: Bikaner
Date: May 14, 2025

SHWETA AGARWAL
Digitally signed by SHWETA AGARWAL
Date: 2025.05.14 19:50:35 +05'30'

Shweta Agarwal
Director
DIN: 00619052
Place: Bikaner
Date: May 14, 2025

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3 Cash and cash equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
Balances with banks		
- In current accounts	2.39	24.22
Cash on hand	-	-
Total	2.39	24.22

4 Other assets - Current

Particulars	As at 31 March 2025	As at 31 March 2024
Advances to vendors	-	-
Balance with government authorities	4.50	4.50
Total	4.50	4.50

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5 Equity Share capital

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number (absolute figure)	Amount	Number (absolute figure)	Amount
(i) Authorised				
Equity shares of Rs. 10 each (31 March 2023: Rs. 10, 1 April 2022: Rs.10)	50,000	500.00	50,000	500.00
(ii) Issued, subscribed and fully paid-up				
Equity shares of Rs. 10 each (31 March 2023: Rs. 10, 1 April 2022: Rs.10)	10,000	100.00	10,000	100.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
	Number (absolute figure)	Amount	Number (absolute figure)	Amount
Shares outstanding at the beginning of the year	10,000	100.00	10,000	100.00
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	100.00	10,000	100.00

b. Terms/rights attached to shares

Equity shares

Voting: Each holder of equity shares is entitled to one vote per share held.

Dividends: The Company declares and pays dividends in Indian rupees. Interim dividend declared in Board of Directors' meeting is distributed within stipulated time mandated by the law. Distribution of final dividend as proposed by the Board of Directors is paid after approval of the shareholders in General Meeting.

Liquidation: In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive all of the remaining assets of the Company, after distribution of all preferential amounts, if any. Such distribution amounts will be in proportion to the number of equity shares held by the shareholders.

Instruments entirely equity in nature

Compulsory Convertible Preference Shares: 0% Compulsorily convertible cumulative Preference shares ('CCPS') shall be compulsorily converted into equity shares of INR 10 each in the ratio of one equity shares for every CCPS. Such conversion shall be at the option of the CCPS holder at any time after starting of commercial production but not later than twenty years from the date of allotment. The equity shares to be allotted on conversion of CCPS shall rank pari passu in all respects with the then existing equity shares of the Company.

c. Details for shares held by holding/ ultimate holding company and/ or their subsidiaries/associates are as follows:

	As at 31 March 2025		As at 31 March 2024	
	Holding in numbers	% of total equity shares	Holding in numbers	% of total equity shares
Equity shares of Rs. 10 each, fully paid				
Bikaji Foods International Limited	5,100	51.00%	5,100	51.00%

d. Detail of shareholders holding more than 5% of equity share of the Company

	As at 31 March 2025		As at 31 March 2024	
	Holding in numbers	% of total equity shares	Holding in numbers	% of total equity shares
Equity shares of Rs. 10 each, fully paid				
Bikaji Foods International Limited	5,100	51.00%	5,100	51.00%
Deepak Agarwal	4,900	49.00%	4,900	49.00%

e. No class of shares have been issued as bonus shares or for consideration other than cash by the Company during the period of five years immediately preceding the reporting date.

f. No class of shares have been bought back by the Company during the period of five years immediately preceding the reporting date.

g. Details of Shares held by Promoters at the end of the year is as below

As at March 31, 2025

Particulars	No. Of Shares	% of total shares	% Change during the year
Deepak Agarwal	4,900	49.00%	0.00%

As at March 31, 2024

Particulars	No. Of Shares	% of total shares	% Change during the year
Deepak Agarwal	4,900	49%	-1.00%
Shweta Agarwal	-	0%	-50.00%

	As at 31 March 2025	As at 31 March 2024
6 Other Equity		
Retained earnings (Refer footnote i)	(229.71)	(217.88)
	<u>(229.71)</u>	<u>(217.88)</u>

Footnote i: Retained earnings*

	As at 31 March 2025	As at 31 March 2024
As at beginning of the year	(217.88)	(126.60)
Add: Ind AS impact on Preoperative Expenses	-	-
Add: Profit/ (loss) for the year	(11.83)	(91.28)
	<u>(229.71)</u>	<u>(217.88)</u>

* Retained earnings: Retained earnings includes remeasurement gain/loss on defined benefits (net of taxes) that will not be reclassified to statement of Profit and loss and the accumulated profits earned by the Company till date, less transfer to general reserves, dividend (including dividend distribution tax) and other distributions made to the shareholders.

