

**Basix Krishi Samruddhi Limited
(CIN: U01119TG2010PLC068108)**

**Annual Report for the
Financial Year 2024-2025**

Basix Krishi Samruddhi Limited



Regd. Office: 3rd floor, Surabhi Arcade, Troop Bazar, Bank Street, Koti, Hyderabad 500 001; Ph.: +91 040 66585800;
CIN NO: U01119TG2010PLC068108 E-mail: secretarial@basixindia.com; Website: www.basixindia.com

NOTICE

NOTICE is hereby given that the 15th Annual General Meeting of the members of "Basix Krishi Samruddhi Limited" (CIN: U01119TG2010PLC068108) will be held on Tuesday, September 3, 2025, at 1.00 P.M. IST through Video Conference to transact the following businesses:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements (Balance Sheet, Profit and Loss Account and Cash Flow Statements along with Annexures) of the Company for the year ended March 31, 2025 and the Reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Prabhakar Karamcheti, Non-Executive Director (DIN: 00337714), who retires by rotation and being eligible, offer himself for re-appointment.
3. To appoint a Director in place of Mr. Manmath Kumar Dalai, Non-Executive Director (DIN: 02128677), who retires by rotation and being eligible, offer himself for re-appointment.

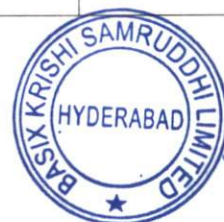
SPECIAL BUSINESS

4. Approval for Related Party Transactions for FY 2025-2026

To consider, and if thought fit to pass, with or without modification(s), the following Resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions contained in Section 188 of the Companies Act, 2013 and all other applicable provisions of the Companies Act, 2013, the consent of the members be and is hereby accorded for all the related party transactions tabulated below up to the limits indicated in the last column for the year ending March 31, 2026 subject to the approval of the shareholders:

Sl. No.	Name of the party	Nature of Transaction	Type of transaction	Approved Limits for FY 2025-26 Amount (In Rs.)
1	Bhartiya Samruddhi Investments and Consulting Services Ltd	Fee for Laptop Lease	Payment	1,72,000
		Repayment of Unsecured Loan availed in the FY 2022-23	Principal Payment	1,20,00,000
		Interest on Loan availed in the FY 2022-23	Interest Payment	15,00,000
2	Indian Grameen Services	Rent and Reimbursement of Expenses	Payment	2,00,000
		Consultancy Fee and Reimbursement of Expenses	Receipt	50,00,000



Sl. No.	Name of the party	Nature of Transaction	Type of transaction	Approved Limits for FY 2025-26 Amount (In Rs.)
3	Basix Municipal Waste Ventures Limited	Consultancy Fee and Reimbursement of Expenses	Receipt	50,00,000
		Consultancy Fee and Reimbursement of Expenses	Payment	50,00,000

"RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to perform and execute all such acts, deeds, matters and things including delegate such authority, as may be deemed necessary, proper or expedient to give effect to this resolution and for the matters connected herewith or incidental hereto."

for and on behalf of the Board

Date : June 9, 2025
Place: Hyderabad




Sattaiah Devarakonda
Non-Executive Director
DIN: 02963934

NOTES:

1. An explanatory statement pursuant to Section 102 of the Companies Act, 2013 which sets out details relating to Special Business at the meeting, is annexed hereto.
2. In view of the COVID-19 pandemic, the Ministry of Corporate Affairs ("MCA") has vide its circular dated May 05, 2020 read with circulars dated April 08, 2020, April 13, 2020 and December 28, 2022, September 25, 2023, September 19, 2024 (collectively referred to as "MCA Circulars") permitted the holding of the Annual General Meeting ("AGM") through VC/OAVM, without the physical presence of the members at a common venue. In compliance with the provisions of the Companies Act, 2013 and MCA Circulars, the AGM of the Company is being held through VC / OAVM.
3. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote instead of himself/herself and such proxy need not be a member of the Company. Since the AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM.
4. Members desiring to seek any information/clarifications on the annual accounts are request to write to the Company at least seven (7) days before the Annual General Meeting so that the information required may be made available at the Meeting.
5. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

We refer to update your email address with the Company to ensure that the annual report and other documents reach you on your preferred email account.

for and on behalf of the Board

Date : June 9, 2025
Place: Hyderabad




Sattaiah Devarakonda
Non-Executive Director
DIN: 02963934

Explanatory Statement
Pursuant to Section 102 of the Companies Act, 2013

Item No. 4:

In terms of the provisions of Section 188 of the Companies Act, 2013. All the disclosures as required are provided in the below mentioned format.

Sl. No.	Name of the party	Nature of Transaction	Type of transaction	Approved Limits for FY 2025-26 Amount (In Rs.)
1	Bhartiya Samruddhi Investments and Consulting Services Ltd	Fee for Laptop Lease	Payment	1,72,000
		Repayment of Unsecured Loan availed in the FY 2022-23	Principal Payment	1,20,00,000
		Interest on Loan availed in the FY 2022-23	Interest Payment	15,00,000
2	Indian Grameen Services	Rent and Reimbursement of Expenses	Payment	2,00,000
		Consultancy Fee and Reimbursement of Expenses	Receipt	50,00,000
3	Basix Municipal Waste Ventures Limited	Consultancy Fee and Reimbursement of Expenses	Receipt	50,00,000
		Consultancy Fee and Reimbursement of Expenses	Payment	50,00,000

Members are hereby informed that pursuant to second proviso of Section 188(1) of the Companies Act, 2013, no member of the Company shall vote on such special resolution to approve any contract/arrangement which may be entered into by the Company if such member is a related party.

Yours directors commend the resolution for your approval as an Ordinary Resolution. Except Mr. Sattaiah Devarakonda, none of the Directors of the Company and their relatives is concerned or interested, financial or otherwise, in the resolution set out at Item No.4.

for and on behalf of the Board

Date : June 9, 2025
Place: Hyderabad




Sattaiah Devarakonda
Non-Executive Director
DIN: 02963934

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
BASIX KRISHI SAMRUDDHI LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **Basix Krishi Samruddhi Limited** ("the Company"), which comprise the balance sheet as at 31st March, 2025, the statement of profit and loss, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of the 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 accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at 31st March, 2025, its profit, 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 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 audit 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 auditor's report thereon. The Directors' report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will 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 identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.



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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 Responsibility for the Audit of Financial Statements

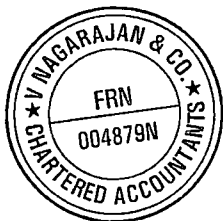
Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

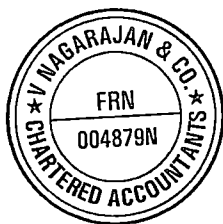
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

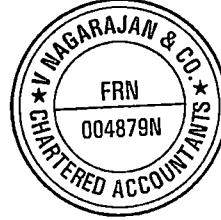


Report on other legal and regulatory requirements

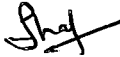
- i. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- ii. 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, Statement of Profit and Loss, and Cash Flow Statement dealt with by this report are in agreement with the books of accounts;
 - 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 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013;
 - f) With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B" issued under Clause (I) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")
 - g) In our opinion and to the best of our information and according to the explanations given to us, the Company has not paid any remuneration to its managing director during the year.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The company does not have any pending litigations which would impact its financial position.
 - 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 have been advanced or loaned or invested by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
 - b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



- c) In our opinion and based on the audit procedures we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year
- iii. Based on our examination, which included test checks, we observed that the accounting software utilized by the company for maintaining its books of account lacks an audit trail (edit log) feature. However, it has been noted that this functionality has been implemented w.e.f 1st Oct 2024 for recording all pertinent transactions within the software system.



for **V. Nagarajan & Co.,**
Chartered Accountants
ICAI Firm Reg. No.: 004879N


Shankar Cherekupally
Partner
M. No.: 252304

Date: 09th June 2025

Place: Hyderabad

UDIN: QSR52304BMMHXCK7593

**Annexure "A" to the Independent Auditor's Report of even date to the Members of
BASIX KRISHI SAMRUDDHI LTD [the 'Company']**

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

i. In respect of its fixed assets:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and the situation of property, plant, and equipment.

(B) The Company does not have any intangible assets and accordingly, reporting under clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) The property, plant, and equipment have been physically verified by the management during the year and no material discrepancies were identified on such verification. In our opinion, the frequency of physical verification program adopted by the Company, is reasonable having regards to the size of the Company and nature of its assets.

(c) According to the information and explanations given by the management, the Company does not own any immovable property (including investment properties) (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee). Accordingly, reporting under clause 3(i)(c) of the Order is not applicable to the Company.

(d) The Company has not revalued its Property, Plant, and Equipment during the year.

(e) According to the information and explanations given by the management, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

ii. (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.

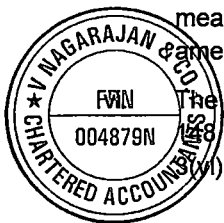
(b) The Company has not been sanctioned working capital limits in excess of five crore rupees by banks or financial institutions on the basis of security of current assets during any point of time of the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable to the Company.

iii. The Company has not made any investment 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 (LLPs) or any other parties during the year. Accordingly, reporting under clause 3(iii) of the Order is not applicable to the Company.

iv. The Company has not entered into any transaction covered under sections 185 and 186 of the Act. Accordingly, reporting under clause 3(iv) of the Order is not applicable to the Company.

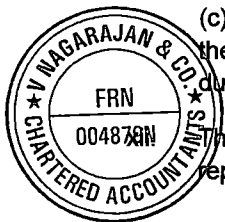
v. In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

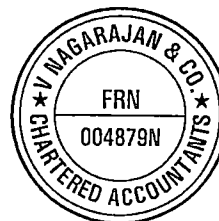


Chartered Accountants

- vii. (a) In our opinion, and according to the information and explanations given to us, the Company is regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof 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 explanations given to us, there are no statutory dues referred to in subclause (a) above that have not been deposited with the appropriate authorities on account of any dispute.
- viii. According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.
- ix. (a) According to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings to any lender or in the payment of interest thereon.
- (b) According to the information and explanations given to us including confirmations received from banks/ financial institution and/or other lenders and representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained.
- (d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilized for long term purposes.
- (e) According to the information and explanations given to us, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, reporting under clause 3(ix)(e) and clause 3(ix)(f) of the Order is not applicable to the Company.
- (f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.
- xi. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.
- (b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.
- (c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.
- The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.



