NATURO AGROTECH INDIA LIMITED

(Formerly known as NATURO INDIABULL LIMITED)

Regd. Office: House No. M-43 And 44, Raghu Vihar, M Block, Shipra Path, Mansarovar, Jaipur, Rajasthan, India, 302020

CIN: L72900RJ2016PLC055890 E-Mail: info@naturoindiabull.com Contact: +91 9773315565

Date: 28th Sepetmber, 2026

To,
The Manager (Department of Corporate Affairs)
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai- 400001

Ref: Scrip Code: 543579

Sub: Revised Submission of audited Financial Results for the Half-yearly and Annually ended 31st March, 2026

Dear Sir/ Madam,

Pursuant to the regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (Listing Regulations), the Board of Directors at their Meeting held on 30th May, 2026 have considered, approved and took on records the audited Financial Results of the Company for the Half-yearly and Annually ended **31st March, 2026**_along with the report of auditors.

A copy of the results along with the report is enclosed herewith.

The Same is also available on the website of the company at www.naturoindiabull.com.

Kindly take the aforesaid information in your records

Thanking You.
Yours faithfully,

For **NATURO AGROTECH INDIA LIMITED**

JYOTI CHOUDHARY
Digitally signed by JYOTI CHOUDHARY
Date: 2026.09.28 16:35:29 +05'30'

Jyoti Choudhary
Director
DIN: 07927458

H. Rajen & Co.
CHARTERED ACCOUNTANTS

901, Imur Bldg., Sahakar Nagar,
J. P. Road, Near Apna Bazar,
Andheri (W), Mumbai - 400 053.
Mob.:97699 12413
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Independent Auditor's Report on Audit of Half yearly and Annual Standalone Financial Results of NATURO AGROTECH INDIA LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To,
The Board of Directors of
NATURO AGROTECH INDIA LIMITED

Qualified Opinion

We have audited the accompanying "Statement of Standalone Audited Financial Results for the half year / Year ended 31 March, 2026 (refer 'Other Matter' section below) of NATURO INDIABULL Limited ("the Company") ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

i. is presented in accordance with requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the quarter and year ended 31 March, 2026.

Basis for Qualified Opinion

During the period, the Company has repayment of Loans and Advances of Rs. 108.52 Lacs and Total Loans and advances granted as on 31.03.2026 was of Rs. 5458.07 Lacs to various ***parties which are the contravention of Section 185 and 186 of Companies Act, 2013.*** Company has not provided any resolution or underlaying documents and no shareholders' approval was obtained. Hence, we are unable to state whether these balances are recoverable or not to the extent and accordingly the impact of the same on profit & loss are not ascertainable at this moment.

During the period the Company has repay borrowings of Rs. 113.11 lacs and Total accepted borrowing as on 31.03.2026 of Rs. 804.42 Lacs from various parties other than Directors' and their relatives ***which are in contravention to Section 73 to 76 of the Companies Act, 2013.*** Further Company has not provided Counter-party ledger confirmation for accepted borrowings.

The company has stock of Rs. 1065.09 Lacs as on 31.03.2026, but we are uncertain about the existence and fair valuation of inventory due to the absence of physical verification report. Alternative audit procedures were employed, but they do not provide the same level of assurance as physical verification. Management's responsibility for valuation is acknowledged, but the lack of a physical verification report introduces inherent uncertainly in inventory balances.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, (as amended) ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

1. We bring to attention a significant matter related to the provision for income tax outstanding of an Amounting of Rs. 127.86 Lacs, where tax payments have been made as per income tax returns filled with Income Tax department over the past three years but corresponding entries have not been recorded in the books of Account. While the company has met its tax obligations, the absence of proper accounting entries raises concerns about the accuracy and completeness of the financial records. This departure from standard accounting practices could impact the reported financial position and income. Accurate tax liabilities still outstanding as at the end of review period could not be ascertained.

