

LIBERTY PESTICIDES AND FERTILIZERS LIMITED

Balance Sheet as at 31 March 2021

(₹ in lakhs, unless otherwise stated)

Particulars	Note	As at 31 March 2021	As at 31 March 2020
I ASSETS			
1 Non-current assets			
(a) Property, plant and equipment		-	-
(b) Capital work-in-progress		-	-
(c) Other intangible assets		-	-
(d) Intangible assets under development		-	-
(e) Financial assets			
i) Investments		-	-
ii) Loans		-	-
iii) Other financial assets	1	3.38	5.20
(f) Other non-current assets		-	-
		<u>3.38</u>	<u>5.20</u>
2 Current assets			
(a) Inventories		-	-
(b) Financial assets		-	-
i) Investments		-	-
ii) Trade receivables		-	-
iii) Government subsidies receivable		-	-
iv) Cash and cash equivalents	2	33.77	27.02
v) Bank balances other than cash and cash equivalents		-	-
vi) Loans	3	248.00	248.13
vii) Other financial assets		-	-
(c) Other current assets	4	0.51	0.37
		<u>282.28</u>	<u>275.52</u>
Total assets		<u>285.66</u>	<u>280.72</u>
II EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	5	75.00	75.00
(b) Other equity	6	207.75	201.35
Total equity		<u>282.75</u>	<u>276.35</u>
2 Non-current liabilities			
(a) Financial liabilities			
i) Borrowings		-	-
ii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		-	-
(d) Other non-current liabilities		-	-
		<u>-</u>	<u>-</u>
3 Current liabilities			
(a) Financial liabilities			
i) Borrowings		-	-
ii) Trade payables		-	-
iii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Current tax liabilities (net)	7	2.32	3.78
(d) Other current liabilities	8	0.59	0.59
		<u>2.91</u>	<u>4.37</u>
Total liabilities		<u>2.91</u>	<u>4.37</u>
Total equity and liabilities		<u>285.66</u>	<u>280.72</u>

See accompanying notes forming part of the financial statements

In terms of our report attached

For **L.S.NALWAYA & CO.**

Chartered Accountants

FRN 115645W

L.S.Nalwaya

Partner

MRN 012114

Place: Udaipur

Date:

For and on behalf of the Board of Directors

S. Sankarasubramanian

Director

Narayanan Vellayar

Director

LIBERTY PESTICIDES AND FERTILIZERS LIMITED
Statement of Profit and Loss for the period ended 31 March 2021
(₹ in lakhs, unless otherwise stated)

Particulars	Note	For the Year ended 31 March 2021	For the Year ended 31 March 2020
I Income			
Revenue from operations		-	-
Other income	9	9.71	15.35
Total income		9.71	15.35
II Expenses			
Cost of materials consumed		-	-
Purchases of stock-in-trade		-	-
Changes in inventories of finished goods, work-in-process and stock-in-trade		-	-
Excise duty		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortisation expense		-	-
Other expenses	10	0.78	0.82
Total expenses		0.78	0.82
III Profit before exceptional items and tax (I - II)		8.94	14.53
IV Exceptional items (net)		0.00	0.00
V Profit before tax (III + IV)		8.94	14.53
VI Tax expense:			
(1) Current tax		2.32	3.78
(2) Deferred tax		-	-
(3) Earlier Year Income tax		0.21	0.77
		2.54	4.54
VII Profit for the year (V - VI)		6.40	9.99

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Chartered Accountants

FRN 115645W

L.S.Nalwaya

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MRN 012114

Place: Udaipur

Date:

For and on behalf of the Board of Directors

S. Sankarasubramanian

Director

Narayanan Vellay

Director

LIBERTY PESTICIDES AND FERTILIZERS LIMITED
Statement of Changes in Equity for the period ended 31 March 2021
(₹ in lakhs, unless otherwise stated)

a. Equity share capital

Balance as at 1 April 2020

Add: Equity shares allotted pursuant to exercise of stock options

Balance as at 31 March 2021

Add: Equity shares allotted pursuant to exercise of stock options

Balance as at 31 March 2021

*less than a lakh

Number of shares	Amount
750,000	75
-	-
750,000	75
-	-
750,000	75

b. Other equity

Particulars	Reserves and Surplus					Total
	General reserve	Capital investment Subsidy	Capital reserve	Investment Allowance Reserve	Profit and Loss A/c	
Balance at April 1, 2020 (as previously reported)	55.24	18.42	1.23	9.04	117.42	201.35
Changes in accounting policy	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	55.24	18.42	1.23	9.04	117.42	201.35
Balance at April 1, 2020	55.24	18.42	1.23	9.04	117.42	201.35
Balance at April 1, 2020	55.24	18.42	1.23	9.04	117.42	201.35
Profit for the year	-	-	-	-	6.40	6.40
Other comprehensive income for the year, net of income tax	-	-	-	-	-	-
Total comprehensive income for the period	55.24	18.42	1.23	9.04	123.82	207.75
Recognition of share-based payments	-	-	-	-	-	-
Amount received on exercise of employee stock options	-	-	-	-	-	-
Payment of dividends	-	-	-	-	-	-
Amounts transferred within the reserves	-	-	-	-	-	-
Balance at March 31, 2021	55.24	18.42	1.23	9.04	117.42	207.75
Profit for the period	-	-	-	-	6.40	6.40
Other comprehensive income for the period, net of income tax	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	6.40	6.40
Payment of dividends	-	-	-	-	-	-
Amount received on exercise of employee stock options	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-
Amounts transferred within the reserves	-	-	-	-	-	-
Balance at March 31, 2021	55.24	18.42	1.23	9.04	123.82	207.75

See accompanying notes forming part of the financial statements

In terms of our report attached

For **L.S.NALWAYA & CO.**
Chartered Accountants

L.S.Nalwaya
Partner

Place: Udaipur
Date:

For and on behalf of the Board of Directors

S. Sankarasubramanian
Director

Narayanan Vellayan
Director

LIBERTY PESTICIDES & FERTILIZERS LIMITED

CASH FLOW FROM OPERATING ACTIVITIES 2020-2021

	31.03.2021	Rs.in Lacs 31.03.2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) AFTER TAX	6.40	9.99
ADJUSTMENTS FOR:		
DEFERRED TAX LIABILITY	0.00	0.00
FINANCIAL CHARGES	0.00	0.00
	<u>6.40</u>	<u>9.99</u>
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		
DECREASE IN DEBTORS	0.00	0.00
DECREASE IN ADVANCES	1.81	7.09
DECREASE IN INVENTORIES	0.00	0.00
DECREASE IN TRADE & OTHER PAYABLES	-1.46	-9.72
DECREASE IN NON CURRENT LIABILITY	0.00	0.00
CASH GENERATED FROM OPERATIONS	<u>6.75</u>	<u>7.36</u>
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	<u>6.75</u>	<u>7.36</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
	0.00	0.00
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	<u>0.00</u>	<u>0.00</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
FINANCIAL CHARGES	0.00	0.00
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	<u>0.00</u>	<u>0.00</u>
D. NET INCREASE/(DECREASE)IN CASH & CASH EQUIVALENTS	6.75	7.36
E. CASH & CASH EQUIVALENTS - OPENING BALANCE	27.03	19.67
F. CASH & CASH EQUIVALENTS - CLOSING BALANCE	33.77	27.03

This is cash flow statement referred to in our report of even date

For **L.S.NALWAYA & CO.**

Chartered Accountants

FRN 115645W

L.S.Nalwaya

Partner

MRN 012114

Place : Udaipur

Date :

For and on behalf of the Board of Directors

Narayanan Vellayan

Director

S.Sankarasubramanian

Director