- xiii. According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of sec 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.
- xiv. According to the information and explanations given to us, the Company is not required to have an internal audit system under section 138 of the Act and consequently, does not have an internal audit system. Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.
- xv. According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.
- xvii. The Company has not incurred any cash loss in the current as well as the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx. According to the information and explanations given to us, the Company does not fulfill the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause 3(xx) of the Order is not applicable to the Company.
- xxi. The reporting under clause 3(xxi) is not applicable in respect of the audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.



for V. Nagarajan & Co.,
Chartered Accountants
ICAI Firm Reg. No.: 004879N

Shankar

Shankar Cherekupally
Partner
M. No.: 252304

Date: 09th June, 2025

Place: Hyderabad

UDIN: 25252304BMHXCKA593

**ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE TO THE MEMBERS OF
BASIX KRISHI SAMRUDDHI LTD [the 'Company']**

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

We have audited the internal financial controls over financial reporting of M/s **BASIX KRISHI SAMRUDDHI LIMITED** ("the Company") as of 31 March 2025 dated in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2025, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls:

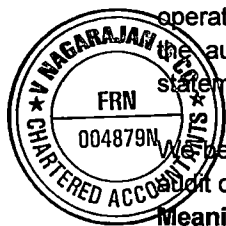
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial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

Auditors' Responsibility:

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting:

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

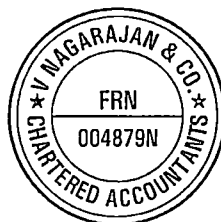
(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting:

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



for V. NAGARAJAN & CO.,

Chartered Accountants

ICAI Firm Reg. No.: 004879N

Shankar Cherekupally
Partner

M. No.: 252304

Date: 09th June, 2025

Place: Hyderabad

UDIN: 25252304BMHXCK7593

BASIX KRISHI SAMRUDDHI LIMITED

CIN: U01119TG2010PLC068108

III Floor, Surabhi Arcade, Troop Bazar, Bank Street, Koti, Hyderabad 500 001, Telangana,

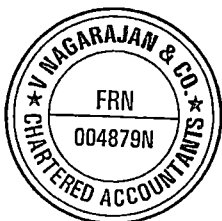
Balance Sheet as at 31st March 2025

(All amounts in Lakhs except otherwise stated)

Balance Sheet as at	Note No.	31-Mar-25	31-Mar-24
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	3	303.02	303.02
(b) Reserves and surplus	4	(74.90)	(105.27)
		228.12	197.75
Non Current Liabilities			
(a) Long Term Borrowings	5	120.00	45.00
Current liabilities			
(a) Short Term borrowings	6	5.19	81.48
(b) Trade Payables	7	-	-
- Total Outstanding dues of micro and small enterprise and		-	-
- Total Outstanding dues other then micro and small enterprise		10.73	2.05
(c) Other current liabilities	8	184.31	124.32
		320.23	252.85
Total		548.35	450.60
II. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment and intangible assets	9		
(i) Property, Plant and Equipment		4.44	6.36
(b) Other non-current assets	10	8.65	16.44
		13.10	22.80
Current assets			
(a) Inventories	11	-	1.03
(b) Trade receivables	12	132.29	154.13
(c) Cash and cash equivalents	13	64.29	51.84
(d) Short-term loans and advances	14	3.16	14.32
(e) Other current assets	15	335.52	206.49
		535.26	427.80
Total		548.35	450.60
Note on activities of the Company	1		
Significant Accounting Policies and Notes on Accounts	2		
The accompanying notes form an integral part of these financial statements.	25-36		

As per our report of even date
for **V NAGARAJAN & Co.**
Chartered Accountants

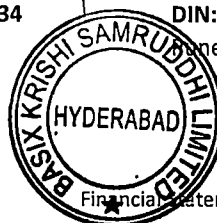
Shankar Cherekupally
Partner
ICAI Firm No. 04879N | M No. 252304



for and on behalf of the Board of Directors of
BASIX KRISHI SAMRUDDHI LIMITED

Sattaiah Devarakonda
Non-Executive Director
DIN:02963934
Hyderabad

Pravinchandra Shivaram Dravid
Non-Executive Director and Chair
DIN:02726180



Place: Hyderabad

Date: June 9, 2025

UDIN: 252523048MHXCK7593

Financial statements for the year ended as on March 31, 2025

BASIX KRISHI SAMRUDDHI LIMITED

CIN: U01119TG2010PLC068108

III Floor, Surabhi Arcade, Troop Bazar, Bank Street, Koti, Hyderabad 500 001, Telangana,

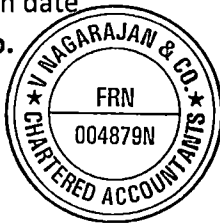
Statement of Profit and Loss for the year ended 31st March 2025

(All amounts in Lakhs except otherwise stated)

Statement of Profit and Loss for the year ended		31-Mar-25	31-Mar-24
	Note No.		
Revenue from operations	16	1,927.75	1,499.78
Other income	17	9.09	3.77
Total Income		1,936.84	1,503.55
EXPENSES			
Purchases of stock in trade	18	1,378.08	1,056.32
Change in inventories	19	1.03	28.99
Consultancy Charges	20	279.32	212.18
Employee benefits expense	21	117.77	98.37
Finance costs	22	13.30	13.66
Depreciation and amortization expense	9	2.04	1.61
Other expenses	23	114.92	75.63
Total expenses		1,906.46	1,486.76
Profit before tax		30.38	16.79
Tax expense			
- Current tax			
Profit after Tax		30.38	16.79
Earnings per equity share (EPS)	26		
- Basic		2.64	1.46
- Diluted		1.99	1.10

Note on activities of the Company 1
Significant Accounting Policies and Notes on Accounts 2
The accompanying notes form an integral part of these financial statements. 25-36

As per our report of even date
for V NAGARAJAN & Co.
Chartered Accountants

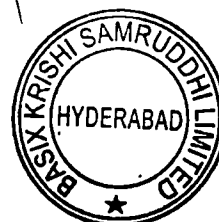


Shankar Cherekupally
Partner
ICAI Firm No. 04879N | M No. 252304

for and on behalf of the Board of Directors of
BASIX KRISHI SAMRUDDHI LIMITED

Sattaiah Devarakonda
Non-Executive Director
DIN:02963934
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DIN:02726180
Pune



Place: Hyderabad

Date: June 9, 2025

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BASIX KRISHI SAMRUDDHI LIMITED

CIN: U01119TG2010PLC068108

III Floor, Surabhi Arcade, Troop Bazar, Bank Street, Koti, Hyderabad 500 001, Telangana,

Cash Flow Statement for the year ended 31st March 2025

(All amounts in Lakhs except otherwise stated)

Cash Flow Statement for the year ended		31-Mar-25	31-Mar-24
A. Cash flows from operating activities			
Profit/ (loss) before taxation and after prior period items		30.38	16.79
Adjustments for			
Income tax expense		-	-
Depreciation and amortization		2.04	1.61
Operating profit before working capital changes		32.42	18.40
Decrease / (Increase) in trade receivables		21.84	(95.80)
Decrease / (Increase) in long term loans and advances		7.79	3.96
Decrease / (Increase) in short term loans and advances		11.16	12.78
Decrease / (Increase) in stock in hand		1.03	28.99
Decrease / (Increase) in Work in progress		(129.03)	(2.31)
(Decrease) / Increase in current liabilities		68.68	3.09
Cash from / (used in) operating activities		13.89	(30.89)
Income tax refund / (paid)		-	-
Net cash from / (used in) operating activities	[A]	13.89	(30.89)
B. Cash flows from investing activities			
Purchase of tangible assets		(0.12)	(2.23)
Net cash from / (used) in investing activities	[B]	(0.12)	(2.23)
C. Cash flows from financing activities			
Repayment of borrowings		(1.29)	31.49
Net cash (used in) / provided by financing activities	[C]	(1.29)	31.49
Net change in cash and cash equivalents during the year (A+B+C)		12.48	(1.63)
Cash and cash equivalents at the beginning of the year		51.83	53.47
Cash and cash equivalents at the end of the year		64.31	51.83
Note on activities of the Company	1		
Significant Accounting Policies and Notes on Accounts	2		
The accompanying notes form an integral part of these financial statements.	25-36		

As per our report of even date

for V NAGARAJAN & Co.

Chartered Accountants

for and on behalf of the Board of Directors of

BASIX KRISHI SAMRUDDHI LIMITED

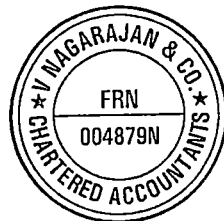
Shankar Cherekupally
Partner

ICAI Firm No. 04879N | M No. 252304

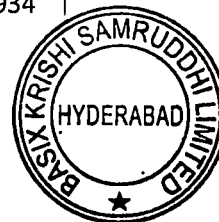
Place: Hyderabad

Date: June 9, 2025

UDIN : 25252304BMHXCK7593



Sattaiah Devarakonda
Non-Executive Director
DIN:02963934
Hyderabad

Pravinchandra Shivaram Dravid
Non-Executive Director and Chair
DIN:02726180
Pune

Financial Statements for the year ended as on March 31, 2025

1 Note on Activities of the Company:

1.1 Basix Krishi Samruddhi Limited (herein referred as "the Company" or "Krishi"), aims to integrate agricultural extension services with input and output market linkages to increase the productivity and market value of small & marginal farmers by aggregating them as Farmers interest groups or as Farmer Producer Organizations (FPOs). These services cover the entire life cycle of the farmers' business, from assistance with improved input procurement, to technologically improved production processes, to improve market access for their crops. It is to create a supply chain for mainstream agro-commodities, based on environmentally and socially friendly production system.

Krishi Products and services cover provision of quality seed, and other inputs, soil testing , vermi composting, good agricultural practices (GAP) technical support, local value addition, risk mitigation and alternate market linkages; implying that all these services along the value chain have to meet environmental and social standards. Krishi has evolved to provide a holistic suite of products and services in an integrated manner for the farmers in agriculture and allied sectors.

Krishi also provides strategic advisory services to Government, agri-based companies and Corporate Social Responsibility (CSR) Projects.

2 Significant Accounting Policies:

2.1 Basis of preparation of financial statements:

The financial statements have been prepared under historical cost convention on an accrual basis and in accordance with generally accepted accounting principles in India and specifically to comply in all material respects with the notified Accounting Standards (AS) issued under the Companies (Accounting Standards) Rules, 2006 and the relevant provisions of the Companies Act, 2013 ('the Act'). All amounts have been rounded off to nearest lakh, unless otherwise indicated.

2.2 Use of estimates:

The preparation of financial statements requires management to make certain estimates and assumptions that affect the amount reported in the financial statements and notes thereto. Differences between actual and estimates are recognized in the period they materialize.