2. We highlighted a material concern regarding the non-payment of certain statutory dues by the company. As of 31.03.2026, payment for tax Deducted at source (TDS) and Tax Collated at Source (TCS) of Rs. 10.89 Lacs remain outstanding, creating a significant financial obligation. This non-compliance with statutory obligations may have legal and financial repercussions. While management has provided assurances of imminent resolution, the uncertainty surrounding the timing and completeness of these payments poses a risk to the financial statements

3. We draw attention uncertainty relating to recoverability from Trade Receivables Rs. 1484.49 Lakhs due to no direct confirmation received from debtors.

4. We unable to comment on Loans and Advances to others due to no interest income / other income booked against loans to others. Management not providing any provision for doubtful debts against recoverability of loans and advances.

5. We unable to comment on valuation of inventory. Management valued the Inventory only at Cost which is noncompliance of Ind AS 2 "Inventories" which requires inventory valuation at lower of cost or NRV (Net Realizable value) and also we are unable to attain physical inventory counting so cannot comment on quality and quantity of inventory as required by SA 501.

6. We draw your attention to that Closing Balances are relied upon as per books of accounts wherever the confirmations from debtors and creditors are not available. Debtors and Creditors Balances are subject to Confirmation. Debtors & Creditors Balances are as per Management representation and relied upon by the auditors.

7. During the review period it was observed that Company is doing substantial transactions of sales & purchase with related parties. The Management was not able to provide Compliance Documents with respect to Section 188 of The Companies Act, 2013 for transactions entered with related parties.

8. We note the company is not maintaining books of accounts in software having Edit Long feature. Absence of an Edit log in the Company's accounting software as prescribed under Rule 3(1) of the Companies (Accounts) Rules, 2014 for the review period, limiting our ability to independently verify changes to financial records. The lack of an edit log poses the lack of robust controls for financial transparency and compliance with statutory provisions of the Companies Act, 2013.

H. RAJEN & CO. BOMBAY

Our opinion is not modified in respect of the above matter.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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 during the course of our audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those Charged with Governance for the Standalone 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 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statements as a whole is 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 the Statement.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for purpose of expressing an opinion on the effectiveness of the Company's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors

- 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone 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 standalone 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 standalone financial statements.

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

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

Report on Other Legal and Regulatory Requirements

1. 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', 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:

   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. 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, except for the matters stated in the paragraph Point no.3 below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014

   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 (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 with reference to financial statements 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 the requirements of Sec 197(16) of the Act as amended, we report that he remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act, and is within the limits prescribed under Schedule V of the Companies Act, 2013.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's 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 entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been 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 mis-statement.

d) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph number 2(b) above on reporting under section 143(3) (b) of the Act and paragraph number 3 below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

v. No dividend have been declared or paid during the year by the company.

3. Based on our examination, the company, has used an accounting software Tally which is operated by a third party software service provider, for maintaining its books of account and in absence of Audit trail report, we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.

Others Matters

1. The Statement includes the results for the half year ended 31 March, 2026 being the balancing figure between the audited figures in respect of full financial year ended 31 March, 2026 and the published unaudited year-to-date figures up of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

2. The financial results for the half year ended 30th September 2025 have been reviewed by us pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We were also the Statutory Auditors of the Company for the financial year ended 31st March 2026, and our audit reports for the said period have been considered in the preparation of these financial results.

   Our opinion is not modified in respect of this matter.

For H. RAJEN & CO
Chartered Accountants
FRN- 108351W

CA Rajendra Desai
Partner
M. No.: 011307
UDIN : 26011307XFHRDO9467
Date : 30.05.2026
Place: Mumbai.

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company has maintained proper records showing full particulars of intangible assets;

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statementsare held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are 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) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have not been complied with and same is stated in basis of qualified opinion.

(v) During the period the Company has repay borrowings of Rs. 113.11 lacs and Total accepted borrowing as on 31.03.2026 of Rs. 804.42 Lacs from various parties other than Directors' and their relatives *which are in contravention to Section 73 to 76 of the Companies Act, 2013*. Further Company has not provided Counter-party ledger confirmation for accepted borrowings

(vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is not regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable except as state below.

