

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
CROPNET PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements**Opinion**

We have audited the accompanying financial statements of CROPNET PRIVATE LIMITED (CIN: U45200RJ2019PTC066435) which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the 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 there under, 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.

Responsibilities of Management

The Company's Board of Directors are 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 and cash flows of the Company in accordance with accounting principles generally accepted in India, including Accounting Standards as prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 standalone financial statement that give a true and fair view and are free

from material misstatement, whether due to fraud or error. The Management is also responsible for maintaining and retaining the audit trail (edit log) records in compliance to the Companies (Accounts) Rules, 2014.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of financial statement

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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our qualified opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the relevant internal financial controls relevant to audit in order to design adequate audit procedures that are appropriate in the circumstances. Under section 143(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our qualified opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone 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.

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 paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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 (Account) Rules, 2015, as amended.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the Internal Financial Control over 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 Auditors Report in accordance with the requirements of Section 197(16) of the Act, as amended; the provisions of section 197 of the Companies Act are not applicable as no remuneration has been paid by the Company to its directors.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2015, in our opinion and to the best of our information and according to the explanations given to us:
 - a) The Company does not have any pending litigations which would have impact on its financial position.
 - b) The Company did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.
 - c) There were no amounts which were required to be transferred to the Invest or Education and Protection Fund by the Company.

- d) (i) Based on the representation received from the Management, other than those disclosed in the notes to the financial statements ,no funds have been advanced/received or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”)with the understanding that the intermediary shall lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company/ funding party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) Based on the representation received from the Management, that, to the best of it’s knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (iii) Based on audit procedures we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- e) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025, which has a feature of recording audit trail (edit log) facility and the same has been operated for all relevant transactions recorded in the software throughout the year. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with and, the audit trail has been preserved by the company as per the statutory requirements for record retention.
- f) The Company has not declared/paid any dividend during the year hence reporting under clause Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014, is not applicable.

For AVIJIT & Co.
Chartered Accountants
Firm Registration No.: **024933C**

Avijit Deep Saxena



CA AVIJIT DEEP SAXENA
Proprietor
Membership No.: 411817
UDIN: **25411817BMOVMR4859**

Date : 08-09-2025
Place: **Lucknow**

Annexure- A to the Independent Auditors' Report:

The Annexure referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date to the Members of **CROPNET PRIVATE LIMITED** on the Financial Statements for the year ended March 31, 2025

- i. a) A. The Company have maintained proper records showing full particulars including quantitative details and situation of its Property, Plant & Equipment.
B. The Company has maintained proper records showing full particulars of Intangible assets.
- b) According to the information and explanations given to us, physical verification of Property, Plant & Equipment is being conducted in a phased manner by the management under a programme designed to cover all the property, plant and equipment including intangible assets over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and nature of its business and no material discrepancies were noticed on such verification to the extent verification was made during the year.
- c) According to the information and explanation given to us, the records examined by us, the title deeds of immovable properties are held in the name of the Company.
- d) The Company has not revalued its Property, Plant & Equipment (including Right of Use assets) or intangible assets during the year.
- e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii. a) The company had no inventory during and at the year end. Therefore, the reporting requirements of paragraph 3(ii)(a) of the Order are not applicable.
b) The company has not been sanctioned any working capital limit in excess of five crore rupees during the reporting period, in aggregate, from the bank or financial institutions on the basis of security of current assets. Therefore, the reporting requirements under the paragraph 3(ii)(b) of the order is not applicable.
- iii. According to the documents and records produced before us the company has not made any investment or has not provided any loans or advances in the nature of loans or provided any guarantee or security, secured or unsecured, to the companies, firms, Limited Liability Partnerships or any other parties during the reporting period. Therefore, the reporting requirements under the paragraph (iii) (a-A, B), (iii) (b), (iii) (c), (iii) (d), (iii) (e) and (iii) (f) of Paragraph 3 of the Order are not applicable.
- iv. According to the information and explanations given to us, as per section 185 of the Companies Act, 2013, no loan has been given, investments made and no guarantee and security has been given attracting the provisions of section 185 and 186 of the Act. Hence, reporting requirements of paragraph 3(iv) of the Order are not applicable.

