

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central
Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

35TH ANNUAL REPORT 2024-25



SC AGROTECH LIMITED

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in**INDEX**

Sr. No	Content	Page No
1	Corporate information	3
2	Message to stakeholder	4
3	Notice of 35th Annual general meeting	6
4	Director report	35
5	Secretarial Auditor report	45
7	Audit Report	53
8	Balance Sheet	68
9	Profit & Loss	70
10	Cash Flow Statement	72
11	Notes forming part of Balance sheet & Profit & Loss	76

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in**CORPORATE INFORMATION:****Board of Directors:**

SR.	NAME:	DESIGNATION:
1	Pratikkumar Bharatbhai Patel	Managing Director
2	Suchitkumar Bipinchandra Patel	Executive Director
3	Sanjay Singhadiya	Non- Executive Director
4	Rajat Goel	Independent Director
5	Richa Arora	Independent Director

- **Compliance Officer :** Ritika Sood
- **Chief financial Officer :** Jeet Paragkumar Patel
- **Statutory Auditor :** Marks & Co. (Chartered Accountants)
- **Secretarial Auditor:** SCS & Co. LLP

Registered and Share transfer Agent: SkyLine Financial Services PVT. LTD. D-153A , 1st Floor okhla Industrial Area, Phase-1, New Delhi-110 020

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Message to Stakeholders

Dear Stakeholders,

It is my privilege to present to you the Annual Report of **SC Agrotech Limited** for the financial year **2024–25**. This year has been a significant chapter in our journey, marked by resilience in a challenging environment, steady progress in our business operations, and our continuous commitment to creating long-term value for all stakeholders.

Performance & Growth

During the year under review, the Company recorded a **total revenue of ₹247.33 Lakh**, reflecting a growth over the previous financial year. Our **Profit After Tax (PAT) stood at ₹18.93 Lakh**, driven by improved operational efficiencies, higher sales volumes, and a strong focus on cost optimization. Despite market volatility and climate-related challenges, we maintained healthy margins and strengthened our balance sheet, further reinforcing our financial stability.

We also expanded our presence into three new states and added over New More farmers to our customer base through field engagement programs, thereby extending our reach and impact.

Commitment to Farmers & Communities

At **SC Agrotech**, we recognize that our success is deeply intertwined with the prosperity of the farming community. During the year, we launched initiatives such as:

- **Farmer Advisory Programs**, providing technical guidance to over **More than 100 farmers** on crop management.
- **Demonstration farms**, showcasing modern farming practices and sustainable solutions.
- **Skill development workshops**, empowering rural youth with knowledge and opportunities in the agriculture sector.

These initiatives reflect our deep-rooted commitment to creating shared value beyond business.

Innovation & Sustainability

Innovation continues to be the driving force of our growth. In FY 2024–25, we introduced **new eco-friendly agri-input products** designed to improve yield while reducing environmental impact. Our investments in **precision farming technologies, digital platforms, and data-driven solutions** are helping farmers make informed decisions and adopt sustainable practices.

Sustainability remains central to our vision. We have reduced our carbon footprint through energy-efficient manufacturing, improved water usage efficiency by **18%**, and promoted soil health initiatives in collaboration with local communities.

People & Governance

Our people remain our most valuable strength. We invested in employee training, leadership development, and workplace safety, ensuring a culture of innovation and responsibility. In governance, we continue to uphold transparency, accountability, and ethical practices. The Company has complied with all statutory and regulatory requirements, ensuring the highest standards of corporate governance.

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

Future Outlook

Looking ahead, we see immense growth opportunities driven by the increasing demand for sustainable agri-inputs, government initiatives for rural development, and adoption of technology in agriculture. SC Agrotech is well-positioned to capture these opportunities with its strong foundation, innovative product pipeline, and expanding farmer network.

Our focus for the coming years will be on:

- **Scaling our presence** in new domestic and international markets.
- **Investing in R&D** for next-generation sustainable agri-solutions.
- **Strengthening digital platforms** for farmer engagement and supply chain efficiency.
- **Enhancing stakeholder value** through consistent financial performance and responsible business practices.

Acknowledgement

On behalf of the Board of Directors, I express my sincere gratitude to our shareholders, customers, employees, farmers, business partners, and regulators for their unwavering trust and support. Together, we will continue to drive SC Agrotech Limited towards a future of **growth, sustainability, and shared success.**

Best Regards,

Sd/-

PRATIKKUMAR BHARATBHAI PATEL

Managing Director

DIN: 11211517

NOTICE OF THE 35th ANNUAL GENERAL MEETING

NOTICE is hereby given that the **Thirty-fifth Annual General Meeting** of the members and shareholders of M/s. SC AGROTECH LIMITED will be Held on Saturday September 27, 2025 at 04:00 P.M (IST), At Registered office situated at Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008 to transact following business.

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year 2024-25 together with the Report of the Board of Directors and the Auditor's thereon.
2. To re-appoint Mr. Sanjay Singhadiya (DIN: 10932178), who retires by rotation and being eligible, offers himself for re-appointment as a director and, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

EXPLANATION: Based on the terms of appointment, Executive Directors and the Non-Executive Directors (other than Independent Directors) are subject to retirement by rotation. Mr. Sanjay Singhadiya (DIN: 10932178) Non- Executive Director who has been on the Board of the Company and whose office is liable to retire at this AGM, being eligible, seeks re-appointment. Based on the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends his re-appointment.

3. To Appoint M/s. Marks & Co. (FRN: 139476W) (Chartered Accountants) As Statutory Auditor of the Company:

To consider and if thought fit to pass with or without modification(s) the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of section 139, and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, the consent of the members of the Company be and is hereby accorded to the appoint **M/s. Marks & Co. (FRN: 139476W) (Chartered Accountants)**, as the Statutory Auditors of the Company to hold office from the conclusion of the this Annual General Meeting (AGM) until the conclusion of the Fortieth AGM to be held 2030 at such remuneration as may be mutually decided between the Board of Directors and Statutory Auditors .

SPECIAL BUSINESS:

4. Regularization of Appointment Mr. Pratik kumar Bharatbhai Patel (din: 11211517) as a Managing director and in this regard, to consider and if thought fit, to pass the following resolution as a **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and in accordance with the Articles of Association of the Company, the consent of the Members of the Company be and is hereby accorded to confirm and approve the appointment of **Mr. Pratikkumar Bharatbhai Patel (din: 11211517)**, who was appointed by the Board of Directors at its meeting held on **Tuesday July 29, 2025** as the Managing Director of the Company, for a period of 5 years with effect from **July 29, 2025** on the terms and conditions including remuneration as set out in the Explanatory Statement annexed to the Notice convening this Meeting.

RESOLVED FURTHER THAT the Board of Directors (hereinafter referred to as "the Board", which term shall be deemed to include any Committee thereof) be and is hereby authorized to alter, vary or modify the terms and conditions of appointment, including remuneration, in such manner as may be agreed between the Board and **Mr. Pratikkumar Bharatbhai Patel**, provided such variation is within the limits prescribed under the Companies Act,

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

2013 and Schedule V thereto or any amendment or statutory modification(s) thereof.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution."

5. Regularization of Appointment Mr. Suchitkumar Bipinchandra Patel (din: 11211454) as an Executive Director and in this regard, to consider and if thought fit, to pass the following resolution as a **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 152, 161 and other applicable provisions, if any, of the Companies Act, 2013 read with the applicable Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and in accordance with the Articles of Association of the Company, the consent of the Members of the Company be and is hereby accorded to confirm and approve the appointment of **Mr. Suchitkumar Bipinchandra Patel (din: 11211454)**, who was appointed by the Board of Directors at its meeting held on Tuesday **July 29, 2025**, as an **Executive Director** of the Company, liable to retire by rotation, with effect from **July 29, 2025** on the terms and conditions as set out in the Explanatory Statement annexed to the Notice convening this Meeting.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to fix such remuneration, allowances, perquisites and other terms and conditions of appointment of **Mr. Suchitkumar Bipinchandra Patel**, as may be recommended by the Nomination and Remuneration Committee and permissible under the provisions of the Companies Act, 2013, and to alter, vary or modify the same from time to time as it may deem fit.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution."

6. Regularization of Appointment Mr. RAJAT GOEL (DIN: 08228413) as a Non-executive, independent Director and in this regard, to consider and if thought fit, to pass the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), **Mr. RAJAT GOEL (DIN: 08228413)**, who was appointed as an **Additional Director (Independent Category)** of the Company by the Board of Directors with effect from **April 05, 2025** in terms of Section 161 of the Companies Act, 2013 and Articles of Association of the Company, and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director, be and is hereby appointed as an **Independent Director** of the Company to hold office for a term of **up to 5 consecutive years** with effect from **April 05, 2025**, not liable to retire by rotation."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution."

7. Regularization of Appointment Ms. RICHA ARORA (DIN: 10774144) as a Non-executive, independent Director and in this regard, to consider and if thought fit, to pass the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), **Ms. RICHA ARORA (DIN: 10774144)**, who was appointed as an **Additional Director (Independent Category)** of the Company by the Board of Directors with effect from **April 05, 2025** in terms of Section 161 of the Companies Act, 2013 and Articles of Association of the Company, and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director, be and is hereby appointed as an **Independent Director** of the Company to hold office for a term of **up to 5 consecutive years** with effect from **April 05, 2025**, not liable to retire by rotation."

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

“RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.”

8. Regularisation Of Appointment Of **Sanjay Singhadiya** (Din: 10932178) As A Non-Executive, Non-Independent Director and in this regard, to consider and if thought fit, to pass the following resolution as a **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and in accordance with the Articles of Association of the Company, the appointment of **Mr. Sanjay Singhadiya (Din: 10932178)**, who was appointed as an Additional Director (Non-Executive, Non-Independent) of the Company by the Board of Directors with effect from **April 09, 2025** and who holds office up to the date of this Annual General Meeting, be and is hereby approved and that he be and is hereby regularised and appointed as a Non-Executive, Non-Independent Director of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby authorised to file the requisite e-forms with the Registrar of Companies and do all such acts, deeds, matters and things as may be necessary to give effect to this resolution.”

9. Appointment of SCS & CO. LLP, Company Secretaries as the Secretarial Auditors of the Company To consider and if thought fit, to pass with or without modification(s) the following resolution as a **Ordinary Resolution**:

“RESOLVED THAT pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 [including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force] and Regulation 24A (1) (b) of SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations 2024 and pursuant to the recommendation of the Audit Committee and Board of Directors, SCS & CO. LLP, Company Secretaries be and are hereby appointed as the Secretarial Auditors of the Company to hold office for the first term of five consecutive years, from FY 2025-26 to FY 2029-2030, at such remuneration as may be decided by the Board of Directors in consultation with the Secretarial Auditors of the Company.

RESOLVED FURTHER THAT in addition to the fees, any other fees for certification and other permissible services under Regulation 24A(1)(b) may be paid to the Secretarial Auditors at such rate as may be agreed between the Secretarial Auditors and Management of the Company.”

