

AUDIT REPORT

ANADATA FRUTX FARMERS PRODUCER
COMPANY LIMITED
FOR THE YEAR 2024-25

AUDITOR:

S.K. KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
211, ROYAL RATAN, 7, M.G. ROAD INDORE
PHONE: 0731-2523373/4044666
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CHARTERED ACCOUNTANTS
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PHONE: 0731- 2523373/4044666

INDEPENDENT AUDITOR'S REPORT

To The Members of
M/s Anadatafrutx Farmers Producer Company Limited

Report on the Audit of the Financial Statements
Opinion

We have audited the financial statements of M/s Anadata Frutx Farmers Producer Company Limited, which comprise the Balance Sheet as at 31st March, 2025 and the Statement of Profit and Loss 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 of the Company as at 31 March 2025, and Profit 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statement sections 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 ethical responsibilities in accordance with these requirements and the code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with



the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is a material misstatement of this other information; we required to report that fact. We have nothing to report in this regard.

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

The Company's management and Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
- 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

1. Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India, sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the company.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information & explanations which to the best of our knowledge and belief were necessary for the purpose of 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 the books.
- c) The Balance sheet, and the Statement of Profit and Loss, dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.
- e) On the basis of written representation received from the directors as on 31st March 2025,, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
- f) In our opinion the provisions of section 143(3)(1) with regard to opinion on internal financial controls with reference to financial statements and the operating effectiveness of such controls is not applicable to company.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec197 (16) of the Act as amended, In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provision of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- a. The Company does not have any pending litigations in its financial statements.
 - b. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor education and Protection Fund by the Company.
 - d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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.
 - (ii) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), 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.

(iii) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. Company has declared no dividend in the financial year.

f. According to the information and explanations given to us, and based on our examination, the Company has not maintained its books of account using such accounting software which has a feature of recording an audit trail (edit log) facility, for the financial year ended 31 March 2025. Accordingly, we could not examine the audit trail

As per our report of even date annexed
For S. K. Khandelwal & Associates
Chartered Accountants
FRN: 002305C



Date: 18/08/2025
Place: INDORE

Shubham Khandelwal
Partner
M.No. 412128
UDIN:25412128BMIEPP8608


ANADATA FRUTX FARMERS PRODUCER COMPANY LIMITED
CIN:U01100MP2021PTC056795
BALANCE SHEET AS AT 31st MARCH, 2025

(Rs in lacs)

Particulars	Note No	As at 31.03.2025	As at 31.03.2024
I EQUITY & LIABILITIES			
Shareholders funds			
(a) Share capital	3	1.00	1.00
(b) Reserves & Surplus	4	-105.50	-111.79
Non Current Liabilities			
(a) Long Term Borrowings	5	70.20	70.20
(b) Deferred Tax Liability	6	0.52	0.71
Current Liabilities			
(a) Trade payables	7		
(i) Total outstanding dues of micro and small enterprises		0.00	0.00
(ii) Total outstanding dues of creditors other than micro and small enterprises		219.73	133.31
(b) Other Current Liabilities	8	3.08	2.60
TOTAL Rs.		189.02	96.03
II ASSETS			
Non Current Assets			
Property, Plant and Equipment			
(a) Tangible assets	9	2.40	3.19
Current assets			
(a) Inventories	10	0.26	0.00
(b) Trade Receivables	11	60.81	42.58
(c) Cash & cash equivalents	12	74.89	5.93
(d) Short-term loans & advances	13	48.79	44.20
(e) Other current assets	14	1.88	0.12
TOTAL Rs.		189.02	96.03

Significant Accounting Policies Accompanying notes forming part of the financial statement 1-37

As per our Report of even date annexed
For S.K.KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :- 002305C


Mr. Pradeep Bhadora
(Director)
DIN 02535818


Mr. Anil Bhadora
(Director)
DIN 05188400


(SHUBHAM KHANDELWAL)
Partner
M.No 412128
UDIN: 25412128BMIIEPP8608



PLACE: INDORE

DATE: 18/08/2025

ANADATA FRUTX FARMERS PRODUCER COMPANY LIMITED
CIN:U01100MP2021PTC056795
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2025

(Rs in lacs)