2.3 Revenue recognition:

- 2.3.1 Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue measured and collectability is reasonably assured.
- 2.3.2 Revenue from fixed price contracts for agricultural and business development services is recognized on a straight line basis over the specified period of contract.
- 2.3.3 Income from service contracts is recognized on the basis of proportionate completion of the contract with reference to the stage of performance.
- 2.3.4 Dividends are recognised as other income in profit or loss when the right to receive payment is established. This applies even if they are paid out of pre-acquisition profits unless the dividend clearly represents a recovery of part of the cost of the investment.

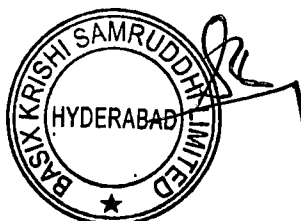
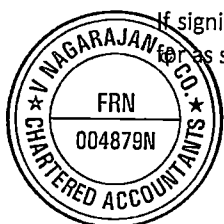
2.4 Property, plant and equipment and depreciation:

2.4.1 Initial recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation/ amortization and accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted as separate items (major components) of property, plant and equipment.



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BASIX KRISHI SAMRUDDHI LIMITED**Significant Accounting Policies and Notes on Accounts as on March 31, 2025****(All amounts in Lakhs except otherwise stated)****2.4.2 Derecognition**

Property, plant and equipment is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized in the statement of profit and loss.

2.4.3 Depreciation

Depreciation on Property, Plant and Equipment is provided on Straight Line Method over the useful lives of assets as specified in schedule II of the Act. Depreciation is calculated on pro-rata basis from/to the date of addition/deletion.

The rate assumed for calculating the depreciation under Straight line method is calculating as per Part- C of Schedule- II of Companies Act, 2013 as follows:

Class of fixed assets	Useful Life	Rate	Residual
Furniture & Fixtures	10 Years	9.50%	5%
Office Equipment	5 Years	19%	5%
Computers & Peripherals	3 Years	31.67%	5%

2.4.4 Amortization

Amortisation is computed to write off the cost of assets less their estimated residual value over their estimated useful lives using the straight-line method, and is included in amortisation in Statement of Profit and Loss.

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

2.4.5 Assets costing upto Rs. 5,000 individually are fully depreciated in the year of purchase.

2.5 Employee Benefits

2.5.1 Short term employee benefits including salaries, social security contributions, short term compensated absences (such as paid annual leave) where the absences are expected to occur within twelve months after the end of the period in which the employees render the related service, profit sharing and bonuses payable within twelve months after the end of the period in which the employees render the related services and non monetary benefits (such as medical care) for current employees are estimated and measured on an un-discounted basis.

2.5.2 **Defined Contribution Plan:** Company's contributions paid / payable during the year to Provident Fund and Pension fund are recognized in the Profit and Loss Account.

2.5.3 **Defined Benefit Plan:** Liabilities for gratuity funded in terms of a scheme administered by the Life Insurance Corporation of India, are determined by Actuarial Valuation on Projected Unit Credit Method made at the end of each financial year. Provision for liabilities pending remittance to the fund is carried in the Balance Sheet.

2.6 Investments:

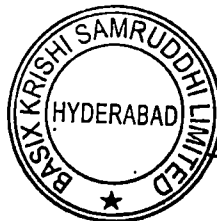
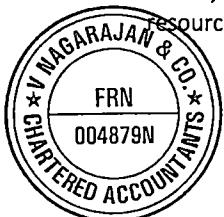
Long-term investments are shown at cost. Provision for diminution in value is made, if in the opinion of the management the decline is considered other than temporary. Current investments are shown at cost and the fall in value as compared to cost is provided for.

2.7 Foreign currency transactions:

All transactions in foreign currency are recognized at the exchange rate prevailing on the date of transactions. Liabilities and receivables in foreign currency are converted at the exchange rate prevailing at the close of the financial year and net gain or losses are recognized in the statement of profit and loss account.

2.8 Provisions and contingencies:

The Company creates a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and reliable estimate can be made of the amount of obligation. A disclosure of contingent liability is made, when there is a possible obligation or a present obligation that will probably not require outflow of resources or where reliable estimate of the obligation can not be made.



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2.9 Employee Benefits

i) The Company has taken a group gratuity policy for its employees with the Life Insurance Corporation of India (LIC). Under this policy the eligible employees are entitled to receive gratuity payments upon their resignation or death in lump sum after deduction of necessary taxes upto a maximum limit of ₹2,000,000, as per the provisions of Payment of Gratuity Act, 1972.

ii) The information required for disclosure under Accounting Standards (AS)-15 made is available in Note 27.

2.10 Accounting for taxes on income:

Deferred tax expense or benefit is recognised on timing differences, being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only to the extent that there is virtual certainty that sufficient future taxable income will be available to realise such assets. In other situation, deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realise these assets.

2.11 Earning 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. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.12 Operating Cycle

The Company presents assets and liabilities in the balance sheet based on current and non-current classification.

An asset is treated as current when it is

- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

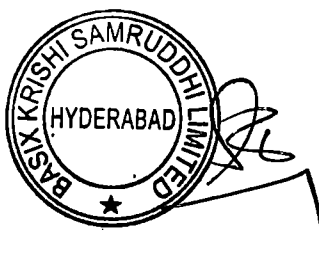
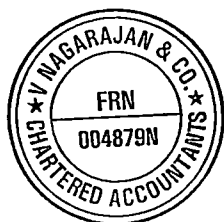
All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.



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3 Share capital

	31-Mar-25	31-Mar-24
25,00,000 (Previous Year 25,00,000) equity shares of Rs. 10 each	250.00	250.00
5,00,000 (Previous Year 5,00,000) preference shares of Rs. 50 each	250.00	250.00
	500.00	500.00
Issued, subscribed and paid-up		
Equity Share Capital		
11,50,400 (Previous Year & Corresponding Period 11,50,400) equity shares of Rs. 10 each fully paid-up	115.04	115.04
Preference Share Capital		
3,75,964 (Previous Year 3,75,964), 7% Cumulative compounded Compulsorily Convertible Preference shares (CCPS) of Rs.50 each fully paid-up	187.98	187.98
	303.02	303.02

a) Reconciliation of shares

	31-Mar-25	31-Mar-24
i) Equity shares		
Balance at the beginning of the year	11.50	11.50
Add: Issued during the year	-	-
Balance at the end of the year	11.50	11.50
ii) Preference shares		
Balance at the beginning of the year	3.76	3.76
Add: Issued during the year	-	-
Balance at the end of the year	3.76	3.76

b) Rights, preferences, restrictions of Equity Share Capital

As to dividend

The Company has only one class of equity shares. The shareholders are entitled to receive dividend in proportion to amount of paid-up share capital held by them, as declared from time to time. The dividend proposed by the Board of Directors is subject to an approval of the shareholders in the ensuing Annual General Meeting, except in case of an interim dividend.

As to voting

Each shareholder is entitled to vote in proportion to his share of paid up equity share capital of the Company, except in case of voting by show of hands where each shareholder present in person shall have one vote only.

As to repayment of capital

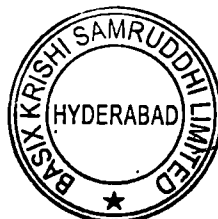
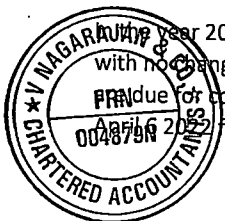
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to paid up capital.

c) Rights, preferences, restrictions of Preference Share Capital

Each preference share shall entitles the holder thereof to vote on matters directly affecting rights of the holder of such shares subject to the applicable requirements of Indian law. Each holder of preference share shall receive a preferential cumulative compounded dividend of 7% on the CCPS held by them at the time of declaration of such dividend.

Due to continuous default in payment of dividend to CCPS holders ,the CCPS holders are entitled to exercise their voting rights on all resolutions placed before the company.

Preference shares are convertible at any time prior to April 07, 2019 at the option of the holder and mandatorily convertible immediately prior to an initial public offering of the ordinary shares resulting in net aggregate proceeds to the company of not less than 25 million USD or before January 31, 2019 whichever was earlier.



[Signature]

For the year 2019-20, the Preference shares were due for conversion and the investor had sought for extension by three years with no change in the other terms of the existing Shareholder agreement(SHA). The extended term of the preference shares are due for conversion at any time prior to April 07, 2022. The said date was extended till February 8, 2027 vide letter dated 08/02/2022 from Acumen Fund Inc.

d) The details of share held by its holding company as at March 31, 2025 is set out below:

Name of the Shareholder	31-Mar-25		31-Mar-24	
	No's	% of holding	No's	% of holding
i). Equity shares of Rs. 10 Each				
Bhartiya Samruddhi Investments and Consulting Services Ltd	10	86.93%	10	86.93%
	1	12.17%	1	12.17%

e) The details of Equity shareholders holding more than 5% of shares as set out below:

Shareholders	31-Mar-25		31-Mar-24	
	No's	% of holding	No's	% of holding
Bhartiya Samruddhi Investments and Consulting Services Ltd	10	86.93%	10	86.93%
Mr. Vijay Mahajan	1	12.17%	1	12.17%

f) The details of shareholding held by promoters as of March 31, 2025 is set out below:

Promoter Name	No of Shares	% of total shares	% of change
Bhartiya Samruddhi Investments and Consulting Services Ltd	1,000,000	86.93%	-

The details of shareholding held by promoters as of March 31, 2024 is set out below:

Promoter Name	No of Shares	% of total shares	% of change
Bhartiya Samruddhi Investments and Consulting Services Ltd	1,000,000	86.93%	-

g) The details of Preference shareholders holding more than 5% shares:

Shareholder	31-Mar-25		31-Mar-24	
	No's	% of holding	No's	% of holding
Acumen Fund Inc, USA	375,964	100%	375,964	100%

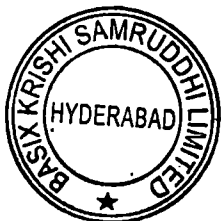
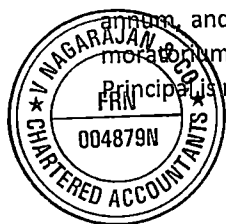
4 Reserves and surplus

	31-Mar-25	31-Mar-24
Securities Premium Reserve		
Opening balance	271.97	271.97
Additions / (deletion) during the year	-	-
Closing Balance	271.97	271.97
Profit and loss account		
Opening balance	(377.24)	(394.03)
Additions / (deletion) during the year	30.38	16.79
Closing Balance	(346.87)	(377.24)
Total	(74.90)	(105.27)

5 Long Term borrowings

	31-Mar-25	31-Mar-24
Unsecured Loans		
- from Bhartiya Samruddhi Investments and Consulting Services Ltd (Holding company)*	120.00	120.00
Less: Amount disclosed under short term borrowings	-	(75.00)
Total	120.00	45.00

* The holding Company, BASICS Ltd has sanctioned an unsecured loan of Rs. 120 Lakhs which carries an interest @ 10.5% per annum, and repayable in 8 equal monthly installments commencing from 31st March 2024. The Company has requested for moratorium for principal and interest repayment for 36 months and the same is approved by BASICS Ltd. The repayment of Principal is now due starting from quarter ending 31st March 2027 onwards.