10. Shifting of registered office from South Delhi in the “State of Delhi” to Ahmedabad in the “State of Gujarat” and consequent alteration in Memorandum of Association of the Company, To Consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution**:

“RESOLVED THAT pursuant to section 12, 13(4) read with Rule 30 of Companies (Incorporation) Rules, 2014 and any other applicable provisions, if any, of the Companies Act, 2013 and subject to approval of the Regional Director, Northern Region, New Delhi and such other approvals, permissions and sanctions as may be necessary, approval of the Members of the Company be and is hereby accorded to shift the Registered Office of the company from South Delhi in the “State of Delhi” to Ahmedabad in the “State of Gujarat” and that Clause II of the Memorandum of Association be altered by substituting the words “State of Gujarat” in place of “State of Maharashtra” and accordingly clause II of the Memorandum of Association be substituted by the following clause: II. The Registered office of the Company will be situated in the “State of Gujarat”

“RESOLVED FURTHER THAT any of the Directors of the Company be and are hereby jointly or severally authorized to file petition(s) and/or application along with other required documents, affidavits, vakalatnamas, papers, powers of attorneys etc., before the Hon’ble Office of Regional Director, North Western Region, Ahmedabad and are also hereby severally or jointly authorized to file necessary documents with the Registrar of Companies, Delhi and/or “State of Gujarat” for giving effect to these resolutions and also to do such acts, deeds and things as may be necessary in this regards, whether ancillary or incidental

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

thereto.”

“RESOLVED FURTHER THAT the aforesaid resolution becoming effective, the Registered office of the Company be shifted from South Delhi in the “Delhi” to Ahmedabad in the “State of Gujarat”, and that the Board of Directors of the Company be and is hereby authorized to decide, fix and finalize the place of registered office of the Company in Ahmedabad in the “State of Gujarat.”

“RESOLVED FURTHER THAT Mr. Abhishek Chhajed, a Practicing Company Secretary, Ahmedabad be and is hereby authorized to appear for and represent the Company before the office of Regional Director, Northern Region, New Delhi and such other authority, as may be required and also to do such acts, deeds and things as may be necessary in this regards, whether ancillary or incidental thereto.”

11. INCREASE IN AUTHORISED SHARE CAPITAL OF THE COMPANY:

To consider and if thought fit, to pass with or without modification (s), the following Resolution (s) as an **Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 13, 61 & 64 or all other applicable provisions, if any read with applicable Rules made there under (including amendments or re-enactment thereof), consent of shareholders of the Company be and is hereby accorded to alter and increase the Authorized Share Capital of the Company from existing Rs. 7,00,00,000 /- (Rupees Seven crore Only) divided into 65,00,000 (Sixty-Five lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Fifty Thousand) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each to Rs. 77,00,00,000 /- (Rupees Seventy-Seven Crore) divided into 7,65,00,000 (Seven Crore Sixty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Five lakh Only) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each.

RESOLVED FURTHER THAT the existing Clause V of the Memorandum of Association of the Company be and is hereby substituted by following new Clause:

V. The Authorized Share capital of the Company is Rs. 77,00,00,000 /- (Rupees Seventy-Seven Crore) divided into 7,65,00,000 (Seven Crore Sixty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Five lakh Only) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each.

RESOLVED FURTHER THAT any of directors of the Company be and are hereby jointly or severally authorized to sign, execute and file necessary application, forms, deeds, documents and writings as may be necessary for and on behalf of the Company and to settle and finalize all issues that may arise in this regard and to do all such acts, deeds, matters and things as may be deemed necessary, proper, expedient or incidental for giving effect to this resolution and to delegate all or any of the powers conferred herein as they may deem fit.”

12. To Consider And Approve Issuance And Allotment Upto 7,00,00,000 Fully Convertible Equity Warrants Of The Company In One Or More Tranches By Way Of Preferential Basis:

To consider, and if thought fit, to pass the following resolution as a **Special Resolution:**

“RESOLVED THAT pursuant to the provisions of Sections 23(1)(b), 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "SEBI ICDR Regulations") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), as amended from time to time, the listing agreements entered into by the

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in

Company with BSE Limited (the "Stock Exchange") on which the equity shares of the Company having face value of Re. 10 each ("Equity Shares") are listed, and subject to any other rules, regulations, guidelines, notifications, circulars and clarifications issued thereunder from time to time by the Ministry of Corporate Affairs, the Securities and Exchange Board of India ("SEBI") and/or any other competent authorities (hereinafter referred to as "Applicable Regulatory Authorities") from time to time to the extent applicable and the enabling provisions of the Memorandum of Association and Articles of Association of the Company, and subject to such approvals, consents and permissions as may be necessary or required, the consent and approval of the Members of the Company ("Members") be and is hereby accorded to the Board of Directors of the company to create, issue, offer and allot up to 7,00,00,000 Fully Convertible Equity Warrants at issue price of Rs 16.00 per Convertible Equity Warrant including premium of Rs. 6.00/- per Convertible Equity Warrant aggregating upto Rs 1,12,00,00,000/- (One Hundred and Twelve Crore only) or such other price as may be determined in accordance with the provisions of Chapter V of SEBI (ICDR) Regulations, convertible into equivalent number of fully paid up equity share of the company of face value of Re. 10/- (Rupees Ten Only) at an option of the proposed Allottees, within a maximum period of 18 months from the date of allotment of warrants to specified investors, on a preferential basis ("Preferential Issue"), and on such terms and conditions as may be determined by the Board, to the following persons ("Proposed Allottees Non-Promoter/Public") as detailed below:

Sr. No.	Name of Proposed Allottee	No. of Equity Warrant proposed to be issued	Category
1.	Aayzan Enterprise Private Limited	37,10,000.00	Public – Non Institutional - Body corporate
2.	Saize Enterprise Private Limited	37,05,000.00	Public – Non Institutional - Body corporate
3.	Parmar Sureshbhai Makansinh	36,50,000.00	Public - Non -Institutional - Resident Individual
4.	Rathod Raohitkumar Munnabhai	36,15,000.00	Public - Non -Institutional - Resident Individual
5.	Ajitkumar Lallubhai Parmar	37,25,000.00	Public - Non -Institutional - Resident Individual
6.	Saraiz Ventures Private Limited	37,00,000.00	Public – Non Institutional - Body corporate
7.	Pravinbhai Bharatbhai Gohil	37,30,000.00	Public - Non -Institutional - Resident Individual
8.	Agrisark Enterprise Private Limited	37,15,000.00	Public – Non Institutional - Body corporate
9.	Parmar Dipakbhai Dalabhai	36,95,000.00	Public - Non -Institutional - Resident Individual
10.	Parmar Divyeshkumar Ramanbhai	36,90,000.00	Public - Non -Institutional - Resident Individual
11.	Shah Jaydeep Sureshkumar	37,00,000.00	Public - Non -Institutional - Resident Individual
12.	Nayi Lucky Harshadbhai	37,25,000.00	Public - Non -Institutional - Resident Individual
13.	Prajapati Yogeshkumar	37,15,000.00	Public - Non -Institutional - Resident Individual
14.	Rathod Sejalben Rakeshkumar	37,30,000.00	Public - Non -Institutional - Resident Individual
15.	Didavala Phalguna Chintan	36,80,000.00	Public - Non -Institutional - Resident Individual
16.	Bandal Rahulkumar Rakeshrao	37,00,000.00	Public - Non -Institutional -

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

			Resident Individual
17.	Mitesh Rameshbhai Solanki	37,05,000.00	Public - Non -Institutional - Resident Individual
18.	Solanki Kamesh Ganpatbhai	37,10,000.00	Public - Non -Institutional - Resident Individual
19.	Arifkhan Akbarkhan Makrani	34,00,000.00	Public - Non -Institutional - Resident Individual
	TOTAL	7,00,00,000.00	

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the SEBI ICDR Regulations, the relevant date for determining the floor price for the Preferential Issue of the warrant is Thursday, 28 August, 2025 ("Relevant Date") being the date 30 days prior to the date on which this resolution shall be considered to be passed.

RESOLVED FURTHER THAT without prejudice to the generality of the above Resolution, the issue of the Equity Warrant convertible into Equity Shares under the Preferential Issue shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

- a) Each Warrant held by the proposed allottee shall entitle each of them to apply for and obtain allotment of 1 (One) Equity Share of the face value of Re. 10/- (Rupees Ten Only). The Equity Warrants may be exercised by the Warrant holder, in one or more tranches, at any time on or before the expiry of 18 months from the date of allotment of the Warrants by issuing a written notice to the Company specifying the number of Warrants proposed to be exercised along with the aggregate amount payable thereon. The Company shall accordingly, without any further approval from the Members, allot the corresponding number of Equity Shares in dematerialized form.
- b) The proposed Equity Warrant allottees shall, on the date of allotment of Equity Warrants, pay an amount equivalent to at least 25% of the warrant issue price shall be payable upfront along with the application and the balance 75% shall be payable by the Proposed Allottee on the exercise of option of conversion of the warrant(s).
- c) The Proposed Allottee shall pay the consideration of Equity Warrants convertible into equity shares to the company from its respective bank account and in case of joint holders the consideration shall be paid from the bank account of person whose name appears first in the application.
- d) The Equity Shares proposed to be allotted pursuant to the conversion of these Equity Warrants shall be under lock in for such period as may be prescribed under SEBI ICDR Regulations.
- e) The Convertible Equity Warrants so allotted under this resolution shall not be sold, transferred, hypothecated or encumbered in any manner during the period of lock-in provided under SEBI ICDR Regulations except to the extent and in the manner permitted there under.
- f) The Convertible Equity Warrants shall be allotted to the proposed allottee within a period of 15 days from the date of passing of the special resolution by the Members, provided that where the allotment of Convertible Equity Warrants is subject to receipt of any approval or permission from any regulatory authority or Government of India, the allotment shall be completed within a period of 15 days from the date of receipt of last of such approvals or permissions.
- g) The Convertible Equity Warrant holder may apply for the conversion of the outstanding Convertible Warrants into equity shares of the Company within 18 (eighteen) months from the date of allotment of the Equity Warrants on the payment of the specified consideration against each warrant.
- h) In the event the Equity Warrant Holder(s) Equity do not exercise Warrants within the Equity Warrant Exercise Period (i.e 18 months from the date of allotment of Equity Warrants), the Equity Warrants shall lapse and the amount paid shall stand forfeited by the Company.
- i) The issue of Equity shares on account of exercise option by proposed allottee shall rank pari passu with the existing paid-up equity shares of the company.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

- j) The issue of Equity Warrants arising from the exercise of the Equity Warrants shall be governed by the regulations and guidelines issued by SEBI or any other statutory authority as the case may be or any modifications thereof.
- k) The Equity Warrants by itself until converted into Equity Shares, do not give to the Warrant Holder(s) any voting rights in the Company in respect of such Equity Warrants.
- l) The price determined above and the number of Equity Shares to be allotted on exercise of the Equity Warrants shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.
- m) The Equity Shares arising from the exercise of the Equity Warrants will be listed on the Stock Exchanges subject to the receipt of necessary regulatory permissions and approvals as the case may be.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board of Directors of the company, be and are hereby authorised to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, desirable or expedient, including without limitation, issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the foregoing (including modification to the terms of the issue), entering into contracts, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the Preferential Issue) and to authorize all such persons as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit without being required to seek any fresh approval of the Members and to settle all questions, difficulties or doubts that may arise in regard to the offer, issue and allotment of the warrants convertible into equity shares and listing thereof with the Stock Exchanges as appropriate and utilisation of proceeds of the Preferential Issue, take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing and the decision of the Board shall be final and conclusive.

RESOLVED FURTHER THAT any Board of Directors of the company be and are hereby authorized to delegate all or any of the powers herein conferred, as it may deem fit in its absolute direction, to any committee of the Board or any one or more Director(s)/ Company Secretary/any Officer(s) of the Company to give effect to the aforesaid resolution”

Date: 05.09.2025

Place: Delhi

By order of the Board,
SC AGROTECH LIMITED

Registered Office:

FLAT 207, 2nd FLOOR,
PRAGATI TOWER, RAJENDRA
PLACE, Patel Nagar (Central
Delhi), Central Delhi, New
Delhi, Delhi, India, 110008

Sd/-
PRATIKKUMAR BHARATBHAI PATE
MANAGING DIRECTOR
DIN: 11211517

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and on poll to vote instead of himself/ herself and the proxy need not be a member of the company.

Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Notice. Proxies submitted on behalf of companies, societies, etc., must be supported by an appropriate resolution / authority, as applicable.

2. Corporate Members intending to send their authorized representatives to attend the meeting are requested to send a duly certified copy of the Board Resolution authorizing their representatives to attend and vote on their behalf at the Meeting.

3. Explanatory statement pursuant to section 102 of the Companies Act, 2013 setting out the details relating to the special business to be transacted at the Annual General Meeting is annexed to this Notice.

4. Pursuant to the provision of Section 91 of the Companies Act, 2013, the Company has fixed Friday, 29th August, 2025 as the Record Date (i.e. cutoff date) for taking records of the Members of the Company for the purpose of 35th Annual General Meeting.

5. All documents referred to in accompanying Notice and Statement pursuant to section 102 shall be open for inspection at the Registered Office of the Company during the office hours on all working days between 11.00 AM to 3:00 PM up to the date of conclusion of AGM.

6. Members/Proxies should bring the attendance slip duly filled in and signed for attending the AGM. Duplicate attendance slip will not be provided at the hall.

7. As per regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015, the brief profile of the Directors including those proposed to be re-appointed is annexed to this Notice.

8. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their DEMAT account.

9. Queries on accounts and operations of the Company, if any, may be sent to the Company Secretary of the Company, ten days in advance of the meeting so as to enable the Management to have the information ready at the meeting.

10. Members can inspect the register of Director and Key Managerial personnel and their shareholding, required to be maintained under section 170 of the Companies Act, 2013 during the course of the AGM at the venue.

11. All transfer deeds, requests for change of address, bank particulars/mandates/ECS mandates, PAN in respect of the shares held in electronic form should be sent to the respective Depository Participants by the members well in time.

12. In the case of the joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

13. Members holding shares in electronic mode are requested to intimate any change in their address to their Depository Participant (s).

14. In terms of section 101 & 136 of the Act, read together with the rules made there under, the Listed Companies may send the notice of AGM and the Annual Report including all Financial Statements, Board Report etc. by electronic mode. The Company is accordingly forwarding soft copies of the above referred documents to all those members who have

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

registered their e-mail IDs with their respective DPs or with the Share Transfer Agent of the Company. The e-mail addresses indicated in your respective Depository Participant (DP) accounts, which will be periodically downloaded from NSDL/CDSL, will be deemed to be your registered e-mail address for serving notices/documents including those covered under Section 136 of the Companies Act, 2013 read with rule 11 of the Companies (Accounts) Rules, 2014. Further in consonance with the MCA Circulars and the SEBI Circular dated May 12, 2020, in view of COVID-19 pandemic, the Notice of AGM and the Annual Report for the Financial Year 2024-2025 is being sent only through electronic mode to all the Shareholders. The Notice of AGM and the copies of audited financial statements, Board's Report, Auditor's Report etc. will also be displayed on Company's website <https://scagrotechltd.in/> and on the website of Bombay stock exchange <https://www.bseindia.com/>. As per the green initiative taken by Ministry of Corporate Affairs, all the members are requested to ensure to keep their e-mail addresses updated with the Depository Participants to serve them documents/all communications including Annual Reports, Notices, Circulars etc. in electronic form.

15. E- VOTING PROCESS:

In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and in pursuance to Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 your Company is pleased to provide members facility to exercise their right to vote at the 35th Annual General Meeting by electronic means and business may be transacted through e-voting services provided by National Securities Depository Limited (NSDL). It is hereby clarified that it is not mandatory for a member to vote using the E-voting facility and a member may avail of the facility at his/her discretions, subject to compliance with the instruction for E-Voting given below. In case of Members who are entitled to vote but have not exercised their right to vote by electronic means, the Chairman of the Company may order a poll on his own motion in terms of Section 109 of the Companies Act, 2013 for the businesses specified in the accompanying notice. For abundant clarity, in the event of poll, please note that the Members who have exercised their right to vote by electronic means shall not vote by way of poll at the Meeting. The Company is pleased to offer e-voting facility for its members to enable them to cast their votes electronically. The procedure and instructions for the same are as follows:

The Company has approached NSDL for providing e-voting services through our e-voting platform. In this regard, your Demat Account/Folio Number has been enrolled by the Company for your participation in e-voting on resolution placed by the Company on e-Voting system.

The Notice of the Annual General Meeting (AGM) of the Company inter alia indicating the process and manner of e-Voting process along with printed Attendance Slip and Proxy Form can be downloaded from the link www.evoting.nsdl.com or <https://scagrotechltd.in/>.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins **at 9.00 a.m. on Wednesday, 24th September, 2025 and ends at 5:00 p.m. on Friday, 26th September, 2025**. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. **Saturday, 20th September, 2025** may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Saturday, 20th September, 2025**.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode




In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	<p>1. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDLand you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period .</p> <p>2. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp.</p>
	<p>3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDLand you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p> <p>4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <div style="text-align: center;"> <p>NSDL Mobile App is available on</p>    </div>
Individual Shareholders holding securities in demat mode with CDSL	<p>1. Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi.</p> <p>2. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links to an e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote.</p> <p>3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration</p> <p>4. Alternatively, the user can directly access e-Voting page by providing demat Account</p>

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in

	Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.
--	--

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.
--	---

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800 22 55 33

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
--	------------------

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number ***** followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- c) How to retrieve your 'initial password'?
- i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
- ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

- a) Click on "[Forgot User Details/Password?](#)" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
- b) [Physical User Reset Password?](#)" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
- c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders:

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csabprofessional@gmail.com. Please mention the e-mail ID of Scrutinizer with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to (Name of NSDL Official) at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to (Company email id).
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (Company email id). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode.**
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

The instructions for members for E-voting on the day of the AGM are as under:

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM held at the registered office of the company and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

Date: 05.09.2025

Place: Delhi

**For and on behalf of the Board of Directors
For, SC AGROTECH LIMITED**

**SD/-
Mr. PRATIKKUMAR BHARATBHAI PATEL
Managing Director
DIN: 11211517**

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Profile of the directors seeking appointment/reappointment in forthcoming Annual General Meeting:

1. Mr. PRATIKKUMAR BHARATBHAI PATEL

Name of Director	Mr. PRATIKKUMAR BHARATBHAI PATEL
Director Identification Number	11211517
Date of Birth	29/07/1997
Date of first appointment	29/07/2025
Qualifications	Graduation complete in bcom
Expertise in specific	Administration
Number of Equity Shares Held	NIL
List of other Public Ltd. Co. in which Directorship held	NIL
Chairman/ Member of the Committees of the Board of Directors of the other Co.	NIL

2. Ms. SUCHITKUMAR BIPINCHANDRA PATEL

Name of Director	Ms. SUCHITKUMAR BIPINCHANDRA PATEL
Director Identification Number	11211454
Date of Birth	28/09/2001
Date of first appointment	29/07/2025
Qualifications	Secondary Education
Expertise in specific	Administration
Number of Equity Shares Held	NIL
List of other Public Ltd. Co. in which Directorship held	NIL
Chairman/ Member of the Committees of the Board of Directors of the other Co.	NIL

3. Mr. RAJAT GOEL

Name of Director	Mr. RAJAT GOEL
Director Identification Number	08228413
Date of Birth	02/11/1988
Date of first appointment	05/04/2025
Qualifications	Bachelor of Business administration, Post graduate diploma in International Business (M.B.A.), Fellow Member of Institute of company secretaries of India (ICSI) and Bachelor of Law.
Expertise in specific	Administration
Number of Equity Shares Held	NIL
List of other Public Ltd. Co. in which Directorship held	NIL
Chairman/ Member of the Committees of the Board of Directors of the other Co.	NIL

4. RICHA ARORA

Name of Director	Ms. RICHA ARORA
Director Identification Number	10774144
Date of Birth	14/11/1989
Date of first appointment	05/04/2025
Qualifications	Fellow Member of the Institute of Chartered Accountants of India (ICAI), Post Graduate Commerce

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in

	(I.G.N.O.U) and a Graduate in Commerce (B.Com) from I.G.N.O.U.
Expertise in specific	Administration
Number of Equity Shares Held	NIL
List of other Public Ltd. Co. in which Directorship held	NIL
Chairman/ Member of the Committees of the Board of Directors of the other Co.	NIL

5. SANJAY SINGHADIYA

Name of Director	Mr. SANJAY SINGHADIYA
Director Identification Number	10932178
Date of Birth	04/05/1996
Date of first appointment	09/04/2025
Qualifications	Graduation
Expertise in specific	Administration
Number of Equity Shares Held	NIL
List of other Public Ltd. Co. in which Directorship held	NIL
Chairman/ Member of the Committees of the Board of Directors of the other Co.	NIL

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND / OR REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

IN RESPECT OF ITEM NO. 4

The Board of Directors of the Company, at its meeting held on **July 29, 2025**, on the recommendation of the Nomination and Remuneration Committee, appointed **Mr. PRATIKKUMAR BHARATBHAI PATEL (DIN: 11211517)** as the **Managing Director** of the Company for a period of **5 years** with effect from **July 29, 2025**, subject to the approval of the members of the Company at the Annual General Meeting.

Mr. PRATIKKUMAR BHARATBHAI PATEL has rich experience of over **5 years** in the field of **Agriculture** and has been instrumental in the growth of the Company. The terms and conditions of his appointment including remuneration are in accordance with the provisions of Sections 196, 197, 198, 203 and Schedule V of the Companies Act, 2013.

The main terms and conditions of appointment of Mr. **PRATIKKUMAR BHARATBHAI PATEL** are as under:

- **Tenure:** 5 years with effect from July 29, 2025.
- **Remuneration:** Remuneration will be as recommended by the Nomination and Remuneration Committee and approved by the Board, subject to the limits prescribed under the Companies Act, 2013”.
- **Other terms:** As set out in the agreement/letter of appointment executed with him.

Accordingly, the resolution set out at Item No. 4 of the Notice is recommended for approval of the members as an **Ordinary Resolution**.

None of the Directors, Key Managerial Personnel of the Company and their relatives and his relatives, is concerned or interested, financially or otherwise, in the resolution.

IN RESPECT OF ITEM NO. 5

The Board of Directors of the Company, at its meeting held on **July 29, 2025**, on the recommendation of the Nomination and Remuneration Committee, appointed **Mr. SUCHITKUMAR BIPINCHANDRA PATEL (DIN: 11211454)** as an **Executive Director** of the Company with effect from **July 29, 2025**, subject to the approval of the members of the Company at the Annual General Meeting.

Mr. **SUCHITKUMAR BIPINCHANDRA PATEL** possesses significant expertise in **Agriculture** and has contributed substantially to the operations of the Company. His appointment will strengthen the Board and help the Company in achieving its long-term goals.

The main terms and conditions of appointment are as under:

- **Designation:** Executive Director, liable to retire by rotation.
- **Remuneration:** Remuneration will be as may be determined by the Board of Directors from time to time, on the recommendation of the Nomination and Remuneration Committee, within the overall limits prescribed under the Companies Act, 2013”].
- **Other terms:** As set out in the letter of appointment issued to him.

Accordingly, the resolution set out at Item No. 5 of the Notice is recommended for approval of the members as an **Ordinary Resolution**.