Name of the Statute	Nature of the Dues	Amount (Rs. in lakh)	Period of delay
Income tax Act 1961	*Income tax*	*127.85*	*More than 6 month*

	Tax Deducted at Source (TDS) & Tax Collected at Source (TCS)	*10.89*	*More than 6 month*

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute except following : (if applicable) :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is Pending	Remarks, if Any
NIL					

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

NIL

(ix) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender

(x) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(b) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(c) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(d) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) is not applicable.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) is not applicable.

(xi) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xii) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report 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) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xiii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xiv) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xv) (a) Based on our examination of records and information provided to us by the management, we report that the company has an internal audit system commensurate with the size and nature of its business. Accordingly, clause 3(xiv)(a), of the Order is applicable

(b) Based on information and explanations provided to us, internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a) of the Order is complied.

(xvi) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xvii) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

(xviii) Based on our examination, the company has incurred cash losses in the financial year.

(xix) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xx) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, 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.

(xxi) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxii) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For H. RAJEN & CO
Chartered Accountants
FRN- 108351W

CA Rajendra Desai
Partner
M. No.: 011307
UDIN : 26011307XFHRDO9467
Date : 30.05.2026
Place: Mumbai.

Annexure'B'

Report on Internal Financial Controls with reference to financial statements

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

We have audited the internal financial controls over financial reporting of NATURO AGROTECH INDIA LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the 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.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations 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.

H. RAJEN & CO. BOMBAY

Opinion

In our opinion, 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 31, 2026, 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.

For H. RAJEN & CO
Chartered Accountants
FRN- 108351W

CA Rajendra Desai
Partner
M. No.: 011307
UDIN : 26011307XFHRDO9467
Date : 30.05.2026
Place: Mumbai.

NATURO AGROTECH INDIA LIMITED

(Formerly known as NATURO INDIABULL LIMITED
Regd. Office: House No. M-43 And 44, Raghu Vihar, M Block, Shipra Path, Mansarovar,
Jaipur, Rajasthan, India, 302020
CIN: L72900RJ2016PLC055890 E-Mail: info@naturoindiabull.com Contact: +91 9773315565

Statement on Impact of Audit Qualifications (IAQ)
For the Financial Year Ended March 31, 2026
Prepared in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015

Annexure — 1 Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Standalone Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 (See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

S.No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover /Total Income	1.00	0
2	Total Expenditure	82,06,942.64	82,06,942.64
3	Net Profit / (loss)	(82,06,942.64)	(82,06,942.64)
4	Earnings per share	-0.44	-0.44
5	Total Assets	81,60,52,758.13	81,60,52,758.13
6	Total Liabilities	81,60,52,758.14	81,60,52,758.14
7	Net Worth	36,23,95,099.50	36,23,95,099.50
8	Any other financial item(s) (as felt appropriate by the management)		

II. Audit Qualification (each audit qualification separately):

1. **Auditor Remarks**: Repayment of loans and advances of INR 1,08,52,000.00 occurred during the period, and total loans and advances granted as of March 31, 2026 stood at INR 54,58,07,448.13. The Statutory Auditor noted non-compliance with the statutory provisions of Sections 185 and 186 of the Companies Act, 2013, due to the absence of requisite Board resolutions, special resolutions, and prior approvals from shareholders.

   Board Remarks: The Board of Directors clarifies that the inter-corporate loans and advances were extended to support key operational synergies and strategic business initiatives. The management has initiated a thorough compliance review with secretarial advisors to evaluate all outstanding advances. The Board is actively taking steps to convene a general meeting to pass necessary special resolutions under Section 186, obtain post-facto shareholder approvals where applicable, and fully regularize all inter-corporate loan balances in accordance with statutory guidelines.

2. ***Auditor Remarks***: Repayment of borrowings of ₹1,13,11,000.00 occurred during the year under review, and total accepted borrowings as on March 31, 2026 stood at ₹8,04,57,106.50 (comprising Short-term Borrowings of ₹7,02,82,160.50 and Long-term Borrowings of ₹1,01,74,946.00) from non-directors and entities in contravention of Sections 73 to 76 of the Companies Act, 2013, and the rules framed thereunder. Additionally, ledger confirmations from lenders were not provided to the auditors.