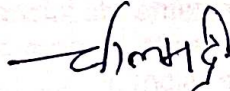
Particulars	Note No	As at 31.03.2025	As at 31.03.2024
I Revenue from operations		2424.32	1596.51
Other Income	15	6.64	22.97
II Total Revenue(I+II)		2430.97	1619.48
III Expenses:			
Purchase of stock in trade	16	2364.52	1695.94
Change in inventories of stock in trade	17	-0.26	0.00
Employee benefits expense	18	23.05	19.44
Depreciation & amortization expense		0.83	0.84
Finance cost	19	0.02	4.02
Other expenses	20	36.70	24.36
IV Total expenses		2424.87	1744.60
V Profit before tax (II-III)		6.10	-125.13
VI Tax expense:			
(1) Current tax		0.00	0.00
(2) Deferred tax		-0.19	0.38
VII Profit (loss) for the period from continuing operations		6.30	-125.51
VIII Profit (loss) for the period		6.30	-125.51
IX Earnings per equity share:			
(1) Basic		6.30	-125.51
(2) Diluted		6.30	-125.51

Significant Accounting Policies Accompanying notes forming part of the financial statement 1-37

As per our Report of even date annexed
For S.K.KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :- 002305C



Mr.Pradeep Bhadora
(Director)
DIN 02535818



Mr.Anil Bhadora
(Director)
DIN 05188400



(SHUBHAM KHANDELWAL)
Partner
M.No 412128
UDIN: 25412128BMIIPP8608



PLACE: INDORE
DATE: 18/08/2025

**NOTES FORMING PART OF THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31st MARCH 2025**

1. Corporate information and Background

ANADATA FRUTX FARMERS PRODUCER COMPANY LIMITED is a company Limited by shares incorporated and domiciled in India and has its registered office at Dhonga Tikamgarh, M.P. 472001. The company is engaged in the contract Farming & trading of fruits,vegetables Business.

2.Summary of significant accounting policies.

A. Statement of compliance

The accompanying standalone financial statements have been prepared in accordance with the accounting principles generally accepted in India, including the Accounting Standards as per the Companies (Accounting Standards) Rules, 2006, as amended and notified under section 133 of the Companies Act, 2013, (the 'Act') and other relevant provisions of the Act

B. Basis of Preparation of Financial Statements

The financial statements are prepared and presented under the historical cost convention on accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India and comply in all material aspects with the Accounting Standards (AS) notified under the Companies (Accounting Standard) Rules, 2006 (as amended), to the extent applicable, other pronouncements of the Institute of Chartered Accountants of India and with the relevant provisions of the Companies Act,2013

C. Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known materialized.

D. Inventories

Inventories comprise traded goods and are valued at the lower of cost and net realizable value.

Cost is determined on the First-In-First-Out (FIFO) basis and includes purchase price and other costs incurred to bring the inventory to its present location and condition.

E. Revenue Recognition

Revenue from sale of goods is recognized when the significant risks and rewards of ownership are transferred to the buyer, usually on dispatch of goods. Revenue is



recognized only when there is no significant uncertainty regarding the amount of consideration and its ultimate collection.

F. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use directly attributable to bringing the assets to its working condition for its intended use

G. Depreciation and Amortization

Depreciation on tangible assets is provided on the written down value over the useful lives of assets as provided in Schedule II of Companies Act, 2013.

H. Employee Benefit

Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, and short-term compensated absences, etc. are recognized in the period in which the employee renders the related service.

Post-Employment Benefits : Company does not have any post-employment benefits. Same are not applicable to Company

I. Related Party Disclosures

Disclosures of transactions with related parties are made in accordance with AS 18 "Related Party Disclosures." The related parties are identified based on criteria mentioned in the standard, and detailed disclosures of transactions with related parties.

J. Borrowing cost

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowing. Borrowing cost directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the statement of profit and loss of the period they occur.

K. Earnings Per Share

The Company reports Earnings per Share (EPS) in accordance with Accounting Standard 20 on Earning per share. EPS is computed by dividing the net profit for the year by the number of equity shares during the year.



L. Taxation

Current Tax: Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961.

Deferred Tax: Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty of sufficient future taxable income to realize such assets.

M. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized nor disclosed in the notes (if any). Contingent Assets are neither recognized nor disclosed in the financial statements.



