M/s. R B GOHIL & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

STATUTORY AUDIT REPORT

PREPARED FOR

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

CIN: L15490GJ2005PLC046918

Registered Office: D - 402, Imperial Heights, Opp. Big Bazar, 150 feet ring road, RAJKOT, GUJARAT, INDIA, 360005

FINANCIAL YEAR
2025 – 2026

REPORT DATE
6th JULY 2026

SIGNED BY STATUTORY AUDITOR

RAGHUBHA BHAISABBHA GOHIL
Partner, M/s. R B GOHIL & CO.

Place: **Jamnagar, Gujarat**

Date: **6th JULY 2026**

INDEPENDENT AUDITOR'S REPORT

Year Ended: 31st March 2026 | Period: 01/04/2025 to 31/03/2026

Report on the Audit of the Financial Statements
To the Members of GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

Opinion

We have audited the Financial Statements of **GUJARAT PEANUT AND AGRI PRODUCTS LIMITED** ("the Company"), which comprise the balance sheet as of **31st March 2026**, and the statement of profit and loss, statement of cash flows and statement of change in equity for the period **01/04/2025 to 31/03/2026** and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements provide the information required by the Companies Act, 2013 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 **31st March 2026**, and its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the **Standards on Auditing (SAs)** specified under section 143(10) of the Companies Act, 2013. 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. **We have determined the matters described below to be the key audit matters to be communicated in our report:**

Key Audit Matter – Issue of Shares in Initial Public Offer (IPO) and Utilization of IPO Proceeds:

The Company successfully completed its Initial Public Offering (IPO) on the BSE SME platform during the year dated 30th September, 2025, pursuant to which the Company issued and allotted 29,76,000 (Twenty-Nine Lakh Seventy-Six Thousand) Equity Shares of face value of ₹10/- each at an issue price of ₹80/- per share (including a Securities Premium of ₹70/- per share), aggregating to a total issue size of ₹23,80,80,000/- (Rupees Two Crore Thirty-Eight Lakh Eight Thousand Only).

R.B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

Our audit procedures included obtaining an understanding of and evaluating the design and operating effectiveness of the Company's internal controls over the receipt, monitoring and utilization of the proceeds raised through the Initial Public Offering ("IPO").

The utilization of IPO proceeds was considered to be a Key Audit Matter due to the significance of the funds raised, the regulatory requirements governing their deployment, and the need to ensure that the proceeds were utilized only for the objects stated in the Prospectus.

The matter involved audit focus over the design and operating effectiveness of controls relating to monitoring the utilization of funds and compliance with the applicable provisions of the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, and the conditions disclosed in the Prospectus.

We also examined the balance of the unutilized IPO proceeds as at the Balance Sheet date and verified that such amount was held in the Company's designated current bank account pending its utilization for the specified objects of the issue. In respect of the unutilized proceeds as at the Balance Sheet date, we verified that such balance was maintained in the Company's designated current bank account pending its utilization for the specified purposes disclosed in the Prospectus. The same has been Confirmed with management by taking management representation letter.

Based on the audit procedures performed and the audit evidence obtained, we found that the IPO proceeds had been utilized, in all material respects, in accordance with the objects stated in the Prospectus, and the unutilized balance as at the Balance Sheet date was appropriately held in the designated bank account.

Accordingly, we have identified this as a Key Audit Matter.

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 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 Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. **We have nothing to report in this regard.**

Management's Responsibility for the Financial Statements

The Company's 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, financial performance, (changes in equity) 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.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

a.	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.
b.	Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has an adequate internal financial controls system in place and the operating effectiveness of such controls.
c.	Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



d.	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.
e.	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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1.	As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **"Annexure A"** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2.	As required by Section 143(3) of the Act, we report that:



Under Section 143(3) of the Act:

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.
c)	The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement, and the Statement of Change in Equity dealt with by this Report are in agreement with the books of account.
d)	In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
e)	On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
f)	With respect to the adequacy of the internal financial controls over the financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
g)	*With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:* **(i)** The Company has disclosed the impact of pending litigations on its financial position in its Financial Statement. Refer to note 1 of the Accounting Policy and other notes. **(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 that 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 (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 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. **(iv)(b)** 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 ("the 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 in any manner whatsoever by or

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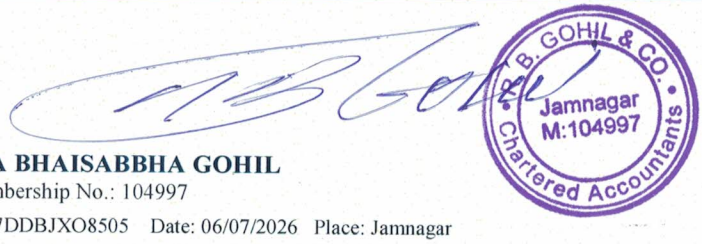
on behalf of the funding party ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(iv)(c) 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The Company has not declared and/or paid any dividend during the year.

(vi) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended 31st March 2026 which has a feature of recording audit trail (edit log) facility and the same has been made operational w.e.f. 1st April 2024 for all relevant transactions recorded in the software. Further, during our audit, we did not come across any instances of the audit trail feature being tampered with.

For, M/s. R B GOHIL & CO. — Chartered Accountants | FRN No.: 119360W



RAGHUBHA BHAISABBHA GOHIL
Partner | Membership No.: 104997
UDIN: 26104997DDBJXO8505 Date: 06/07/2026 Place: Jamnagar

"ANNEXURE - A"

TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in Paragraph 3 under 'Report on Other Legal and Regulatory Requirements' of our Report of Even Date)

The Annexure referred to in our report to the members of **GUJARAT PEANUT AND AGRI PRODUCTS LIMITED** for the year ended on **31st March 2026**. We report that:

Clause No / Name	Sub	Criteria	Auditor's Remark
I. Property, Plant, Equipment & Intangibles	a	Whether the Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; and intangible assets?	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. As the provisions regarding intangible assets are not applicable to the company since the company does not have any intangible assets during or as at the end of the year.
	b	Whether these Property, Plant and Equipment have been physically verified by the management during the year; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account?	Property, Plant and Equipment and right-of-use assets were physically verified by the management during the year, in accordance with an annual plan of verification, which in our opinion is reasonable having regard to the size of the Company and the nature of the assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification.
	c	Whether the title deeds of all the immovable properties (other than leased properties) disclosed in the financial statements are held in the name of the company?	According to the information and explanation given to us and on the basis of our examination of the records of the company, the title deeds of the immovable properties are held in the name of the company.
	d	Whether the Company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer?	Based on our examination of records and according to the information and explanations given to us, the Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
	e	Whether any proceedings have been initiated or are pending against the company for holding any Benami	No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for

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Clause No / Name	Sub	Criteria	Auditor's Remark
		Property under the Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder?	holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
II. Inventory	a	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed?	As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
	b	Whether during the year, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets?	The company has been sanctioned working capital limits in excess of Rs. 5 Crore from bank on the basis of security of current assets. The quarterly returns and statements filed by the company with the bank are in commensurate with the books of accounts. However, for every month, stock valued as per return submitted to the bank varies from books of accounts due to valuation method adopted — this has no impact on drawing power of the company. Referred Note No. 15 of Notes to Accounting Policy.
III. Loans, Investments & Guarantees		Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to Companies, Firms, LLPs or any other Parties?	As informed to us and as per records available with the company, the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. Sub-clauses (a) through (f) — Not Applicable.
IV. Compliance with Sections 185 and 186		In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with?	In our opinion and according to the information and explanation given to us, the company has complied with the provisions of section 185 and 186 of the Act with respect to the loans and investments made.
V. Public Deposits		Whether directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 of the	Based on our examination of records and according to the information and explanations given to us, the Company has not accepted any deposits, or

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<table>
<tr><th>Clause No / Name</th><th>Sub</th><th>Criteria</th><th>Auditor's Remark</th></tr>
<tr><td></td><td></td><td>Companies Act, 2013 (deposits) have been complied with?</td><td>amounts deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act. Hence, reporting under clause 3(v) of the Order is not applicable.</td></tr>
<tr><td>VI. Cost Records</td><td></td><td>Where maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, whether such accounts and records have been made and maintained?</td><td>As per information and explanation made available to us, the Cost records specified by the Central Government under section 148(1) of the Companies Act have been maintained. Reporting under Clause (vi) of the Order is not applicable to the Company.</td></tr>
<tr><td>VII. Statutory Dues</td><td>a</td><td>Whether the company is regular in depositing undisputed statutory dues including GST, Provident Fund, ESI, Income-Tax, Customs Duty, Excise Duty, Cess and any other statutory dues to the appropriate authorities?</td><td>The Company is regular in depositing undisputed statutory dues with the appropriate authorities. However, the following amounts were outstanding as at March 31, 2026 for a period of more than six months from the date they became payable:
<table>
<tr><th>Sr. No</th><th>Name of Forum</th><th>Financial Year</th><th>Amount</th></tr>
<tr><td>1.</td><td>GST</td><td>2019-20</td><td>2,83,99,006/-</td></tr>
</table></td></tr>
<tr><td></td><td>b</td><td>Where statutory dues have not been deposited on account of any dispute, the amounts involved and the forum where dispute is pending?</td><td>According to the information and explanations given to us, there are no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.</td></tr>
<tr><td>VIII. Unrecorded Income</td><td></td><td>Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961?</td><td>According to the information and explanation given to us, the company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961, as income during the year. Accordingly, reporting under clause 3(viii) of the order does not arise.</td></tr>
<tr><td>IX. Defaults in Repayment</td><td>a</td><td>Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender?</td><td>Based on our audit procedures and as per the information and explanations given by the management, the Company did not default in repayment of dues to</td></tr>
</table>

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Clause No / Name	Sub	Criteria	Auditor's Remark
			Financial Institutions or Banks or Debenture Holders.
	b	Whether the company is a declared wilful defaulter by any bank or financial institution or other lender?	According to the information and explanations given to us, the company has not been declared a wilful defaulter by any bank or financial institution or government authority. Accordingly, reporting under clause 3(ix)(b) does not arise.
	c	Whether term loans were applied for the purpose for which the loans were obtained?	According to the information and explanations given to us and on the basis of books and records examined by us, the existing and new term loans taken during the year have been applied for the purposes for which those were obtained.
	d	Whether funds raised on short term basis have been utilised for long term purposes?	According to the information and explanation given to us and on an overall examination of the balance sheet of the company, we report that funds raised on short-term basis have not been utilized for long term purposes.
	e	Whether the Company has taken any funds from any entity or person to meet the obligations of its subsidiaries, associates or joint ventures? Or raised loans on pledge of securities held in subsidiaries?	Based on our examination of records and according to the information and explanations given to us, the Company has not taken any funds from any entity or person to meet the obligations of its subsidiaries or associated companies. The company has not raised loans during the year on the pledge of securities held in its subsidiaries. Reporting under clause 3(ix)(e) and (f) does not arise.
X. Application of Funds (IPO/FPO)	a	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised?	During the year under review, the Company completed its Initial Public Offering (IPO) dated 30th September, 2025, pursuant to which the Company issued and allotted 29,76,000 (Twenty-Nine Lakh Seventy-Six Thousand) Equity Shares of face value of ₹10/- each at an issue price of ₹80/- per share (including a Securities Premium of ₹70/- per share), aggregating to a total issue size of ₹23,80,80,000/- (Rupees Two

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Clause No / Name	Sub	Criteria	Auditor's Remark
			Crore Thirty-Eight Lakh Eight Thousand Only). Based on the information and explanations furnished to us by the Management and on the basis of our examination of the books of account and related records, we report that the moneys raised by the Company through the aforesaid Initial Public Offering have been applied for the purposes for which they were raised and money which were not utilised fully for the purpose are parked in the separate Bank Account for the Specific utilization, as disclosed in the Prospectus filed with the Registrar of Companies and Bombay Stock Exchange. As at the Balance Sheet date, the proceeds have been duly utilized in accordance with the objects stated in the Prospectus and remaining unutilised amount is in the Current Account of the Company. The same has been Confirmed with management by taking management representation letter.
	b	Whether the Company has made any preferential allotment or private placement of shares or convertible debentures during the year and whether the requirements of Sections 42 and 62 have been complied with?	According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares during the year. The requirements of sections 42 and 62 of the Companies Act, 2013 have been complied with.
XI. Fraud & Whistle-blower	a	Whether any fraud by the company or any fraud on the Company has been noticed or reported during the year?	To the best of our knowledge and belief and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the course of our audit.
	b	Whether any report under sub-Section (12) of Section 143 has been	During the year, no report under sub-section (12) of section 143 of the

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Clause No / Name	Sub	Criteria	Auditor's Remark
		filed by the auditors in Form ADT-4 with the Central Government?	Companies Act, 2013 has been filed in Form ADT-4 with the Central Government.
	c	Whether the auditor has considered whistle-blower complaints, if any, received during the year by the Company?	As explained and informed by the management, no such complaints were received during the year.
XII. Nidhi Companies		Whether the Nidhi Company has complied with the Net Owned Funds to Deposits ratio of 1:20 and other Nidhi Rules?	The Company is not a Nidhi company as per provisions of the Companies Act, 2013. Accordingly, reporting under clause 3(xii)(a), (b), (c) of the Order does not arise. Not Applicable.
XIII. Related Party Transactions		Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements?	According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
XIV. Internal Audit System		Whether the company has an internal audit system commensurate with the size and nature of its business? Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor?	According to the information and explanations given to us and based on our examination of the records of the Company, management has established an internal audit system and internal audit has been conducted by professionals. Yes, the Internal audit report has been considered while framing opinion on statutory audit.
XV. Non-Cash Transactions		Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act, 2013 have been complied with?	According to the information and explanations given to us and based on our examination of the records of the Company during the year, the Company has not entered into non-cash transactions with directors or persons connected with its directors. Hence, provisions of section 192 are not applicable. Reporting under clause 3(xv) does not arise.