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Board Remarks*:* The Board takes note of the observation and clarifies that these unsecured funds were accepted during urgent cash-flow requirements to maintain uninterrupted operational capability. The Company is currently liaising with all respective lenders to obtain signed external balance confirmations and ledger reconciliations. Further, the management is working on a comprehensive debt restructuring scheme to either repay these amounts or convert/regularize them into fully compliant financial instruments in accordance with Deposit Rules under the Companies Act, 2013.

3. ***Auditor Remarks****: The closing stock of inventory as of March 31, 2026 stood at ₹10,65,09,120.92. The auditor highlighted uncertainty regarding the physical verification procedures, condition, existence, and valuation of inventories under Indian Accounting Standard 2 (Ind AS 2)*

Board Remarks**:** The management confirms that internal physical counts were carried out across operational locations during the period. To address the auditor's observation regarding valuation and verification standards under Ind AS 2, the Board has instructed the operations team to standardize stock audit protocols, conduct regular periodic physical stock counts involving independent external assessors, and establish formal Net Realizable Value (NRV) write-down assessments for subsequent reporting periods.

4. ***Auditor Remark:*** *The Company has significant overdue statutory liabilities, including outstanding Income Tax liability of ₹1,27,15,684.01 (reported as ₹1,27,85,000.00 in the Auditor's summary) and unpaid Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) liabilities aggregating to ₹10,88,737.30 (TDS: ₹7,08,536.30, TCS: ₹3,80,201.00).*

   Board Remarks: The Board regrets the delay in the remittance of statutory dues, which arose due to severe liquidity constraints and operational delays during the financial year. The management has prioritized these statutory obligations and formulated a dedicated treasury strategy to liquidate all outstanding Income Tax, TDS, and TCS dues along with applicable interest in a phased manner at the earliest.

5. ***Auditor Remark:*** *Direct external balance confirmations for Trade Receivables standing at ₹14,84,49,259.81 as of March 31, 2026, were not made available during the statutory audit process.*

   Board Remarks*:* The management is actively engaged in dialogue and account reconciliation exercises with major trade partners and commercial clients. Formal balance confirmation requests have been dispatched, and the Company expects to finalize all ledger reconciliations and receive signed confirmation statements during the upcoming financial quarters.

6. ***Auditor Remark****: The Statutory Auditors reported potential procedural non-compliances under Section 188 of the Companies Act, 2013, regarding arm's length documentation and prior approvals for transactions entered into with related parties during the year.*

   Board Remarks*:* All related party transactions entered into during the year were conducted in the ordinary course of business and driven by commercial necessity. The Board has initiated a comprehensive review of its internal legal compliance mechanism to ensure that all future related party contracts are pre-approved by the Audit Committee/Board and meticulously documented in Form AOC-2 in full compliance with Section 188.

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7. ***Auditor Remark**: The accounting software utilized by the Company did not feature an enabled continuous audit trail (edit log) facility operating throughout the entire financial year, as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, and Rule 3(1) of the Companies (Accounts) Rules, 2014.*

   ***Board Remarks**:* The management has noted the technical non-compliance. The Company is upgrading its enterprise resource planning (ERP) and financial accounting software systems. Technical implementation is underway with software vendors to ensure that the edit log functionality is permanently enabled, tamper-proof, and continuously maintained for all financial transactions going forward.