None of the Directors, Key Managerial Personnel of the Company and their relatives, and his relatives, is concerned or interested, financially or otherwise, in the resolution.

IN RESPECT OF ITEM NO. 6

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, had appointed **Mr. RAJAT GOEL (DIN: 08228413)** as an **Additional Director (Independent)** of the Company with effect from **April 05, 2025**, pursuant to Section 161 of the Companies Act, 2013 and Articles of Association of the

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Company. Accordingly, he holds office up to the date of this Annual General Meeting.

The Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 proposing the candidature of Mr. RAJAT GOEL for appointment as an Independent Director of the Company.

Mr. RAJAT GOEL has vast experience in the field of agriculture, finance, etc. and his appointment would be beneficial to the Company in terms of strategic guidance, governance, and business growth.

The Company has received from Mr. RAJAT GOEL –

a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and the applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

consent to act as Director in Form DIR-2; and

intimation in Form DIR-8 confirming that he is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013.

In the opinion of the Board, Mr. RAJAT GOEL fulfils the conditions specified in the Act and the Rules made thereunder and is independent of the management.

Accordingly, the Board of Directors recommends the resolution set out at Item No. 6 of the Notice for approval of the members as an **Special Resolution**.

None of the Directors, Key Managerial Personnel of the Company and their relatives, and his relatives, are concerned or interested, financially or otherwise, in this resolution.

IN RESPECT OF ITEM NO. 7

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, had appointed **Ms. RICHA ARORA (DIN: 10774144)** as an **Additional Director (Independent)** of the Company with effect from April 05, 2025, pursuant to Section 161 of the Companies Act, 2013 and Articles of Association of the Company. Accordingly, he holds office up to the date of this Annual General Meeting.

The Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 proposing the candidature of Ms. RICHA ARORA for appointment as an Independent Director of the Company.

Ms. RICHA ARORA has vast experience in the field of agriculture, finance, etc. and his appointment would be beneficial to the Company in terms of strategic guidance, governance, and business growth.

The Company has received from Ms. RICHA ARORA –

a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and the applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

consent to act as Director in Form DIR-2; and

intimation in Form DIR-8 confirming that he is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013.

In the opinion of the Board, Ms. RICHA ARORA fulfils the conditions specified in the Act and the Rules made thereunder and is independent of the management.

Accordingly, the Board of Directors recommends the resolution set out at Item No. 6 of the Notice for approval of the members as an **Special Resolution**.

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

None of the Directors, Key Managerial Personnel of the Company and their relatives, and his relatives, are concerned or interested, financially or otherwise, in this resolution.

IN RESPECT OF ITEM NO: 8.

Appointment of SCS & CO. LLP, Company Secretaries as the Secretarial Auditors of the Company Pursuant to Regulation 24A (1)(b) of SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations 2024, every listed Company shall on the basis of recommendation of the Board of Directors appoint a Secretarial Audit firm as Secretarial Auditors for not more than two terms of five consecutive years, with the approval of its Members in its Annual General Meeting.

Based on the above, on the recommendation of Audit Committee, the Board of Directors at its meeting held on September 05, 2025, proposed the appointment of SCS & CO. LLP, Company Secretaries as Secretarial Auditors of the Company for a first term of 5 consecutive years, to hold office from FY 2025-26 to FY 2029-2030 at such remuneration as may be decided by the Board of Directors in consultation with the Secretarial Auditors of the Company.

SCS & CO. LLP, Company Secretaries having have consented to their appointment as Secretarial Auditors and have confirmed that if appointed, their appointment will be in accordance with Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 [including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force] and the relevant provisions of Listing Regulations.

None of the Directors / Key Managerial Personnel of the Company, are concerned or interested, financially or otherwise, in the resolution.

The Board recommends the passing of resolution set out at Item Number 8 for approval of the members as an ordinary resolution.

IN RESPECT OF ITEM NO.9

Shifting of registered office from South Delhi in the "State of Delhi" to Ahmedabad in the "State of Gujarat" and consequent alteration in Memorandum of Association of the Company

To integrate business functions, and optimization of administrative expenses.

The shifting of Registered Office will not be prejudicial to the interest of any employees, shareholders, creditors or any other stakeholders.

In terms of Section 12, 13, 110 and other applicable provisions of the Act, 2013 read with Rules made thereunder, such shifting of Registered Office from one state to another and consequent alteration of the Memorandum of Association ("MOA") requires the approval of the Members of the Company by way of Special Resolution and approval of the Central Government (power delegated to Regional Director).

Accordingly, approval of the members is sought by way of AGM and through Remote e-voting for shifting of the Registered Office of the Company from the State of Maharashtra to the Gujarat and consequently for altering Clause II of the Memorandum of Association of the Company to reflect that the registered office of the Company be situated in the Gujarat. The existing MOA of the Company as well as the MOA with the proposed amendments will be available for online inspection on all days except for Saturday and Sunday till the last date of Remote e-voting i.e Friday, September 26th, 2025. The documents shall also be available for inspection at the Registered Office and a copy of the same shall be available at the Corporate Office of the Company between 03.00 P.M. to 05.00 P.M. on all days except for Saturday and Sunday till the last date of Remote e-voting. Members who wish to inspect the documents are requested to send an e-mail to sheel102@gmail.com mentioning their name, Folio No. / Client ID and DP ID, and the documents they wish to inspect in this regard.

The Board of Directors recommends the resolution set forth in item no. 9 for the approval of the Members by way of a Special Resolution in the best interest of the Company.

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

None of the Directors, Key Managerial Personnel (KMP) or their relatives are in any way, concerned or interested, financially or otherwise in the Special Resolution set out at Item No. 9 of the Notice except to the extent of their shareholding in the Company, if any.

IN RESPECT OF ITEM NO.10

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, had appointed **Mr. Sanjay Singhadiya (DIN: 10932178)** as an **Additional Director (Non-Executive, Non-Independent)** of the Company with effect from **April 09, 2025**.

In terms of Section 161(1) of the Companies Act, 2013, Mr. **Sanjay Singhadiya** holds office up to the date of this Annual General Meeting. The Company has received from him:

1. Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014;
2. Intimation in Form DIR-8 confirming that he/she is not disqualified under Section 164(2) of the Act.

The Board is of the view that the Company will benefit immensely from the knowledge, guidance and expertise of Mr. **Sanjay Singhadiya**.

Accordingly, the Board recommends the resolution at Item No. 10 of the accompanying Notice for the approval of the Members as an **Ordinary Resolution**.

None of the Directors and Key Managerial Personnel of the Company and their relatives, and his/her relatives, are concerned or interested, financially or otherwise, in the resolution set out at Item No. 10.

ITEM NO. 11: INCREASE IN AUTHORIZED SHARE CAPITAL OF THE COMPANY

The existing Authorized Share Capital of the Company is Rs. 7,00,00,000 /- (Rupees Seven crore Only) divided into 65,00,000 (Sixty-Five lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Fifty Thousand) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each.

The Board in its Meeting held on September 05, 2025 approved and recommended increasing the Authorised Share Capital to Rs. 77,00,00,000 /- (Rupees Seventy-Seven Crore) divided into 7,65,00,000 (Seven Crore Sixty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Five lakh Only) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each of ranking pari-passu with the existing Equity Shares in all respects, as per the Memorandum and Articles of Association of the Company. Consequently, Clause V of the Memorandum of Association would also require alteration so as to reflect the changed Authorized Share Capital.

The proposal for increase in Authorised Share Capital and amendment of Memorandum of Association of the Company requires approval of the Members.

The Board recommends the Resolution set out in Item no. 11 for approval of the Members as Ordinary Resolution.

None of the Directors, Key Managerial Personnel or their relatives are in any way concerned or interested in the proposed resolution.

ITEM NO. 12: TO ISSUE AND ALLOTMENT UPTO 7,00,00,000 FULLY CONVERTIBLE EQUITY WARRANTS OF THE COMPANY IN ONE OR MORE TRanches BY WAY OF PREFERENTIAL BASIS

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions of the Companies Act, 2013 (the "Act") and the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "SEBI ICDR Regulations") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"),

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

as amended from time to time, approval of shareholders of the Company by way of special resolution is required to issue of 7,00,00,000 Convertible Equity Warrants by way of preferential basis to allottees ("Proposed Allottees") at an issue price of Rs. 16.00/- per warrant ("Issue Price") or such other price as may be determined in accordance with the provisions of Chapter V of SEBI (ICDR) Regulations.

It may be noted that;

1. All equity shares of the Company are already made fully paid up as on date.
2. The current holding of Proposed Allottees in the Paid-up equity share capital of the Company is as follows:

Sr. No.	Name of Proposed Allottee	Category	No. of Equity Shares already Held	% of equity shares held by proposed allottee	Ultimate Beneficial Owner
1.	Aayzan Enterprise Private Limited	Public – Non-Institutional – Body Corporate	NIL	-	Sanjay Singhadiya Manoj Singh Dilipsingh Tomar
2.	Saize Enterprise Private Limited	Public – Non-Institutional – Body Corporate	NIL	-	Darshan Hiteshbhai Joshi Chirag Soya
3.	Parmar Sureshbhai Makansinh	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
4.	Rathod Raohitkumar Munnabhai	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
5.	Ajitkumar Lallubhai Parmar	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
6.	Saraiz Ventures Private Limited	Public – Non-Institutional – Body Corporate	NIL	-	Ashishkumar Murarilal Ojha Manoj Singh Dilipsingh Tomar
7.	Pravinbhai Bharatbhai Gohil	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
8.	Agrispark Enterprise Private Limited	Public – Non-Institutional – Body Corporate	NIL	-	Piyush Dharmendra Patil Chirag Soya
9.	Parmar Dipakbhai Dalabhai	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
10.	Parmar Divyeshkumar Ramanbhai	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
11.	Shah Jaydeep Sureshkumar	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
12.	Nayi Lucky Harshadbhai	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable
13.	Prajapati Yogeshkumar	Public – Non-Institutional – Resident Individual	NIL	-	Not Applicable

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

14.	Rathod Sejalben Rakeshkumar	Public - Non- Institutional - Resident Individual	NIL	-	Not Applicable
15.	Didavala Phalguna Chintan	Public - Non- Institutional - Resident Individual	NIL	-	Not Applicable
16.	Bandal Rahulkumar Rakeshrao	Public - Non- Institutional - Resident Individual	NIL	-	Not Applicable
17.	Mitesh Rameshbhai Solanki	Public - Non- Institutional - Resident Individual	NIL	-	Not Applicable
18.	Solanki Kamesh Ganpatbhai	Public - Non- Institutional - Resident Individual	NIL	-	Not Applicable
19.	Arifkhan Akbarkhan Makrani	Public - Non- Institutional - Resident Individual	NIL	-	Not Applicable

Note: The current holding of proposed allottees disclosed above is based on the Benpos as on August 28, 2025.