Clause No / Name	Sub	Criteria	Auditor's Remark
XVI. RBI Registration		Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained? Whether conducting NBFC or Housing Finance activities?	In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b), (c) and (d) of the Order is not applicable.
XVII. Cash Losses		Whether the Company has incurred cash losses in the Financial Year and in the immediately preceding Financial year?	Based on our examination of the records and according to the information and explanation given to us, the Company has not incurred cash losses during the financial year and in the immediately preceding financial year.
XVIII. Resignation of Auditors		Whether there has been any resignation of the statutory auditors during the year?	No such resignation of statutory auditor during the year.
XIX. Going Concern Status		Whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities within a period of one year from the balance sheet date?	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 financial statements and our knowledge of the Board of Directors and Management plans, nothing has come to our attention which causes us to believe that material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities as and when they fall due within a period of one year from the balance sheet date. This is however not an assurance as to the future viability of the Company.
XX. CSR Unspent Amounts	a-b	Whether the company has transferred unspent CSR amount to a Fund specified in Schedule VII within six months of the expiry of the financial year? Whether any amount remaining unspent under ongoing projects has been transferred to the special account?	The Company has applicable provisions of CSR activity and has spent the specified amount in eligible CSR activity during the year. No unspent amount remains at the end of year; hence, the company is not liable to transfer any unspent amount. No ongoing project — Not Applicable.
XXI. Qualifications/Adverse Remarks		Whether there have been any qualifications or adverse remarks by the respective auditors in the CARO reports of the companies included in	Not Applicable.

R.B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

Clause No / Name	Sub	Criteria	Auditor's Remark
		the consolidated financial statements?	

For, M/s. R B GOHIL & CO — Chartered Accountants | FRN No.: 119360W

R B GOHIL & CO. Jamnagar M:104997 Chartered Accountants

RAGHUBHA BHAISABBHA GOHIL
Partner | Membership No.: 104997
UDIN: 26104997DDBJXO8505 Date: 06/07/2026 Place: Jamnagar

ANNEXURE "B" TO INDEPENDENT AUDITOR'S REPORT

(Referred to in Paragraph (F) under the 'Report on Other Legal and Regulatory Requirements' Section of our Report of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 **GUJARAT PEANUT AND AGRI PRODUCTS LIMITED** ("the Company") as of **March 31st, 2026**, in conjunction with our audit of the standalone AS financial statements of the Company for the year ended on that date.

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. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company 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") issued by the Institute of Chartered Accountants of India and the **Standards on Auditing** prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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.

R.B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

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.

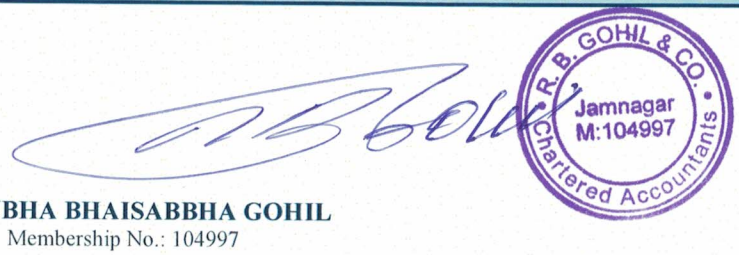
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31st, 2026**, based on the criteria for internal financial control over financial reporting 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.

For, M/s. R B GOHIL & CO. — Chartered Accountants | FRN No.: 119360W



RAGHUBHA BHAISABBHA GOHIL
Partner | Membership No.: 104997
UDIN: 26104997DDBJXO8505 Date: 06/07/2026 Place: Jamnagar

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED
(Formerly Known as GUJARAT PEANUT PRODUCTS LIMITED)
(Formerly Known as GUJARAT PEANUT PRODUCTS PRIVATE LIMITED)

CIN: L15490GJ2005PLC046918
D - 402, IMPERIAL HEIGHTS, OPP. BIG BAZAR, 150 FEET RING ROAD,
RAJKOT, GUJARAT, INDIA, 360005

Annexure I - Standalone Statement of Assets and Liabilities

(Rs. In lakhs)

Particulars	Note No.	As at 31/03/2026	As at 31/03/2025
EQUITY AND LIABILITIES			
(A) Shareholders' funds			
Share capital	I.1	1,026.20	728.60
Reserves and surplus	I.2	4,023.02	1,201.61
Money received against share warrants			
		5,049.22	**1,930.21**
(B) Non-current liabilities			
Long-term borrowings	I.3	56.75	1.88
Deferred tax liabilities (Net)	I.4	-	-
Long-term provisions	I.5	13.98	13.20
		70.73	**15.07**
(C) Current liabilities			
Short-term borrowings	I.6	3,916.92	3,887.52
Trade payables			
- Total outstanding dues of MSME	I.7	357.03	351.41
- Total Outstanding dues of other than MSME		2,494.80	6,085.13
Other current liabilities	I.8	45.34	180.21
Short-term provisions	I.9	279.52	242.66
		7,093.61	**10,746.94**
TOTAL		**12,213.56**	**12,692.99**
ASSETS			
(A) Non-current assets			
Property, Plant and Equipment	I.10	398.13	331.87
Tangible assets		-	-
Intangible assets		-	30.28
Capital work-in-progress		-	-
Intangible assets under development			
		398.13	**362.16**
Non-current investments	I.11	7.49	5.03
Deferred tax assets (net)		-	-
Long-term loans and advances	I.12	14.14	9.46
Other non-current assets		**21.63**	**14.49**
(B) Current assets		-	-
Current investments	I.13	6,322.86	5,447.14
Inventories	I.14	3,174.02	5,609.69
Trade receivables	I.15	1,138.43	4.58
Cash and cash equivalents	I.16	760.75	864.95
Short-term loans and advances	I.17	397.72	389.19
Other current assets		**11,793.79**	**12,316.35**
TOTAL		**12,213.56**	**12,692.99**

For and on behalf of Board of Director
For, GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

Arunkumar N. Chag
Whole Time Director
DIN:02190698

Sagar A. Chag
Managing Director
DIN:02192020

Jeetkumar B. Raychura
Company Secretary

Mayaben D. Kantaria
Chief Financial Officer

Date: 06/07/2026
Place: Jamnagar
UDIN: 26104997DDBJXO8505

As Per Our Report of even date attached
For, M/s. R B GOHIL
Chartered Accountants
FRN No.: 119360W

Raghubha Bhaisabbha Gohil
Partner
Mem.No.: 104997

R.B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED
(Formerly Known as GUJARAT PEANUT PRODUCTS LIMITED)
(Formerly Known as GUJARAT PEANUT PRODUCTS PRIVATE LIMITED)

CIN: L15490GJ2005PLC046918
D - 402, IMPERIAL HEIGHTS, OPP. BIG BAZAR, 150 FEET RING ROAD,
RAJKOT, GUJARAT, INDIA, 360005

Annexure II - Standalone Statement of Profit and Loss

(Rs. In lakhs)

Particulars	Note No.	For the Year ended 31/03/2026	For the Year ended 31/03/2025
Revenue from operations	I.18	38,932.71	36,304.49
Other income	I.19	233.97	327.78
Total Income		**39,166.69**	**36,632.27**
Expenses			
Cost of materials consumed	I.20	10,456.10	3,039.60
Purchases of Stock-in-Trade	I.21	27,204.04	32,824.19
Changes in inventories of finished goods and Stock-in-Trade	I.22	-875.72	-2,931.54
Employee benefits expense	I.23	98.42	84.42
Finance costs	I.24	334.07	351.61
Depreciation and amortization expense	I.25	59.88	61.73
Other Expense	I.26	892.36	2,316.44
Total expenses		**38,169.15**	**35,746.47**
Profit before exceptional, extraordinary and prior period items and tax		997.54	885.81
Exceptional items		-	
Profit before extraordinary and prior period items and tax		997.54	885.81
Extraordinary Items		-	-
Profit before prior period items and tax		997.54	885.81
Prior Period Items		-	-
Profit before tax		**997.54**	**885.81**
Tax expense:	I.27		
Current tax		261.70	237.06
Deferred tax		-2.46	-0.78
Profit/(loss) for the period from continuing operations		**738.30**	**649.53**
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		**738.30**	**649.53**
Earnings per equity share:			
Basic		8.41	9.07
Diluted		8.41	9.07

For and on behalf of Board of Director
For, GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

Arunkumar N. Chag
Whole Time Director
DIN:02190698

Sagar A. Chag
Managing Director
DIN:02192020

Jeetkumar B. Raychura
Company Secretary

Mayaben D. Kantaria
Chief Financial Officer

As Per Our Report of even date attached
For, M/s. R B GOHIL
Chartered Accountants
FRN No.: 119360W

R. B. GOHIL & Co. Jamnagar M:104997 Chartered Accountants

Raghubha Bhaisabbha Gohil
Partner
Mem.No.: 104997

Date: 06/07/2026
Place: Jamnagar
UDIN: 26104997DDBJXO8505

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED
(Formerly Known as GUJARAT PEANUT PRODUCTS LIMITED)
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(CIN No:L15490GJ2005PLC046918)
D - 402, IMPERIAL HEIGHTS, OPP. BIG BAZAR, 150 FEET RING ROAD,
RAJKOT, GUJARAT, INDIA, 360005

Annexure III- " Standalone Statement of Cash Flows"

(Rs. In lakhs)

GROUPS	PARTICULARS	For the Year ended 31/03/2026	For the Year ended 31/03/2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax	**997.54**	**885.81**
	Adjustments for:		
	Gratuity Expense	10.66	7.83
	Depreciation	59.88	61.73
	Transfer General Reserve	-0.09	-0.02
	Interest Income	-0.31	-0.05
	Bank Interest paid	324.23	333.64
	Operating Profit before Working Capital Changes	**1,391.90**	**1,288.94**
	Adjustments for:		
	Decrease/(Increase) in Receivables	2,435.67	-2,331.13
	Decrease/(Increase) in Loan & Advance	104.20	-161.09
	Decrease/(Increase) in other current Assets	-8.53	-50.14
	Increase/(Decrease) in Provision	26.99	94.69
	Decrease/(Increase) in Inventories	-875.72	-2,931.54
	Increase/(Decrease) in other current liability	-134.87	127.67
	Increase/(Decrease) in Payables	-3,584.71	4,881.79
	Cash generated from operations	**-645.08**	**919.19**
	Income Tax paid	-261.70	-237.06
	Net Cash flow from Operating activities	**-906.79**	**682.13**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	-95.82	-2.65
	Interest Income	0.31	0.05
	Increase in Deposit	-4.69	-0.61
	Net Cash used in Investing activities	**-100.20**	**-3.20**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Long term Borrowings	579.30	320.51
	Repayment of Long term Borrowings	-581.17	-1,460.64
	Proceeds from Long term Liabilities	56.75	595.68
	Net Short Term Borrowings	29.39	-
	Proceeds from Issuance of share capital	297.60	25.00
	Proceeds from Security Premium	2,083.20	175.00
	Interest paid	-324.23	-333.64
	Net Cash used in financing activities	**2,140.84**	**-678.08**
	Net increase in cash & Cash Equivalents	1,134	0.84
	Cash and Cash equivalents at the beginning of the year	4.58	3.74
		1,138.43	**4.58**
	Cash & Cash Equivalents		
	Cash in Hand	0.39	3.36
	Cash at Bank	1,138.04	1.22
		1,138.43	**4.58**

Note:
1. The above cash flow statement has been prepared under " indirect method " set out in accounting standard - 3 cash flow Statement "

2. Previous year's Figures have been regrouped/ rearranged wherever necessary.

For and on behalf of Board of Director
For, GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