For For NATURO AGROTECH INDIA LIMITED
(Formerly known as NATURO INDIABULL LIMITED)

JYOTI CHOUDHARY
Digitally signed by JYOTI CHOUDHARY
Date: 2026.09.28 15:51:48 +05'30'

JYOTI CHOUDHARY
Director
DIN: 07927458

Date:28.09.2026

Place: Jaipur

NATURO AGROTECH INDIA LIMITED

FORMALLY KNOWN AS NATURO AGROTECH INDIA LIMITED

Audited Balance Sheet as at 31st March 2026

1st Floor, 51, Lohiya Colony, 200 FT Bye Pass Vaishali Nagar, Jaipur - 302021

Particulars	Note No.	As at 31st March 2026 (₹)	As at 31st March 2025 (₹)
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	1	18,86,47,150.00	18,86,47,150.00
Reserves and Surplus	2	17,37,47,949.50	18,19,54,891.14
Total Shareholder's Funds		36,23,95,099.50	37,06,02,041.14
Non-Current Liabilities			
Long-term Borrowings	3	1,01,74,946.00	1,07,89,417.00
Deferred Tax Liabilities (Net)			
Total Non-Current Liabilities		1,01,74,946.00	1,07,89,417.00
Current Liabilities			
Short-term Borrowings	4	7,02,82,160.50	7,35,93,537.54
Trade Payables (Others)	5	25,44,47,636.14	25,54,98,560.04
Other Current Liabilities	6	10,60,37,231.99	10,67,49,313.65
Short-term Provisions	7	1,27,15,684.01	1,28,15,684.01
Total Current Liabilities		44,34,82,712.64	44,86,57,095.24
TOTAL EQUITY AND LIABILITIES		81,60,52,758.14	83,00,48,553.38
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	9	99,67,206.02	1,44,97,598.55
Capital Work-in-Progress		8,36,240.00	8,36,240.00
Non-current Investments	8	10,765.18	10,000.00
Deferred Tax Assets (Net)		31,31,724.40	31,31,724.40
Other Non-Current Assets			1,30,000.00
Total Non-Current Assets		1,39,45,935.60	1,86,05,931.99
Current Assets			
Inventories	10	10,65,09,120.92	10,65,08,410.90
Trade Receivables	11	14,84,49,259.81	15,01,57,728.81
Cash and Cash Equivalents	12	59,226.43	9,29,027.86
Short-term Loans and Advances		54,58,07,448.13	55,27,25,569.15
Other Current Assets	13	12,81,768.24	11,22,552.70
Total Current Assets		80,21,06,822.53	81,14,42,621.40
TOTAL ASSETS		81,60,52,758.13	83,00,48,553.39

As per our report of even date annexed
for H. RAJEN & CO.
CHARTED ACCOUNTANTS
Firm Registration No.: 108351W

CA Rajendra Desai
Partner
Member ship No.: 011307
Palace :- Jaipur
Date :- 30th May 2026

FOR NATURO AGROTECH INDIA LIMITED
For Naturo Agrotech India Limited
DIRECTOR
MAHENDRA SONI
DIN :- 11046273
Director

FOR NATURO AGROTECH INDIA LIMITED
For Naturo Agrotech India Limited
DIRECTOR
JYOTI CHOUDHARY
DIN :- 7927458
Director

NATURO AGROTECH INDIA LIMITED

FORMALLY KNOWN AS NATURO AGROTECH INDIA LIMITED

Audited statement of profit and loss as at 31st March 2026

1st Floor, 51, Lohiya Colony, 200 FT Bye Pass Vaishali Nagar, Jaipur - 302021

Particulars	Note No.	31st March 2026 (₹)	31st March 2025 (₹)
REVENUE			
Revenue from Operations		-	2,05,16,875.47
Other Income	14	1.00	91,484.74
Total Income		1.00	2,06,08,360.21
EXPENSES			
Purchase of Stock-in-Trade	15	-	2,03,51,957.94
Changes in Inventories	16	(710.02)	(74,772.58)
Employee Benefit Expenses	17	9,77,438.33	34,37,562.67
Finance Costs	18	8,48,871.00	12,99,045.00
Depreciation and Amortization		45,30,392.54	62,90,848.00
Other Expenses	19	18,50,950.79	31,65,756.84
Total Expenses		82,06,942.64	3,44,70,397.87
Profit / (Loss) Before Tax		(82,06,941.64)	(1,38,62,037.66)
Current Tax			
Deferred Tax		-	(8,90,927.54)
Profit / (Loss) for the Period		(82,06,941.64)	(1,29,71,110.12)
EARNINGS PER SHARE			
Basic EPS (Before extraordinary items)	25	-0.44	-0.69
Basic EPS (After extraordinary adjustment)		-0.44	-0.69
Diluted EPS (Before extraordinary items)		-0.44	-0.69
Face Value per Share (₹)		10.00	10.00