ANADATA FRUTX FARMERS PRODUCER COMPANY LIMITED
CIN:U01100MP2021PTC056795
SCHEDULE FORMING PART OF AND ATTACHED TO BALANCE SHEET AS ON 31.03.2025
(Rs in lacs)

PARTICULARS	As at 31.03.2025	As at 31.03.2024
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NOTE - 3

SHARE CAPITAL

AUTHORISED

50000 Equity Share of RS 10/-each 5.00 5.00

ISSUED AND SUBSCRIBED CAPITAL

10000 Equity Share of RS 10/- each fully paid up 1.00 1.00

Notes:

1. Right to receive dividend as may be approved by the Board of Directors / Annual General Meeting.
2. The equity shares are not repayable except incase of a buy back , reduction in capital or winding up in terms of the Provisions of the Companies Act , 2013.
3. Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands has one vote if he is present in person and on poll shall have the right to vote in proportion to his share of the paid up capital of the company.

4. The company has only one class of equity shars having a par value of Rs. 10 per share.

A. Reconciliation of Shares outstanding at the beginning and at the end of the year

Balance at the beginning and at the end of the year	10000.00	10000.00
Add:Adition During the year	0.00	0.00
Balance at the End and at the end of the year	10000.00	10000.00

B. Details of Share Holders holding more than 5% share in company

Particulars	As at 31 March 2025		As at 31 March 2024	
	No of shares	%	No of shares	%
Pradeep Bhadora	1600	16	1600	16
Sandhya Bhadora	1500	15	1500	15
Anil Bhadora	1500	15	1500	15
Ram Gandhi	1500	15	1500	15
Geeta Jain	1500	15	1500	15

Shares held by promoters at the end of the year

S. No	Promoter name	As at 31 March 2025		As at 31 March 2024	
		No. of Shares	%	No. of Shares	%
1	Pradeep Bhadora	1600	16	1600	16
2	Sandhya Bhadora	1500	15	1500	15
3	Anil Bhadora	1500	15	1500	15
4	Ram Gandhi	1500	15	1500	15
5	Geeta Jain	1500	15	1500	15
6	Jitendra Mishra	400	4	400	4
7	Kishorilal Yadav	400	4	400	4
8	Bhagwan Tirole	400	4	400	4
9	Kumud Jain	400	4	400	4
10	Siddharth Kalyanmal Jain	400	4	400	4
11	Prabhawatibai Sharadkumar Jain	400	4	400	4
Total		10000	100	10000	100



NOTE - 4**RESERVES & SURPLUS**

SURPLUS: Opening Balance	-111.79	13.72
ADD: Net profit from Statement of Profit and Loss	6.30	-125.51
SURPLUS: Closing Balance	-105.50	-111.79

NOTE - 5**LONG TERM BORROWINGS****UNSECURED LOAN**

Loan from related parties	12.20	15.20
Loan from intercorporate firm	55.00	55.00
Loan From Directors	3.00	0.00
TOTAL Rs.	70.20	70.20

Note: Company has obtained Interest free Unsecured Loan From Directors without any specific Repayment Scheduled

NOTE - 6**DEFERRED TAX LIABILITY**

Related to Fixed Assets	0.55	0.71
DEFERRED TAX ASSETS		
Related to unabsorbed Depreciation	0.03	0.00
TOTAL Rs.	0.52	0.71

NOTE - 7**TRADE PAYABLES**

- total outstanding dues to micro and small enterprises	0.00	0.00
- total outstanding dues to creditors other than micro & small industries	219.73	133.31
TOTAL Rs.	219.73	133.31

Ageing schedule of trade payable is as below
As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	211.20	8.05	0.48	-	219.73
(iii) Disputed dues -- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

As at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	132.78	0.53	-	-	133.31
(iii) Disputed dues -- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-



**NOTE - 8
OTHER CURRENT LIABILITIES**

Audit Fees Payable	1.08	0.30
Income Tax payable	0.00	0.00
Salary payable	1.74	1.77
TDS payable	0.26	0.53
TOTAL Rs.	3.08	2.60

**NOTE - 9
PROPERTY, PLANT AND EQUIPMENT**

As per statement annexed	2.40	3.19
TOTAL Rs.	2.40	3.19

**NOTE -10
INVENTORIES**

Stock-in-Trade (Finished Goods)	0.26	0.00
TOTAL Rs.	0.26	0.00

**NOTE - 11
TRADE RECEIVABLES**

(Unsecured, considered good)