The Company is in compliance with the conditions for continuous listing of equity shares as specified in the listing agreement with the stock exchange where the equity shares of the Company are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended, and any circular or notification issued by the SEBI thereunder;

The Company has obtained the Permanent Account Numbers of the proposed allottees. In terms of Section 102 of the Act, this Explanatory Statement sets out all the material facts in respect of aforementioned business. As required under Section 42 and 62(1)(c) of the Act read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 of Companies Act, 2013 and Chapter V of the SEBI ICDR Regulations, necessary information and details in respect of the proposed Preferential Issue of fully convertible equity warrants are as under:

i) Particulars of the Preferential Issue including date of passing of Board resolution:

The Board of Directors at their meeting held on Wednesday, September 03, 2025, subject to the approval of the Members in the AGM and such other approvals as may be required, approved the issuance of up to 7,00,00,000 Convertible Equity Warrants at issue price of Rs. 16.00/- per Equity Warrant, aggregating up to Rs 112,00,00,000/- (One hundred Twelve crore only) or such other price as may be determined in accordance with the provisions of Chapter V of SEBI (ICDR) Regulations for cash consideration to a selected group of persons on a preferential basis.

ii) Kinds of securities offered and the price at which security is being offered and the aggregate amount proposed to be raised:

Up to 7,00,00,000 Convertible Equity Warrants at an issue price of Rs 16.00/- per Equity Warrant, up to Rs 112,00,00,000/- (One hundred Twelve crore only).

iii) Objects of the Preferential Issue:

The proceeds of the Preferential Issue will be utilized for the below mentioned purposes (not necessarily in the same order):

- I. For working capital purpose-90 crore;
- II. For fixed assets-10 Crore;
- III. For General Corporate Purpose-12 Crore;

Monitoring Agency Details: As the size of the item no. 12 pertaining Issue of Convertible Warrants on a Preferential basis 7,00,00,000 (Seven Crore) convertible warrants, aggregating upto Rs. 112 Crores as specified in notice of Annual General Meeting are above 100 Crore so, our Company has appointed Brickwork Ratings India Pvt Ltd as the monitoring agency for

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

this issue.

iv) The class or classes of persons to whom the allotment is proposed to be made:

The allotment is proposed to be made under the category of Non-Promoters/ Public on Preferential basis

v) Maximum number of specified securities to be issued:

7,00,00,000 Convertible Equity Warrants.

vi) Relevant Date:

In terms of the provisions of Chapter V of the SEBI ICDR Regulations, relevant date for determining the floor price for the Preferential Issue is Thursday, August 28, 2025, being the date 30 days prior to the date of AGM.

vii) Basis on which the price has been arrived at and justification for the price (including premium, if any):

The equity shares of the company are listed on stock exchange (BSE Limited) and are frequently traded in accordance with regulation 164 of the ICDR Regulations and BSE being the Stock Exchange with highest trading volumes for the preceding ninety trading days prior to the Relevant Date, has been considered for determining the floor price in accordance with the SEBI ICDR Regulations. The floor price of Rs. 15.93/- is determined as per the pricing formula prescribed under the SEBI ICDR Regulations for the preferential issue of convertible warrant and it is higher of the following:

- a. 90 Trading Days volume weighted average price (VWAP) of the Equity Shares of the Company quoted on BSE preceding the Relevant Date: Rs. 15.93/- per share
- b. 10 Trading Days volume weighted average price (VWAP) of the Equity Shares of the Company quoted on BSE preceding the Relevant Date: Rs. 15.07/- per share
- c. The price determined by the valuation report dated September 03, 2025 issued by CS Abhishek Chhajed, Registered Valuer (IBBI Registration No. IBBI/RV/03/2020/13674): Rs. 15.93/- per share.

The Board proposes to issue the warrant at a price of Rs. 16.00/- per warrant, which is not less than the above floor price determined in accordance with SEBI ICDR Regulations. The Board found it justified considering current scenario of the Company etc.

The Link of valuation reports link is <https://scagrotechltd.in/investors-relations>.

viii) The intent of Promoter(s)/Director(s)/Key Managerial Personnel to subscribe to the offer and contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:

Promoters of the issuer does not intends to subscribe to the Offer. Further as on the date of this notice the promoters or directors does not intent to contribute for the furtherance of the objects.

ix) Pre and Post Preferential issue Shareholding pattern of the Company

The Equity Warrants are proposed to be allotted to the Non-promoters/Public. Details of shareholding of the Promoters and Non-promoters in the Company, prior to and after the proposed Preferential Issue, are as under:

Category of Investor	Pre-Issue Equity Shares		Post Issue Equity Shares	
	Total No. of Shares	% Of Total Shares	Total No. of Shares	% of Total Shares
Promoters and Promoter Group Holding	-	-	-	-

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Indian Promoters/Promoter Group	-	-	-	-
Individuals / HUF	-	-	-	-
Bodies Corporate	-	-	-	-
Sub Total	-	-	-	-
Foreign Promoters/Promoter Group	-	-	-	-
Total Shareholding of Promoter and Promoter Group	-	-	--	-
Non-Promoters shareholding				
Institutions	-	-	-	-
Mutual Funds	-	-	-	-
Banks / Other FI	100	0.00%	100	0.00%
Insurance Companies	-	-	-	-
FIs	-	-	-	-
Sub Total	-	-	-	-
Non- Institutions				
Bodies Corporate	1844682	30.77%	16674682	21.94
Resident Indian HUF	12439	0.21%	12439	0.02
Overseas	-	-	-	-
Resident Individuals	4134712	68.97 %	59304712	78.04
Resident Ordinary	-	-	-	-
HUF/APOS/LLP	-	-	-	-
Clearing Member	-	-	-	-
NRIs	3067	0.05%	3067	0.00
Foreign Companies	-	-	-	-
Sub Total	5994900	100.00%	75994900	100.00
Total Non-Promoters'	5995000	100.00%	75995000	100.00
Shareholding				
GRAND TOTAL	5995000	100.00%	75995000	100.00

Note:

- 1) The Pre-Issue Shareholding Pattern is based on Benpos as on Thursday, August 28, 2025.
- 2) *The post-issue shareholding as shown above is calculated assuming full exercise of equity and warrants and consequent allotment of the equity shares of the Company
- 3) The post issue shareholding pattern, in the above table has been prepared on the basis that the proposed allottee(s) will subscribe to all the 7,00,00,000 Equity Warrants which gets converts into Equity Shares. In the event for any reason, the proposed allottee(s) do not or are unable to subscribe to and/or are not allotted the Equity Shares they intent to do so, the shareholding pattern in the above table would undergo corresponding changes.
- 4) It is further assumed that shareholding of the Company in all other categories will remain unchanged.
- 5) The Company will ensure compliance with all applicable laws and regulations including the SEBI ICDR Regulations at the time of allotment of Equity Warrants of the Company.

x) Time frame within which the Preferential Issue shall be completed:

As prescribed under the SEBI ICDR Regulations, 2018 the Equity Warrant convertible into equity shares shall be allotted by

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

the Company within a period of 15 days from the date of passing of this Special Resolution, provided that where the allotment of the proposed Equity warrants convertible into equity shares is pending on account of receipt of any approval or permission from any regulatory or statutory authority, the allotment shall be completed within a period of 15 days from the date of receipt of last of such approvals or permissions.

xi) The percentage of post preferential issue capital that may be held by the allottee(s) and change in control, if any, in the issuer consequent to the preferential issue and Identity of the natural persons who are the ultimate beneficial owners of the Equity Warrants proposed to be allotted and/or who ultimately control the proposed allottees,

Sr. No.	Proposed Allottee	Category	Ultimate Beneficial Owners	No. of Warrants issued	*Post Preferential shares that may be held by proposed allottees	Post Issue % of shares that may be held by proposed allottees	Holding	
							Pre-Preferential	*Post-Preferential
1.	Aayzan Enterprise Private Limited	Public - non Institutional – Body Corporate	Sanjay Singhadiya Manoj singh Dilipsingh Tomar	37,10,000.00	37,10,000.00	4.88	0	37,10,000.00
2.	Saize Enterprise Private Limited	Public - Non Institutional - Body Corporate	Darshan Hitesh bhai Joshi Chirag Soya	37,05,000.00	37,05,000.00	4.88	0	37,05,000.00
3.	Parmar Sureshbhai Makansinh	Public - Non Institutional - Resident Individual	Not Applicable	36,50,000.00	36,50,000.00	4.80	0	36,50,000.00
4.	Rathod Raohitkumar Munnabhai	Public - Non Institutional - Resident Individual	Not Applicable	36,15,000.00	36,15,000.00	4.76	0	36,15,000.00
5.	Ajitkumar Lallubhai Parmar	Public - Non Institutional - Resident	Not Applicable	37,25,000.00	37,25,000.00	4.90	0	37,25,000.00

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in

		Individual						
6.	Saraiz Ventures Private Limited	Public - Non Institutional - Body Corporate	Ashishkumar Murarilal Ojha Manoj Singh Dilipsingh Tomar	37,00,000.00	37,00,000.00	4.87	0	37,00,000.00
7.	Pravinbhai Bharatbhai Gohil	Public - Non Institutional - Resident Individual	Not Applicable	37,30,000.00	37,30,000.00	4.91	0	37,30,000.00
8.	Agrispark Enterprise Private Limited	Public - Non Institutional - Body Corporate	Piyush Dharmendra Patil Chirag Soya	37,15,000.00	37,15,000.00	4.89	0	37,15,000.00
9.	Parmar Dipakbhai Dalabhai	Public - Non Institutional - Resident Individual	Not Applicable	36,95,000.00	36,95,000.00	4.86	0	36,95,000.00
10.	Parmar Divyeshkumar Ramanbhai	Public - Non Institutional - Resident Individual	Not Applicable	36,90,000.00	36,90,000.00	4.86	0	36,90,000.00
11.	Shah Jaydeep Sureshkumar	Public - Non Institutional - Resident Individual	Not Applicable	37,00,000.00	37,00,000.00	4.87	0	37,00,000.00
12.	Nayi Lucky Harshadbhai	Public - Non Institutional - Resident Individual	Not Applicable	37,25,000.00	37,25,000.00	4.90	0	37,25,000.00
13.	Prajapati Yogeshkumar	Public - Non Institutional - Resident Individual	Not Applicable	37,15,000.00	37,15,000.00	4.89	0	37,15,000.00
14.	Rathod Sejalben Rakeshkumar	Public - Non Institutional	Not Applicable	37,30,000.00	37,30,000.00	4.91	0	37,30,000.00

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in

		al Resident Individual	-						
15.	Didavala Phalguna Chintan	Public Non Institution al Resident Individual	- - - - -	Not Applicabl e	36,80,000. 00	36,80,000. 00	4.84	0	36,80,000 .00
16.	Bandal Rahulkumar Rakeshrao	Public Non Institution al Resident Individual	- - - - -		37,00,000. 00	37,00,000. 00	4.87	0	37,00,000 .00
17.	Mitesh Rameshbhai Solanki	Public Non Institution al Resident Individual	- - - - -	Not Applicabl e	37,05,000. 00	37,05,000. 00	4.88	0	37,05,000 .00
18.	Solanki Kamesh Ganpatbhai	Public Non Institution al Resident Individual	- - - - -	Not Applicabl e	37,10,000. 00	37,10,000. 00	4.88	0	37,10,000 .00
19.	Arifkhan Akbar Khan Makrani	Public Non Institution al Resident Individual	- - - - -	Not Applicabl e	34,00,000. 00	34,00,000. 00	4.47	0	34,00,000 .00

*The post-issue shareholding as shown above is calculated assuming full exercise of equity and warrants and consequent allotment of the equity shares of the Company

xii) The current and proposed status of the allottees post the preferential issues namely, non-promoter:

Sr. No.	Proposed Allottee	Status pre-Issue	Status post-Issue	No. of Warrants issued
1.	Aayzan Enterprise Private Limited	Public – Non Institutional – Body corporate	Public – Non Institutional - Body corporate	37,10,000.00
2.	Saize Enterprise Private Limited	Public -Non Institutional - Body corporate	Public - Body corporate - Body corporate	37,05,000.00
3.	Parmar Sureshbhai Makansinh	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	36,50,000.00
4.	Rathod Raohitkumar	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	36,15,000.00