As per our report of even date annexed
for H. RAJEN & CO.
CHARTED ACCOUNTANTS
Firm Registration No.: 108351W

CA Rajendra Desai
Partner
Member ship No.: 011307
Palace :- Jaipur
Date :- 30th May 2026

FOR NATURO AGROTECH INDIA LIMITED
For Naturo Agrotech India Limited
DIRECTOR
MAHENDRA SONI
DIN :-
Director

FOR NATURO AGROTECH INDIA LIMITED
DIRECTOR For Naturo Agrotech India Limited
JYOTI CHOUDHARY
DIN :-
Director

NATURO AGROTECH INDIA LIMITED

Formally known as Naturo Indiabull limited

1st Floor, 51, Lohiya Colony, 200 FT Bye Pass Vaishali Nagar, Jaipur-302021

CIN:L72900RJ2016PLC055890

(F.Y. 2025-2026)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2026

₹ in lakhs

	PARTICULARS	31st March 2026	31st March 2025
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	(82.04)	(138.62)
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	45.30	62.91
	Finance Cost	8.46	12.99
	Interest received		
	Operating profits before Working Capital Changes	(28.28)	(62.72)
	Adjusted For:		
	(Increase) / Decrease in trade receivables	17.08	(347.73)
	Increase / (Decrease) in trade payables	(10.74)	(348.24)
	(Increase) / Decrease in inventories	(0.01)	(.75)
	Increase / (Decrease) in other current liabilities	(7.89)	(59.59)
	(Increase) / Decrease in Short Term Loans & Advances	69.18	1200.09)
	(Increase) / Decrease in other current assets	(1.60)	(3.04)
	Cash generated from Operations	37.75	378.01
	Net Cash flow from Operating Activities(A)	37.75	378.01
B.	**Cash Flow From Investing Activities**		
	Purchase of tangible assets		(12.27)
	Non Current Investments / (Purchased) sold	(0.01)	(0.10)
	Interest Received		
	Other Inflow / (Outflows) of cash	1.30	.00
	Net Cash used in Investing Activities(B)	1.29	(12.37)
C.	**Cash Flow From Financing Activities**		
	Finance Cost	(8.46)	(12.99)
	Increase in / (Repayment) of Short term Borrowings	(16.82)	(346.82
	Increase in / (Repayment) of Long term borrowings	(22.46)	(24.47)
	Net Cash used in Financing Activities(C)	(47.75)	(384.27)
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	(8.70)	(18.63)
E.	Cash & Cash Equivalents at Beginning of period	9.29	27.92
F.	Cash & Cash Equivalents at End of period	0.59	9.29
G.	**Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)**	(8.70)	9.29
H.	**Difference (F-(D+E))**		

For H. RAJEN & CO.
Chartered Accountant
(FRN: 108351W)

RAJENDRA DESAI

Membership No.: 011307
Place: Jaipur
Date:- 30st may 2026

For and on behalf of the Board of Directors

For Naturo Agrotech India Limited

Mahendra Soni
Director
DIN: 11048273

Director

For Naturo Agrotech India Limited

Jyoti Choudhary
Director
DIN: 07927458

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

NATURO AGROTECH INDIA LIMITED

FORMALLY KNOWN AS NATURO AGROTECH INDIA LIMITED

Notes to Financial Statements - Year ended 31st March 2026

Note 1: Share Capital

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Authorised: 25,000,000 Equity Shares @ ₹10 par	25,00,00,000.00	25,00,00,000.00
Issued: 18,864,715 Equity Shares @ ₹10 par	18,86,47,150.00	18,86,47,150.00
Subscribed & Paid-up: 18,864,715 Equity Shares @ ₹	18,86,47,150.00	18,86,47,150.00
Total Share Capital	18,86,47,150.00	18,86,47,150.00