- v. Based on our examination of the Company's records and according to the information and explanations given to us, the company has not accepted any deposits from public (including deemed deposits) during the year within the meaning of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules 2014. Further, no order has been passed by Company Law Board or National Company Law Tribunal, or Reserve Bank of India or any court or any other tribunal. Hence reporting requirements of paragraph 3(v) of the Order are not applicable.
- vi. The provisions of section 148(1) read with Companies (Cost Records and Audit) Rules 2014 prescribed by the Central Government of the Companies Act, 2013 are not applicable to the company. Hence, reporting requirements of paragraph 3(vi) of the Order are not applicable.
- vii. (a) According to information and explanations given to us and our examination of records the company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and service tax and any other statutory dues to the appropriate authorities and no undisputed amount is payables in respect of provident fund, income tax, goods and service tax, cess and other material statutory dues which were arrear as on 31st March, 2025 for more than six months from the date it became payable.
- (b) According to the information and explanations given to us, the particulars of Goods and Service Tax, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of Excise, Value Added Tax, which have not been deposited on account of dispute are as under:

(Rs. In Lakhs)				
Name of the Statute	Nature of Dues	Forum where dispute is pending	Period to which amount relates	Amount not deposited as at 31/03/2025
N.A	N.A	N.A	N.A	N.A

- viii. According to the records examined by us and the information and explanations given to us, there were no transactions found unrecorded in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. a) According to the information and explanations and as verified from books of accounts, the company has not defaulted in repayment of loans or interest thereon to any lender.
- b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or other lender.
- c) In our opinion and according to the information and explanations given to us, the company has not term loans during the year. Hence, reporting requirements of paragraph 3(ix)(c) of the Order are not applicable.
- d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company has not raised on short-term basis hence reporting under this clause is not applicable.

- e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.
- x. Provisions of clause no. (x) (a & b) relating to utilization of moneys raised by way of initial public offer or further public offer including debt instruments and term loans, preferential allotment and private placement of shares or convertible debentures (fully, partially, optional) is not applicable to the Company, hence reporting under clause (x) under para 3 of the order is not applicable.
- xi. a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud or by the company, noticed or reported during the year, nor we have been informed of such case by the management.
- b) To the best of our knowledge and information with us there is no instance of fraud reportable under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) As per information and explanation given by management there were no whistle blower complaints received by the company during the year.
- xii. In our opinion and according to the information and explanations given to us the company is not a Nidhi Company. Accordingly, reporting under paragraph 3(xii) (a-c) of the order is not applicable.
- xiii. In our opinion and explanations given to us section 177 and 188 of Companies Act, 2013 with regard to transactions with related party have been complied with and all details as per accounting standard have been disclosed in the Financial Statements.
- xiv. a) In our opinion and based on our examination, the provision of Section 138 of Companies Act is not applicable to the company hence the company is not required to have an internal audit system as per provisions of the Companies Act, 2013.
- b) The company is not required to have an internal audit system for the period under audit, hence reporting under clause (xii) (b) of the para is not applicable.
- xv. According to information and explanations given to us the company has not entered into any non-cash transaction with the directors or person connected with him. Hence, the reporting requirement under paragraph 3(xv) of the order is not applicable to the company
- xvi. a) In our opinion and information provided to us the company is not required to be registered under section 45-IA of Reserve Bank of India Act, 1934.
- b) Company is not a NBFC, hence the reporting in this clause is not required.
- c) Company is Non NBFC, hence the reporting in this clause is not required.

- d) This clause is not applicable to the company as it is not a NBFC.
- xvii. The company has not incurred cash loss in current and previous year.
- xviii. There being no resignation of the statutory auditors during the year, hence reporting under clause (xviii) of Para 3 of the order is not applicable
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
- xxi. There is no consolidation of financial statements, accordingly reporting under clause 3(xxi) is not applicable.

For AVIJIT & Co.
Chartered Accountants
Firm Registration No.: 024933C

Avijit Deep Saxena



CA AVIJIT DEEP SAXENA
Proprietor
Membership No.: 411817
UDIN: 25411817BMOVMR4859

Date : 08-09-2025
Place:Lucknow

Annexure- B TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" of our report of even date to the Members of M/s. CROPNET PRIVATE LIMITED (CIN: U45200RJ2019PTC066435) on the Financial Statements for the year ended March 31, 2025

Report on the Internal Financial Control over Financial Reporting Under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial control over financial reporting of M/s. CROPNET PRIVATE LIMITED (CIN: U45200RJ2019PTC066435) as of 31st March, 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

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 finance controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, 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.

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 Accounts 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial control over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) 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 auditors' 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 with reference to financial statements.