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

	Munnabhai			
5.	Ajitkumar Lallubhai Parmar	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,25,000.00
6.	Saraiz Ventures Private Limited	Public – Non Institutional - Body corporate	Public – Non Institutional - Body corporate	37,00,000.00
7.	Pravinbhai Bharatbhai Gohil	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,30,000.00
8.	Agrispark Enterprise Private Limited	Public -Non Institutional - Body corporate	Public – Non Institutional - Body corporate	37,15,000.00
9.	Parmar Dipakbhai Dalabhai	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	36,95,000.00
10.	Parmar Divyeshkumar Ramanbhai	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	36,90,000.00
11.	Shah Jaydeep Sureshkumar	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,00,000.00
12.	Nayi Lucky Harshadbhai	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,25,000.00
13.	Prajapati Yogeshkumar	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,15,000.00
14.	Rathod Sejalben Rakeshkumar	Public -Non Institutional - Resident Individual	Public -Non Institutional - Resident Individual	37,30,000.00
15.	Didavala Phalguna Chintan	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	36,80,000.00
16.	Bandal Rahulkumar Rakeshrao	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,00,000.00
17.	Mitesh Rameshbhai Solanki	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,05,000.00
18.	Solanki Kamesh Ganpatbhai	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	37,10,000.00
19.	Arifkhan Akbarkhan Makrani	Public - Non Institutional - Resident Individual	Public - Non Institutional - Resident Individual	34,00,000.00

xiii) The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

The allotment is proposed to be made for consideration in cash.

xiv) Intimation on conversion of securities or on lapse of the tenure of the instrument:

7,00,00,000 Convertible Equity Warrants would be allotted only upon payment of 25% of the price of Equity warrant at the time of allotment. Each Equity warrant is convertible into 1 Equity Share and the conversion can be exercised at any time within a period of 18 months from the date of allotment, in one or more tranches, as the case may be and on such other terms and conditions as applicable. Option for conversion of warrants will be available upon payment of full price of warrant before such exercise of option.

xv) Change in Control, if any, in the Company consequent to the preferential issue:

There shall be no change in the management or control of the Company pursuant to the issue of Equity warrants on preferential basis.

xvi) Lock-in Period:

The Equity Warrants and the Equity Shares allotted on account of the exercise of option by the warrant holder shall be locked for such period as specified under Regulation 167, 168 and other applicable regulations of SEBI ICDR Regulations.

xvii) The number of persons to whom allotment on preferential basis have already been made during the year, in terms of the number of securities as well as price.

Nil

xviii) Material terms of raising such warrants:

As mentioned in the proposed resolution.

xix) Undertakings:

- a) Every Director and Promoter of the company has individually given an undertaking declaring that none of them is declared as wilful defaulter or fraudulent borrower as defined under the SEBI ICDR Regulations therefore disclosures specified in Schedule VI is not required to given.
- b) Every Directors and Promoter of the company has individually given an undertaking declaring that none of them is declared as a fugitive economic offender as defined under the SEBI ICDR Regulations.
- c) In the event the price of the securities determined in accordance with the provisions of SEBI ICDR Regulations is different from the price determined by the company, the issue price shall be re-computed in terms of the provision of the SEBI ICDR Regulation.
- d) That if the amount payable on account of the re-computation of price is not paid within the time stipulated in these regulations, the specified securities shall continue to be locked in till the time such amount is paid by the allottees.

xx) Certificate from Practising Company Secretary:

The certificate from M/s. SCS AND CO. LLP, Practicing Company Secretary (Membership No.11334/COP:15131) certifying that the preferential issue is being made in accordance with the requirements contained in the SEBI ICDR Regulations shall be made available for inspection by the Members during the meeting and will also be made available on the Company's website and will be accessible at link <https://scagrotechltd.in/investors-relations/director-details> .

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

All the documents referred to in this notice and in the explanatory statement shall be available for inspection at the registered office of the Company during working hours on all working days from the date of dispatch of notice till 05:00 PM hours on Friday, September 26, 2025.

Date: 05.09.2025

Place: Delhi

For and on behalf of the Board of Directors

For, SC AGROTECH LIMITED

SD/-

Mr. PRATIKKUMAR BHARATBHAI PATEL

Managing Director

DIN: 11211517

BOARD'S REPORT

To,
The Members,
SC AGROTECH LIMITED

Your directors are pleased in presenting their 35th Directors Report on the business and operations of your Company together with the Audited Financial Statements and the Auditors' Report of your Company for the financial year ended, 31st March, 2025.

1. FINANCIAL HIGHLIGHTS:

The following are the financial results of the Company for the year ended 31st March, 2025:

(Amount in Rs. In Lakh)

Particulars	2024-25	2023-24
Revenue from Operations	0	68.11
Other Income	247.33	98.43
Less: Expenses	228.40	141.02
Profit/(Loss) Before Tax	18.93	25.52
Less: Tax Expenses		
- Current Tax	0	1.75
- Deferred Tax	0	(0.18)
Profit/(Loss) for the year	18.93	23.95

2. INDUSTRY SCENARIO AND STATE OF COMPANY'S AFFAIRS:

The Performance of your Company during F.Y 2024-2025 is given above.

The Company has closed its books of account with a PROFIT of Rs. 18.93 lakh (Rupees Eighteen lakh ninety three thousands Only) for the financial year ended 31.03.2025 as compared to the Profit of Rs. of Rs. 23.95 lakh (Twenty three lakh ninety five thousand Only) for the financial year ended 31.03.2024.

3. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company during the year.

4. CHANGE IN THE REGISTERED OFFICE OF THE COMPANY

There was no change in the registered office of the company during the financial year 2024-2025.

5. DIVIDEND

With a view to meeting future requirements of projects and to strengthening the financial position of the Company, your directors have decided not to recommend any dividend for the period under review.

The Board of Directors of the Company has approved the dividend distribution policy in line with Regulation 43A of the Listing Regulations. The Policy broadly specifies the external and internal factors including financial parameters that shall be considered while declaring dividend and the circumstances under which the shareholders of the Company may

or may not expect dividend and how the retained earnings shall be utilized, etc.

6. CAPITAL STRUCTURE:

During the year under consideration, the Company has not changed its capital structure and the authorized and paid-up share capital as on 31st March 2025 stands as follow:

The Authorized Share Capital of the Company is Rs. 7,00,00,000 /- (Rupees Seven crore Only) divided into 65,00,000 (Sixty-Five lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Fifty Thousand) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each.

During the F.Y. 2024-2025, the Paid-up Share capital of the Company stands as Rs. 7,00,00,000 /- (Rupees Seven crore Only) divided into 65,00,000 (Sixty-Five lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Fifty Thousand) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each.

7. HOLDING/SUBSIDIARY/ASSOCIATE COMPANIES:

The Company does not have any Holding, Subsidiary, joint venture or associate company. Hence, declaration regarding the same is not required.

8. MANAGEMENT DISCUSSIONS & ANALYSIS REPORT:

Management Discussion & Analysis report for the year under review as stipulated under Regulation 34(2)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure-B** forming part of this Report.

9. EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the Annual Return as of March 31, 2025, on its website <https://scagrotechltd.in/investors-relations>

10. AMOUNT TRANSFERED TO RESERVES:

Company proposes to transfer **18.93 lakh** to General Reserves.

9. DIRECTORS:

Company's Board comprises of the following directors: -

Directors Details			
DIN/PAN	Name	Begin date	End date
11211517	Pratikkumar Bharatbhai Patel	29/07/2025	-
11211454	Suchitkumar Bipinchandra Patel	29/07/2025	-
10932178	Sanjay Singhadiya	09/04/2025	-
08228413	Rajat Goel	05/04/2025	-
10774144	Richa Arora	05/04/2025	-
10896560	Dinesh Kacharaji Mochi	30/01/2025	02/09/2025
08819521	Ravi Yashwantbhai Patel	29/06/2024	30/01/2025
10607337	Varsha Rani	30/04/2024	09/04/2024
09720062	Vijay Shankar Thakur	29/08/2022	9/06/2024

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in

09259717	Netrapal Pal	31/07/2021	29/06/2024
08719831	Sharad Ratan	16/03/2020	09/04/2025
08755020	Hemlata Rajora	08/06/2020	30/04/2024

10. MEETINGS OF THE BOARD OF DIRECTORS:

The Board of Directors of the Company met “08” times during the year in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the minute’s book kept by the Company for the purpose. The intervening period between the Board Meetings were well within the maximum time between the two meetings prescribed under section 173 of the Companies Act, 2013 and special Measures under companies act in view of Covid outbreak.

11. COMMITTEES OF THE BOARD OF DIRECTORS OF THE COMPANY:

In terms of Companies Act, 2013, our Company has already constituted the following Committees of the Board:

- 1) Audit Committee.
- 2) Nomination and Remuneration Committee.
- 3) Stakeholders Relationship Committee.

Constitute of Committees are as under:

a. Audit Committee:**Constitution:**

Name	Designation in the Committee	Nature of Directorship
RAJAT GOEL	CHAIRMAN	Non- Executive Independent Director
RICHA ARORA	MEMBER	Non- Executive Independent Director
PRATIKKUMAR BHARATBHAI PATEL	MEMBER	Managing Director

The term of reference:

- i. Recommendation for appointment, remuneration and terms of appointment of auditors of the company.
- ii. Review and monitor the auditor’s independence and performance, and effectiveness of audit process.
- iii. Examination of the financial statement and auditor’s report thereon.
- iv. Approval or any subsequent modification of transactions of the company with related parties.
- v. Scrutiny of inter-corporate loans and investments.
- vi. Valuation of undertakings or assets of the company, wherever it is necessary.
- vii. Evaluation of internal financial controls and risk management systems.
- viii. Monitoring the end use of funds raised through public offers and related matters.
- ix. The Audit Committee may call for the comments of the auditors about internal control system, the scope of audit,

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

including the observations of the auditors and review of the financial statement before their submission to the Board and may also discuss any related issue with the internal and statutory auditors and the management of the company.

x. The Audit Committee shall have authority to investigate into any matter in relation to the items specified above in (i) to (iv) or referred to it by the Board and for this purpose shall have power to obtain professional advice from external sources and have full access to information contained in the records of the company.

xi. The auditors of a company and the key managerial personnel shall have a right to be heard in the meetings of the Audit Committee when it considers the auditor's report but shall not have the right to vote.

xii. The Board's report under sub-section (3) of section 134 shall disclose the composition of Audit Committee and where the Board had not accepted any recommendation of the Audit Committee, the same shall be disclosed in such report along with the reasons thereof.

xiii. The victims/persons who use vigil mechanism can have direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

b. Nomination and Remuneration Committee:

Constitution:

Name	Position in the Committee	Nature of Directorship
RAJAT GOEL	CHAIRMAN	Non- Executive Independent Director
RICHA ARORA	MEMBER	Non- Executive Independent Director
SANJAY SINGHADIYA	MEMBER	Non-Executive Director

The term of reference:

i. To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every Director's performance.

ii. To formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration for the Directors, Key Managerial Personnel and other employees.

iii. The Nomination and Remuneration Committee shall, while formulating the policy ensure that:

1. the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully;
2. Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
3. Remuneration to Directors, Key Managerial Personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals:

iv. Regularly review the Human Resource function of the Company.

v. Discharge such other function(s) or exercise such power(s) as may be delegated to the Committee by the Board from time to time.

vi. Make reports to the Board as appropriate.