Arunkumar N. Chag
Whole Time Director
DIN:02190698

Sagar A. Chag
Managing Director
DIN:02192020

Jeetkumar B. Raychura
Company Secretary

Mayaben D. Kantaria
Chief Financial Officer

As Per Our Report of even date attached
For, M/s. R B GOHIL
Chartered Accountants
FRN No.:119360W

Raghubha Bhaisabbha Gohil
Partner
Mem.No.: 104997

Date: 06/07/2026
Place: Jamnagar
UDIN: 26104997DDBJXO8505

NOTES TO ACCOUNTS :-

(Rs. In lakhs)

I.1 -Statement of Capital

Particulars	As at 31/03/2026	As at 31/03/2025
Authorised		
1,10,00,000 Equity Shares of Rs. 10/- Par Value	1,100	1,100.00
Total	**1,100.00**	**1,100.00**
Issued, Subscribed and Paidup Share capital		
72,86,000 Equity Shares of Rs. 10/- Par Value Fully Paidup	728.60	728.60
29,76,000 Equity Shares of Rs.10/- par value Fully Paidup	297.60	-
Total	**1,026.20**	**728.60**

Details of shareholder holding as is set out below:

Name of Person	Number of shares held as on 31-03-2026	Number of shares held as on 31-03-2025
Arunkumar Natvarlal Chag	35.65	35.65
Sagar Arunkumar Chag	35.65	35.65
Bharat Keshavlal Relia	0.03	0.03
Dhruvaben Sagarbhai Chag	0.17	0.17
Bhavna Arun Chag	0.17	0.17
Heer Sagar Chag	0.17	0.17
Nileshkumar Dilipkumar Kakkad	0.15	0.15
Dilipkumar Harilal Kakkad	0.15	0.15
Vikas Sureshbhai Maniyar	0.18	0.18
Hetalben Vikasbhai Maniar	0.13	0.13
Anisha Jigish Dharaiya	0.06	0.06
Jigish Dharaiya	0.06	0.06
Malaben Mukeshbhai Jivrajani	0.10	0.10
Zarana Bipinbhai Relia	0.06	0.06
Tarulata Bipinchandra Relia	0.13	0.13
Public	29.76	-
	102.62	**72.86**

I.1.1 - Details of shares held by shareholders holding more than 5% of the aggregate shares

Name of Person	As at 31/03/2026	As at 31/03/2025
Arunkumar Natvarlal Chag		
Number of shares Held	35.65	35.65
% of Holding	34.74%	48.93%
Change in Shareholding	-14.19%	0.04%
Sagar Arunkumar Chag		
Number of shares Held	35.65	35.65
% of Holding	34.74%	48.93%
Change in Shareholding	-14.19%	0.04%
	71.30	**71.30**

R. B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

Details of Promoter of the company		
Name of Person	As at 31/03/2026	As at 31/03/2026
Arunkumar Natvarlal Chag		
Number of shares Held	35.65	35.65
% of Holding	34.74%	34.74%
Change in Shareholding	-14.19%	-14.19%
Sagar Arunkumar Chag		
Number of shares Held	35.65	35.65
% of Holding	34.74%	34.74%
Change in Shareholding	-14.19%	-14.19%
DHRUVABEN SAGARBHAI CHAG		
Number of shares Held	0.17	0.17
% of Holding	0.17%	0.17%
Change in Shareholding	-0.07%	-0.07%
	71.47	**71.47**

I.1.2 - The Company has only one class of equity shares at par value ₹ 10 each. Each equity shareholder is entitled to one Vote per share held, and on liquidation entitled to receive balance of net assets remaining after settlement of all debts, Creditors & Preferential allotment amounts, proportionate to their respective shareholding. No dividend is proposed.

I.2 -Statement of Reserves & Surpluses			
Particulars		As at 31/03/2026	As at 31/03/2025
(A) Securities Premium Reserve :			
Opening Balance		284.20	109.20
Less: Utilised for Bonus Issue, if any		-	-
Add: Premium on IPO Allotment*		2,083.20	-
Add: Premium on Preferential Allotment			175.00
	Total (A)	**2,367.40**	**284.20**
(B) Capital Reserve		-	-
Less : Adjustments		-	-
	Total (B)	-	-
(C) Surplus (Profit and Loss Account):			
Opening Balance		917.41	251.08
Add : Adjustments, if any		-	16.83
Profit for the year transferred from Statement of P&L		738.30	649.53
Prior Period Adjustments		-0.09	-0.02
Closing Balance / Profit available for Appropriation		**1,655.62**	**917.41**
Appropriations:			
Less : Proposed Dividend		-	-
Less : Corporate Dividend tax thereon		-	-
	Total (C)	**1,655.62**	**917.41**
Total Reserves & Surplus (A+B+C)		**4,023.02**	**1,201.61**

R.B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

1.2.1 Additional Disclosure Notes

1. Securities Premium Reserve includes premium received on issue of equity shares pursuant to IPO / preferential allotment during the year.
2. Securities Premium Reserve has been utilised only for purposes permitted under the Companies Act, 2013.
3. Prior period adjustments represent accounting adjustments identified during the current financial year relating to earlier periods.
4. Profit for the year has been transferred from the Statement of Profit & Loss after considering all applicable provisions and adjustments.
5. No amount has been transferred to Capital Reserve during the year.
6. Premium on IPO Allotment* - Note no-6 (Detailed Disclosure)

I.3 -Statement of Long Term Liabilities

Particulars	As at 31/03/2026	As at 31/03/2025
(A) Secured Loans :		
PNB Bank Limited (Car Loan)	12.22	-
SIDBI Solar Loan	44.54	-
Total (A)	**56.75**	**-**
(B) Unsecured Loans:		
From Related Parties		
Arunkumar N Chag	-	1.88
Total (B)	**-**	**1.88**
Total (A+B)	**56.75**	**1.88**

I.4 -Deferred Tax liabilities

Particulars	As at 31/03/2026	As at 31/03/2025
Deferred Tax Liablities	-	-
Total	**-**	**-**

I.5 -Long-term provisions

Particulars	As at 31/03/2026	As at 31/03/2025
Gratuity Provision	13.98	13.20
Total	**13.98**	**13.20**

I.6 -Statement of Short Term Borrowings

Particulars	As at 31/03/2026	As at 31/03/2025
Installments due within one year		
PNB Bank Limited (Car Loan)	6.29	-
SIDBI Solar Loan	11.88	-
Total (A)	**18.17**	**-**
Loans repayable on demand		
ICICI Bank Limted (A/c. No-239551000002)	494.24	489.23
ICICI Bank Limited (PC A/c. No-239552000003)	495.86	497.60
YES Bank Limited WCDL Floating Loan	2,500.00	2,500
WCDL Floating Loan -098LA41260440001	408.66	-
YES Bank Limited (CC) (A/c. No-047581300000079)	-	400.70
Total (B)	**3,898.75**	**3,887.52**
Total A+B	**3,916.92**	**3,887.52**

I.6 - Loan Repayable on Demand includes Cash Credit facilities secured by way of hypothecation of inventories and book debts of the company which are repaybale on demand. Borrowings are guaranted by the Directors of the company to the extent of the sanctioned limit of advances.

R.B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

I.7 -Statement of Trade Payable

Particulars		As at 31/03/2026	As at 31/03/2025
Outstanding Dues for MSME		357.03	351.41
Outstanding Dues for Others than MSME		2,494.80	6,085.13
Disputed Creditors, if any			
Total		**2,851.83**	**6,436.54**
Note : Trade Payable Ageing Schedule			
Particulars			
(A) For MSME Creditors			
Less Than 1 Year		339.19	344.02
1 Year To 2 Year		17.84	0.61
2 Year To 3 Year		-	6.79
More than 3 Year			
	Total (A)	**357.03**	**351.41**
(B) For other than MSME Creditors			
Less Than 1 Year		1,349.64	6,079.74
1 Year To 2 Year		1,145.01	-
2 Year To 3 Year		-	0.48
More than 3 Year		0.15	4.92
	Total (B)	**2,494.80**	**6,085.13**
(C) For Disputed Creditors MSME Creditors			
Less Than 1 Year		-	-
1 Year To 2 Year		-	-
2 Year To 3 Year		-	-
More than 3 Year		-	-
	Total (C)	-	-
(C) For Disputed Creditors other than MSME Creditors			
Less Than 1 Year		-	-
1 Year To 2 Year		-	-
2 Year To 3 Year		-	-
More than 3 Year		-	-
	Total (D)	-	-
	Total (A+B+C+D)	**2,851.83**	**6,436.54**

I.8 -Statement of Other Current Liabilities

Particulars	As at 31/03/2026	As at 31/03/2025
Other Payable		
(A) Statutory Liabilities		
TDS Payable	6.13	8.31
GST Payable	6.63	0.57
Provisional GST Account	7.06	14.85
Provident Fund Payable	0.38	0.43
Professional Tax Payable	0.11	0.11
Total (A)	**20.31**	**24.27**

R.B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

(B) Other Current Liabilities		
Remuneration Payable	20.25	0.50
Director Sitting Fees Payable	-	0.32
Salary payable	4.78	4.60
Advance from Customer	-	150.52
Total (B)	**25.03**	**155.94**
Total (A+B)	**45.34**	**180.21**

I.9 -Statement of Short Term Provisions

Particulars	As at 31/03/2026	As at 31/03/2025
Short Term Provision		
Provision for Income Tax	261.70	237.06
Others Provision		
Peer Review Audit Fees Provision	2.00	2.00
Audit Fees Provision	5.35	3.00
Gratuity Provision	10.47	0.59
Total	**279.52**	**242.66**

I.11 -Statement of Deferred Tax Assets

Particulars	As at 31/03/2026	As at 31/03/2025
Deferred Tax Asset / Liabilities Provision		
Depriciation As per Company act 2013	59.87	61.73
Depriciation As per Income Tax 1961	60.74	49.58
Difference in Depriciation DTA/(DTL)	**-0.87**	**12.16**
Rate	25.168%	25.168%
DTA/(DTL)	**-0.22**	**3.06**
Gratuity	10.66	7.83
Rate	25.168%	25.168%
DTA/(DTL)	**2.68**	**1.97**
Deffered Tax Assets Provision		
Opening Balance DTA/(DTL)	5.03	4.74
Prior Period Adjutment	-	-0.49
Add/Less Provision for the Year to Profit and Loss	-2.46	0.78
Balance of DTA/(DTL)	**2.57**	**5.03**
Closing Balance of DTA/(DTL)	**7.49**	**5.03**

I.12 -Statement of Non Current Assets

Particulars	As at 31/03/2026	As at 31/03/2025
Deposit	12.69	8.01
PGVCL Security Deposit	0.10	0.10
CDSL Deposite	0.10	0.10
NSDL Deposite	1.00	1.00
Livro Shipping Private Limited	0.25	0.25
Cordelia Container Shipping Deposite		
Total	**14.14**	**9.46**

R. B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

I.13-Statement of Inventories		
Particulars	**As at 31/03/2026**	**As at 31/03/2025**
Finished Goods	6,322.86	5,447.14
Total	**6,322.86**	**5,447.14**

13.1 - Closing Stock are valued at Cost or Net Realisable Value whichever is Lower.

I.14 -Statement of Trade receivables		
Particulars	**As at 31/03/2026**	**As at 31/03/2025**
(A) Undisputed Trade receivables – considered good	3,174.02	5,609.69
(B) Undisputed Trade receivables – considered doubtful	-	-
(C) Disputed Trade receivables – considered good	-	-
(D) Disputed Trade receivables – considered doubtful	-	-
Total	**3,174.02**	**5,609.69**
Note: Trade Receivable Ageing schdeule		
(A) Undisputed Trade receivables – considered good		
Particulars		
i) Less Than 6 Months	3,056.83	5,474.72
ii) 6 Months - 1 Years	22.95	42.58
iii) 1 - 2 Years	20.92	-
iv) 2 - 3 Years	-	73.31
v) More Than 3 Years	73.31	19.08
Total	**3,174.02**	**5,609.69**
(B) Undisputed Trade receivables – considered doubtful		
Particulars		
Less Than 6 Months	-	-
1 - 2 Years	-	-
2 - 3 Years	-	-
More Than 3 Years	-	-
Total	-	-
(C) Disputed Trade receivables – considered good		
Particulars		
Less Than 6 Months	-	-
1 - 2 Years	-	-
2 - 3 Years	-	-
More Than 3 Years	-	-
Total	-	-
(D) Disputed Trade receivables – considered doubtful		
Particulars		
Less Than 6 Months	-	-
1 - 2 Years	-	-
2 - 3 Years	-	-
More Than 3 Years	-	-
Total	-	-

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I.14.1 - Trade Receivables are unsecured but considered good by the management.

I.14.2 - No trade or other receivable are due from directors or other officers of the company either serverally or jointly with any other person, not any trade.