Trade Receivables	60.81	42.58
TOTAL Rs.	60.81	42.58

Ageing schedule of trade receivables is as below

As at March 31, 2025

Particulars	Outstanding for following periods from					Total
	Less than 6m	6m-1 Year	1-2 Year	2-3Years	More than 3 Years	
(i) Undisputed Trade receivables-considered good	60.81	-	-	-	-	60.81
(ii) Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Ageing schedule of trade receivables is as below

As at March 31, 2024

Particulars	Outstanding for following periods from					Total
	Less than 6m	6m-1 Year	1-2 Year	2-3Years	More than 3 Years	
(i) Undisputed Trade receivables-considered good	42.58	-	-	-	-	42.58
(ii) Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-



NOTE - 12**CASH & CASH EQUIVALENTS**

Balance with Bank	58.38	1.34
Cash in hand	16.52	4.59
TOTAL Rs.	74.89	5.93

NOTE - 13**SHORT TERM LOANS AND ADVANCES
(Unsecured Considered Good)**

Advance to supplier	14.84	15.25
Loan to director	33.00	28.00
Advance to staff	0.95	0.95
TOTAL Rs.	48.79	44.20

NOTE - 14**OTHER CURRENT ASSETS**

Gst receivable	0.82	0.12
TDS receivable	1.06	0.00
TOTAL Rs.	1.88	0.12

NOTE - 15**OTHER INCOME**

Scrap Deduction	0.00	16.00
Round off	0.00	0.01
Unloading	4.42	3.59
Miscellaneous Income	2.23	1.88
Other income	0.00	0.04
Profit on sale of fixed asset	0.00	1.46
TOTAL Rs.	6.64	22.97

NOTE - 16**PURCHASE OF STOCK IN TRADE**

Tomato and tomato pulp Purchase	2318.78	1616.80
Seed purchase	8.38	0.00
Other purchase	7.09	1.55
Papaya purchase	7.10	74.30
Tamarind purchase	0.00	2.57
Plant purchase	23.17	0.72
TOTAL Rs.	2364.52	1695.94

NOTE - 17**CHANGES IN INVENTORY OF STOCK IN TRADE**

OPENING STOCK		
STOCK IN TRADE	0.00	0.00
LESS: CLOSING STOCK		
STOCK IN TRADE	0.26	0.00
CHANGES IN INVENTORY OF STOCK IN TRADE	-0.26	0.00

NOTE - 18**EMPLOYEE BENEFIT EXPENSE**

Salary & Wages	22.73	19.44
Incentives	0.27	0.00
Staff welfare	0.05	0.00
TOTAL Rs.	23.05	19.44

NOTE - 19**FINANCE COST**

Bank charges	0.02	0.0174
Interest on unsecured loan	0.00	4.01
TOTAL Rs.	0.02	4.02



NOTE - 20**OTHER EXPENSE**

Consultancy expense	0.00	2.78
Rate difference	0.00	2.95
Rent	0.48	0.00
Other repair and maintainance	0.10	0.00
Loading and unloading	0.83	0.00
Farming Expenses	27.74	0.00
Freight Charges	0.03	12.31
Deepawali incentive	0.00	0.38
Rates and Taxes	0.15	0.11
Income tax	0.00	0.47
Professional Fees	0.59	0.10
Communication expenses	0.00	0.10
Travelling expenses	4.87	1.36
Miscellenious Expenses	0.01	0.00
Weight difference	0.00	2.79
Gst payable	0.00	0.02
Auditor Remuneration		
Audit fee	1.90	1.00
	36.70	24.36

NOTE - 21**RELATED PARTY DISCLOSURE**

Name of Related parties And Description of Relationship

A. Key Management Personnel

GEETA JAIN

PRADEEP BHADORA

SANDHYA BHADORA

ANIL BHADORA

RAM GANDHI

UTKARSH GUPTA

B. Related Concern

Frutx Industries

Bhadora Industries

C. Relative

Shashank Bhadora

Nishithkumar Sharadkumar Jain (Somchandsa Roopchand)

Transactions during the Year

Particulars	Relationship	2024-25	2023-24
Unsecured Loan Taken (net)			
Mr.Anil Bhadora	KMP	-5.00	-33.00
Nishithkumar Sharadkumar Jain (Somchandsa Roopchand)	Relative	0.00	-20.95
		-5.00	-73.95
Sale During the Year			
Frutx Industries	Related Party	1340.63	1797.57
		1340.63	1797.57
Purchase During the Year			
Frutx Industries	Related Party	1189.14	0.00
		1189.14	0.00