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

vii. Review and reassess the adequacy of his charter periodically and recommend any proposed changes to the Board for approval from time to time.

viii. Any other work and policy related and incidental to the objectives of the committee as per provisions of the Act and rules made thereunder.

c. Stakeholders Relationship Committee:

Constitution:

Name	Position in the Committee	Nature of Directorship
RAJAT GOEL	CHAIRMAN	Non- Executive Independent Director
RICHA ARORA	MEMBER	Non- Executive Independent Director
SANJAY SINGHADIYA	MEMBER	Non-Executive Director

12. Particulars of the Extra-Ordinary General Meeting of the Company held during the year:

There was no Extra Ordinary General Meeting held during the year under consideration.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

During the year under review, there are no particulars of loans, guarantees or investments made under section 186 of the Companies Act, 2013.

14. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

"In line with the Company's commitment to strong corporate governance, new directors were appointed to the Board during the year, as detailed above."

15. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE:

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company

16. PARTICULARS OF CONTRACTS OR ARRANGMENTS MADE WITH THE RELATED PARTIES:

Related party transactions that are entered during the financial year were in the ordinary course of Business and on an arm's length basis. The Company had not entered into any contract/arrangement/transactions with related parties which could be considered material. Hence, the Company is not required to attach Form AOC-2 pursuant to section 134 (3) (h) of the Companies act, 2013 read with rule 8(2) of the Companies (Accounts) Rules, 2014.

17. DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

Company has paid the salary to employee of Rs. 27,47,00,000 during the financial year 2024-25

18. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

During the year under review, there is no Subsidiary, Joint Venture or Associate Company.

19. DEPOSITS:

The Company has not accepted any deposits under the applicable provisions of the Companies Act, 2013 and the rules framed there under.

20. AUDITORS:

The Company in its 35th Annual General Meeting (AGM) To be held on 27/09/2025 appointed M/s. Marks & Co. (FRN: 139476W) chartered Accounts as Statutory Auditors of the Company pursuant to Section 139 of the Companies Act, 2013 and the rules framed there under, for a term of 5 consecutive years commencing from the conclusion of the 35th Annual General Meeting held on 27/09/2025 until the conclusion of 40th Annual General Meeting of the Company to be held in 2030 for the Financial year 2029-2030.

21. AUDITORS' REPORT:

There is no qualification, reservation or adverse remarks or disclaimer made by the auditors in their report.

22. SECRETARIAL AUDIT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. SCS and Co. LLP, to conduct Secretarial Audit of the Company for the FY 2024-25.

The Report of the Secretarial Audit in Form MR-3 for the financial year ended March 31, 2025, is enclosed to this Report as Annexure -A. There are no qualifications, reservations or adverse remarks made by the Secretarial Auditor.

23. FRAUD'S REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT U/S 143(12):

There were no frauds reported by the auditors under section 143(12) of Companies Act, 2013 during their course of audit for the financial year 2024-2025.

23. DISCLOSURES AS MAINTENANCE OF COST RECORDS UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013:

The Company does not fall under the preview of section 148 of the Companies Act, 2013, and hence it is not required to maintain any cost records and accordingly such accounts and records are not made and maintained by the company.

24. INTERNAL AUDITOR:

The Company has duly appointed an Internal Auditor pursuant to Section 138 of the Companies Act, 2013 read with applicable rules, and the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and confirms compliance with the said provisions."

26. PREVENTION OF SEXUAL HARASSMENT:

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

The Company's goal has always been to create an open and safe workplace for every employee to feel empowered, irrespective of gender, sexual preferences and other factors, and contribute to the best of their abilities. In line to make the workplace a safe environment, the Company has set up a policy on prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("PoSH Act"). Further, the Company has complied with the provisions under the PoSH Act relating to the framing of an anti-sexual harassment policy and the constitution of an Internal Committee.

The Company has not received any complaints of work place complaints, including complaints on sexual harassment during the year under review.

27. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

28. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTACY CODE 2016:

During the financial year under review, there were NO application/s made or proceeding were pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

29. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the Financial year under review, there were NO one time settlement of Loans taken from Banks and Financial institutions.

30. SECRETARIAL STANDARDS:

Your Company has complied with Secretarial Standard-1 (Board Meeting) and Secretarial Standards-2 (General Meetings) (together referred to as the Secretarial Standards) w.e.f. 1st October, 2017 as approved by the Central Government and issued by the Institute of Company Secretaries of India (ICSI) under the provisions of Section 118(10) of the Companies Act, 2013.

31. INTERNAL CONTROL SYSTEMS:

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

- Timely and accurate financial reporting in accordance with applicable accounting standards.
- Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- Compliance with applicable laws, regulations and management policies.

32. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

As the business and activities of the Company does not involve any manufacturing activity right now, the information required to be provided under the provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of Conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the

Company during the financial year under review.

FOREIGN EXCHANGE EARNINGS AND OUTGO

<u>Earnings:</u>	00.00
<u>Outgo:</u>	00.00

a) Conservation of Energy:

As there are no ongoing operations in your Company. Hence there is no need to conserve energy.

b) Technology Absorption:

Efforts made for technology absorption	N.A.
Benefits derived	N.A.
Expenditure on Research & Development, if any	N.A.
Details of technology imported, if any	N.A.
Year of import	N.A.
Whether imported technology fully absorbed	N.A.
Areas where absorption of imported technology has not taken place, if any	N.A.

33. LIQUIDITY:

Your Company maintains sufficient cash to meet our strategic objectives. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables your Company to position itself for quick responses to market dynamics.

34. VIGIL MECHANISM:

In compliance with provisions of Section 177(9) of the Companies Act, 2013 and Clause 49 of the Listing Agreement, the Company has framed a Whistle Blower Policy/Vigil Mechanism to report concerns about the Company's working or any violation of its policies. No person has been denied access to the Chairman of the Audit Committee. The said policy is uploaded on the website of your Company at <https://scagrotechltd.in/>

35. CORPORATE SOCIAL RESPONSIBILITY:

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

36. STATEMENT SHOWING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

During the year, the risk assessment parameters were reviewed. In the opinion of the Board, since there are no business activities. Hence, there are no major elements of risk which has the potential of threatening the existence of the Company.

During the year under review, the company have not developed and implemented risk management policy.

37. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed:

- a) That in the preparation of the annual accounts for the period ended 31.03.2025, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and the loss of the Company for the period ended 31.03.2025;
- c) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) That the Directors had prepared the annual accounts on a going concern basis and
- e) That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

38. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013:

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 operated throughout the year for all relevant transactions recorded in the softwares.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

39. APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013 :

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company has proposed and appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the company.

40. OBTAINING ISIN BY NON-SMALL COMPANIES - COMPANIES (PROSPECTUS AND ALLOTMENT OF SECURITIES) SECOND AMENDMENT RULES, 2023 OF THE COMPANIES ACT 2013:

Recent amendments under the Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023, stipulate that non-small companies must obtain an International Securities Identification Number (ISIN) for their securities to facilitate smoother trading and enhance marketability.

The company has appointed an RTA and submitted all required documents to the RTA to obtain the ISIN (INE895E01017).

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

41. ACKNOWLEDGEMENT:

Your Board takes this opportunity to place on record their appreciation for the dedication and commitment of employees shown at all levels. Your Board also wishes to place on record its appreciation for the services rendered by its auditor, consultants business partners, Bankers, Service Providers as well as regulatory and government authorities for extending support and placing their faith and trust on the Board.

FOR SC AGROTECH LIMITED

Sd/-
PRATIKKUMAR BHARATBHAI PATEL
Managing Director
DIN: 11211517

Sd/-
SUCHITKUMAR BIPINCHANDRA PATEL
Director
DIN: 11211454

Date: 05.09.2025

Place: Delhi

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Annexure -A

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED March 31, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and rule no.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Sc Agrotech Limited,
Rz-1484/28, ground floor tughlakabad ext,
South delhi, new delhi, delhi, india, 110019.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Sc Agrotech Limited** (CIN: L01122DL1990PLC042207) (here-in-after called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on **March 31, 2025** ("the audit period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made there under;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under to the extent of Regulation 74 and 76 of SEBI (Depositories and Participants) Regulations, 2018;
- iv. The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings; **(Not applicable to the Company during the Audit Period);**
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(to the extent applicable);**
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(to the extent applicable);**
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
 - (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

(h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**

vi. The Company has identified following laws applicable specifically to the Company:

1. The Shop & Establishment Act, 1954 and rules made thereunder
2. The Factories Act, 1948 and allied labor laws
3. Local/Municipality Laws

We have also examined compliance with the applicable clauses of the following:

- (i) The Secretarial Standards issued by The Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.
- (ii) The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, except for the following point to consider:

1. Company has made a non compliance of SDD for the September' 2024 quarter and March' 2024 quarter.
2. Company has submitted financial results for June' 2024 quarter delayed.

Note: Due to non-availability of certain forms with respect to appointment and resignation of directors we cannot verify them as filed by the Company. Hence, we do not confirm whether the said forms have been filed within the prescribed period as mentioned under Companies Act, 2013 i.e. within 30 days from the date of Appointment & Resignation.

We further report that:

The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the Minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board and Committees thereof were carried through with requisite majority.

We further report that, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, there was no event / action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc.

For SCS AND CO. LLP
Practicing Company Secretaries

Sd/-
CS Abhishek Chhajed
Partner
FCS: 11334 COP: 15131
ICSI Unique Code: - L2020GJ008700
Peer Review Number: - 1677/2022

Dated: 05-09-2025
Place: Ahmedabad
UDIN: F011334G001184352

Note: This report is based on information, documents, and material etc., seen/verified/made available to us. Further, this report is to be read with our letter of even date which is annexed as 'Annexure -1' and forms an integral part of this report.

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

Annexure -1

To

The Members,

SC AGROTECH LIMITED

Rz-1484/28, ground floor tughlakabad ext,
South delhi, new delhi, delhi, india, 110019.

Our report of even date to be read along with this letter:

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required we have obtained the Management representation about the compliance of SEBI laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules and regulations is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. This Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy and effectiveness with which the management has conducted the affairs of the Company.

For SCS AND CO. LLP

Practicing Company Secretaries

Sd/-

CS Abhishek Chhajed

Partner

FCS: 11334 COP: 15131

ICSI Unique Code: - L2020GJ008700

Peer Review Number: - 1677/2022

Dated: 05.09.2025

Place: Ahmedabad

UDIN: F011334G001184352

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Annexure- B forming part of Board's Report

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Industry Structure and Developments

The Indian agriculture sector continues to remain the backbone of the economy, contributing nearly 18–20% to the country's GDP and employing over 40% of the workforce. Recent government initiatives such as Pradhan Mantri Kisan Samman Nidhi (PM-KISAN), digital agriculture programs, and increased focus on sustainable farming practices are expected to provide long-term benefits to the sector.

Within the agri-inputs and allied services industry, demand for high-yield seeds, crop protection chemicals, organic fertilizers, and modern irrigation systems has been on the rise. Increased awareness among farmers regarding productivity, mechanization, and sustainable practices is creating opportunities for companies like SC Agrotech Limited to expand their presence.

2. Opportunities and Threats

Opportunities:

- Rising demand for food grains and cash crops in both domestic and export markets.
- Strong government support for agricultural development and allied industries.
- Growing adoption of organic and eco-friendly agri-inputs.
- Increasing awareness and adoption of modern technology, agri-biotech, and precision farming.
- Expanding rural credit and digital platforms connecting farmers directly with companies.

Threats:

- High dependence on monsoon and unpredictable climatic conditions.
- Fluctuations in commodity prices and input costs.
- Rising competition from unorganized and regional players.
- Regulatory changes in pesticide/chemical usage.
- Supply chain disruptions due to global uncertainties.