I.15 -Statement of Cash and cash equivalents

Particulars	As at 31/03/2026	As at 31/03/2025
(A) Cash in Hand	0.39	3.36
Total (A)	**0.39**	**3.36**
(B) Balances With Banks		
Kotak Bank Limited (A/c No-2051113975)	1.79	-
The Co-operative Bank of Rajkot Limited-6969(maturity within 3 Months)	1.22	1.22
YES Bank Limted (A/c No.-047581300000079)	1,134.43	-
Axis Bank Limited (A/c No.-921030027684723)	0.60	-
Total (B)	**1,138.04**	**1.22**
Total (A+B)	**1,138.43**	**4.58**

I.16 -Statement of Short-term loans and advances

Particulars	As at 31/03/2026	As at 31/03/2025
(A)Advance to Supplier	1.17	4.25
Advance to supplier For Expenses	666.50	858.48
Advance to supplier For Goods	0.01	1.65
Advance to supplier other		
Total (A)	**667.68**	**864.38**
(B)Other	-	0.15
Advance to Staff	-	0.42
Axis Bank Limited (A/c No.-921030027684723)	93.08	-
Bill Discount -53520008		
Total (B)	**93.08**	**0.57**
Total (A)+ (B)	**760.75**	**864.95**

I.17 -Statement of Other Current Assets

Particulars	As at 31/03/2026	As at 31/03/2025
Advance Tax	-	70.00
Duty Drawback Receivable	-	0.37
RoDTEP Receivable	79.15	8.14
SIDBI Fixed Deposit	14.50	-
RoDTEP License Purchase	1.20	1.20
Prepaid Insurance	-	3.81
GST Receivable	170.91	202.32
Provisional GST Ledger	7.04	
Income Tax Refund Recievable	-	1.10
TDS Receivable	31.54	22.57
IGST Cash Ledger	0.00	0.00
GST Apppel Advance 19-20	19.48	19.48
CGST Cash Ledger	0.01	0.01
SGST Cash Ledger	0.00	0.01
Export Rebate on Sale	73.88	60.19
Total	**397.72**	**389.19**

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I.10 -Statement of Tangible/Intangible Asset- 01/04/2025 to 31/03/2026

(Rs. In lakhs)

Particulars	Gross Block				Depreciation				Net Block	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Closing	As at 31/03/2026	As at 31/03/2025
Land & Building										
Land	4.45		-	4.45	-	-	-	-	4.45	4.45
Factory Building	201.94	1.33	-	203.27	134.32	6.46	-	140.78	62.49	67.62
Plant and Machinery										
Machinery	738.92		-	738.92	504.59	38.04		542.62	196.29	234.33
Electric weighbridge	8.83		-	8.83	5.97	0.52	-	6.49	2.34	2.86
Electric weigh scale	0.21		-	0.21	0.09	0.02	-	0.11	0.10	0.12
Fire Extinguishing	0.44		-	0.44	0.35	0.02	-	0.36	0.07	0.09
R.O.Plant	1.01		-	1.01	0.67	0.06	-	0.73	0.28	0.35
Laboratary Equipment	5.27		-	5.27	2.55	0.70	-	3.26	2.02	2.72
Solar Rooftop System	-	53.37	-	53.37	-	0.48	-	0.48	52.89	-
Machinery-Screw Oil Press WIP		30.28	-	30.28	-	5.48	-	5.48	24.80	-
Office Equipment										
Face With Finger Machine	0.23		-	0.23	0.11	0.05	-	0.17	0.06	0.11
Invertor	2.15		-	2.15	2.06	-	-	2.06	0.09	0.09
Computer and Printer	3.15	0.01	-	3.16	2.01	0.66	-	2.66	0.50	1.15
Mobile	2.14	1.90	-	4.04	1.19	0.80	-	1.99	2.04	0.95
CCTV camera	4.57		-	4.57	3.77	0.19	-	3.96	0.61	0.80
Air Conditioner	4.37	0.11	-	4.48	1.92	0.44	-	2.36	2.12	2.45
New Air conditioner	-	1.89	-	1.89	-	0.05	-	0.05	1.84	-
Electrical Fittings										
Electrical Fittings	51.58	2.55	-	54.13	38.70	3.43	-	42.13	12.00	12.88
Furniture and Fixture										
Furniture	3.70	10.50	-	14.20	3.28	0.58	-	3.86	10.34	0.43
Vehicle										
Innova Hycross		24.17	-	24.17	-	2.07	-	2.07	22.10	-
Truck	10.25	-	-	10.25	9.74	-	-	9.74	0.51	0.51
Grand Total	**1,043.21**	**126.11**	**-**	**1,169.32**	**711.31**	**60.07**	**-**	**771.38**	**397.94**	**331.90**

Particulars	Gross Block				Depreciation				Net Block	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Closing	As at 31/03/2026	As at 31/03/2025
Plant and Machinery										
Machinery-Screw Oil Press WIP	-	-	-	-	-	-	-	-	-	30.28
Grand Total	-	-	-	-	-	-	-	-	-	**30.28**
Total	**1,043.21**	**126.11**	**-**	**1,169.32**	**711.31**	**60.07**	**-**	**771.38**	**397.94**	**362.19**

Note:

1.1 The company has not revalued any Tangible or Intangible assets during the financial year

1.2 No Capital Work in Progress and Intangible asset under development are pending at the year end.



I.18 -Statement of Revenue from operations

(Rs. In lakhs)

Particulars	For the Year ended 31/03/2026	For the Year ended 31/03/2025
(A) Sales		
Domestic	33,816.84	33,671.67
Exports	5,115.87	2,632.83
Total	**38,932.71**	**36,304.49**

I.19 -Statement of Other Income

Particulars	For the Year ended 31/03/2026	For the Year ended 31/03/2025
Non Operating Revenues		
Indirect Income		
A. Operational Support Income		
Duty Drawback Income	6.32	2.20
RoDTEP Income	92.67	24.91
CHA Charges Recovery	-	5.82
Loading Charges Income	0.05	1.73
Fuel Surcharge Income	0.13	-
Ocean Frieght Income	12.07	-
Rate Difference and Quality Income	-	144.36
Exchange Rate Difference Income	47.26	117.22
B. Financial & Miscellaneous Income	-	
Interest on Fixed Deposits	0.31	0.05
Bank Charges Recovered	3.65	-
Cash Discount Income	12.89	15.18
Prompt Payment Discount Income (PD)	41.77	-
Detention Charges Recovery	14.60	-
Jobwork Income	-	14.84
Insurance Claim Income	2.27	-
Miscellaneous Income	-	1.46
Total	**233.97**	**327.78**

I.20 - Statement of Raw Material Consumed

Particulars	For the Year ended 31/03/2026	For the Year ended 31/03/2025
Consumption of Raw Materials	10,456.10	3,039.60
Total	**10,456.10**	**3,039.60**

I.21 -Statement of Purchases of Traded Goods

Particulars	For the Year ended 31/03/2026	For the Year ended 31/03/2025
Purchases of Traded Goods	27,204.04	32,824.19
Total	**27,204.04**	**32,824.19**

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I.22 -Statement of Changes in Inventories of finished goods and Stock-in-Trade		
Particulars	**For the Year ended 31/03/2026**	**For the Year ended 31/03/2025**
Opening		
Opening Stock	5,447.14	2,515.60
Total	**5,447.14**	**2,515.60**
Closing		
Closing Stock	6,322.86	5,447.14
Total	**6,322.86**	**5,447.14**
Increase/Decrease		
Finished Stock	-875.72	-2,931.54
Total	**-875.72**	**-2,931.54**

I.23 -Statement of Employee Benefits Expense		
Particulars	**For the Year ended 31/03/2026**	**For the Year ended 31/03/2025**
Bonus Expense	2.67	2.39
Director Remunaration	24.00	9.00
Staff Welfare & HR Expenses	18.92	9.16
Provident Fund Contribution	1.71	2.41
Gratuity Expense	10.66	7.83
Salaries and Wages	40.46	53.63
Total	**98.42**	**84.42**

I.24 -Statement of Finance costs		
Particulars	**For the Year ended 31/03/2026**	**For the Year ended 31/03/2025**
Bank Processing Charges	9.84	17.97
Interest on Finances	14.50	-
Interest On WHL	-	9.94
Interest on Cash Credit	105.73	291.77
Interest on Car loan	0.37	-
Interest on Solar Loan	0.08	-
Interest on Packing Credit	38.70	17.72
Interest on Working Capital Demand Loan (WCDL)	164.84	14.21
Total	**334.07**	**351.61**

I.25 -Statement of Depreciation and Amortisation Expense		
Particulars	**For the Year ended 31/03/2026**	**For the Year ended 31/03/2025**
Depreciation and Amortisation Tangible Assets	59.88	61.73
Total	**59.88**	**61.73**

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I.26 -Other Operating and Administrative Expenses		
Particulars	**For the Year ended 31/03/2026**	**For the Year ended 31/03/2025**
(A) Administrative, Selling & General Expenses		
Advertisement & Promotional Expenses	5.25	1.37
Amendment Charges	0.04	0.11
Audit fees	2.58	4.29
Annual Custodial Charges	0.48	-
ASBA Processing & Brokerage Charges	0.64	-
Banking Charges	9.87	10.45
Bad Debts Written Off	12.47	-
Calibration & Testing Charges	0.40	-
Cancellation Charges	0.14	-
Cash & Prompt Payment Discount	-	7.48
Commission & Brokerage Charges	8.92	8.94
Consultancy & Advisory Fees	2.22	0.05
Container Cleaning & Washing Charges	-	0.36
Container Detention Charges	-	0.41
Courier & Postal Charges	1.91	1.54
Conference & Meeting Expenses	0.10	0.02
Customs Examination & Documentation Charges	0.39	0.15
Corporate Social Responsibility (CSR) Expenses	10.13	4.34
Depository Service Charges	0.92	-
Directors' Sitting Fees	0.24	0.36
Foreign Exchange Loss / Shortfall	2.53	1.83
Domain Registration & Hosting Charges	0.02	0.02
Equipment Handling Surcharge	0.38	0.11
Foreign Currency Conversion Charges	-	1.70
Inspection & Examination Charges	0.05	-
Factory Operating Expenses	7.94	5.07
Factory License Renewal Fees	0.24	0.17
FSSAI Registration & Compliance Charges	0.30	12.12
Fumigation & Pest Control Charges	14.65	2.35
Warehouse / Godown Rent	2.51	2.62
EVENT Expense	-	0.60
Pollution Control Board Fees	0.94	-
Goods & Services Tax (GST) Expenses	4.50	25.58
Sales Promotion & Gift Expenses	1.15	-
GST Late Filing Charges	0.55	0.01
Health Certificate Charges	2.86	1.01
Prior Period Expenses	-	0.95
Insurance Charges	17.69	10.31
Interest on Delayed GST Payment	-	0.02
Interest on Delayed TDS Payment	0.06	0.04
Interest on Income Tax Liability	13.01	6.13
Interest on Delayed Professional Tax Payment	0.00	0.93
Interest on Customs Duty	0.12	3.98
Rounding Off Differences	0.00	0.14
Laboratory Testing & Analysis Charges	-	0.12
Legal & Professional Fees	1.71	8.47
License & Permit Fees	0.14	0.12
Machinery Repair & Maintenance	3.89	4.69
Mandatory User Service Charges	0.20	0.12
Miscellaneous Administrative Expenses	0.79	

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Market Making Service Charges	9.54	-
Membership & Subscription Fees	0.13	0.13
Ocean Freight Related Expenses	-	39.80
Other Expense & PD - Other Charges	0.16	0.65
Fuel & Diesel Expenses	0.43	0.40
Import Penalty & Compliance Charges	0.35	12.96
Processing Fees Processing & Administrative Charges	4.08	-
Printing & Stationery Expenses	0.10	1.53
PAN Verification Charges	0.17	-
Property Tax Charges	0.18	0.28
Plant Quarantine & Inspection Charges	4.88	23.99
RTO Related Expenses	0.15	-
Registrar of Companies (ROC) Filing Fees	4.09	1.09
RoDETP License Sale Loss	0.34	-
Registration & Filing Charges	0.14	-
Silica Gel Expense	1.27	-
Stamp Duty Expenses	22.14	12.31
Subscription Charges	0.42	0.97
SME Listing & Compliance Fees	5.78	3.08
Software Maintenance & Update Charges	0.09	0.33
Inspection & Survey Charges	7.16	10.90
Telephone & Internet Charges	0.57	0.54
Trademark Application	0.18	-
Telex Charges	0.11	0.19
Terminal Handling Charges	36.04	23.57
Technical Testing and analysis	0.14	1.16
THC at Port of Discharge	1.13	2.54
Trade Fair & Exhibition Expenses	-	4.74
Travelling & Conveyance Expenses	4.59	1.70
Valuation & Professional Consultancy Fees	137.14	-
Vehicle Repair & Maintenance Expenses	0.33	-
Verified Gross Mass (VGM) Charges	0.02	-
Visa Processing Charges	0.17	0.13
Warehousing Charges	9.94	14.78
Weighbridge & Weighment Charges	0.09	-
Total (A)	**384.95**	**286.82**
(B) Direct Operating & Logistics Expenses		
Administrative Charges	0.18	0.12
Advance Cargo Handling Charges	0.20	-
Agency & Clearing Charges	4.68	2.27
Bill of Lading (BL) Charges	2.97	2.81
BL Switch Charges	3.27	1.58
Bill of Lading Surrender Charges	2.75	1.31
Bond Processing Charges	0.02	0.30
Cargo Handling & Loading Charges	0.87	1.40
Certification & Documentation Charges	8.72	7.58
Container Freight Station (CFS) Charges	44.70	79.69
Container Management Charges	-	0.10
Custom Expense for Shipping Bill Amendment	-	0.02
Delivery Order (DO) Charges	0.44	0.06
License Utilization Charges	-	0.13