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BASIX KRISHI SAMRUDDHI LIMITED
Significant Accounting Policies and Notes on Accounts as on March 31, 2025

(All amounts in Lakhs except otherwise stated)

6 Short Term borrowings

	31-Mar-25	31-Mar-24
Unsecured		
Cash credit facility from banks*	5.19	6.48
Loans		
- from Bhartiya Samruddhi Investments and Consulting Services Ltd (Refer note 5)	-	75.00
Total	5.19	81.48

* The Company has cash credit limit of Rs. 10 Lakhs (PY: Rs 10 Lakhs) with Punjab National Bank at an interest rate of LRR+0.15%.

7 Trade payables (Refer note 30)

	31-Mar-25	31-Mar-24
Total outstanding dues of micro and small enterprise and	-	-
Total outstanding dues of creditors other than micro and small enterprise	10.73	2.05
Total	10.73	2.05

As on 31 March 2025

Particulars	Less than 6 months	less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) others	10.64	-	0.09	-	-	10.73
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	10.64	-	0.09	-	-	10.73

As on 31 Mar 2024

Particulars	Less than 6 months	less than 1 yr	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) others	1.07	0.09	0.89	-	-	2.05
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	1.07	0.09	0.89	-	-	2.05

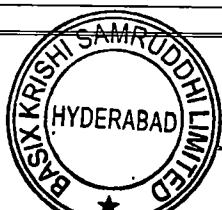
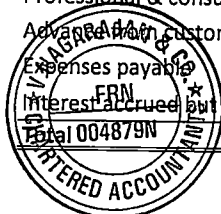
Disclosure relating to Micro, Small and Medium Enterprises Development Act, 2006 is as follows:

	31-Mar-25	31-Mar-24
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the year	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-
Total	-	-

8 Other Current Liabilities

	31-Mar-25	31-Mar-24
Payable to employees	27.75	18.47
Statutory liabilities	16.26	16.78
Professional & consultancy payable	118.86	62.46
Advances from customers	5.00	1.06
Expenses payable	10.41	10.98
Interest accrued but not due	6.03	14.57
Total	184.31	124.32

Financial Statements for the year ended as on March 31, 2025



BASIX KRISHI SAMRUDDHI LIMITED

Significant Accounting Policies and Notes on Accounts as on March 31, 2025

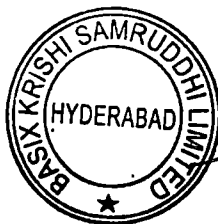
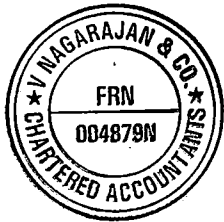
(All amounts in Lakhs except otherwise stated)

9) Property, Plant and Equipment

	Office equipments	Computers	Furniture and Fittings	Total
Gross block				
As at April 1, 2023	1.88	2.71	3.27	7.86
Additions	0.42	1.10	0.71	2.23
Disposals	-	-	-	-
At 31 March 2024	2.30	3.81	3.98	10.10
Additions	0.12	-	-	0.12
Disposals	-	-	-	-
As at 31 March 2025	2.42	3.81	3.98	10.22
Depreciation				
As at April 1, 2023	0.69	1.04	0.38	2.11
Charge for the year	0.41	0.86	0.35	1.62
Disposals	-	-	-	-
At 31 March 2024	1.10	1.90	0.73	3.73
Charge for the year	0.45	1.21	0.38	2.04
Disposals	-	-	-	-
As at 31 March 2025	1.55	3.11	1.11	5.77
Net block				
As at 31 March 2024	1.19	1.91	3.25	6.36
As at 31 March 2025	0.87	0.70	2.87	4.44

Notes

- 1) Company do not hold any immovable property whose title deeds are not held in the name of Company.
- 2) No assets has been revalued during the year.
- 3) Company do not hold any intangible asset and CWIP during the year and previous year.
- 4) No proceeding has been initiated or pending against the Company for holding any benami Transactions (Prohibitions) Act, 1988 & rules made thereunder.



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(All amounts in Lakhs except otherwise stated)

10	Other non-current assets	31-Mar-25	31-Mar-24
	Security deposits	6.20	9.70
	TDS on GST	1.85	6.73
	Total	8.65	16.43

11	Inventories	31-Mar-25	31-Mar-24
	Stock of finished goods		
	- Bio Products	-	1.03
	- Potato Tubers	-	-
	Total	-	1.03

Closing stock is valued at cost /net realisable value not ascertainable.

12	Trade receivables	31-Mar-25	31-Mar-24
	Trade receivables		
	Unsecured, considered good	116.79	153.29
	Unsecured, considered doubtful	31.00	6.52
	Less Allowance for bad and doubtful debts	(15.50)	(5.68)
	Total	132.29	154.13

In the opinion of board of Directors, the advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the accounts and suitable provision has been considered.

As on 31 March 2025

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables, considered good	57.50	-	59.29	-	-	116.79
(ii) Undisputed Trade Receivables, considered doubtful	-	-	-	15.50	-	15.50
(iii) Disputed Trade Receivables, considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables, considered doubtful	-	-	-	-	-	-
Total	57.50	-	59.29	15.50	-	132.29

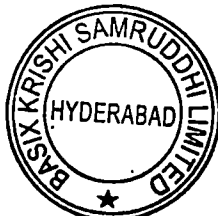
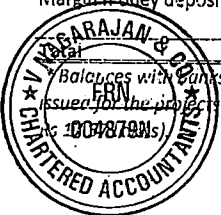
As on 31 March 2024

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables, considered good	104.34	0.98	17.16	-	-	122.48
(ii) Undisputed Trade Receivables, considered doubtful	-	-	-	0.84	-	0.84
(iii) Disputed Trade Receivables, considered good	14.12	16.69	-	-	-	30.81
(iv) Disputed Trade Receivables, considered doubtful	-	-	-	-	-	-
Total	118.46	17.67	17.16	0.84	-	154.13

13 Cash and cash equivalents

	31-Mar-25	31-Mar-24
Balances with scheduled banks		
- In current accounts	45.97	32.27
- In fixed deposits - unencumbered	-	2.00
	45.97	34.27
Other bank balances		
Margin money deposits	18.32	17.57
	64.29	51.84

Balances with banks to the extent held as margin money against guarantees issued for the projects on behalf of the Company is Rs 18.32 Lakhs (previous year Rs 10.78 Lakhs)



BASIX KRISHI SAMRUDDHI LIMITED**Significant Accounting Policies and Notes on Accounts as on March 31, 2025**

(All amounts in Lakhs except otherwise stated)

14 Short-term loans and advances

	31-Mar-25	31-Mar-24
<i>Unsecured, considered good</i>		
Advances to Suppliers and Others	3.16	14.32
Total	3.16	14.32

15 Other current assets

	31-Mar-25	31-Mar-24
Unbilled revenue	319.05	184.73
Interest accrued on fixed deposits	0.75	0.48
Prepaid expenses	0.46	0.35
Income tax recoverable (net of provision)	15.26	20.94
Total	335.52	206.49

16 Revenue from operations

	31-Mar-25	31-Mar-24
Sales of agri- products (refer note 25)	1,392.01	1,092.97
Income from advisory services	401.42	388.59
Unbilled revenue	134.32	18.22
Total	1,927.75	1,499.78

17 Other income

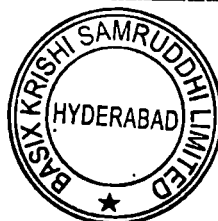
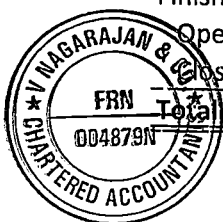
	31-Mar-25	31-Mar-24
Interest Income		
- on Fixed deposits	1.21	0.84
- on income tax refund	0.80	1.07
Other income	3.67	1.86
Liabilities written back	3.41	-
Total	9.09	3.77

18 Purchase of Agricultural Products

	31-Mar-25	31-Mar-24
Agri input material and services		
Material purchases	1,375.58	1,037.92
Transportation charges	0.33	1.86
Packaging / storage charges	2.17	16.54
Total	1,378.08	1,056.32

19 Change in inventories

	31-Mar-25	31-Mar-24
Finished goods		
Opening stock	1.03	30.02
Closing Stock	-	1.03
Total	1.03	28.99



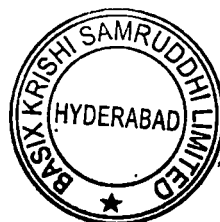
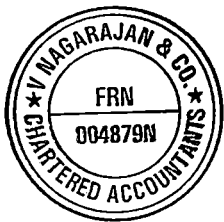
Financial Statements for the year ended as on March 31, 2025

BASIX KRISHI SAMRUDDHI LIMITED

Significant Accounting Policies and Notes on Accounts as on March 31, 2025

(All amounts in Lakhs except otherwise stated)

20	Consultancy Charges	31-Mar-25	31-Mar-24
	Honorariums Charges and Stipend	265.88	177.78
	Incentive to Project Consultants	13.44	34.40
	Total	279.32	212.18
21	Employee benefits expense	31-Mar-25	31-Mar-24
	Salaries & wages	105.01	90.53
	Contributions to provident and other funds	6.35	5.58
	Gratuity [Refer Note No.30]	2.25	1.12
	Staff welfare expenses	4.16	1.14
	Total	117.77	98.37
22	Finance cost	31-Mar-25	31-Mar-24
	Interest on Term Loans	13.30	13.66
	Total	13.30	13.66
23	Other expenses	31-Mar-25	31-Mar-24
	Travelling and Conveyance	40.39	25.08
	Rent	12.68	15.76
	FPO's program expenses	21.90	7.75
	Rates and taxes	7.13	2.34
	Communication expenses	3.80	2.80
	Office maintenance	4.13	1.47
	Printing & stationery	3.26	1.59
	Director sitting fees	3.60	3.60
	Bank charges	0.13	0.45
	Payment to the statutory auditor as:		
	- Audit fees	1.80	2.10
	- Fees for certification	-	1.02
	- for reimbursement of expenses	0.06	0.23
	Training & meeting expenses	1.90	0.87
	Administrative expenses	3.20	2.66
	Receivables written off	1.12	4.60
	Provision for bad and doubtful debts	9.82	3.30
	Total	114.92	75.63