Loans & advance Given			
Bhadora Industries	Related Party	0.00	-95.00
		<u>0.00</u>	<u>-95.00</u>
Balances at the year end			
Unsecured Loan Taken /(Given)			
Mr. Anil Bhadora	KMP	-33.00	-28.00
Mr. Pradeep Bhadora	KMP	3.00	3.00
Shashank Bhadora	Relative	12.20	12.20
		<u>-17.80</u>	<u>-12.80</u>
Sundry Debtors			
Frutx Industries	Related Concern	44.97	42.58
		<u>44.97</u>	<u>42.58</u>

22. Company has not revalued any property, Plant And Equipment during the year.

23. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988

24. Company does not has borrowings from banks or financial institutions on the basis of security of current assets

25. Company is not declared wilful defaulter by any bank or financial Institution or other lender.

26. The company does not has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

27. The details of charges or satisfaction which are yet to be registered with Registrar of Companies beyond the statutory period, the details are given as under: NIL

28. The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

29. During the financial year ended 31 March 2025, the Company maintained its books of account in accounting software that did not have the above-mentioned audit trail (edit log) feature. The management is aware of the requirement and is in the process of upgrading its accounting software to ensure compliance from the next financial year.

30. The Company has neither traded nor invested in cryptocurrency or virtual currency during the financial year.

31. Company have no transaction that are not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

32. The Company is not a party to any scheme of arrangements.

33. The Company does not have any holding or subsidiary companies.

34. Company have not received any fund from any person(s) or entity(ies), including foreign entities

35. The Company has provided loans to its members amounting to ₹33 Lakhs for agricultural and allied

36. Financial Ratios-

(1) Current Ratio -

(Current Assets/Current Liabilities) 0.84 0.68

(2) Net Profit Ratio

(Net Profit Ratio after tax/Net Sales) 0.00 -0.08



(3) Return on Equity Ratio (Net Profit after taxes-Prefrence Dividend/Shareholder's	-0.06	1.13
(4) Return on capital employed (Earnings before interest & tax/Capital employed) x 100	-5.84	109.32
(5) Debt- Equity Ratio (Total Debt/Shareholders Equity)	-0.67	-0.67
(6) Debt Service Coverage Ratio (Earnings Available for Debt service)/(Interest+Installments)	0.09	-1.69
(7) Trade Receivables ratio (in days) (Average trade receivable/turnover)/ no. of days	7.78	28.85
(8) Trade Payable Ratio (in days) (Average trade payables/Purchases)	27.25	34.54
(9) Net Capital Turnover Ratio (net working capital/Net Sales)	-0.02	-0.03

Note

- 1.Net profit ratio,Return on capital employed & Return on equity Ratio improve due to an increase in profit.
- 2.Trade Receivable ratio improve due to better recovery from debtors.
- 3.Net capital turnover ratio improve due to an increase in sales.

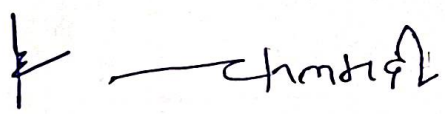
NOTE - 37


EARNING PER SHARE

Particulars

Profit after Tax	6.30	-125.51
Outstanding Shares	10000.00	10000.00
Basic and Diluted EPS	62.96	-1255.08
Nominal value of Shares	10.00	10.00

As per our Report of even date annexed
For S.K.KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :- 002305C


Mr.Pradeep Bhadora
(Director)
DIN 02535818


Mr.Anil Bhadora
(Director)
DIN 05188400


(SHUBHAM KHANDELWAL)
Partner
M.No 412128
UDIN: 25412128BMIEPP8608



PLACE: INDORE
DATE: 18/08/2025

ANADATA FRUTX FARMERS PRODUCER COMPANY LIMITED
CIN:U01100MP2021PTC056795
SCHEDULE OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2025

NOTE - 9

Particulars	Gross Block		Depreciation			Net Block				
	As on 01.04.24	Sales during the year	Addition	Total As on 31.03.25	up to 31.03.24	Dep Adjusted	for the year 31.03.25	Total	Net Block As on 31.03.24	Net Block As on 31.03.25
Furniture & Fixture	4.70	0.27	0.31	4.73	1.51	0.00	0.83	2.34	2.40	3.19
Total Rs	4.70	0.27	0.31	4.73	1.51	0.00	0.83	2.34	2.40	3.19