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DFIA License Purchase Charges	61.26	-
Calibration Expenses	-	0.09
Cancellation Charges	-	0.16
Export Service Charges	-	0.01
Container Gate In / Gate Out Charges	0.28	0.21
Container Handling & Movement Chargess	13.84	61.83
Container Inspection Charges	0.19	0.02
Container Lift-On Charges	4.31	1.35
Container Seal Chargesense	1.58	0.34
Container Service Charges	1.06	-
Container Repair & Maintenance Charges	3.17	2.37
Container Yard Handling Charges	-	0.01
Local Conveyance Charges	-	0.00
Custom Duty	0.12	1,226.65
Delivery Order Extension Charges	0.02	0.06
Documentation & Filing Charges	2.95	13.12
Container Detention Charges	6.22	38.99
Electronic Data Interchange (EDI) Charges	0.02	0.02
Electricity Charges	45.89	48.68
Facilitation & Processing Charges	0.13	-
Gas Cylinder Expenses	23.09	36.93
Ground Rent Charges	0.11	-
Import Processing Charges	-	1.55
Job Work Charges	56.84	124.66
Laboratory Expense	2.42	2.29
Labour Expense	38.54	50.25
Shipping Line Charges	16.33	118.85
Loading/Unloading Charges	1.93	0.97
Packaging Design Charges	-	0.59
Packing Material Consumed	65.53	81.48
Phytosanitary Certificate Charges	1.11	0.48
Quality Claim Expenses	0.56	-
Quality Rate Difference Charges	1.23	-
Freight & Transportation Charges	89.89	120.28
Total (B)	**507.41**	**2,029.62**
Total (A)+(B)	**892.36**	**2,316.44**

I.27 -Statement of Tax Expense

Particulars	For the Year ended 31/03/2026	For the Year ended 31/03/2025
Current tax	261.70	237.06
Deferred tax	2.46	0.78
Total	**264.17**	**237.85**

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Annexture to Statement of Advances to Supplier		(Rs. In lakhs)
Particulars	**As at 31/03/2026**	**As at 31/03/2025**
(A) Advances to Supplier		
(i) Advances For Expense		
APEDA	0.00	0.05
BSE Limited	0.01	-
Central Depositary Services Ltd	-	0.04
Dhruhi Sterile	0.03	-
J. R. Roadlines Pvt. Ltd.	-	1.02
M D Global Exim	-	0.19
Rajkot Chamber Of Commerce & Industries	0.03	-
Ram Kumar Ray	1.00	1.20
Talakshi Lalji & Co.	0.08	-
S D Warehouse	-	1.11
Shree Ramdev Cargo Movers	-	0.01
TG Terminals Pvt Ltd	-	0.54
D M A A And Associates	0.02	0.09
Total (i)	**1.17**	**4.25**
(ii) Advances For Goods		
63Ideas Infolabs Pvt Ltd	-	0.11
Amee International	115.25	-
Agribiz International Dmcc	281.87	-
Arbaza Alimentos Ltda	-	6.83
DS Shipping Services	-	5.29
Laksh International	100.00	-
Jalaram Organic	-	240.62
Oman Cargo Movers - Import	0.67	-
Legacy Commodities Private Limited	-	141.24
Legacy Impex Private Limited	168.72	
Sagar International	-	0.03
Smartpaddle Technology Pvt Ltd	-	1.09
Wholesome Habbit	-	463.27
Total (ii)	**666.50**	**858.48**
(iii) Advances for Other		
Small Industries Development Of India	0.01	-
Coperaguas Cooperativa Agroindustrial	-	1.65
Total (iii)	**0.01**	**1.65**
Total (i+ii+iii)	**667.68**	**864.38**

Annexture Statement of Advance to Staff		
Particular	**As at 31/03/2026**	**As at 31/03/2025**
Pratap Chauhan	-	0.10
Abdulbhai Ibvani	-	0.05
Total	-	**0.15**

Annexture Statement of Advance from Customer		
Particulars	**As at 31/03/2026**	**As at 31/03/2025**
Advances From Customer		
Aliments ADP Foods	-	4.85
DI Italiano S SHPK	-	4.79
Moolchand Madhodas	-	1.96
Rika Global Impex Ltd.	-	138.92
Total	-	**150.52**

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Annexture Statement of Trade Payable Particulars	As at 31/03/2026	As at 31/03/2025
Outstanding Dues for MSME		
(i) For Less than 1 year		
Airson Agri commodity	-	1.64
Akshay And Anmol	1.07	2.21
Bgsmishra & Associates Company Secretaries LLP	-	0.43
Bizcovery Private Limited	99.31	43.98
Crystal Packaging	0.31	2.25
Dr Amin Controllers Private Limited	-	0.28
Geo-Chem Laboratories Pvt Ltd (24)	-	0.15
Greenworld Agri Seeds	-	0.92
Jalaram Industries	1.04	0.40
Kanaiya Industries	0.99	38.14
Khodiyar Agri Empire	-	22.05
Mats India Pvt Ltd	-	0.23
Mahadev Agri Industries	-	13.35
Mk Proteins	-	40.90
Murlidhar Proteins	-	0.97
Namami Multipack	2.52	5.87
Narendra Logistics Pvt Ltd	0.41	1.25
Nijanand Logistics	-	0.48
Indra Enterprise	-	0.39
Om International Courier & Cargo	0.03	0.16
Oman Cargo Movers (Export)	1.44	1.57
Oman Cargo Movers (Import)	-	17.84
Optimax Pest Management Services	0.43	0.30
Rajkot Packaging Industries	0.76	7.91
Raviraj Protins	-	21.67
Jalaram Organic (Purchase)	157.25	-
Spg Agrovert Limited	70.04	-
Shree Balaji Packaging	0.21	0.22
Shree Ramdev Industries	-	9.54
Star Agriwarehousing And Collateral Management Ltd	-	0.51
Aarti Industries	-	23.61
Keval Industries	-	79.97
Patel Refrigeration Service	-	0.36
Pmp Climate Technologies Pvt Ltd	-	0.31
Samarpan Peanut	-	2.10
Symmetric Systems	-	0.03
Talakshi Lalji & Co.	-	0.47
Tirupati Polymers	-	0.17
Testtex India Laboratories Pvt Ltd (27)	0.46	0.64
Westcoast Logistics	1.60	-
Qss Inspection And Testing Private Limited	0.22	0.20
Vir Engineers	0.01	-
Unique Speditorer Pvt Ltd	-	0.54
Amar Rotoflex Pvt Ltd	0.98	-
Dhwani Labour Law Link	0.12	
Total (i)	**339.19**	**344.02**

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(iii) For 1 to 2 Year		
Accurate Laboratory	-	0.08
Bombay Organic Cold Private Limited	-	0.10
Mats India Pvt Ltd (Gujarat)	-	0.23
Oman Cargo Movers (Import)	17.84	-
Shree Maa Engineering	-	0.20
Total (ii)	**17.84**	**0.61**
(iv) For 2 to 3 Year		
Tulsi Agro	-	6.79
Total (iii)	**-**	**6.79**
Total (i)+(ii)+(iii)	**357.03**	**351.41**
Outstanding Dues for other than MSME		
(i) For Less than 1 year		
Anand Agri Industries	-	0.97
Atul Kumar Mulji	-	0.11
Cargo System (India) Pvt. Ltd.	-	0.59
Central Depository Services(India) Ltd	0.12	-
Chunilal And Sons	-	0.51
Dhaval Agri Export Llp	-	1.25
Deepak & Co.	-	0.85
Deepak Logistic	2.17	0.94
Dessert Marine Services Pvt Ltd	-	17.17
Dipak Gas Agency	2.16	3.45
Food Safety And Standards Authority Of India	-	0.02
Globus Industries And Services Limited	-	736.66
Greenfield International Dwc -Llc	-	1,392.90
Gaurav Trading Company	94.17	-
Kokai Indo Food Stuffs Trading Llc (Import)	370.23	1,207.98
Korson Pest Management Pvt Ltd	0.26	-
ICICI Bank Ltd (Credit Card-7002)	0.08	0.01
K R Exim	-	-
Legacy Commodities Pvt Ltd(Import)	-	2,280.00
One Click Food Pvt Ltd	0.15	-
Seatrade Maritime Private Limited	2.73	-
Tengiz Patsatsia Didube	8.98	-
Export Inspection Agency - Rajkot	-	0.06
Indian Oilseeds & Produce Export Promotion Council	0.01	0.12
Kavya Logistics	0.81	-
Mmd & Associates	0.09	-
National Securities Depository Limited	0.04	-
Panchratna Agri Broker	-	0.15
Etc Agro Processing (India) Pvt. Ltd	8.22	-
Rajkot Chamber Of Commerce & Industries	-	0.06
Satish D. Memkiya	-	0.31
Samunnati Agro Solutions Pvt Ltd	298.82	149.40
Shambhubhai Kanabhai Varchand	-	0.38
Sebra Agricola Sa	-	11.41
Shree Jalaram Exim	-	0.18
Sree Ramji Traders	-	23.12

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Mansukhlal Premchand Agri. Commodities	-	1.95
Madhav Roadlines	-	0.32
M D Global Exim (New)	0.06	-
Maersk Line India Pvt Ltd	-	0.08
Mavji Naran Chhanga	-	0.38
Meera R. Solanki	-	0.04
Parmeshwar Traders	0.02	-
Onas Solar Pvt Ltd	1.17	-
Sahakar Agri Brokers	-	0.58
Sohan Lal Commodity Managemant Limited	-	2.14
Spg Global Commodities Limited	-	46.46
Trikam Kanji Kara Chhang	-	0.38
Vitco Enterprise	-	0.16
Vraj Water Solution	0.25	-
Rajkot Roadlines	0.75	-
Om Roadlines (Gandhidham)	0.59	-
Voyager Trading Partners Llc	161.71	-
Westcoast Logistics	-	3.71
Indian Oilseeds & Produce Export Promotion Council	-	0.09
Rajkot Chamber Of Commerce & Industries	-	0.01
Padm Agro Commodities	-	0.17
Dhwani Labour Law Link	-	0.36
Dhruv Agencies	0.27	0.75
Maersk Line India Pvt Ltd	-	4.84
Unjha Agro Company	-	188.72
Greenfield International Dwc -Llc	395.18	
Kaushik Bhai Kotahri	0.14	
Bharatbhai Relia	0.14	
Prabhakarbhai Khakkhar	0.14	
Dhruva S Chag	0.14	
Meera R. Solanki	0.04	
Total (i)	**1,349.64**	**6,079.74**
(iii) For 1 to 2 year		
Dhruv Agencies	0.47	-
Kokai Indo Food Stuffs Trading Llc (Import)	950.97	-
Maersk Line India Pvt Ltd	4.84	-
Unjha Agro Company	188.72	-
		-
Total(iii)	**1,145.01**	**-**
iv) 2 to 3 Years		
Tilakkumar Thakwani	-	0.15
Vithlani Sesame Brokers	-	0.33
Total (iv)	**-**	**0.48**
v) More than 3 Years		
Tilakkumar Thakwani	0.15	-
Sea West Shipping Pvt. Ltd.(Export)	-	3.87
Sea West Shipping Pvt. Ltd (Import)	-	1.04
Total(v)	**0.15**	**4.92**
Total (i+ii+iii+iv+v)	**2,494.80**	**6,085.13**