Financial Statements for the year ended as on March 31, 2025

BASIX KRISHI SAMRUDDHI LIMITED

CIN: U01119TG2010PLC068108

(All amounts in Lakhs except otherwise stated)

Significant Accounting Policies and Notes on Accounts as on March 31, 2025

24) Ratio Analysis

a. Current Ratio= Current assets divided by Current Liabilities

Particulars	31-Mar-25	31-Mar-24
Current Assets	535.26	427.80
Current Liabilities	320.23	252.85
Ratio	1.67	1.69
% change from Previous year	-1.21%	

Reason for change more than 25% : NA

b. Debt equity ratio= total debt divided by total shareholder's equity

Particulars	31-Mar-25	31-Mar-24
Total Debt	125.20	126.49
Total equity	228.12	197.76
Ratio	0.55	0.64
% change from Previous year	-14.19%	

Reason for change more than 25% : NA

c. Debt service coverage ratio= earnings available for debt services divided by total interest and principal repayments

Particulars	31-Mar-25	31-Mar-24
Profit(loss) after tax*	30.38	35.69
Add: Non cash operating expenses and finance cost	-	-
Depreciation and other non cash operating expenses	2.04	1.28
Finance costs	13.30	13.66
Earnings available for debt service	45.72	50.63
Interest on borrowings	13.30	13.66
Principal repayments	-	-
Total Interest and principal repayments	13.30	13.66
Ratio	3.44	3.71
% change from Previous year	-7.30%	

Reason for change more than 25% : NA

d. Return on equity ratio/ return on investment ratio= Net profit after tax divided by Average shareholder's equity

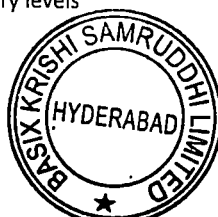
Particulars	31-Mar-25	31-Mar-24
Net profit(loss) after tax	30.38	16.79
Average shareholders's equity	212.94	189.36
Ratio	0.14	0.09
% change from previous period/ year	60.87%	

Reason for change more than 25% : Profit has been increased with increased turnover

e. Inventory turnover ratio= Net sales divided by average Inventory

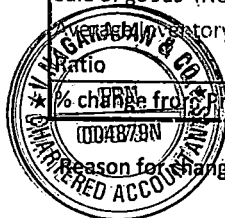
Particulars	31-Mar-25	31-Mar-24
Sale of goods (Net sales)*	1392.01	1092.97
Average Inventory	0.52	15.52
Ratio	2697.86	70.40
% change from Previous year	3732.11%	

Reason for change more than 25% : Reduced inventory levels



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f. Trade receivables turnover ratio= Net sales divided by average trade receivables

Particulars	31-Mar-25	31-Mar-24
Total Turnover	1936.84	1503.55
Average trade receivables	143.21	106.23
Ratio	13.52	14.15
% change from Previous year	-4.45%	

Reason for change more than 25% : NA

g. Trade Payables turnover ratio= Net Purchases divided by average trade Payables

Particulars	31-Mar-25	31-Mar-24
Net purchases	1378.08	1056.32
Average trade Payable	6.39	17.28
Ratio	215.57	61.12
% change from Previous year	252.72%	

Reason for change more than 25% : Lower Credit Period

h. Net capital turnover ratio= Net sales divided by working capital

Particulars	31-Mar-25	31-Mar-24
Sale of goods (Net sales)*	1936.84	1503.55
Working Capital	215.03	154.03
Ratio	9.01	9.76
% change from Previous year	-7.73%	

Reason for change more than 25% : NA

i. Net profit turnover ratio= Net profit after tax divided by Net sales

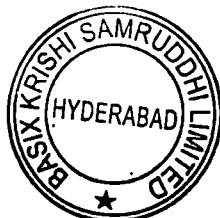
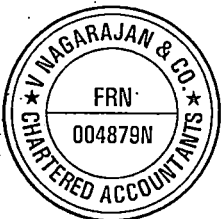
Particulars	31-Mar-25	31-Mar-24
Net profit/(loss) after tax *	30.38	16.79
sale of goods (Net Sales)*	1936.84	1503.55
Ratio	0.02	0.01
% change from Previous year	40.43%	

Reason for change more than 25% : higher margin of Profit

j. Return on Capital employed = Earnings before interest and taxes(EBIT) divided by Capital Employed

Particulars	31-Mar-25	31-Mar-24
profit/(loss) before tax *	30.38	16.79
Add: finance costs	13.30	13.66
EBIT*	43.68	30.45
Tangible Net worth(total assets- total liabilities- Intangible assets)	228.12	197.76
Total debt(excluding lease liabilities)	125.20	126.49
Capital Employed	353.32	324.24
Ratio	0.12	0.09
% change from Previous year	31.65%	

Reason for change more than 25% : Increase in borrowings and higher profit margin



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BASIX KRISHI SAMRUDDHI LIMITED

Significant Accounting Policies and Notes on Accounts as on March 31, 2025

(All amounts in Lakhs except otherwise stated)

25 Detail of purchase and sale of traded goods

Particular	As on 31 March 2025		As on 31 March 2024	
	Purchase	Sales	Purchase	Sales
Potato	27.20	34.45	43.02	64.79
Banana	3.58	3.81	1.27	1.54
Output Marketing (Food Potato & Banana)	1,344.80	1,353.75	1,023.64	1,026.63
Total	1,375.58	1,392.01	1,067.93	1,092.96

26 Earnings per share

Reconciliation of basic and diluted shares used in computation of earnings per share

	31-Mar-25	31-Mar-24
Net profit as per statement of profit and loss account	30.38	16.79
Weighted average number of shares considered for computation of basic earnings per share	11.50	11.50
Add: Effect of potential dilutive stock options	3.76	3.76
Weighted average number of shares considered for computation of diluted earnings per share	15.26	15.26
Nominal value per share	10.00	10.00

27 Related Party Transactions

A Related parties and their relationship :

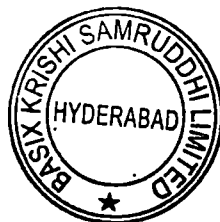
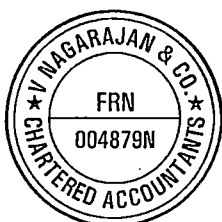
Relationship	Name of the party
Enterprises that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the reporting enterprise	Bhartiya Samruddhi Investments and Consulting Services Limited Indian Grameen Services
Key Management personnel	Mr D. Sattaiah, Director

B Transaction with above in the ordinary course of business during the year:

Name of related party	Nature of Transaction	Type	31-Mar-25	31-Mar-24
Bhartiya Samruddhi Investments and Consulting Services Limited	Proceeds from unsecured borrowings	Liability	-	87.00
	Repayment of unsecured borrowings	Asset	-	62.00
	Laptop Rentals	Expense	1.58	1.58
	Interest expense on unsecured borrowings	Expense	13.30	13.66
Indian Grameen Services	- Office Rent		-	0.50

C (Payable)/Receivable at the end of the year

Name of related party	Nature of Transaction	Type	31-Mar-25	31-Mar-24
Bhartiya Samruddhi Investments and Consulting Services Limited	Unsecured borrowings	Payable	(120.00)	(120.00)
	Interest payable on unsecured borrowings	Payable	(6.03)	(14.57)
	Others (includes laptop rentals)	Payable	(1.71)	(1.71)



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BASIX KRISHI SAMRUDDHI LIMITED

Significant Accounting Policies and Notes on Accounts as on March 31, 2025

(All amounts in Lakhs except otherwise stated)

28 Segment Information

Based on the analysis of the company's business and considering the management structure, financial reporting and on consideration of the differential risk and return of segments, the management has classified its business operations into the following operating and reportable segments viz, (a) Sale of agri- products (b) Advisory services.

Particulars	31-Mar-25	%	31-Mar-24	%
Segment Revenue				
i Sale from Agri Products	1,392.01	71.9%	1,092.97	72.7%
ii Advisory Services	544.83	28.1%	410.58	27.3%
Total	1,936.84		1,503.55	
Segment expenditure				
i Purchase of Agri Products	1,379.11	72.4%	1,056.32	71.0%
ii Advisory Services	526.32	27.6%	430.44	29.0%
Total	1,905.43		1,486.76	
Segment result to revenue	(1)			
i Gross Profit/(Loss) Sale from Agri Products	12.90	0.9%	36.65	3.4%
ii Net Profit from Advisory Services	18.52	3.4%	-19.86	-4.8%
Total	31.41		16.79	

Note: (a) Fixed Assets used in the business or liabilities contracted have not been identified to any of the reportable segments, as the fixed assets and services are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities are made.

29 Contingent liabilities and capital commitments

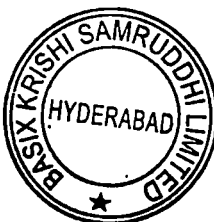
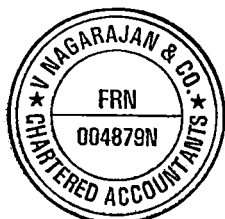
	31-Mar-25	31-Mar-24
Preference Dividend on 7% Cumulative compounded Compulsorily Convertible Preference shares	264.54	234.93

Company has contingent commitments to preference shareholders for accumulated dividend on account of preferential cumulative compounded dividend of 7% on the Compulsorily Convertible Preference Shares. The preference shareholders have acceded to the request by the Company for deferment of payment of accumulated dividend till 31 March, 2017 or until the company earns enough profits to cover the payment of the said dividend.

30 Employee Benefits : AS-15

(i) The Company has taken a policy with Life Insurance Corporation of India (LIC) for meeting the accruing liability on account of gratuity. The contributions made towards the policy are considered in arriving at the actuarial liability and necessary adjustments are made at the annual closing date.