ANADATA FRUTX FARMERS PRODUCER COMPANY LIMITED
CIN:U01100MP2021PTC056795
SCHEDULE OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2024

NOTE - 9

Particulars	Gross Block		Depreciation			Net Block				
	As on 01.04.23	Sales during the year	Addition	Total As on 31.03.24	up to 31.03.23	Dep Adjusted	for the year 31.03.24	Total	Net Block As on 31.03.24	Net Block As on 31.03.23
Furniture & Fixture	5.96	2.02	0.76	4.70	1.12	0.45	0.84	1.51	3.19	4.84
Total Rs	5.96	2.02	0.76	4.70	1.12	0.45	0.84	1.51	3.19	4.84



ANADATAFRUTX FARMERS PRODUCER COMPANY LIMITED

CIN:-U01100MP2021PTC056795

Regd. Office: - C/o Pradeep Kumar Bhadora, Dhonga Tikamgarh (M.P.)- 472001 IN.

Cont. No.:- 8989700732, Email id: info@frutx.com

BOARD REPORT

To
The Members,

Your Directors have pleasure in presenting their 04th Annual Report of the Company together with the Audited Financial Statements of the Company for the year ended on 31st March, 2025.

FINANCIAL RESULTS:-

Particulars	(Amt. in Lakhs.)	
	For the year ended on 31/03/2025	For the year ended on 31/03/2024
Gross Revenue	2430.97	1619.48
Expenditure	2424.87	1744.60
Profit/(Loss) before Tax	6.10	(125.13)
Less:- Provision for Tax: Current Tax	0.00	0.00
Deferred Tax	(0.19)	0.38
Profit/(Loss) after Tax	6.30	(125.51)
Earnings Per Share:- Basic	6.30	(125.51)
Diluted	6.30	(125.51)

STATE OF COMPANY'S AFFAIRS:-

The company is engaged in the business of production, procurement, storage, processing, branding, marketing, import, export, and trading of agricultural, horticultural, medicinal, spice, dairy, poultry, apiculture, sericulture, lac culture, and allied products.

REVIEW OF OPERATIONS:-

The gross revenue during Financial Year 2024-25 is INR 24,30,97,000/- (Rupees Twenty Four Crore Thirty Lakh and Ninety Seven Thousands Only) as compared to gross revenue of INR 16,19,48,000/- (Rupees Sixteen Crore Nineteen Lakh and Forty-Eight Thousands Only) in Financial Year 2023-24.

The Profit after tax for the year is INR 6,10,000/- (Rupees Six Lakhs Ten Thousand Only) as compared to Loss of INR 1,25,13,000/- (Rupees One Crore Twenty Five Lakh Thirteen Thousand Only) in Financial Year 2023-24. There is no change in the nature of the business of the company.

EXTRACT OF ANNUAL REPORT:-

Section 92(3) has been amended by Companies (Amendment) Act, 2017 effective from 28th August, 2020, wherein extract of Annual Return in Form MGT-9 shall no longer be a part of the Board Report.

As per Section 92 (3), every company shall place a copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's report. Since the Company doesn't have a website, the Directors are not required to host/publish the link of Annual Return.

DIVIDEND:-

In order to strengthen the financial resource of the company, your directors do not recommend any dividend for the year ended 31st March, 2025.

TRANSFER TO GENERAL RESERVE:-

Company has not transferred any amount into the General Reserve.

BUSINESS:-

During the year, there is no change in the business activities of the Company.

MATERIAL CHANGES AND COMMITMENT OCCURRED AFTER THE END OF FINANCIAL YEAR AND UPTO THE DATE OF REPORT:-

There were no material changes during the said reporting period affecting the financial position of the Company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

CHANGE IN THE NATURE OF BUSINESS:

There was no change in the nature of the business of the company.

DEPOSITS:-

The Company has neither accepted nor renewed any deposits during the year to which the provisions of the Companies (Acceptance of Deposits) Rules 2014 applies.

RESERVES:-

The Board of Directors does not propose to carry any amount to reserves for the financial year 2024-25.

LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:-

Pursuant to provisions of section 186 of the Companies Act, 2013, during the year under review, no loan or guarantee given by the Company and no investments in the securities of any company are made.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:-

The Company does not have subsidiary company or Joint Venture Company or Associate Company.

SHARE CAPITAL:-

During the year, the Authorized Share Capital of the company is INR 5,00,000/- (Rupees Five Lakhs Only) divided into 50,000 Equity Shares of INR 10/- each.