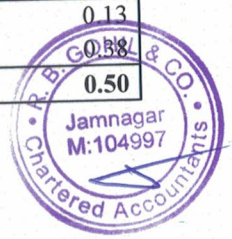
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Annexture Statement of Trade Recievable Particulars	As at 31/03/2026	As at 31/03/2025
(A) Undisputed Trade receivables – considered good		
i) Less Than 6 Months		
Agribiz International DMCC	283.58	74.71
Agricore CS SDN. BHD.	-	25.80
Ali Askari Gerashi General Trading LLC	-	5.27
Annapurna Universal Foods Pvt. Ltd.	-	5.91
Asad Hussain Kikha General Trading	-	5.27
Atlantic Commodities	-	29.59
Augustin E Corp	9.25	-
Agrocrops India Pvt Ltd	-	0.06
Chandarana And Brothers	2.34	447.80
Ckm Foodstuff Trading LLC	-	28.27
Dalian Evegrain Co., Ltd	69.54	-
Deko International Co Ltd	38.97	-
Dil Exim Commodities Pvt Ltd	-	647.65
Deko International Co Ltd	-	38.88
H N Comtrade	69.44	-
Horizon Foods LLC	23.78	-
Express Infra Financial Consultancy Private Limited	-	994.00
General Food Industry LLC	-	5.01
Gokul Agro Resources Limited	-	2.40
Hazel Mercantile Ltd.	-	1,479.00
Hexagon Nutrition (International) Pvt Ltd	-	0.05
Khedut Feeds And Foods P. Ltd.	411.25	-
Kishor Kumar Commodities DMCC	1.69	76.59
Jalaram Organic	-	0.04
La Piedra Redonda	-	27.77
Legacy Impex Private Limited	200.00	200.00
Mihir Enterprise	28.27	-
Manvi Traders.	-	0.40
Momtaz Foodstuff Trading LLC	21.58	-
Meletiadis S.A.	38.57	30.20
Neway International Supply	181.61	-
Nuflower Foods And Nutrition Pvt Ltd	63.79	137.76
Reliance Retail Limited	2.54	-
Parth Corporation	-	19.40
Pt Saudara Kusuma Era Sejahtera	-	26.12
Qemat Al Bawadi Company General Trading	-	229.11
Rashtriya Shala Trust	-	1.52
Riddhi Siddhi Industries	-	0.20
S S Trading	1.52	-
Sanman Trade Impex Limited	-	0.50
Shethaji Retail Private Limited	173.08	-
Shijiazhuang Xinhe Trading Co	27.92	-
Sagar International	-	0.11
Sudarshan Investments	42.64	-
Shakti Enterprise	318.94	-
Shreeji Global Fmcg Limited	199.15	

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Shreeji Agri Commodity Limited		-	94.24
Soma Nutrition Labs Pvt. Ltd.		39.11	31.78
Sidhhartha Corporation Private Limited		-	1.19
Sun Industries		-	324.08
Tirupati Enterprise		-	0.02
Udragon Corporation		-	0.00
Tesco Foods International		-	3.28
Vardhanam Agro Foods Private Limited		-	364.92
Viva Agri Pvt Ltd.		-	114.79
M/S Vadalia Foods		-	1.03
Jusoor Two For Clothing Trading		67.60	-
Svar Industries Private Limited		94.19	-
Immerse Tradex		152.03	
Rika Global Impex Ltd.		490.55	
Shri Ram Finance Ltd.		1.45	
Legacy Commodities Private Limited		2.44	
	Total (i)	**3,056.83**	**5,474.72**
ii) 6 Months - 1 Years			
Appolo Sesame Industries		4.53	27.76
Hazel Mercantile Ltd.		0.05	-
Jabs International Pvt Ltd		-	6.62
Om Shree International Private Limited		-	2.07
Saibaba Industries		-	4.05
Sanman Trade Impex Limited		0.05	-
Sunita Exports		-	2.08
Vardhanam Agro Foods Private Limited		18.31	
	Total (ii)	**22.95**	**42.58**
iii) 1 - 2 Years			
Jabs International Pvt Ltd		6.62	-
Om Shree International Private Limited		2.07	-
Parth Corporation		2.83	-
Saibaba Industries		4.05	-
Sunita Exports		2.08	-
Tesco Foods International		3.28	-
	Total (iii)	**20.92**	**-**
iv) 2 to 3 Years			
Limited Liability Company "Balthimgroup"		-	73.31
	Total (iv)	**-**	**73.31**
v) More than 3 Years			
Vikas Commodities		-	2.41
V B Enterprise		-	16.67
Limited Liability Company "Balthimgroup"		73.31	
	Total (v)	**73.31**	**19.08**
	Total (i+ii+iii+iv+v)	**3,174.02**	**5,609.69**

Annexture Statement of Remuneration Payable		
Particular	**As at 31/03/2026**	**As at 31/03/2025**
Arunkumar N. Chag	10.13	0.13
Sagar A. Chag	10.13	0.38
Total	**20.25**	**0.50**



1.28(A) Statement of Other Accounting Ratios, as per Companies Act, 2013

Particulars	As at 31/03/2026	As at 31/03/2025
a) Current Ratio (in Times)	1.66	1.15
b) Debt-Equity Ratio (in Times)	0.79	2.02
c) Debt Service Coverage Ratio (in Times)	4.29	3.89
d) Return on Equity Ratio (in %)	14.62%	33.65%
e) Inventory turnover ratio (in Times)	6.62	9.12
f) Trade Receivables turnover ratio (in Times)	8.86	8.17
g) Trade payables turnover ratio (in Times)	8.11	8.98
h) Net capital turnover ratio (in Times)	7.10	21.60
i) Net profit ratio (in %)	1.89%	1.77%
j) Return on Capital employed (in %)	26.01%	63.59%
k) Return on investment	N/A	N/A

Notes on Calculation

Current Ratio = Total Current Assets / Total Current Liabilities

Debt Equity Ratio = Total Debts / Total Shareholders Fund

Debt Service Coverage Ratio = Earnings available for debt services / Debt Services

Return of Equity Ratio = Profit for the year / Total Shareholders Fund

Inventory Turnover Ratio = Revenue from operations / Average Inventory

Trade Receivables turnover ratio = Net Credit Sales / Average accounts receivanles

Trade payables turnover ratio = Net Credit Purchase / Average accounts payable

Net capital turnover ratio = Revenue from operation / Average Woring capital

Net profit ratio = Profit for the year / Total Income

Return on Capital employed = Profit before tax and finance cost / Capital employed

Return on investment = Income generated from invested fund / Average invested fund

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GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

Summary of Significant Accounting Policies & Notes to Financial Statements

CIN: L15490GJ2005PLC046918

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED (Formerly Known as GUJARAT PEANUT PRODUCTS LIMITED) (Formerly Known as GUJARAT PEANUT PRODUCTS PRIVATE LIMITED)(CIN: L15490GJ2005PLC046918) was incorporated on 14th October 2005 under the provisions of the Companies Act, 1956 with the Registrar of Companies, Gujarat. The Company's registered office is situated D - 402, The Imperial Heights, opp. Big Bazar, 150 Feet Ring Road, Rajkot, Gujarat-360005, INDIA. The company is primarily involved in the cleaning, grading, processing, sorting and marketing of wide range of agricultural produce, commodities, food grains & pulses.

(Rs. In lakhs)

SIGNIFICANT ACCOUNTING POLICIES

Sr. No.	Policy	Description / Key Points
1	**Basis of Preparation & Presentation**	The financial statements are prepared on a historical cost basis in accordance with applicable Accounting Standards (AS) and on accounting principles of going concern which are measured at fair values. These financial statements have been prepared to comply with all material aspects of the accounting standards notified under section 133 of the Act, (the "Act") read with Rule 7 of the Companies (Accounts) Rules, 2014, and the other relevant provisions of the Act.
		Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policies hitherto in use.
		All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III of the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of the current classification of assets and liabilities.
2	**Use of Estimates**	The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates, and revisions, if any, are recognized in the current and future periods.
3	**PPE – Tangible Fixed Assets:**	All property, plant, and equipment are stated at cost, which includes capitalized borrowing costs, less accumulated depreciation, and impairment loss, if any. Cost includes purchase price, including non-refundable duties and taxes, expenditure that is directly attributable to bring the assets to the location and condition necessary for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located, if any
		Properties in the course of construction for production, supply, or administrative purposes are carried at cost, less any recognized impairment loss. Cost includes professional fees and for qualifying assets, borrowing costs capitalized in accordance with the Company's accounting policies. Such properties are classified into the appropriate categories of property, plant, and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use. Spare parts are treated as capital assets when they meet the definition of property, plant, and equipment. Otherwise, such items are classified as inventory.
		If significant parts of an item of property, plant, and equipment have different useful lives, then they are accounted for, as separate items (major components) of property, plant, and equipment. Any gains or losses on their disposal, determined by comparing sales proceeds with the carrying amount, are recognized in the Statement of Profit or Loss.

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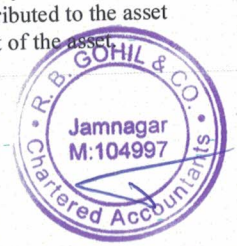
3.1	**PPE – Subsequent Expenditure**	Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.
3.2	**PPE – De-Recognition**	An item of property, plant, and equipment is de-recognized upon disposal or when no future economic benefits are expected to arise from its use. Any gain or loss arising from its de-recognition is measured as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss when the asset is de-recognized.
3.3	**PPE – Depreciation**	Depreciation on property, plant and equipment is provided using the written down value method based on the life and in the manner prescribed in Schedule II to the Companies Act, 2013, and is generally recognized in the statement of profit and loss. The cost of Leasehold is amortized over the tenure of a lease agreement. Freehold land is not depreciated. In a case where the cost of part of the asset is significant to the total cost of the asset and useful life of that part is different from the useful life of the remaining assets, the useful life of that significant part has been determined separately.

DEPRECIATION SCHEDULE (Schedule II, Companies Act 2013)

Sr No.	Asset Group	Useful Life
1	Building and Structures	30 years
2	Computer Equipment	03 years
3	Printer	03 years
4	Electric Fittings	10 years
5	Car	08 years
6	Vehicles	10 years
7	Office Equipment	05 years
8	Plant and Machinery	15 years

The depreciation methods, useful lives, and residual values are reviewed at each financial year-end and adjusted if appropriate. Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets. Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (up to) the date on which the asset is ready for use (disposed of).

3.4	**Biological Assets**	Recognition and measurement The company recognizes the biological asset (agricultural produce) when: (a) the company controls the asset as a result of past events; (b) it is probable that future economic benefits associated with the asset will flow to the company; and (c) the fair value or cost of the asset can be measured reliably The biological asset is measured at the end of each reporting period at its fair value less costs to sell.
3.5	**Capital work in progress**	Properties in the course of construction for production, supply or administrative purposes are carried at cost, less any recognized impairment loss. Cost includes professional fees and, for qualifying assets, borrowing costs capitalized in accordance with the Company's accounting policy. Such properties are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.
3.6	**Intangible Assets**	Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises its purchase price, and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates.
		Subsequent expenditure on an intangible asset after its purchase is recognized as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.



4	**Revenue Recognition**	Revenue is measured at the fair value of the consideration received or receivable where the ownership and significant risk has been transferred to the buyer.
		Sales return are accounted for / provided for in the year in which they pertain to, as ascertained till finalization of the books of account. Compensation on account of crop quality discounts is accounted for as and when settled.
5.1	**Taxation – Current Tax**	Provision for Current Tax is made and retained in the accounts on the basis of estimated tax liability as per applicable provisions of the Income Tax Act 1961.
5.2	**Taxation – Deferred Tax**	Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.
		Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.
		Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.
		Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.
	>>	Deferred tax has been recognised in accordance with the income statement / profit and loss approach (also referred to as the timing difference approach). Under this method, deferred tax is computed on the difference between the net profit as per the books of accounts (prepared under the Companies Act) and the net profit computed for income tax purposes under the Income Tax Act. Such difference, being a timing difference, is multiplied by the applicable income tax rate to arrive at the deferred tax amount for the year.
		Treatment up to FY 2024-25: Up to and including the Financial Year 2024-25, the deferred tax amount so computed (i.e., the net timing difference multiplied by the applicable tax rate) was directly presented as a closing balance in the Balance Sheet, either as a Deferred Tax Asset (DTA) or Deferred Tax Liability (DTL), as the case may be, without routing the current year movement through the Statement of Profit and Loss.
		Revised Treatment from FY 2025-26 onwards: With effect from Financial Year 2025-26, the accounting treatment has been appropriately revised to align with the correct method. Under the revised treatment, the deferred tax charge or credit arising during the year, representing the movement on account of current year timing differences, is first recognised in the Statement of Profit and Loss as a Deferred Tax Expense or Deferred Tax Income, as the case may be.
		Thereafter, such amount is adjusted against the opening balance of Deferred Tax Asset / Deferred Tax Liability as at the beginning of the financial year. The resultant net balance, after such adjustment, is carried forward and presented as the closing balance of Deferred Tax Asset or Deferred Tax Liability, as applicable, in the Balance Sheet.
		This change ensures that the impact of timing differences is appropriately reflected in the Statement of Profit and Loss in the year to which it pertains, and only the cumulative net balance is carried in the Balance Sheet, thereby presenting a true and fair view of the financial statements.

