

**VALUE RESEARCH PREMIUM**  
**HINDUSTAN AGRIGENETICS LIMITED**  
**REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE**  
**NEW DELHI - 110019**

**Notes to the Financial Statements for the year ended 31st March 2020**

**Note 12- Revenue from Operation**

Particulars	Year ended 31.03.2020	(₹)	Year ended 31.03.2019 (₹)
<b>Revenue from operations</b>			
<b>Sale of Products</b>			
Paddy Seed	1,873,170		612,080
	<b>1,873,170</b>		<b>612,080</b>
	=====		=====
<b><u>Details of Sale of Products</u></b>			
Seeds	1,873,170		612,080
	1,873,170		612,080
	=====		=====

**Note 13- Other non- operating income**

<b><u>Other non-operating income</u></b>			
Dividend From Mutual Fund	1,321,405		1,253,369
<b>Total</b>	<b>1,321,405</b>		<b>1,253,369</b>
	=====		=====

**Note 14- Cost Of Material Consumed**

**COST OF MATERIAL CONSUMED**

<b><u>Opening Inventories</u></b>			-
<b><u>Add:</u></b>			
Purchases	667,800		422,040
	667,800		422,040
<b><u>Less :</u></b>			
Closing Inventories	-		-
(As valued and as certified by the Director)	667,800		422,040
<b>Total</b>	<b>667,800</b>		<b>422,040</b>
	=====		=====

**Note 15- Manufacturing & Operating Expenses**

<b><u>Operating Expenses</u></b>			
Labour Expenses	67,500		90,000
Packing Expense	62,040		18,012
Other Operating Expenses	233,325		50,876
Freight Outward	16,200		8,800
Quality control test	28,830		7,065
	<b>407,895</b>		<b>174,753</b>
	=====		=====

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**Notes to the Financial Statements for the year ended 31st March 2020**

**Note 16 - Employee Benefits Expenses**

Particulars	Year ended		Year ended
	31.03.2020	( <sup>₹</sup> )	31.03.2019 ( <sup>₹</sup> )
<b><u>EMPLOYEE BENEFITS EXPENSES</u></b>			
Salaries, Bonus, PF & ESIC		133,500	109,500
<b>Total</b>		<b>133,500</b>	<b>109,500</b>

**Note 17 - Depreciation & Amortised Cost**

Depreciation on tangible assets		63,641	105,803
<b>Total</b>		<b>63,641</b>	<b>105,803</b>

**Note 18 - Other Administrative Expenses**

<b><u>OTHER EXPENSES</u></b>			
Annual Meetings		94,264	39,800
Car Insurance		9,369	9,192
Vehicle Repair & Maintenance		43,329	111,322
Conveyance & Travelling		131,542	171,221
General & Misc Expenses		141,118	148,253
Folio Maintenance Charges		23,033	99,611
Printing & Stationary Expense		148,594	-
BSE joining fee		43,600	-
Postage & Telegram		-	45,765
Legal & Professional Expenses		227,480	321,773
Rent, Rates & Taxes		114,000	114,000
Repair & Maintenance		3,500	7,062
Supervision charges		54,000	66,000
Loss on valuation of financial assets		913,489	798,969
Loss on Sales Mutual Fund		3,205,046	101,880
Listing Fee		354,000	295,000
ROC filling fee		65,912	20,700
<b>Total</b>		<b>5,572,275</b>	<b>2,350,548</b>



**Note 19 -Earnings per Share**

Earnings per shares in calculated by dividing the profit attributable to equity shareholders by the weighted average number of equity shares outstanding during the year as under.

	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
(i) Profit/ (Loss) for the year Attributable to equity shareholders	3,267,767	(1,164,410)
Weighted average number of equity Shareholders during the years (NOS)	4,400,200	4,400,200
(ii)		
(iii) Number of Equity Shares outstanding during the year	4,400,200	4,400,200
Basic & Dilluted Earning per share (₹.)	0.74	(0.26)
iv) Nominal Value of Shares	10/-	10/-

**Note 20 - Segment Reporting**

**SEGMENT INFORMATION**

**(i) Primary Segment**

As the company business actively falls within a single primary business segment viz seeds. The disclosure requirement of Accounting Standard No-17- Segment reporting issued by The Institute of Chartered Accountants of India are not applicable.

**(ii) Secondary Segment**

The Company caters only to the needs of Indian Market and accordingly, there are no reportable geographical segment.



**Notes to the Financial Statements for the year ended 31st March 2020**

**Note 21 - Related Party disclosures**

**RELATED PARTY DISCLOSURES UNDER ACCOUNTING STANDARD –18**

(I)	In accordance with the requirement of Accounting Standard- AS -(18) on Related party Disclosures, the names of related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are:		
(A)	Enterprises in which the Company control Parties in respect of which the company is a joint	Nil	
(B)	venture	Nil	
(C)	<b><u>Key Management Personnel</u></b>		
	<b><u>Key</u></b>		
	Managing director	Sh Pritam Kapur	DIN No. 00461538
	Director cum CFO	Sh. Mannu Kohli	DIN No. 06906151
	Company Secretary	Smt. Neha Mittal	
(D)	Enterprises on which key management personnel and their relatives are able to exercise significant influence	Nil	
(II)	Transaction with and out standing balance of related parties during the year		
		<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
		(.)	(.)
a)	Enterprises in which the company has control	Nil	Nil
b)	Parties in respect of which the company is a joint venture	Nil	Nil
c)	<b><u>Key Managerial Personnel</u></b>		
	Amount (reimbursement of Expenses)	-	-
	Rent	114,000	114,000
d)	<b><u>Enterprises over which key management personnel and their relatives are able to exercise significant influences.</u></b>		
	<b>Balance outstanding as at</b>		
	<b>Year End</b>		
	- Payable	1,282,395	1,168,395



**Note 22 - General Information**

- a) In the opinion of board, all current assets, loans and advances are approximately of the value stated, if realised in ordinary course of the business and in their opinion and to the of their knowledge and belief all known liabilities have been brought to the accounts.
- b) Previous year figures have been grouped/reclassified whenever necessary to correspond with the current year classification/disclosure.