

**PU Agri Logistics Limited**

**Financial Statements for the**  
**FY - 2022-23**

**PU AGRI LOGISTICS LIMITED**  
**Balance sheet as at March 31, 2023**



<b>Particulars</b>	<b>Notes</b>	<b>in Lacs</b> <b>As at March 31, 2023</b>
<b>Current assets</b>		
<b>Financial assets</b>		
Cash and Cash Equivalents	1	5.00
		<u>5.00</u>
<b>Total Assets</b>		<u><u>5.00</u></u>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	2	5.00
Other Equity		-
<b>Total Equity</b>		<u>5.00</u>
<b>Total Equity and Liabilities</b>		<u><u>5.00</u></u>

The accompanying notes form an integral part of financial statements  
As per our report of even date

**For and on behalf of Board of Directors**

**Nitin Sharma**  
Director  
DIN : 09795224

**Dhirajkumar Pancholi**  
Director  
DIN : 09795223

Place: Ahmedabad  
Date : 26/04/2023

**PU AGRI LOGISTICS LIMITED****Statement of Changes in Equity for the period from February 25, 2023 to March 31, 2023**

` in Lacs

Particulars	Equity Share Capital	Other equity		Total
		Reserve and Surplus	Retained Earnings	
<b>As on February 25, 2023</b>	-	-	-	
Addition during the year	5.00	-	5.00	
Profit / (Loss) for the year	-	-	-	
<b>Total Comprehensive Income for the year</b>	-	-	-	
<b>As on March 31, 2023</b>	<b>5.00</b>	-	<b>5.00</b>	

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As per our report of even date

**For and on behalf of Board of Directors**

**Nitin Sharma**  
Director  
DIN : 09795224

**Dhirajkumar Pancholi**  
Director  
DIN : 09795223

**Place : Ahmedabad**  
**Date : 26/04/2023**

**PU AGRI LOGISTICS LIMITED**

Statement of Profit and Loss for the period from February 25 , 2023 to March 31, 2023



Particulars	Notes	in Lacs For the Period 25th Feb, 2023 to 31st March, 2023
<b>INCOME</b>		
Other income		-
<b>Total income</b>		-
<b>EXPENSES</b>		
Other Expenses		-
<b>Total Expenses</b>		-
<b>Profit/(Loss) for the year</b>		-
<b>Other comprehensive income</b>		-
<b>Total Comprehensive Income for the year</b>		-
Earning per Share - (face value of ₹ 10 each) Basic and diluted (in ₹)		-

The accompanying notes form an an integral part of financials statements

**As per our report of even date****For and on behalf of Board of Directors****Nitin Sharma**  
Director  
DIN : 09795224**Dhirajkumar Pancholi**  
Director  
DIN : 09795223**Place: Ahmedabad**  
**Date : 26/04/2023**

**PU AGRI LOGISTICS LIMITED**

Statement of Cash Flow for the period from February 25 , 2023 March 31, 2023



Particulars	in Lacs For the Period 25th Feb, 2023 to 31st March, 2023
<b>A. Cash flows from operating activities</b>	
Loss before tax	-
Adjustments for:	
Finance Charges	-
<b>Operating Loss Before Working Capital Changes</b>	<b>-</b>
<b>Adjustment for :</b>	
(Decrease) in Trade Payables	-
Increase in Other Liabilities	-
<b>Cash generated from operations</b>	<b>-</b>
<b>Net cash generated from operating activities (A)</b>	<b>-</b>
<b>B. Cash flows from financing activities</b>	
Proceeds of issue from share capital	5.00
Interest and Bank Charges paid	-
<b>Net cash generated from financing activities (B)</b>	<b>5.00</b>
<b>C. Net Increase in Cash &amp; Cash Equivalents (A + B )</b>	<b>5.00</b>
<b>D. Cash &amp; Cash Equivalents at the End of the year</b>	<b>5.00</b>
<b>Notes:</b>	
<b>Component of Cash and Cash Equivalents</b>	
Balances with Scheduled Bank	
In Current Accounts (refer note 3)	5.00
<b>Cash and Cash Equivalents at the End of the year</b>	<b>5.00</b>

(1) The Statement of Cash Flows has been prepared under the Indirect method as set out in Ind AS 7 on Statements on Cash Flows notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).

The accompanying notes form an an integral part of financials statements

**As per our report of even date**

**For and on behalf of Board of Directors**

**Nitin Sharma**  
Director  
DIN : 09795224

**Dhirajkumar Pancholi**  
Director  
DIN : 09795223

**Place: Ahmedabad**  
**Date : 26/04/2023**

1 Cash and Cash Equivalents	March 31, 2023 ₹ in Lacs
<b>Balances with banks:</b>	
Balance in current account	5.00
	<b>5.00</b>

2 Equity Share capital	March 31, 2023 ₹ in Lacs
<b>Authorised shares</b>	
50,000 Equity Shares of ₹ 10 each	5.00
<b>Issued, subscribed and fully paid up shares</b>	
50,000 Equity Shares of ₹ 10 each fully paid up	5.00
	<b>5.00</b>

**(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year**

	March 31, 2023	
	Nos	₹ in Lacs
Issued during the period	50,000.00	5.00
Outstanding at the end of the year	<b>50,000.00</b>	<b>5.00</b>

**(b) Terms/rights attached to equity shares:**

The company has only one class of equity shares having par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**(c) Shares held by parent company**

Out of equity shares issued by the company, shares held by its parent company is as below

	March 31, 2023 ₹ in Lacs
<b>Adani Agri Logistics Limited, the parent company and its nominee</b>	
50,000 Equity Shares of ₹ 10 each fully paid	5.00

**(d) Details of shareholder holding more than 5% shares in the Company**

Particulars	March 31, 2023	
	Nos	50,000
Adani Agri Logistics Limited, the parent company and its nominee	%	100
	% Holding	100

**(e) Details of shareholding of Promoter**

As at March 31, 2023

Sr. No.	Promoter Name	No of shares at the beginning of the year	No of Shares at the end of the year	% of Total Shares	% Change during the year
1	Adani Agri Logistics Limited, the parent company and its nominee	-	50,000	100%	NA
	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>100%</b>	