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5.3	**Current and deferred tax for the period**	Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.
		Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination. The Company recognizes interest levied and penalties related to Income Tax assessments in the tax expense.
6	**Earnings per Share**	Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
		Basic EPS = Net Profit ÷ Weighted Average Number of Equity Shares outstanding during the period.
		***Public Issue of New of Equity Shares:**
		The Company computes Earnings Per Share in accordance with IAS 33. During the current reporting period ended 31st March 2026, the Company successfully completed its Initial Public Offering (IPO) and allotted new ordinary shares to the public on 30th September 2025. As required under IAS 33, the weighted average number of ordinary shares outstanding during the period has been calculated by time-apportioning the newly issued shares from the date of their allotment.
		Accordingly, the shares issued pursuant to the IPO have been included in the weighted average share count only from 30th September 2025, being the date on which the consideration was received and the allotment was effected, and not for the entire reporting period.
		For the purpose of computing the weighted average number of ordinary shares, the shares outstanding prior to the IPO have been considered for the full reporting period, whereas the new shares allotted on 30th September 2025 have been weighted for the number of days remaining from the date of allotment to the end of the reporting period.
		Specifically, out of the total reporting period, the newly issued IPO shares have been weighted for 183 days (i.e., from 30th September 2025 to 31st March 2026) out of 365 days.
		Initial Public Offering (IPO):
		During the financial year ended 30th September, 2025, the Company made an Initial Public Offering (IPO) of 29,76,000 equity shares of ₹10/- each at a premium of ₹70/- per share aggregating to a total issue price of ₹80/- per share. All the aforesaid shares have been allotted as fully paid-up.
		The proceeds of the said issue are as under: Particulars₹Share Capital (29,76,000 shares × ₹10/-) = 29760000; Securities Premium (29,76,000 shares × ₹70/-) 208320000; Total Issue Proceeds 23,80,80,000/-

Sr. No.	Particulars	31/03/2026	31/03/2025
A	Profit/(Loss) for the period	738.30	649.53
B	Weighted Avg. No. of Shares / No. of Share	87.78	71.61
	EPS (A/B)	8.41	9.07



Sr. No.	Particulars	31/03/2026	31/03/2025
		No. of Days Weighted Avg. No. of Shares	No. of Days Weighted Avg. No. of Shares
1	Equity Share at the Beginning of Year	72.86	70.36
2	Bonus Element in Right Issue	-	-
3	Bonus Issue	-	-
4	Right Issue Shares	-	-
5	Preferential issue	-	1.25
6	Initial Public offer*	14.92	-
7	Total	87.78	71.61

7	**Provisions & Contingencies**	**Provisions:** Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.
		Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.
8	**Borrowing Cost**	Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the period in which they are incurred.
		The Company determines the amount of borrowing costs eligible for capitalization as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalization are determined by applying a capitalization rate to the expenditures on that asset. The Company suspends capitalization of borrowing costs during extended periods in which it suspends active development of a qualifying asset.
9	**Foreign Currency Transactions**	Transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing at the time of the transaction. Any Income or expense on account of exchange difference either on settlement or translation is recognized in profit and loss account. Monetary assets and liabilities relating to foreign currency transactions and forward exchange contracts remaining unsettled at the end of the year are translated at year end rates. Further, in respect of transactions covered by forward exchange contracts, the difference between the contract rate and the spot rate on the date of transaction is charges to Profit & Loss Account over the period of contract.



Sr. No.	Party Name	Nature of Transaction	31/03/2026	31/03/2025
1	Agmar Akhijaz Akmutamayyiz Company	Export Sales	62.09	-
2	Agribiz International DMCC	Import Purchase	323.89	579.95
3	Agribiz International DMCC	Export Sales	796.54	-
4	Agricore CS SDN BHD	Export Sales	15.77	25.80
5	AGROINDUSTRIAL CAMPO REAL LTDS	Import Purchase	477.01	-
6	Ahcof Neochains Holdings Co. Ltd	Export Sales	381.14	-
7	Al Sawsana EST	Export Sales	-	45.80
8	Al Soor Foodstuff L.L.C.	Export Sales	-	28.43
9	Ali Askari Gerashi General Trading LLC	Export Sales	-	28.27
10	Aliments ADP Foods	Export Sales	22.55	-
11	Al-Soor Al-Aqsa General Trading Co, Ltd.	Export Sales	39.21	70.72
12	Anqing Ahcof Food Co Ltd	Export Sales	232.71	-
13	Anqing Gurun Agricultural Products Co. Ltd	Export Sales	168.16	-
14	Arbaza Alimentos Ltd	Import Purchase	133.23	-
15	Arbaza Alimentos Ltd	Advance Payment	-	6.83
16	Asad Hussain Kikha General Trading	Export Sales	-	28.27
17	Asia International Fruits And Agri Products	Export Sales	-	112.39
18	Atlantic Commodities	Export Sales	51.27	219.39
19	Augustin E Corp	Export Sales	245.70	-
20	Bab Ai - Ataar Company General Trading Ltd Liability	Export Sales	-	55.50
21	Ckm Foodstuff Trading	Export Sales	113.72	28.27
22	Coperaguas Cooperativa Agroindustrial	Import Purchase	-	311.62
23	Cv. Mulia Agro Permata	Export Sales	-	10.74
24	Dalian Evegrain Co. Ltd	Export Sales	495.18	-
25	Deko International Co Ltd	Export Sales	80.39	43.20
26	Di Italiano S Shpk	Export Sales	23.88	-
27	Diaspolis Sp.Zo.O	Export Sales	-	26.42
28	Dryfo- Menexopoulos Bros S.A	Export Sales	40.48	51.01
29	ETG AGRI COMMODITIES & FINANCE FZ-LLC	Import Purchase	87.39	-
30	Foshan Jinhonghe Agro Foods Co.,Ltd	Export Sales	252.28	-



31	General Food Industry LLC	Export Sales	81.14	35.04
32	Good Choice Manufacturing	Export Sales	22.39	-
33	Greenfield International Dwc -LLC	Import Purchase	-	1,714.69
34	Horizon Foods LLC	Export Sales	51.14	-
35	Inox Ventures Fzco	Export Sales	27.17	-
36	JJ Nuts LLC	Export Sales	28.11	-
37	Jusoor Two For Clothing Trading	Export Sales	77.71	-
38	Katolik Group Sp.Z.O.O	Export Sales	-	51.63
39	Kishor Kumar Commodities Dmcc	Export Sales	142.94	83.02
40	Kokai Indo Food Stuffs Trading LLC (Import)	Import Purchase	370.23	12,406.64
41	Kokai Indo Food Stuffs Trading LLC Sales	Export Sales	-	-
42	La Piedra Redonda	Export Sales	-	27.77
43	Melad General Trading Llc	Export Sales	21.11	-
44	Meletiadis S.A.	Export Sales	99.81	30.20
45	Momtaz Foodstuff Trading LLC	Export Sales	20.31	-
46	Neway International Supply Chain LLC	Export Sales	356.12	-
47	Oro Dragon Seeds Agri-Sales Corp	Export Sales	35.20	-
48	Pt Saudara Kusuma Era Sejahtera	Export Sales	-	26.12
49	Pt. Asia Agro International	Export Sales	-	27.23
50	Qemat Al Bawadi Company General Trading	Export Sales	112.32	229.11
51	Qingdao Shengshi Sailing Import	Export Sales	77.57	-
52	Rouh Al Thiqa General Trading Co. Ltd	Export Sales	-	133.59
53	SEBRA AGRICOLA SA	Import Purchase	125.89	-
54	Shahi Foods And Spices LLC	Export Sales	39.30	-
55	Shanghai Taizeng International Trading Co.Ltd.	Export Sales	279.54	-
56	Shijiazhuang Xinhe Trading Co., Ltd	Export Sales	231.44	-
57	Sifsy Trading	Export Sales	-	28.01
58	Stenda Nr-25 Ilmi Kuleta	Export Sales	-	149.74
59	Tengiz Patsatsia Didube	Export Sales	32.58	-
60	Timbro Swiss SA	Import Purchase	221.11	-
61	Udragon Corporation	Export Sales	-	29.80
62	VOYAGER TRADING PARTNERS LLC.	Import Purchase	418.97	-
63	Xiamen Port Commerce Information Co., Ltd.	Export Sales	327.48	-

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10	**Impairment of Assets**	Assessment is done at each Balance Sheet date as to whether there is any indication that an asset may be impaired. For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets, is considered as a cash generating unit. If any such indication exists, an estimate of the recoverable amount of the asset/cash generating unit is made.
		Assets whose carrying value exceeds their recoverable amount are written down to the recoverable amount. Recoverable amount is higher of an asset's or cash generating unit's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Assessment is also done at each Balance Sheet date as to whether there is any indication that an impairment loss recognized for an asset in prior accounting periods may no longer exist or may have decreased.
11	**Prior Period Expenditure**	The change in an estimate due to error or omission in an earlier period is treated as prior period items. The items in respect of which liability has arisen/crystallized in the current year, though pertaining to earlier year is not treated as prior period expenditure.
12	**Extraordinary Items**	The income or expenses that arise from event or transactions which are clearly distinct from the ordinary activities of the Company and are not recurring in nature are treated as extraordinary items. The extra ordinary items are disclosed in the statement of profit and loss as a part of net profit or loss for the period in a manner so as the impact of the same on current profit can be perceived.
13	**Employee Benefits**	The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits during the restated financials period. Accounting Standard 15 on 'Employee Benefits' as prescribed under Section 133 of the Companies Act, 2013 read with Rule7 of the Companies (Accounts) Rules, 2014
		(a)Defined Benefit Plans: The Company has a policy of giving gratuity to its employees who complete a period of qualifying service which is 5 years. The Gratuity Provision Applicable from 01/04/2021 to the Company.
		i) On normal retirement / early retirement/withdrawal / resignation: As per the provisions of the Payment of Gratuity Act, 1972 with a vesting period of 5 years of service. ii) On the death in service: As per the provisions of the Payment of Gratuity Act, 1972 without any vesting period.

EMPLOYEE BENEFITS (Gratuity – AS-15 Revised 2005)

Executive Summary

The valuation results are summarized in the tables given below:

Assets and Liabilities		
Particulars	**31/03/2026**	**31/03/2025**
Defined Benefit Obligation	24.45	13.79
Fair Value Of Plan Assets	-	-
Effect of Assets Ceiling if any	-	-
Net Liability(Asset)	**24.45**	**13.79**

Bifurcation Of Liability	**31/03/2026**	**31/03/2025**
Current Liability	10.47	0.59
Non-Current Liability	13.98	13.20
Net Liability(Asset)	**24.45**	**13.79**

Income/Expenses Recognized during the period	**31/03/2026**	**31/03/2025**
Employee Benefit Expense	10.66	7.83
Other Comprehensive Income	-	-
Net	**10.66**	**7.83**

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Reconciliation of Defined Benefit Obligation			
Particulars		**31/03/2026**	**31/03/2025**
Opening Defined Benefit Obligation		13.79	5.97
Transfer in/(out) obligation		-	-
Current service cost		2.98	2.64
Interest cost		0.90	0.38
Actuarial loss (gain)		6.78	4.80
Past service cost		-	-
Loss (gain) on curtailments		-	-
Liabilities extinguished on settlements		-	-
Liabilities assumed in an amalgamation in the nature of purchase		-	-
Exchange differences on foreign plans		-	-
Benefits paid by fund		-	-
Benefits paid by company		-	-
Closing Defined Benefit Obligation		**24.45**	**13.79**

Reconciliation of Net Defined Benefit Liability/(Assets)			
Particulars		**31/03/2026**	**31/03/2025**
Net opening provision in books of accounts		**13.79**	**5.97**
Transfer in/(out) obligation		-	-
Transfer (in)/out plan assets		-	-
Employee Benefit Expense		10.66	7.83
Amounts recognized in OCI		-	-
	A	**24.45**	**13.79**
Benefits paid by the Company		-	-
Contributions to plan assets		-	-
	B	-	-
Closing provision in books of accounts	**A-B**	**24.45**	**13.79**

Actuarial Assumptions		
Particulars	**31/03/2026**	**31/03/2025**
Discount Rate	7.15% p.a.	6.70% p.a.
Salary Growth Rate	7.00% p.a.	7.00% p.a.
Withdrawal Rate – Age ≤25	10% p.a.	10% p.a.
Withdrawal Rate – Age 25–35	8% p.a.	8% p.a.
Withdrawal Rate – Age 35–45	6% p.a.	6% p.a.
Withdrawal Rate – Age 45–55	4% p.a.	4% p.a.
Withdrawal Rate – Age ≥55	2% p.a.	2% p.a.