The Issued, Subscribed and Paid-up Equity Share Capital of the Company is INR 1,00,000/- (Rupees One Lakh Only) divided into 10,000 Equity Shares of INR 10/-.

During the year, there is no alteration in the equity share capital of the company.

TRANSFER TO ANY AMOUNT IN INVESTOR EDUCATION & PROTECTION FUND:-

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no amount required to be transferred to Investor Education & Protection Fund.

DIRECTORS & KEY MANAGERIAL PERSONNEL (KMP):-

During the year there is no change in the Composition of the Board of Directors of the Company.

Mr. Ram Gandhi (DIN:-00346476), Mr. Pradeep Bhadora (DIN:-02535818), Mrs. Sandhya Bhadora (DIN:-02560244), Mr. Anil Bhadora (DIN:-05188400) and Ms. Geeta Jain (DIN:-09249907) are the Directors of the company.

Further Mr. Utkarsh Gupta (PAN:- BYKPG5261N) holds office as CEO in the company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:-

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

BOARD MEETINGS:-

During the year 5 (Five) Board Meetings were convened as per the below mentioned.

1. June 18, 2024	2. August 28, 2024	3. November 26, 2024
4. February 17, 2025	5. March 31, 2025	

S. No	Name of Directors	Meeting during the financial year 2024-2025	
		Entitled to attend	Attended
1.	Mr. Pradeep Bhadora	5	5
2.	Mrs. Sandhya Bhadora	5	5
3.	Mr. Anil Bhadora	5	5
4.	Mrs. Geeta Jain	5	5
5.	Mr. Ram Gandhi	5	5

DIRECTOR'S RESPONSIBILITY STATEMENT:-

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement;

1. That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
2. That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so

3. 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 the year;
4. That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
5. That the Directors have prepared the annual accounts on a going concern basis.
6. That 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.

DECLARATION OF INDEPENDENT DIRECTORS:-

The provisions of section 149 pertaining to the appointment of independent Directors do not apply to our company.

PARTICULARS OF EMPLOYEE:-

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGILMECHANISM:-

The provision of section 177 of Companies Act, 2013 read with Rule 6 and 7 of the companies (Meeting of the Board and its powers) Rules, 2013 is not applicable to the company.

CORPORATE SOCIAL RESPONSIBILITY (CSR): -

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

REMUNERATION POLICIES:-

The company, being private limited company was not required to constitute a nomination and remuneration committee under section 178 (1) of the companies act 2013 and rules 6 of the companies (Meetings of the Board and its power) Rules, 2014 and stakeholders relationship committee under section 178 (5) of the companies act, 2013.

AUDITORS:-

M/s S. K. Khandelwal & Associates, Chartered Accountants (FRN: 002305C) Indore, was appointed as the statutory Auditors of the Company, at the 01st Annual General Meeting of the Company for the period of 5 (Five) years to hold office from the conclusion of 01st AGM till the conclusion of 06th Annual General Meeting to be held in the year 2027 on such remuneration as may be agreed between the Auditor and Board of Directors of the Company.

As per the MCA notification dated 7th May, 2018, there is no requirement for ratification of appointment of Auditor at Every Annual General Meeting. The Company has already appointed Auditor for the period of five years.

Therefore, M/s S. K. Khandelwal & Associates, Chartered Accountants (Firm Registration No. 002305C) Indore continued to hold the position of the Statutory Auditors of the Company for the financial year 2025-26.

AUDIT REPORT:-

The Auditor's Report and notes given therein by the auditors have been explained in the relevant notes to the financial statements for the period ended on 31st March, 2025 which are self-explanatory and needs not require any further comments by the Board.

The Company was not required to appoint and obtain the Secretarial Audit Report for the year 2025-26.

EXPLANATION/ COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS:-

There was no qualification, adverse remarks or reservations made by the Auditors in their report.

ADEQUATE INTERNAL FINANCIAL CONTROL:-

There is adequate internal financial control system in the company.

CREATION OF CHARGE:-

During the year the company has not created any charges on its assets:

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION OF PROHIBITION AND REDRESSAL) ACT, 2013:-

The Company has adopted a policy on prevention, prohibition, and redressal of sexual harassment at the workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee (ICC) has been duly constituted to inquire into complaints of sexual harassment. During the financial year 2024-25, no complaints of sexual harassment were received. Accordingly, no complaints were disposed of during the year, and there are no cases pending for more than ninety days.