	Non- current		Current	
	As at 31 March 2025	As at 31 March 2024	As at 31 March 2025	As at 31 March 2024
7 Financial Liabilities - Borrowings				
Unsecured, from related parties				
Loan From Director, Relatives of Director*	-	-	100.00	100.00
	<u>-</u>	<u>-</u>	<u>100.00</u>	<u>100.00</u>

* Loan from Relative of KMP is repayable in demand.

	As at 31 March 2025	As at 31 March 2024
8 Financial Liabilities - Trade payable*		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of trade payables other than micro enterprises and small enterprises	36.60	46.60
	<u>36.60</u>	<u>46.60</u>

* Trade payables are non-interest bearing and are normally settled in 0 to 30 days terms.

As at 31 March 2025

Particulars	Not due	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed dues - total outstanding dues of micro and small enterprises	-	-	-	-	-	-	-
Undisputed dues - total outstanding dues of creditors other than micro and small enterprises		10.00	-	-	26.60	-	36.60

As at 31 March 2024

Particulars	Not due	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed dues - total outstanding dues of micro and small enterprises		-	-	46.60	-	-	46.60
Undisputed dues - total outstanding dues of creditors other than micro and small enterprises		-	-	-	-	-	-

Footnote: Details of amounts outstanding to Micro and Small Enterprises as defined under the MSMED Act, 2006:-

This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

	As at 31 March 2025	As at 31 March 2024
The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year		
- Principal amount remaining unpaid	-	-
- Interest accrued and remaining unpaid as at year end	-	-
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year:	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006:	-	-
The amount of interest accrued and remaining unpaid at the end of accounting year; and	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act, 2006	-	-

9 Other Income

Particulars	As at 31 March 2025	As at 31 March 2024
Liabilities Written Back	-	-
	-	-

10 Other Expenses

Particulars	As at 31 March 2025	As at 31 March 2024
Payment to auditors [refer note 7 (a)]	10.00	20.00
Legal & Professional Charges	-	25.00
General Expenses	1.83	46.28
	11.83	91.28

Note 10 (a) Payment to auditors

Particulars	As at 31 March 2025	As at 31 March 2024
- As auditor		
Statutory audit fees	10.00	20.00
Total	10.00	20.00

11 Related party disclosures

Relationship	Name of related party
Holding Company	Bikaji Foods International Limited
Fellow Subsidiaries	Petunt Food Processors Private Limited Bikaji Maa Vindhyawasini Sales Private Limited Bhujialalji Private Limited Bikaji Foods International USA Corp Vindhyawasini Sales Private Limited
Key managerial personnel (KMP)	Deepak Agarwal Shweta Agarwal
Relative of Key managerial personnel (KMP)	Shiv Ratan Agarwal

(a) Transactions with related parties

Particulars	As at 31 March 2025	As at 31 March 2024
Loan Taken from Related Parties		
Relative of Key managerial personnel (KMP)		
Shiv Ratan Agarwal	-	20,000.00
Repayment of Loan Taken from Related Parties		
Relative of Key managerial personnel (KMP)		
Shiv Ratan Agarwal	-	19,900.00
Expenses incurred by Company on behalf of Related Party		
Holding Company		
Bikaji Foods International Limited	-	13,147.00

(b) Outstanding balances arising from sales/ purchases of goods and services and other transactions

The following balances are outstanding at the end of the reporting period in relation to transactions

Particulars	As at 31 March 2025	As at 31 March 2024
Loan Outstanding from Related Parties		
Relative of Key managerial personnel (KMP)		
Shiv Ratan Agarwal	100.00	100.00

BIKAJI MEGA FOOD PARK PRIVATE LIMITED**Notes to the Financial Statement for the year ended 31 March 2025**

(All amounts in INR thousand, unless stated otherwise)

13 Fair values

The management assessed that carrying value of cash and cash equivalents, trade receivables, borrowings, operating lease liabilities, trade payable, other current financial liabilities and other current financial assets approximates their fair value amounts largely due to short term maturities of these instruments except for long term borrowings. In case of long term borrowing, there has been no significant movement in interest rates applicable on those borrowings and interest rates prevailing as at reporting dates and accordingly carrying value and fair value of these long term values as at balance sheet dates are similar. Security deposits classified as non current financial assets are for perpetuity and shall be refundable on surrendering of electricity connection only, which is highly unlikely and hence fair value of the same cannot be determined in absence of definite period of such deposits. Comparison of the carrying value and fair value of the Company's financial instruments are as follows:

	Carrying values As at 31 March 2025	Fair values As at 31 March 2025	Carrying values As at 31 March 2024	Fair values As at 31 March 2024
Financial assets at amortised cost (Level 3)				
Cash and cash equivalents	2.39	2.39	24.22	24.22
	2.39	2.39	24.22	24.22
	Carrying values As at 31 March 2025	Fair values As at 31 March 2025	Carrying values As at 31 March 2024	Fair values As at 31 March 2024
Financial Liabilities at amortised cost (Level 3)				
Borrowings	-	-	-	-
Trade payables	36.60	36.60	46.60	46.60
	36.60	36.60	46.60	46.60

The fair value of the financial assets above is included in the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in distress sale or liquidation sale. The following methods and assumptions were used to estimate the fair value:

14 Fair value hierarchy

The Company does not have any fair valued assets as at reporting year end.

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three Levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

- Level 1: Hierarchy includes financial instruments measured using quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2: Hierarchy includes the fair value of financial instruments measured using quoted prices for identical or similar assets in markets that are not active.
- Level 3: Unobservable inputs for the asset or liability.

Quantitative disclosures fair value measurement hierarchy as at 31 March 2025:**Level 1 fair values**

The Company does not have any fair valued assets and liabilities as at reporting year ends.

Level 2 fair values

The Company does not have any fair valued assets and liabilities as at reporting year ends.

Level 3 fair values

The Company does not have any fair valued assets and liabilities as at reporting year ends.

15 Financial risk management objectives and policies

The Company's principal financial liabilities comprise trade payables. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include cash and cash equivalent that derive directly from its operations and contributions.

The Company's activities expose it to market risk, liquidity risk and credit risk. The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

i. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk, such as equity price risk and commodity risk.

a. Foreign currency risk

BIKAJI MEGA FOOD PARK PRIVATE LIMITED**Notes to the Financial Statement for the year ended 31 March 2025**

(All amounts in INR thousand, unless stated otherwise)

The Company is not exposed to foreign exchanges and related risks.

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. There has been no borrowings as on the reporting date.

ii. Credit risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents. There has been very insignificant credit risk associated with cash and cash equivalents.

iii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due. Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:

31 March 2025

	Less than 1 year	1-5 years	More than 5 year
Trade payables	10.00	-	-
	10.00	-	-

31 March 2024

	Less than 1 year	1-5 years	More than 5 year
Trade payables	-	-	-
	-	-	-

16 Segment reporting

The Company primarily operates in the Foods and Snacks segment, Owning, promoting, establishing, participating, developing, improving and sponsoring all kind of sports. The board of directors of the Company, which has been identified as being the chief operating decision maker (CODM), evaluates the Company's performance, allocate resources based on the analysis of the various performance indicators of the Company as a single unit. Therefore, there is no separate reportable segments for the Company as per the requirement of Ind AS 108 "Operating Segments".

Geographical locations (secondary segment): The Company has not started production during the year consequently there were no sales during the year.

17 Capital management

Our principal source of liquidity are cash and bank balances (net of borrowings from banks) and cash flow that we generate from operations.

The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investors, creditors and market confidence and to sustain future development and growth of its business. In order to maintain the capital structure, the Company monitors the return on capital, as well as the level of dividends to equity shareholders. The Company aims to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to all its shareholders. For the purpose of the Company's capital management, capital includes issued capital and all other equity reserves and debt includes non-current borrowings, current borrowings and certain components of other financial liabilities less Cash in hand and with banks in current account or in deposit accounts.

The Company monitors capital based on the following gearing ratio:-

	As at 31 March 2025	As at 31 March 2024
Borrowings	100.00	100.00
Less: cash and cash equivalents	2.39	24.22
Net debt	97.61	75.78
Total equity	-129.71	-117.88
Total capital	-129.71	-117.88
Total capital and net debt	-32.11	-42.11
Gearing ratio	-304.03%	-179.98%