Detailed Disclosures

Explanation of amounts in the Financial Statements

3.1 Funded Status		
Particulars	**31/03/2026**	**31/03/2025**
Present value of unfunded obligations	24.45	13.79
Present value of funded obligations	-	-
Fair value of plan assets	-	-
Net Defined Benefit Liability/(Assets)	**24.45**	**13.79**

3.2 Profit & Loss Account		
Particulars	**31/03/2026**	**31/03/2025**
Current service cost*	2.98	2.64
Interest on obligation	0.90	0.38
Net actuarial loss/(gain)	6.78	4.80
Loss/(gain) on curtailments & settlement	-	-
Net interest cost	-	-
Total – Employee Benefit Expenses/(Income)	**10.66**	**7.83**

***Service Cost disclosed above also includes the cost pertaining to all prior years.**

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Notes to the Financial Statements Non-Adjustment Items:

The financial statements for the year ended on 31 March 2026 are prepared as per Schedule III of the Companies Act, 2013:

Note 1 – Contingent liabilities and commitments (to the extent not provided for)

A disclosure for a contingent liability is usually reported in the notes to financial statements when there is a possible obligation that

There is contingent liability of the company as on 31st March 2026, and March 31st, 2025.

CONTINGENT LIABILITIES & COMMITMENTS

Summary Statement of Contingent Liabilities

Particulars	31/03/2026	31/03/2025
Income Tax	-	-
TDS	-	-
GST	283.99	283.99
Total	**283.99**	**283.99**

DEMAND OF GOODS AND SERVICE TAX DETAILS:

DEMAND REFERENCE NO	NATURE OF DUES	PERIOD TO WHICH RELATED	31/03/2026	31/03/2025
ZD240222014002H	GST	FY 2019-20	283.99	283.99

Note 2 – Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

Note: The Information had been given in respect of such Vendors to the extent they Could be identified as Micro and Small.

MSMED Act 2006 – Disclosure

Particulars	Year Ended 31/03/2026	Year Ended 31/03/2025
Principal amount due to Supplier Registered under the MSMED act and Remaining Unpaid as at year End	357.03	351.41
Interest due to Suppliers Registered under the MSMED act remaining unpaid as at year-end day during the year	-	-
Principal amount paid to supplier registered under the MSMED act, Beyond the appointed day during the year	-	-
The amount of interest due and payable for the period of making delayed payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED act	-	-
Interest paid, under section 16 of MSMED act, to suppliers Registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest due and payable toward suppliers registered under MSMED act, For Payment already made	-	-
Further Interest Remaining due and Payable for an earlier YEAR		
Total	**357.03**	**351.41**

Note 3

Related party transactions are already reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, as amended, in the Annexure-X of the enclosed financial statements.

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Note 4

Deferred Tax liability/Asset given Accounting Standard – 22: "Accounting for Taxes on Income" as at the end of the year is as under:

Deferred Tax Asset/(Liability) – AS-22		
Particulars	**FY 2025-26**	**FY 2024-25**
DTA/(DTL) on timing difference – Depreciation	-0.22	3.06
DTA/(DTL) on timing differences in others	2.68	1.97
Adjutment for the year	5.03	-
Net Deferred Tax Asset/(Liability)	**7.49**	**5.03**

Note 5 – Directors' Remuneration		
Particulars	**FY 2025-26**	**FY 2024-25**
Directors' Remuneration (including sitting fees)	24.00	9.00
Total	**24.00**	**9.00**

Note 6 – Auditors' Remuneration		
Particulars	**FY 2025-26**	**FY 2024-25**
Audit Fees	2.35	2.35
Total	**2.35**	**2.35**

Note 7 – Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits

Balances of Trade Receivables, Trade Payables, Borrowings, and Loans & Advances and Deposits are subject to confirmation. And Reconciliation, if any. The difference as may be noticed on reconciliation will be duly accounted for on completion thereof, in the opinion of the management, the ultimate Difference Will not be Material.

Note 8 – Re-grouping/re-classification of amounts

The figures have been grouped and classified wherever they were necessary and have been Rounded off to the nearest rupee.

Note 9 – Examination of Books of Accounts & Contingent Liability

The list of books of accounts maintain is based on information provided by the assesses and is not exhaustive. The information in audit report is based on our examination of books of accounts presented to us at the time of audit and as per the information and explanation provided by the assessed at the time of audit.

Note 10 – Director Personal Expenses

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or separable.

Note 11 – Memorandum under MSME Act, 2006

The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March, 2016 as Micro, Small or Medium enterprises. Consequently, the amount paid/payable to these parties could not be ascertainable.

Note 12 – Segment Reporting

The Company is mainly engaged in providing trading of agriculture seeds and all the activities of the business revolve around this main business. The company is operating under a single segment. Therefore, there is no separate reportable segments as per the accounting standard 17 Segment Reporting.

Note 13 – Prior Period Expenditure

The change in estimate due to error or omission in an earlier period is treated as prior period items. The items in respect of which liability has arisen/crystallized in the current year, though about earlier years are not treated as prior period expenditure.

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Note 14 – Extra Ordinary Items

The income or expenses that arise from the events or transactions which are distinct from the ordinary activities of the Company and are not recurring in nature are treated as extraordinary items. The extraordinary items are disclosed in the statement of profit and loss as a part of net profit or loss for the period in a manner so as the impact of the same on current profit can be perceived.

Note 15 – In reference to clause 2 of CARO quarterly details of current assets (stock, debtor, and creditors) mention below with deviation if any:

Month	As Per Books			As Per Stock statement			Difference		
	Stock	Debtors	Creditors	Stock	Debtors	Creditors	Stock	Debtors	Creditors
April	5,730.47	2,922.65	3,928.51	5,577.00	3,017.00	3,928.00	153.47	-94.35	0.51
May	5,402.58	3,541.01	4,360.48	5,248.00	3,787.00	4,365.00	154.58	-245.99	-4.52
June	4,392.67	3,904.32	3,537.33	4,238.00	4,105.00	3,551.00	154.67	-200.68	-13.67
July	4,692.48	3,778.02	3,513.54	4,539.00	3,973.00	3,522.00	153.48	-194.98	-8.46
August	4,357.12	4,030.32	2,391.18	4,203.00	4,291.33	2,390.20	154.12	-261.01	0.98
September	3,691.49	6,728.49	4,723.12	3,629.00	6,775.00	4,727.00	62.49	-46.51	-3.88
October	4,131.99	5,703.91	3,600.29	3,984.00	5,674.00	3,578.00	147.99	29.91	22.29
November	4,597.41	5,972.00	4,172.37	4,602.00	6,105.00	4,154.00	-4.59	-133.00	18.37
December	3,838.61	6,779.68	4,045.57	3,839.00	6,992.00	3,961.00	-0.39	-212.32	84.57
January	4,013.48	6,252.08	3,359.63	3,850.00	6,373.00	3,159.00	163.48	-120.92	200.63
February	4,878.87	4,782.81	2,661.67	4,877.00	4,857.00	2,644.00	1.87	-74.19	17.67
March	6,322.86	2,783.13	2,674.22	6,317.00	2,862.00	2,673.00	5.86	-78.87	1.22

Reason for deviation of Book Inventory statement to bank for every quarter, there was rate Difference, Quality Difference and Stock transfer that was not consider while submitted inventory statement to the Bank.

Note 16 – Willful Defaulter

The company is not declared willful defaulter by any bank of financial Institution or other lender during the year.

Note 17 – Registration of Charges or satisfaction with registrar of companies

During the Year, the company has registered new charges on the assets of the company with the registrar of companies which details are as follows:

Charge Holder Name	Date of Creation	Amount	Purpose
SIDBI	02/02/2026	56.42	Solar Roof Top Loan
YES Bank Limited	18/06/2025	3000	Working Capital Facality

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Annexure-X
I - RELATED PARTY TRANSACTIONS (AS-18)

(A) List of Related Parties

Sr.	Name of Person / Entity	Relationship
1	Arunkumar N. Chag	Whole Time Director
2	Sagar A. Chag	Managing Director
3	Sagar International	Sister Concern
4	Bharatkumar Keshavlal Relia	Non Executive Director
5	Dhruva Sagar Chag	Non Executive Director
6	Kaushik Hasvantray Kothari	Independent Director
7	Prabhakar Rameshbhai Khakhar	Independent Director
8	Jeetkumar B. Raychura	Company Secretary
9	Mayaben D. Kantaria	Chief Financial Officer
10	Pharma In All	Sister Concern

(B) Related Party Transactions

Name of Related Person	Nature of Transaction	FY 2025-26	FY 2024-25
Arunkumar N. Chag	Repayment of Unsecured Loan	264.88	655.99
	Unsecured Loan taken	263.00	43.51
	Director Salary	12.00	4.50
Sagar A. Chag	Repayment of Unsecured Loan	317.25	804.65
	Unsecured Loan taken	316.30	277.00
	Director Salary	12.00	4.50
Sagar International	Sales	306.15	1,071.15
	Purchase	63.66	82.32
	Job Work Expense	-	14.84
Bharatkumar Keshavlal Relia	Director Sitting Fees	0.06	0.09
Dhruva Sagar Chag	Director Sitting Fees	0.06	0.09
Kaushik Hasvantray Kothari	Director Sitting Fees	0.06	0.09
Prabhakar Rameshbhai Khakhar	Director Sitting Fees	0.06	0.09
Jeetkumar B. Raychura	Salary	3.01	3.30
Mayaben D. Kantaria	Salary	4.98	4.80
Pharma In All	Factory Equipment Expense	0.38	0.81

(C) Outstanding Balances as at Year-End

Name of Related Person	Nature of Balance	Outstanding As on 31/03/2026	Outstanding As on 31/03/2025
Arunkumar N. Chag	Unsecured Loan	-	1.88
	Director Salary	-	0.13
Sagar A. Chag	Director Salary	-	0.38
Sagar International	Advance for customer	-	0.03
	Debtors	-	0.11
Bharatkumar Keshavlal Relia	Director Sitting Fees	0.14	0.08
Dhruva Sagar Chag	Director Sitting Fees	0.14	0.08
Kaushik Hasvantray Kothari	Director Sitting Fees	0.14	0.08
Prabhakar Rameshbhai Khakhar	Director Sitting Fees	0.14	0.08
Jeetkumar B. Raychura	Salary	0.24	0.24
Mayaben D. Kantaria	Salary	0.44	0.40

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II – FINANCIAL INDEBTEDNESS

Based on the independent examination of Books of Accounts, Audited Financial Statements and other documents of the issuer Company, GUJARAT PEANUT AND AGRI PRODUCTS LIMITED and further explanations and information provided by the management of the Companies, which we believe to be true and correct to the best of our information and belief, the financial indebtedness of the company as at 31st March 2026 and 31st march 2025 are as mentioned below:

A. Summary of Borrowings Nature of Borrowing	Outstanding As on 31/03/2026	Outstanding As on 31/03/2025
i. Secured Loan	3,887.52	3,887.52
ii. Unsecured Loan	-	1.88
Total	**3,887.52**	**3,889.40**

i. Secured Loans: Name of Lender	Purpose / Rate	Sanctioned Amt	Outstanding As on 31/03/2026	Outstanding As on 31/03/2025
ICICI Bank Ltd A/c-239551000002	Cash Credit	1,000.00	-	489.23
ICIC Bank Ltd PC A/c-239552000003	Export Packing Credit			497.60
Yes Bank WCDL Floating	Working Capital	3,000.00	-	2,500.00
YES Bank Ltd (CC) A/c-047581300000079	Cash Credit			400.70
PNB Bank Ltd(Car Loan) A/c-9113000004436	Car Loan / 7.6 %	20.00	18.50	-
SIDBI Loan A/c No-D000F3GI	Solar Roof Top Term loan / 8.5%	56.42	56.42	-
		Total	**74.92**	**3.887.52**

ii. Unsecured Loans: Name of Lender	Purpose / Repayment Terms	Rate of Interest	Outstanding As on 31/03/2026	Outstanding As on 31/03/2025
Arunkumar N. Chag	Business / On Demand	-	-	1.88
		Total		**1.88**

For, GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

Arunkumar N. Chag
Whole Time Director
DIN:02190698

Sagar A. Chag
Managing Director
DIN:02192020

Jeetkumar B. Raychura
Company Secretary

Mayaben D. Kantaria
Chief Financial Officer

For, M/s. R B GOHIL
Chartered Accountants
FRN No.: 119360W

R. B. GOHIL & CO. Jamnagar M:104997 Chartered Accountants

Raghubha Bhaisabbha Gohil
Partner
Mem.No.: 104997

Date: 06/07/2026
Place: Jamnagar
UDIN: 26104997DDBJXO8505