Note 2: Reserves and Surplus

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Surplus – Opening Balance	3,28,34,056.14	4,58,17,420.04
Less: Loss for the Year	(82,06,941.64)	(1,29,83,363.90)
Surplus – Closing Balance	2,46,27,114.50	3,28,34,056.14
Securities Premium – Opening & Closing Balance	14,91,20,835.00	14,91,20,835.00
Total Reserves and Surplus	17,37,47,949.50	18,19,54,891.14

Note 3: Long-term borrowings

Particulars	31 Mar 2026 (₹)		31 Mar 2025 (₹)	
Term Loan - From banks	Non-Current	Current Maturities	Non-Current	Current Maturities
Bank	72,74,948.00	39,19,948.00	1,07,89,417.00	24,34,364.00
	72,74,948.00	39,19,948.00	1,07,89,417.00	24,34,364.00
The Above Amount Includes				
Unsecured Borrowings	29,00,000.00	39,19,948.00	1,07,89,417.00	24,34,364.00
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 6)		(39,19,948.00)		(24,34,364.00)
Total Provisions	1,01,74,948.00		1,07,89,417.00	-

Note 4: Short-term Borrowings

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Intercorporate Borrowings	-	34,10,345.50
From Others	6,63,62,212.50	6,77,48,828.04
Current Maturities of Long-term Debt	39,19,948.00	24,34,364.00
Total Short-term Borrowings	7,02,82,160.50	7,35,93,537.54

For Naturo Agrotech India Limited

Director

For Naturo Agrotech India Limited

Director

Note 5: Trade Payables

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Others	25,44,47,636.14	25,54,98,560.04
Total Trade Payables	25,44,47,636.14	25,54,98,560.04

Note 6: Other Current Liabilities

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Salary Payable	1,60,000.00	8,72,071.67
TCS Payable	3,80,201.00	3,80,201.00
TDS Payable	7,08,536.30	7,08,536.30
Advance from Debtors	10,47,88,494.69	10,47,88,504.68
Total Other Current Liabilities	10,60,37,231.99	10,67,49,313.65

Note 7: Provisions

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Provision for Income Tax (Short-term)	1,27,15,684.01	1,28,15,684.01
Total Provisions	1,27,15,684.01	1,28,15,684.01

Note 8: Non-current investments

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Investment in Equity Instruments	10,765.18	10,000.00
Total Inventories	10,765.18	10,000.00

Note 9: Other non-current assets

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Advance Rent	-	1,30,000.00
Total Inventories	-	1,30,000.00

Note 10: Inventories

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Stock in Trade (valued at cost or NRV)	10,65,09,120.92	10,65,08,410.90
Total Inventories	10,65,09,120.92	10,65,08,410.90

Note 11: Trade Receivables

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Secured, Considered Good	14,84,49,259.81	15,01,57,728.81
Total Trade Receivables	14,84,49,259.81	15,01,57,728.81

Note 12: Cash and Cash Equivalents

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Balance with Banks (Current Accounts)	52,654.14	5,69,724.13
Cash on Hand	6,571.29	3,59,303.73
Total Cash and Cash Equivalents	59,225.43	9,29,027.86

Note 13: Other Current Assets

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
GST Input	12,81,768.24	10,97,877.70
Security Deposits	-	24,675.00
Total Other Current Assets	12,81,768.24	11,22,552.70

Note 14: Other Income

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Interest Income & Other Income	1.00	91,484.74
Total Other Current Assets	1.00	91,484.74

For Naturd Agrotech India Limited

Director

For Naturd Agrotech India Limited

Director

Note 15: Cost of material Consumed

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Purchase of Stock in Trade	-	2,03,51,957.94
Total Other Current Assets	-	2,03,51,957.94

Note 16: Changes in inventories

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Inventory at the end of the year		
Finished Goods	10,65,09,120.92	10,65,08,410.90
	10,65,09,120.92	10,65,08,410.90
Inventory at the beginning of the year		
Finished Goods	10,65,08,410.90	10,64,33,638.32
	10,65,08,410.90	10,64,33,638.32
(Increase)/decrease in inventories		
Finished Goods	(710.02)	(74,772.58)
Total Other Current Assets	(710.02)	(74,772.58)