Sl. No	Particulars	31-Mar-25	31-Mar-24
A	Economic assumptions		
i)	Discounting rate	7.20%	7.45%
ii)	Future salary increase	7.50%	7.50%
iii)	Expected rate of return on plan assets		
B	Break up of expenses		
a)	Current service cost	1.78	0.88
b)	Interest cost	1.14	0.78
c)	Expected return on plan assets	(0.87)	(0.68)
d)	Net actuarial (gain)/ loss recognized in the year	(2.63)	2.65
e)	Expenses recognized in the statement of profit & loss	(0.58)	3.63



Financial Statements for the year ended as on March 31, 2025

BASIX KRISHI SAMRUDDHI LIMITED**Significant Accounting Policies and Notes on Accounts as on March 31, 2025****(All amounts in Lakhs except otherwise stated)**

C	Change in present value of obligation		
a)	Present value of obligation as at the beginning of the year	15.85	11.58
b)	Interest cost	1.14	0.78
c)	Current service cost	1.78	0.88
d)	Benefits paid	-	-
e)	Actuarial (gain)/loss on obligation	(2.59)	2.60
f)	Present value of obligation as at the end of year	<u>16.18</u>	<u>15.85</u>
D	Change in fair value of plan assets		
a)	Fair value of plan assets at the beginning of the year	11.36	9.69
b)	Expected return on plan assets	0.87	0.68
c)	Contributions *	3.69	1.03
d)	Benefits paid	-	-
e)	Actuarial (gain)/loss on plan assets	0.03	(0.05)
f)	Fair value of plan assets at the end of the year	<u>15.95</u>	<u>11.36</u>
g)	Liability recognised in the balance sheet	-	-
(iii)	The Company in addition has recognised as expense the following:-		
a)	Contribution to recognised Provident Fund (including Family Pension)	6.35	5.58
b)	Contribution to LIC towards Superannuation.	2.25	1.12

* Includes a contribution made in FY 2022-23, but recognized in FY 2024-25 due to technical delays at the fund manager's end.

31 Dues to Micro and Small enterprises:

The Company is in the process of identifying the suppliers, who would be covered under the Micro, Small and Medium Enterprises Development Act, 2006. Under these circumstances, the information, if any, required to be disclosed under the Act, has not yet been ascertained.

32 Lease disclosures

Operating Leases: The Company has entered into operating lease arrangements for its office and branch offices. The lease rentals are paid on the basis of agreed terms, and the period of lease differs from agreement to agreement. The lease expenses debited to statement of profit and loss in the current year amount to ₹. 12.68 Lakhs (previous year ₹. 15.76 Lakhs). There are no non-cancellable operating leases.

Financial Leases: The Company has not taken assets on finance lease as on 31st March 2025.

33 Other additional regulatory information**a) Wilful Defaulter**

Company has not been declared wilful defaulter by any bank or financial institution or other lender.

b) Relationship with Struck-off company

The Company has not done any transaction with Companies struck off.

c) Registration of charges or satisfaction of charges with registrar of companies (ROC)

No charge or satisfaction with Registrar of Company (ROC) are yet to be registered.

d) Compliance with number of layers of companies

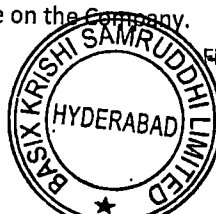
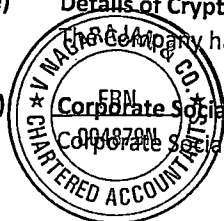
The Company has complied with the number of layers prescribed under clause 87 of the Act read with the Companies Restriction on number of Layer Rules, 2017.

e) Details of Crypto currency (or) digital currency

The Company has not traded in Crypto currency or virtual currency during the reporting year or comparative year.

f) Corporate Social Responsibility

Corporate Social Responsibility (CSR) is not applicable on the Company.



Financial Statements for the year ended as on March 31, 2025

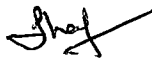
BASIX KRISHI SAMRUDDHI LIMITED

Significant Accounting Policies and Notes on Accounts as on March 31, 2025

(All amounts in Lakhs except otherwise stated)

- g) **Loans and advances**
There are loans and advances in the nature of loans which are granted to promoters, directors, KMPs and the related parties (as defined in Companies Act, 2013), either severally or jointly with any other person that are:
- Repayable on demand, or
- Without specifying any terms or period of repayment
- h) **Utilisation of borrowed funds**
(i) During the year, 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:
- 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 to or on behalf of the Ultimate Beneficiaries.
(ii) During the year, 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
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the fund party (Ultimate Beneficiaries) or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- i) **Undisclosed Income**
The Company have not surrendered or disclosed any transactions, previously unrecorded in the books of account, in the tax assessments under Income Tax Act, 1961 as income during the year.
- j) **Details of benami property held**
The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
- h) **Trading in Crypto Currency**
The Company has not traded in Crypto currency or virtual currency during the reporting period or comparative period.
- 34 The Company does not have any income & expenditure in foreign currency as on 31st March 2025 and 31st March 2024.
- 35 The Company has the Mat credit available for set off related to Assessment year 2021-22 & 2022-23, amount to Rs. 4.28 Lakhs.
- 36 **Prior period / year comparatives:**
Corresponding figures of the previous year have been regrouped / rearranged wherever necessary to make them comparable with the figures of the current year.

As per our report of even date
for V NAGARAJAN & Co.
Chartered Accountants

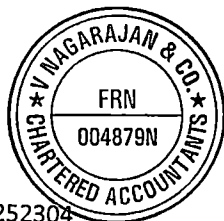

Shankar Cherekupally
Partner

ICAI Firm No. 04879N | M No. 252304


Place: Hyderabad


Date: June 9, 2025

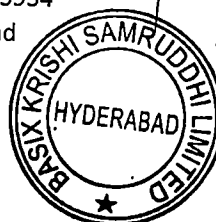
UDIN : 252304BMHXCK7593



for and on behalf of the Board of Directors of
BASIX KRISHI SAMRUDDHI LIMITED


Sattaiah Devarakonda
Non-Executive Director
DIN:02963934
Hyderabad


Pravinchandra Shivaram Dravid
Non-Executive Director and Chair
DIN:02726180
Pune



Financial Statements for the year ended as on March 31, 2025

Basix Krishi Samruddhi Limited



BASIX
Equity for Equity
Since 1996

Regd. Office: 3rd floor, Surabhi Arcade, Troop Bazar, Bank Street, Koti, Hyderabad 500 001; Ph.: +91 040 66585800;
CIN NO: U01119TG2010PLC068108 E-mail: secretarial@basixindia.com; Website: www.basixindia.com

BOARDS' REPORT

To
THE MEMBERS
BASIX KRISHI SAMRUDDHI LIMITED

The Directors of your Company have pleasure in presenting the 15th Annual Report together with the audited statement of accounts for the year ended March 31, 2025.

1. Financial Results of the Company for the year 2024-25 are summarized as under: (Rs. In Lakh)

	March 31, 2025	March 31, 2024
Income	1936.84	1,503.55
Expenditure	1906.46	1,486.76
Net profit before tax	30.38	16.79
Tax expense / Deferred Tax (Assets)		
Net Profit after tax	30.38	16.79
Earnings Per Share:		
- Basic	2.64	1.46
- Diluted	1.99	1.10

Your Company could earn a profit of Rs. 30.38 lakh for the year ended March 31, 2025 after considering the Tax Expenses Nil resulting in a net profit of Rs. 30.38 lakh only for the year ended March 31, 2025.

During the year under review, the Company has earned an income of Rs. 1,936.84 lakh as compared to Rs.1,503.55 lakh in FY 2023-24..

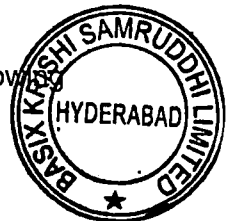
2. Operations and Performance of the Company

BASIX Krishi Samruddhi Limited (Krishi), the Agri-services company was set up by Basix Social Enterprise Group (Basix SEG) in 2010 with a mission to provide agriculture and allied products and services to small and marginal farmers. Krishi offers fee based Agri-extension services and 'end-to-end' value chain development services to small and marginal farmers by aggregating them into Farmers Interest Groups (FIGs) and Farmer Producer Organizations (FPOs). Krishi also provides Institutional Development (ID) and advisory services under contracts with Government Agencies and Agri-based companies under CSR projects.

The Company is providing such ID supporting services to farmers in states of West Bengal, Chhattisgarh, Jharkhand, Odisha, Bihar, Tripura, Andhra Pradesh, Himachal Pradesh, Uttar Pradesh, Nagaland and Telangana. These services are expected to result in enhancement of income through increase in agriculture productivity, cost reduction, risk mitigation, value addition and creating alternate market avenues to sell the produce and buy inputs. These services are expected to result in an enhancement of income for the farmer and also gain knowledge on agriculture practices and as well as markets.

The Company has been working in the value chain development of Potato, Banana, and Fisheries in states of West Bengal, Bihar and Uttar Pradesh.

Krishi is focusing on its business model with focus on well-functioning FPOs with following products.



A. Advisory Services: On project mode with setting up of Farmer Interest Groups (FIGs), Producer Groups (PGs), Pani Panchayat (PP), Farmer Producer Organizations (FPOs)) and strengthening the institutions.

Particulars as of	March 31, 2025	March 31, 2024	Growth
No. of Farmers Served	2,00,865	1,79,953	11.62%
No. of FIGs/PGs/PPs formed	6,315	5,431	16.28%
No. of FPOs/MBTs formed	193	166	16.27%
No. of Shareholders	1,58,600	1,43,166	10.78%
Share Capital mobilized (Rs. In Cr)	13.29	8.48	56.72%

The Company could complete in setting up over 193 No of FPOs / MBTs/Cooperatives cumulatively during this financial year out of which 14 FPOs handed over to JOHAR & JSLPS after formation and certain capacity building.

The company earned Rs.518.6 lakh as revenue from the ID and advisory Services with a total revenue of Rs.1936.84 lakh and made a margin of Rs.39.38 Lakhs.

. B. Sales of Agri-inputs and Output:

The company has generated a revenue of Rs. 1392 Lakh from sales of agri-inputs and output including products under Farm To Home (F2H).

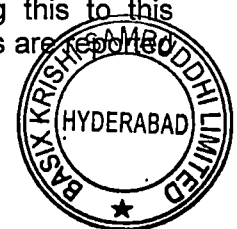
- **Potato** : The business took place in Q3. The potato seed advance booking process started from August month and the business continued till November month. Sales of Rs.34.5 lakh completed. As the market price was fluctuating every day; we did the business very carefully with advance booking with confirmation of sales price.
- **Farm 2 Home**: Value added products like turmeric powder, wheat flour, rice, millets etc are supplied to FPOs Outlets through Krishi. The initiative was started from August month in Odisha and gradually done in other states with a revenue of Rs.23.2 lakh.
- **Agri-inputs Business**: Supply of banana plants started from July 2024. In UP, we have supplied 22,400 Pcs plants during July-August of Rs.3.8 lakh. Sales of Wheat Seeds contribute Rs.27.4 lakh. Other inputs sales are Fish feed of Rs.2.9 lakh, Paddy seed of Rs.2.1 lakh. Sales of bio products is focused from October month with unique marketing plan. A total revenue of Rs.57.5 lakh was contributed under agri-inputs business.
- **Output Marketing Business**: The output marketing business is carried out to support our FPOs to sell their products. The major component of output business consists of table Banana, Fruits, Vegetables, Wheat, Groundnut, Aromatic Rice, Turmeric, Food Potato etc contributing Rs.1074 lakh.
- **Output sales - BFM**: Output marketing of different products of Rs. 202.9 lakh done by BFM of which Maize contributes Rs.162 lakh whereas Tur of Rs.40 lakh.