DISCLOSURE UNDER THE MATERNITY BENEFIT ACT, 1961:-

The Company has complied with all applicable statutory requirements relating to maternity benefits. The Company has implemented a maternity leave policy providing the benefits as prescribed under the Act, including paid leave for eligible female employees, nursing breaks, and protection against dismissal during maternity leave.

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.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EARNINGS AND OUTGO:-

Conservation Of Energy:

The steps taken or impact on conservation of energy-The Company is putting continues efforts to reduce the consumption of energy and maximum possible saving of energy.

The steps taken by the company for utilizing alternate sources of energy-The Company has used alternate source of energy, whenever and to the extent possible.

The capital investment on energy conservation equipment's- NIL

Technology Absorption:

The effort made towards technology absorption-No specific activities have been done by the Company.

The benefits derived like product improvement, cost reduction, product development or import substitution-No specific activity has been done by the Company.

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year: - NA

The expenditure incurred on Research &Development.- NIL

Foreign Exchange Earnings and Outgo:

During the year there was no inflow and outflow of foreign exchange.

DETAILS OF DIIFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTION:-NIL

DETAILS OF APPLICATION MADE FOR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:-

During the year, there were no application made or proceedings pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

RELATED PARTIES TRANSACTIONS:-

All transactions entered into with related parties as defined under Companies Act, 2013 during the financial year were in the ordinary course of business and on arm's length basis. There were some transaction which comes under the provision of Section 188 of the companies Act, 2013, details of which is attached in **Annexure A** and there is no material transactions with the related parties during the financial year which are in conflict with the interest of the company. The details of all the related party transactions have been disclosed in the financial statement.

DETAILS OF FRAUD REPORTED BY AUDITOR:-

The Statutory Auditor has not reported any instance of fraud under Section 143(12) of the Companies Act, 2013 during the course of the audit for the financial year 2024-2025.

ACKNOWLEDGMENTS:-

The Board takes this opportunity in expressing their gratitude to the bankers to the Company. The Board also acknowledges the continuous support received from its shareholders, stakeholders and employees of the Company.

**On behalf of the Board
For, Anadatafrutx Farmers Producer Company Limited**



Pradeep Bhadora
Director
DIN:-02535818
Nutan Vihar Colony,Dhonga,
Tikamgarh (M.P.)-472001



Anil Bhadora
Director
DIN:-05188400
C/o Dr. P.C. Bhadora Bori Darwaja, Baldeogarh
Bori Darwaja, Baldeogarh
Tikamgarh (M.P.)-472001

**Date: August 18, 2025
Place: Tikamgarh**

ANNEXURE A
(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 not at Arm's length basis.

Sr. 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)	Justification for entering into such contracts or arrangements or transactions'	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

On behalf of the Board

For, Anadatafrutx Farmers Producer Company Limited



Pradeep Bhadora

Director

DIN:-02535818

Nutan Vihar Colony, Dhonga,
Tikamgarh (M.P.)-472001



Anil Bhadora

Director

DIN:-05188400

C/o Dr. P.C. Bhadora Bori Darwaja, Baldeogarh
Bori Darwaja, Baldeogarh
Tikamgarh (M.P.)-472001

Date: August 18, 2025

Place: Tikamgarh

2. Details of Contracts or arrangements or transactions at Arm's length basis.

Sr. No.	Name (s) of the related party & nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts/arrangements/transactions including the value, if any	Date of approval by the Board	Amount paid as advances, if any
1.	Frutx Industries (Associates Concerns)	Sales	01/04/2024 to 31/03/2025	Nil	30/03/2024	Nil
2.	Frutx Industries (Associates Concerns)	Purchase	01/04/2024 to 31/03/2025	Nil	30/03/2024	Nil

On behalf of the Board
For, Anadatarutx Farmers Producer Company Limited



Pradeep Bhadora
 Director
 DIN:-02535818

Nutan Vihar Colony, Dhonga,
 Tikamgarh (M.P.)-472001



Anil Bhadora
 Director
 DIN:-05188400

C/o Dr. P.C. Bhadora Bori Darwaja, Baldeogarh
 Bori Darwaja, Baldeogarh
 Tikamgarh (M.P.)-472001

Date: August 18, 2025
Place: Tikamgarh