Note 18 : Ratio Analysis and its elements

Ratio	Formula	Particulars		March 31, 2025		March 31, 2024		Ratio as on		Variation	Reason (If variation is more than 25%)
		Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	March 31, 2025	March 31, 2024		
Current Ratio	Current Assets / Current Liabilities	Current Assets = Inventories + Trade Receivable + Cash & Cash Equivalents + Other borrowings + Lease liabilities + Current Assets + Loans + Bank balances other than cash and cash equivalents + financial assets	Current Liability = Short term Debt+ long term borrowing + Short-term borrowings	6.89	136.60	28.72	146.60	0.05	0.20	-74.25%	The Impact is on account of Cash Infusion in the company during the Previous year.
Debt-Equity Ratio	Debt / Equity		Equity= Share capital + Other equity	100.00	(129.71)	100.00	(117.88)	-0.77	-0.85	-9.12%	NA
Debt Service Coverage Ratio	Earnings available for debt service / Debt Service	Net Operating Income = Net profit after taxes + Non-cash operating expenses + Interest	Debt Service = Interest & Lease Payments + Principal Repayments	(11.83)	100.00	-91.28	100.00	-0.12	-0.91	-87.04%	Company has taken loan from relative of KMP during the previous year resulting into variation in Debt Service Coverage Ratio.
Return on Equity Ratio	Total comprehensive (loss) / Average Shareholder's Equity	Total comprehensive (loss) = Net Profits after taxes + Other Comprehensive (loss)	Average Shareholder's Equity	(11.83)	(123.80)	(91.28)	(65.29)	0.10	1.40	93.17%	Due to Increase in previous year Losses Return on Equity Ratio is positively impacted.
Inventory Turnover Ratio	Net Sales / Average Inventory	Net Sales = Revenue from contract with customers	(Opening Inventory + Closing Inventory) / 2	-	-	-	-	-	-	0.00%	Not applicable
Trade Receivables Turnover Ratio	Net Sales / Average Trade Receivables	Net Sales = Revenue from contract with customers	(Opening Trade Receivables + Closing Trade Receivables) / 2	-	-	-	-	-	-	0.00%	Not applicable
Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	Average Trade Payable for goods = (Opening Trade Payables+ Closing Trade Payables) / 2	-	-	-	-	-	-	0.00%	Not applicable
Net Capital Turnover Ratio	Net Sales / Average Working Capital	Net Sales = Revenue from contract with customers	Average Working Capital = ((Opening Current assets - Opening Current liabilities) + (Closing Current assets - Closing Current liabilities))/2	-	-	-	-	-	-	0.00%	Not applicable
Net Profit Ratio	Net Profit / Net Sales	Net Profit = Total Comprehensive Income/(loss)	Net Sales = Revenue from contract with customers	-	-	-	-	-	-	0.00%	Not applicable
Return on Capital Employed	EBIT / Capital Employed	EBIT = Earnings (Total Comprehensive (loss)) before interest and taxes	Capital Employed = Tangible Net worth + Total debt	(11.83)	(129.71)	(91.28)	(117.88)	0.09	0.77	88.22%	Due to Increase in Previous year Losses Return on Capital Employed Ratio is positively impacted.
Return on Investment	Income/(Loss) generated from investment / Time weighted average investment	Income/(Loss) generated from investment	Time weighted average investment	-	-	-	-	-	-	0.00%	Not applicable

BIKAJI MEGA FOOD PARK PRIVATE LIMITED**Notes to the Financial Statement for the year ended 31 March 2025**

(All amounts in INR thousand, unless stated otherwise)

Note 19 : Others

- a).The Company has not traded or invested in Crypto currency or Virtual Currency during the year (previous years).
- b).The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous years) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- c).The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 during the year (previous years).
- d).The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- e).The Company does have any charges or satisfaction which is yet to be registered with ROC beyond the statutory year.
- f).The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
- g).The Company has not been declared Wilful Defaulter (as defined by RBI circular) by any bank or financial institution or other lenders.
- h).The company has not revalued its Property plant & equipment during the year (previous years).

Note 20

- (i) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (ii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) 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
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

Note 21

The Company has not availed the short term credit facility from bank on the basis of security of Inventory & book debts.

As per our report of even date

For M Surana & Company

Chartered Accountants

Firm Registration No.: 015312C

Manish Surana
Digitally signed
by Manish Surana
Date: 2025.05.14
20:36:33 +05'30'

Manish Surana

Partner

Membership No.: 077597

Place: Bikaner

Date: May 14, 2025

UDIN : 25077597BMINMZ3372

For and on the behalf of Board of Directors of

BIKAJI MEGA FOOD PARK PRIVATE LIMITED

CIN: U45201RJ2012PTC037921

DEEPAK L
Digitally signed
by DEEPAK
AGARWAL
Date: 2025.05.14
19:49:39 +05'30'

Deepak Agarwal

Director

DIN: 00192890

Place: Bikaner

Date: May 14, 2025

SHWETA AGARWAL
Digitally signed
by SHWETA
AGARWAL
Date: 2025.05.14
19:50:51 +05'30'

Shweta Agarwal

Director

DIN: 00619052

Place: Bikaner

Date: May 14, 2025