3. Human Resources

- As on March 31, 2025, there are 110 staffs in the company comprising of core team and project execution team including 23 female staffs (21%).
- The Internal Compliance Committee (ICC) was reconstituted in May 2022. Any employee and other person engaged in the Company experiencing sex/ gender/ sexuality related discrimination or harassment can freely send his/her concern regarding this to this Committee. The Company has 23 female colleagues, and no such instances are reported or observed so far by the committee.







4. Dividend

In order to conserve the resources of the Company, the Directors do not recommend any dividend for the Financial Year ended on March 31, 2025.

5. Changes in the nature of the Business

During the year under review, there were no changes in nature of business of the company.

6. Material changes and Commitments affecting the Financial Position of the Company

There are no material changes and commitments occurred from the date of the Balance Sheet till the date of the Board's Report which affect the financial position of the Company.

7. Annual Return

The Annual Return in Form MGT-7 pursuant to Section 92(3) of the Companies Act, 2013 will be uploaded on the website of the Company (<https://bksl.co.in/>). The MGT-7 for FY 2023-24 is available in the website.

8. Directors

9.1 Board's composition, Category of Directors, and their Meetings:

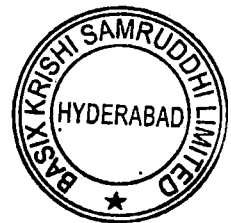
The Board is collectively responsible for the sustainable success of the Company under the leadership of Chairperson. The Company's Board has an optimum combination of Non-Executive Professional Directors and reflects diversity in terms of disciplines, professions, social groups, gender, and stakeholder interest.

The strength of the Board as on March 31, 2025, is five (5) directors. They are as follows:

Sl. No	Name	Designation
1.	Mr. Pravinchandra Dravid Shivaram	Chair and Non-Executive Director
2.	Mr. Karamcheti Prabhakar	Non-Executive Director
3	Dr. Dipankar Saha	Non-Executive Director
4	Mr. Manmath Kumar Dalai	Non-Executive Director
5	Mr. Sattaiah Devarakonda	Non-Executive Director

During the financial year ended March 31, 2025, the Board of Directors had Four (4) times on:

1. June 12, 2024
2. August 22, 2024
3. December 4, 2024
4. February 28, 2025



9.2 Details of attendance of each Director during the financial year April 01, 2024 to March 31, 2025

Sl. No	Name of the Director	Designation	No of meetings	
			held during the tenure	Attended
1.	Mr. Pravinchandra David Shivaram	Non-Executive Director and Chair	4	4
2.	Mr. Karamcheti Prabhakar	Non-Executive Director	4	4
3.	Dr. Dipankar Saha	Non-Executive Director	4	4
4	Mr. Manmath Kumar Dalai	Non-Executive Director	4	4
4.	Mr. Sattaiah Devarakonda	Non-Executive Director	4	4

9.3 Changes in the Board during the period April 01, 2024 to March 31, 2025

During the year under review, there were no other changes took place in the composition of the Board of Directors of the Company during the year:

10 Committees of the Board

10.1.1 Project Committee

The Board in their meeting held on June 04, 2022, reconstituted the Project Committee with the following members.

- 1) Mr. Pravinchandra Shivaram David, Chair
- 2) Mr. Sattaiah Devarakonda, Director as the Member
- 3) Mr. Manmath Kumar Dalai, Advisor as the Member

The Project Committee had four meetings during the financial year on the following dates.

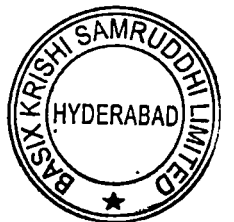
1. June 12, 2024
2. August 22, 2024
3. December 4, 2024
4. February 28, 2025

11 Nomination & Remuneration Committee and Stakeholders Relationship Committee

The Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

12 Declaration from Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014.



13 Annual Evaluation of Performance of Board

The Company was not required to constitute formal annual evaluation by the Board of its own performance and that of its committees and individual directors pursuant to Section 134 (3) (p) of the Companies Act, 2013 and Rule 8(4) of the Companies (Accounts) Rules, 2014.

14 Particulars of Loans, Guarantees or Investments

During the year under review, the Company has not advanced any loans/ given guarantees/made investments.

15 Particulars of Contracts with Related Party Transactions:

Particulars of Contracts or Arrangements with Related parties referred to in Section 188(1) in Form AOC- 2 is attached as ANNEXURE- I to this Report.

16 Risk management policy

The Board is of the opinion that, there are no elements of risk which may threaten the existence of the Company hence it was not required to implement a risk management policy.

17 Policy on Corporate Social Responsibility

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

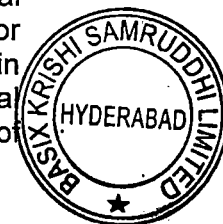
18 Corporate Governance

The Company will continue to uphold the true spirit of Corporate Governance and implement the best governance practices. It lays emphasis on transparency, accountability, ethical operating practices, and professional management.

19 Steps taken to prevent sexual harassment of women at workplace

Considering that sexual harassment of women at the workplace as a general concern in India, the Parliament has enacted the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Act provides for protection against sexual harassment of women at workplace and for the prevention and redressal of complaints of sexual harassment and for the matter's incidental thereto.

The Company has accordingly adopted the policy against sexual harassment of women at workplace, for the purpose of preventing, prohibiting, and redressing sexual harassment of female employees including permanent, temporary, on training and on contract basis at all the workplace within the Company which are based on fundamental principles of justice and fair play. Further, an Internal Complaints Committee (ICC) has been constituted which shall be responsible for redressal of complaints related to sexual harassment. The Company has put in place suitable processes and mechanisms to ensure that issues of sexual harassment, if any, are effectively addressed. During the year, no complaints of sexual harassment were received by the Company.



A handwritten signature or set of initials, possibly "AB", written in black ink.

20 Subsidiary Companies, Joint Venture, or Associate Companies

During the year under review, there are no companies which has become/ ceased to become a Subsidiary/ Joint Ventures/ Associate Companies.

21 Deposits

The Company has not accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

22 Orders Passed by Regulator or Courts or Tribunals

There is no order passed by the regulator or courts or tribunals impacting the going concern status and company's operations.

23 Auditors and Auditors Report

The report of the Statutory Auditors of the Company, M/s V Nagarajan and Co., Chartered Accountants Hyderabad is attached herewith. The notes on Financial Statements are self-explanatory and do not call for further comments.

M/s V Nagarajan and Co., Chartered Accountants was appointed by the Company as the Auditors in the Annual General Meeting held on September 13, 2024, for a period of five years in terms of the provisions of Section 139(2) of the Companies Act, 2013 read with Rules made thereunder. Accordingly, the Statutory Auditors, hold office from April 1, 2024, to March 31, 2029 till the conclusion of the Annual General Meeting for the FY 2028-2029.

24 Details in respect of frauds reported by Auditors under Sub-Section (12) of Section 143 other than those which are reportable to Central Government

There were no frauds reported by the auditors as per Section 143 (12) of the Companies Act, 2013.

25 Particulars of Employees

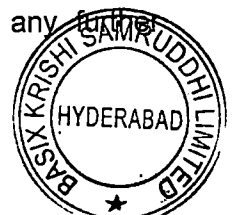
Your directors are pleased to record their sincere appreciation of the contribution by the staff at all levels in the improved performance of the Company.

None of the employees is drawing Rs. 8,50,000/- and above per month or Rs.1,02,00,000/- and above in aggregate per annum, the limits prescribed under Section 197(12) of Companies Act 2013 read with Rule 5 of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

26 Secretarial Audit Report

The Company was not required to obtain Secretarial Audit Report under Section 204(3) of the Companies Act, 2013.

However, for good Corporate Governance, the Company had obtained a Secretarial Compliance report from Ms. Savita Jyoti & Associates, Practicing Company Secretary that the company has maintained proper registers and records as per the requirements of the Companies Act, 2013. The report is self-explanatory and do not call for any further comments.



27 Directors Responsibility

Your Directors would like to inform you that the audited accounts containing the Financial Statements for the year ended March 31, 2025, are in full conformity with the requirements of the Companies Act, 2013 and they believe that the financial statements reflect fairly the form and substance of transactions carried out during the year. The financial statements, audited by the statutory auditor's M/s V. Nagarajan & Co., Chartered Accountants, reasonably present the Company's financial condition and results of operations, particularly considering the unique nature of operations of the company.

In pursuance of section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- (b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- (d) The Directors had prepared the annual accounts on a going concern basis; and
- (e) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

28 Conservation of Energy, Technology Absorption and Foreign Exchange Earnings & Outgo

- a) The Company is engaged in the activities of promoting rural livelihood, the particulars required under Section 134(3)(m) of the Companies Act, 2013 read with the rule 8(3)(A) of the Companies (Accounts) Rules, 2014 regarding Energy Conservation do not apply.
- b) There was no technology absorption.
- c) Foreign Exchange

Particulars	2024-2025	2023-2024
Earnings	-	-
Outgo	-	-

29 Acknowledgements

Your directors wish to place on record their most sincere appreciation of the commitment, involvement, and dedication by company's staff in ensuring the level of performance and growth of the company that was achieved during the year and looks forward to their continued cooperation in realization of the corporate goals in the years ahead.