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 period are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For AVIJIT & Co.
Chartered Accountants
Firm Registration No.:024933C

Avijit Deep Saxena

CA AVIJIT DEEP SAXENA
Proprietor
Membership No.: 411817
UDIN: 25411817BMOVMR4859



Date : 08-09-2025
Place: Lucknow

CROPNET PRIVATE LIMITED

CIN: U45200RJ2019PTC066435

Regd Off Address: B-15, SIDDHARTH NAGAR, Jaipur, JAIPUR, Rajasthan, India, 302017

Balance Sheet as at 31.03.2025

Particulars	Note No.	FY	FY
		2024-25	2023-24
I. EQUITY AND LIABILITIES			
(1) Shareholders Fund			
(a) Share Capital	2	1,00,000.00	1,00,000.00
(b) Surplus	3	24,485.47	(73,624.64)
(2) Non- Current Liabilities			
(a) Long Term Borrowings	4	78,66,330.00	79,07,429.08
(b) Deffered Tax Liabilities (net)	5	10,706.00	10,706.00
(3) Current Liabilities			
(a) Short Term Borrowings	6	-	-
(b) Trade Payables	7	9,000.00	74,637.00
(c) Other Current Liabilities	8	23,25,154.99	23,14,816.07
(d) Short-Term Provisions	9	-	-
Total		1,03,35,676.46	1,03,33,963.51
II. ASSETS			
(1) Non Current Assets			
(a) Property Plant and Equipments and Intangible Assets	10	5,03,515.08	6,16,460.57
(i) Property Plant and Equipment			
(ii) Capital Work in Progress			
(b) Non Current Investments	11	-	-
(c) Deffered Tax Assets	12	-	-
(d) Long Term Loans and Advances	13	-	-
(e) Other Non Current Assets			
(2) Current Assets			
(a) Inventories	14	20,80,000.00	20,80,000.00
(b) Other Current Asstes	15	45,05,227.36	38,55,768.22
(c) Cash and Cash Equivalentes	16	2,47,134.02	7,60,934.72
(d) Short Term Loans and Advances	17	29,99,800.00	30,20,800.00
Total		1,03,35,676.46	1,03,33,963.51

Significant Accounting Policies

Notes referred to above forms an integral part of the Financial Statements

For Avijit & Co.
Chartered Accountants
FRN-024933CAvijit Deep Saxena
M.No. 411817
UDIN: 25411817BMOVMR4859
Date: 08-09-2025
Place: LucknowFor and On Behalf of the Board
CROPNET PRIVATE LIMITEDShanti Yadav
DIRECTOR

DIN: 08573219

Vipul Rai
DIRECTOR

DIN: 07883540

CROPNET PRIVATE LIMITED

CIN: U45200RJ2019PTC066435

Regd Off Address: B-15, SIDDHARTH NAGAR, Jaipur, JAIPUR, Rajasthan, India, 302017

Statement of Profit and Loss for the period ended 31.03.2025

Particulars	Note No.	FY	FY
		2024-25	2023-24
Revenue from Operations	18	23,25,000.00	11,86,441.00
Other Income	19	1,849.00	2,731.00
Total Income		23,26,849.00	11,89,172.00
Expenses:			
Cost of Materials Consumed	20	13,93,593.72	5,90,944.53
Changes in inventories of finished good, work-in-progress and stock-in-Trade	21	-	-
Employee Benefit Expense	22	-	2,40,000.00
Financial Cost	23	2,80,650.48	2,65,331.02
Depreciation and Amortisation Cost	24	1,31,250.57	1,64,643.26
Other Expenses	26	4,23,244.12	4,84,040.58
Total Expenses		22,28,738.89	17,44,959.39
Profit before tax		98,110.11	(5,55,787.39)
Tax Expense		23,546.42	-
(1) Current Tax		-	10,706.00
(2) Deferred Tax		-	-
(3) Earlier Tax		-	-
Profit from the period		74,563.69	(5,66,493.39)
Profit/ (Loss) for the period			
Earning per Equity Share	27		
Face value per equity shares Rs. 10/- fully paid up.			
(1) Basic			
(2) Diluted			

Notes referred to above form an integral part of the Financial Statements.

For Avijit & Co.
Chartered Accountants
FRN No:-024933C

Avijit Deep Saxena

M.No. 411817

UDIN:25411817BMOVMR4859

Date:08-09-2025

Place: Lucknow



For and On Behalf of the Board

CROPNET PRIVATE LIMITED
CROPNET PRIVATE LIMITEDShanti Yadav
SHANTI YADAV
DIRECTOR

DIN: 08573219

VIPUL RAI
DIRECTOR

DIN: 07883540