Note 17: Employee Benefit Expenses

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Salaries and Wages	9,77,438.33	34,37,562.67
Total Employee Benefit Expenses	9,77,438.33	34,37,562.67

Note 18: Finance Costs

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Interest	8,48,871.00	12,99,045.00
Total Finance Costs	8,48,871.00	12,99,045.00

Note 19: Other Expenses

Particulars	31 Mar 2026 (₹)	31 Mar 2025 (₹)
Audit Expenses	5,00,000.00	6,00,000.00
Bank Charges	4,352.95	3,121.24
Business Consultancy Expenses	1,29,500.00	6,58,920.00
Insurance Expenses	1,01,503.00	1,69,804.00
Office Expenses	1,44,438.70	76,383.90
Repair and Maintenance	5,63,179.91	5,88,975.25
ROC and Shares Relating Expenses	1,75,000.00	7,78,227.46
Travelling Expenses	80,182.00	-
Loss by Dept	1,36,666.28	-
Penalty for Unpaid Installment	12,942.00	-
Advertisement Expenses	-	16,000.00
Conveyance Charges	-	24,275.00
Freight Expenses	-	5,000.00
Loading Expenses	-	5,050.00
Rent Expenses	-	2,40,000.00
Round Off	1.12	
Share Trading Charges	3,184.82	
Balance Write Off	0.01	-
Total Other Expenses	18,50,950.79	31,65,756.84

For Nalurd Agrotech India Limited

Director

For Nalurd Agrotech India Limited

Director

NATURO AGROTECH INDIA LIMITED

FORMALLY KNOWN AS NATURO AGROTECH INDIA LIMITED

Note 9: Property, Plant & Equipment as at 31st March 2026 (₹)

Particulars			Gross Block				Accumulated Depreciation				Net Block	
	Rate of	Useful Life (In Yrs	Balance as at 1 April 2025	Additions	Deletion/Sale	Balance as at 31 March 2026	Balance as at 1 April 2025	Depreciation charge for the period	Deletion-Sale/Loss	Balance as at 31 March 2026	Balance as at 31 March 2025	Balance as at 31 March 2026
A. Tangible Assets												
Computers			139000.00	0.00	0.00	139000.00	138300.02	442.11	0.00	138742.13	699.98	257.87
Office Equipments			323897.46	0.00	0.00	323897.46	305335.31	8365.96	0.00	313701.27	18562.15	10196.19
Vehicles						0.00				0.00		0.00
Kia Carnival			2712000.00	0.00	0.00	2712000.00	1927208.31	245090.44	0.00	2172298.76	784791.69	539701.24
Range Rover Velar			0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
BMW X7			14160610.59	0.00	0.00	14160610.59	4437721.58	3036458.24	0.00	7474179.82	9722889.01	6686430.77
Jeep Wrangler			4900000.00	0.00	0.00	4900000.00	1677313.02	1006445.15	0.00	2683758.16	3222686.98	2216241.84
						0.00				0.00		0.00
Mitsubishi split ac			73500.00	0.00	0.00	73500.00	12506.28	19048.34	0.00	31554.62	60993.72	41945.38
VIVO MOBILE			47456.78	0.00	0.00	47456.78	8973.66	12018.28	0.00	20991.94	38483.12	26464.84
Maruti Swift LXI			684312.00	0.00	0.00	684312.00	35820.10	202524.02	0.00	238344.12	648491.90	445967.88
			23040776.83	**0.00**	**0.00**	**23040776.83**	**8543178.27**	**4630392.54**		**13073570.81**	**14497598.56**	**9967206.02**
WIP Villa Project			836240.00	0.00	0.00	836240.00	0.00	0.00	0.00	0.00	836240.00	836240.00
											15333838.56	**10803446.02**

For Naturo Agrotech India Limited

Director

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