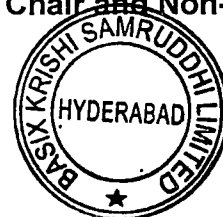
On behalf of the Board of Directors

Date: June 9, 2025


Sattaiah Devarakonda
Non-Executive Director
DIN: 02963934
Hyderabad


Pravinchandra Shivaram David
Chair and Non-Executive Director
DIN: 02726180
Pune

Place:



FORM NO. AOC -2

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

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

1. Details of contracts or arrangements or transactions at Arm's length basis.


Sl. No.	Particulars	Details	Details
a)	Name (s) of the related party & nature of relationship	Bhartiya Samruddhi Investments and Consulting Services Ltd.	Bhartiya Samruddhi Investments and Consulting Services Ltd.
b)	Nature of contracts/arrangements/transaction	Service Fee (Payment)	Interest on Unsecured Loan availed during the FY 2022-23 (Payment)
c)	Duration of the contracts/arrangements/transaction	FY 2024-2025	FY 2024-2025
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 1,58,400/-	Rs. 12,60,000/-
e)	Justification for entering into such contracts or arrangements or transactions'	Service Fee paid for use of assets (laptops)	Interest on Unsecured Loan availed during the FY 2022-23 (Payment)
f)	Date of approval by the Board	June 12, 2024	June 12, 2024
g)	Amount paid as advances, if any	-	-
h)	Date on which the ordinary/special resolution was passed in General meeting as required under first proviso to section 188	August 22, 2024	August 22, 2024

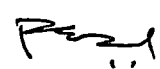
2. Details of contracts or arrangements or transactions not at Arm's length basis.

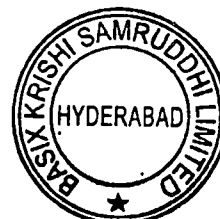
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Date of approval by the Board	NIL
f)	Amount paid as advances, if any	NIL

Date: June 9, 2025

Place:


Sattaiah Devarakonda
Non-Executive Director
DIN: 02963934
Hyderabad


Pravinchandra Shivaram David
Chair and Non-Executive Director
DIN: 02726180
Pune



FORM NO. AOC -2

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1. Details of contracts or arrangements or transactions at Arm's length basis.

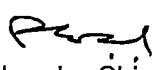
Sl. No	Particulars	Details	Details
a)	Name (s) of the related party & nature of relationship	Bhartiya Samruddhi Investments and Consulting Services Ltd.	Bhartiya Samruddhi Investments and Consulting Services Ltd.
b)	Nature of contracts/arrangements/transaction	Unsecured Loan (Payment)	Interest on Unsecured Loan availed during the FY 2023-25 (Payment)
c)	Duration of the contracts/arrangements/transaction	FY 2024-2025	FY 2024-2025
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Nil/-	Rs. 1,30,000/-
e)	Justification for entering into such contracts or arrangements or transactions'	Unsecured Loan (Payment)	Interest on Unsecured Loan availed during the FY 2023-25 (Payment)
f)	Date of approval by the Board	June 12, 2024	June 12, 2024
g)	Amount paid as advances, if any	-	-
h)	Date on which the ordinary/special resolution was passed in General meeting as required under first proviso to section 188	August 22, 2024	August 12, 2024

2. Details of contracts or arrangements or transactions not at Arm's length basis.

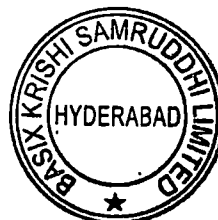
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Date of approval by the Board	NIL
f)	Amount paid as advances, if any	NIL

Date: June 9, 2025


Sattaiah Devarakonda
Non-Executive Director
DIN: 02963934
Hyderabad


Pravinchandra Shivaram Dravid
Chair and Non-Executive Director
DIN: 02726180
Pune

Place:



FORM NO. AOC -2

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

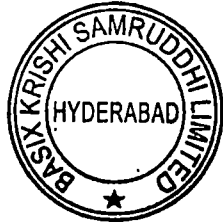
Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions at Arm's length basis.

Sl. No	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Indian Grameen Services
b)	Nature of contracts/arrangements/transaction	Rent and Reimbursement of Expenses (Payment)
c)	Duration of the contracts/arrangements/transaction	FY 2024-2025
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Nil
e)	Justification for entering into such contracts or arrangements or transactions'	Rent and Reimbursement of Expenses
f)	Date of approval by the Board	June 12, 2024
g)	Amount paid as advances, if any	Nil
h)	Date on which the ordinary/special resolution was passed in General meeting as required under first proviso to section 188	August 22, 2024

2. Details of contracts or arrangements or transactions not at Arm's length basis.

Sl. No.	Particulars	Details
g)	Name (s) of the related party & nature of relationship	NIL
h)	Nature of contracts/arrangements/transaction	NIL
i)	Duration of the contracts/arrangements/transaction	NIL
j)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
k)	Date of approval by the Board	NIL
l)	Amount paid as advances, if any	NIL



Date: June 9, 2025

Place:


Sattaiah Devarakonda
Non-Executive Director
DIN: 02963934
Hyderabad


Pravinchandra Shivaram Dravid
Chair and Non-Executive Director
DIN: 02726180
Pune

SECRETARIAL AUDIT REPORT

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

We have examined the registers, records and books and papers of **BASIX KRISHI SAMRUDDHI LIMITED (CIN: U01119TG2010PLC068108)** (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made thereunder for the financial year ended on 31st March, 2025. In our opinion and to the best of our information and according to the examinations carried out by us and explanations furnished to us by the company, its officers and agents, we certify that:

A. The Company has complied with provisions of the Act & Rules made thereunder in respect of:

1. its status under the Act;
2. maintenance of registers/records & making entries therein within the time prescribed therefor;
3. filing of forms and returns (as per Annexure-A), with the Registrar of Companies, within the prescribed time. However, the Company was not required to file any forms and returns with the Regional Director, Central Government, Tribunal, Court or other authorities.
4. calling/ convening/ holding meetings of Board of Directors or Committee and the meetings of the members of the Company on due dates and in respect of which meetings, proper notices were given and the proceedings have been properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;
5. closure of Register of Members / Security holders, as the case may be; **No such cases**
6. The Company has not given any advances/loans to its directors and/or persons or firms or Companies referred in Section 185 of the Act;
7. contracts/arrangements with related parties as specified in Section 188 of the Act;

Transactions made with the Related Parties are in accordance with the provisions of Section 188 of the Companies Act, 2013.

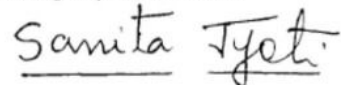
8. The Company has filed Annual Return on Foreign Liabilities and Assets (FLA) for the FY 2023-24 on July 10, 2024. Apart from this, there was no requirement to file any other forms and documents under Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment for the year under scrutiny.

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9. There were no allotment or transfer or transmission or buy back of securities/redemption of preference shares or debentures/ conversion of shares/ securities ;
10. keeping in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act; **No such cases**
11. declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with Section 125 of the Act;
12. signing of audited financial statement as per the provisions of Section 134 of the Act and report of Directors as per sub - sections (3), (4) and (5) thereof;
13. constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them;

There were no changes in the Directors during the FY 2024-2025. The Company has received all the statutory disclosures from all the Directors.
14. Appointment of M/s. V. Nagarajan & Co as Statutory auditors as per the provisions of Section 139 of the Act. No cases of filling up casual vacancies of auditors during the year;
15. approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act; **No such cases**
16. acceptance/ renewal/ repayment of deposits; **No such cases**
17. borrowings from its directors, members, public financial institutions, banks and others and creation/ modification/ satisfaction of charges in that respect, wherever applicable;
18. loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of Section 186 of the Act; **No such cases**
19. alteration of the provisions of the Memorandum and/ or Articles of Association of the Company; **No such cases**

for **Savita Jyoti Associates**
Company Secretaries



CS Savita Jyoti

Company Secretary in Practice
Mem No. 3738, CP 1796

Place: Hyderabad
Date: 24/05/2025

ANNEXURE- A

Details of events / matters in respect of which the Company was liable to file returns or comply with requisite provisions of the Companies Act and rules made thereunder during the financial year ending 31st March, 2025:-

<i>Sr. No.</i>	<i>Form No.</i>	<i>Section & Rule Applicable</i>	<i>Particulars of Filing</i>	<i>Date of Filing</i>	<i>Whether filed within the prescribed time</i>	<i>In case of delay, whether prescribed procedure followed and additional fees paid</i>	<i>SRN</i>
1	2	3	4	5	6	7	8
1.	PAS-6	Rule 9A the Companies (Prospectus and Allotment of Securities), 2014	Reconciliation of Share Capital Audit Report as on March 31, 2024 (Equity Shares)	12-04-2024	Yes	N.A	AA7408368
2.	PAS-6	Rule 9A the Companies (Prospectus and Allotment of Securities), 2014	Reconciliation of Share Capital Audit Report as on March 31, 2024 (CCPS)	12-05-2024	Yes	N.A	AA7408418
3.	DPT-3	Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014	Return of Deposits for the year ended on March 31, 2024	28-06-2024	Yes	N.A	AA8989594
4.	MGT-14	Section 117	Filing of Board Resolutions for approval of Boards' Report and Audited Financial Statements for the FY 2023-24	12-07-2024	Yes	N.A	AA9265544
5.	AOC-5	Section 128	Change in the address of the Head Office at which Books of accounts are being maintained w.e.f. August 6, 2024	08-08-2024	Yes	N.A.	AA9659038

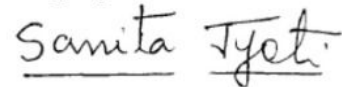
SAVITA JYOTI ASSOCIATES
COMPANY SECRETARIES

CS. SAVITA JYOTI, B.Com., F.C.S.

6.	ADT-1	Section 139	Reappointment of Statutory Auditors for a period of 5 years from April 1, 2024 to March 31, 2029	04-09-2024	Yes	N.A.	F98092448
7.	MGT-14	Section 117	Filing of AGM Resolutions for approval of Related Party Transactions for FY 2023-24	13-09-2024	Yes	N.A.	AB0402338
8.	AOC-4	Section 137	Filing of Audited Financial Statements along with Boards' Report for FY 2023-24	21-09-2024	No	Yes	F99004319
9.	PAS-6	Rule 9A the Companies (Prospectus and Allotment of Securities), 2014	Reconciliation of Share Capital Audit Report as on September 30, 2024 (Equity Shares)	11-10-2024	Yes	N.A.	AB1479285
10.	PAS-6	Rule 9A the Companies (Prospectus and Allotment of Securities), 2014	Reconciliation of Share Capital Audit Report as on September 30, 2024 (CCPS)	11-10-2024	Yes	N.A.	AB1483990
11.	MGT-7	Section 92	Annual Return for the FY 2023-24	11-10-2024	Yes	N.A.	AB1712198
12.	MSME-1	Section 405	Form for furnishing half yearly return in respect of outstanding payments to Micro or Small Enterprises as on September 30, 2024	30-10-2024	Yes	N.A.	AB1712198

Place: Hyderabad
Date: 24/05/2025

for **Savita Jyoti Associates**
Company Secretaries



CS Savita Jyoti
Company Secretary in Practice
Mem No. 3738, CP 1796