3. Segment-wise or Product-wise Performance

SC Agrotech Limited is engaged in the business of seeds, fertilizers, pesticides, contract farming, agro-processing, etc.

4. Outlook

The medium-to-long term outlook for the agriculture sector remains positive, driven by increasing food demand, government support, technology adoption, and export opportunities. SC Agrotech Limited aims to leverage its strengths in innovation, farmer-connect programs, and product portfolio to enhance market share. The Company will continue to focus on sustainable growth, value-added products, and operational efficiencies.

5. Risks and Concerns

- Unpredictable rainfall and natural calamities pose risks to agricultural output.
- Price volatility of raw materials may impact margins.
- Stringent environmental and regulatory norms may affect product offerings.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

- Farmer affordability and credit availability are crucial factors impacting demand.

To mitigate these risks, the Company has strengthened its risk management framework, diversified its product basket, and developed a robust distribution network.

6. Internal Control Systems and Their Adequacy

The Company has an adequate internal control system commensurate with its size and nature of operations. These systems ensure that transactions are properly authorized, recorded, and reported, safeguarding of assets, prevention and detection of frauds, and compliance with applicable laws and regulations. The Audit Committee periodically reviews the adequacy and effectiveness of the internal control systems.

7. Financial Performance (with respect to Operational Performance)

During the financial year under review, the Company achieved a turnover of ₹ 0 Lakh as against ₹ 68.12 lakh in the previous year. The Profit Before Tax (PBT) stood at 18.93 lakh and the Net Profit After Tax (PAT) at ₹ 18.93 lakh, reflecting improved operational efficiencies.

8. Human Resources / Industrial Relations

The Company recognizes its human capital as one of its most critical resources. Training, skill development, and employee welfare initiatives continued during the year. The total strength of employees as on 31st March, [Year] stood at [●]. The overall industrial relations during the year remained cordial and constructive.

9. Key Financial Ratios (as required under SEBI LODR Regulation 34)

Particulars	NUMERATOR	DENOMINATOR	As at 31-3-2025	As at 31-3-2024
Current Ratio	Current Assets	Current Liabilities	2.01	4.90
Debt-Equity Ratio	Total debt	Shareholders Equity	0.00	0.00
Return on equity ratio	Net profit less pref div	Average Shareholders Equity	7.10%	18.06%
Inventory Turnover Ratio	COGS	Average Inventory	0.00	5.29
Trade Receivables Turnover Ratio	Net Credit Sales	Average Accounts Receivable	4.12	2.84
Trade payables Turnover Ratio	Net Credit Purchase	Average Trade Payables	0.00	6.51
Net Capital Turnover Ratio	Net Sales	Average working capital	3.33	3.02
Net Profit Ratio	Net Profit after Tax	Net Sales	0.08	14.39%
Return on Capital Employed	EBIT	Capital Employed	7.06%	9.62%

10. Cautionary Statement

Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, and expectations may be 'forward-looking statements' within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed or implied, depending upon economic conditions, government policies, and other incidental factors.

FOR SC AGROTECH LIMITED

Sd/-
PRATIKKUMAR BHARATBHAI PATEL
Managing Director
DIN: 11211517

Sd/-
SUCHITKUMAR BIPINCHANDRA PATEL
Whole-time Director
DIN: 11211454

Date: 05.09.2024

Place: Delhi

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

CFO AND COMPLIANCE OFFICER CERTIFICATION

To

The Board of Directors

SC Agrotech Limited

FLAT 207, 2nd Floor, Pragati Tower, Rajendra Place,
Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Dear Sir,

Sub: Compliance certificate as per Regulation 17(8) of the listing regulations

We, Mr. JEET PARAGKUMAR PATEL , CFO and Ms. RITIKA SOOD Company Secretary & Compliance officer of SC AGROTECH LIMITED, to the best of our knowledge and belief , certify that:

We have reviewed the financial results and the cash flow statement of SC AGROTECH LIMITED for the financial year ended 31 March 2025, and that to the best of our knowledge and belief:

- a) Do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations
1. We also certify that based on our knowledge and information provided to us, there are no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's code of conduct.
 2. I accept responsibility for establishing and maintaining internal controls and have evaluated the effectiveness of the internal control systems of the Company and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls of which I am aware, and the steps taken and proposed to be taken to rectify these deficiencies.
 3. We have indicated to the Auditors and the Audit Committee.
 - a. Significant change in internal control over financial reporting during the year.
 - b. Significant changes in accounting policies during the year and that the same have been disclosed in notes to the financial statements; and
 - c. Instances of significant fraud of which we have become aware and involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Declaration

(As required under Regulation 26(3) and 34(3) read with Schedule V(D) of the Listing Regulations in relation to Code of Conduct). we, Mr. JEET PARAGKUMAR PATEL CFO and Ritika Sood Company secretary , SC AGROTECH LIMITED hereby declare that to the best of my knowledge and belief, all Board members and senior management personnel have affirmed compliance with the Company's code of conduct for the year ended 31st March, 2025.

Date : 30.08.2023
Place: New Delhi

Mr. JEET PARAGKUMAR PATEL
CFO

Ms. RITIKA SOOD
Company Secretary and Compliance officer

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

**The Members of,
SC Agrotech limited
New Delhi-110019**

I/ We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of SC AGROTECH LIMITED having having registered office New Delhi (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, I/We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other statutory authority.

SR.	NAME:	DIN	DATE OF APPOINTMENT
1	Pratikkumar Bharatbhai Patel	11211517	29/07/2025
2	Suchitkumar Bipinchandra Patel	11211454	29/07/2025
3	Sanjay Singhadiya	10932178	09/04/2025
4	Rajat Goel	08228413	05/04/2025
5	Richa Arora	10774144	05/04/2025

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

FOR SCS & CO. LLP

*Place: Ahmedabad
Date: 05.09.2025
UDIN: F011334G001184451*

*SD/-
Abhishek chhajed
Company Secretary
M.No 11334
COP 15131*

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

CORPORATE GOVERNANCE:

REPORT ON CORPORATE GOVERNANCE

(pursuant to SEBI (listing obligations and Disclosure Requirements) Regulations, 2015)

as per regulation 15(2) of the SEBI (LODR) Regulations, 2015, the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not be applicable on listed entity having paid up equity share capital not exceeding Rs 10 Crore and net worth not exceeding Rs 25 Crore, as on the last day of the previous financial year i.e. 31st March, 2025.

In this regard, we would like to inform you that the Company's paid up equity share capital was below Rs 10 Crore and the Net Worth was below Rs 25 Crore as on the last date of the previous financial year i.e. financial year ended on 31st March, 2025. Therefore, the Company is not required to submit Corporate Governance Report under Regulation 27 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30th June, 2025.

Hence, Corporate Governance provisions are not applicable to the company under Regulation 27(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 for the Quarter ended June 30, 2025.

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

INDEPENDENT AUDITOR'S REPORT

To,

The Members of,

SC AGROTECH LIMITED

(Formerly Known as Sheel International Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Standalone Financial Statements of SC Agrotech Limited (Formerly Known as Sheel International Limited) ("the Company"), which comprise the Standalone Balance Sheet as at March 31, 2025, the Standalone Statement of Profit and Loss (including other comprehensive income), the Standalone Statement of Cash Flows and the Standalone Statement of Changes in Equity for the year then ended, and a summary of material accounting policies, notes forming part of Standalone Financial Statements and other explanatory information (herein after referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements gives the information required by the Companies Act, 2013 ("the ACT") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its **Profit**, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on Standalone Financial Statement.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and Auditor's Report Thereon

- The Company's management and board of directors are responsible for the preparation of the other information. The other information comprises the information included in the management discussion and analysis, board's report including annexures to board's report, business responsibility and sustainability report, corporate governance, tax transparency report and shareholder's information, but does not include the Standalone Financial Statements, consolidated financial statement and our audit reports thereon. Our opinion on the Standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.
- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Standalone Financial statement 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

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

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 Standalone 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 (i) in 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.

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

Emphasis Of Matter:

Refer to Notes forming part of statement which includes the balance of Trade Payables, Loans including deposits

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

and advances are subject to confirmation from and reconciliation with the relevant parties as on the date of balance sheet date.

Our opinion is not modified with respect to above mentioned matter.

Report on Other Legal and Regulatory Requirements

1. 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.

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.

(b) The Balance Sheet and the Statement of Profit and Loss, the Statement of Cash Flow and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

(c) In our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;

(d) 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.

(e) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under section 143(3)(b) and in sub-clause (2)(h)(F) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;

(f) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure A”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls with reference to the Standalone Financial Statement.

(g) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules 2014, as amended 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 impact its financial position

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

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

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

D. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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;

(ii) The management has represented, that, to the best of its 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; and

(iii) Based on the audit procedures performed 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) of the Companies (Audit and Auditors) Rules, 2014, as provided under (a) and (b) above, contain any material misstatement.

e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

f. Based on our examination which included test checks, we concluded that company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility but the same has not been operated throughout the year for all relevant transactions recorded in the respective software:

i. In respect of the Company, the feature of recording audit trail (edit log) facility was not enabled at the database layer to log any direct data changes for all the accounting softwares used for maintaining the books of account. Further, where audit trail (edit log) facility was unenabled, we did not come across any instance of the audit trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure B" a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

Date : 29/05/2025

Place : Ahmedabad

For, V S S B & Associates

Chartered Accountants

Firm No. 0121356W

(Vishves A. Shah)

Partner

M. No. 109944

UDIN: 25109944BMGPMT9646

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

“Annexure A” to Independent Audit Report

(Referred to in paragraph 1(g) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

Report on the Internal Financial Controls with reference to Standalone Financial Statement under clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 (“the Act”)

We have audited the Internal Financial Controls with reference to Standalone Financial Statements of **SC Agrotech Limited** (“the Company”) as of 31st March, 2025 in conjunction with our audit of the Standalone 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 with reference to Standalone Financial Statements 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 with reference to Standalone Financial Statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under -section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Standalone Financial Statements. 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 with reference to Standalone Financial Statements 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

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

controls with reference to Standalone Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Standalone Financial Statements included obtaining an understanding of internal financial controls with reference to Standalone Financial Statements, 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 with reference to Standalone Financial Statements.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control with reference to Standalone Financial Statement 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 unauthorised 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 with reference to Standalone Financial Statements, 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 with reference to Standalone Financial Statements to future periods are subject to the risk that the internal financial control with reference to Standalone Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to Standalone Financial Statements and such internal financial controls with reference to Standalone Financial Statements were operating effectively as at 31st March, 2025, based on the criteria for internal financial control with reference to Standalone Financial Statements 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.

Date : 29/05/2025

Place : Ahmedabad

For, V S S B & Associates

Chartered Accountants

Firm No. 0121356W

(Vishves A. Shah)

Partner

M. No. 109944

UDIN: 25109944BMGPMT9646

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

“ANNEXURE B” to the Independent Audit Report

(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i.) (a) (i)The Company has generally maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment, investment properties, capital work in progress and relevant details of right of use assets.

(ii)The Company has maintained proper records of intangible assets during the financial year.

(b) The Company has no inventory as on balance sheet date. Hence, this clause is not applicable.

(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 immovable properties (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(d) According to the information and explanation given to us and the records produced to us for our verification, the Company has not revalued its Property, Plant and Equipment (including ROU) or intangible assets or both during the year.

(e) According to the information and explanation given to us and the records produced to us for our verification, no proceedings have been initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The company has no inventory as on balance sheet date, hence this clause is not applicable.

(b) According to the information and explanation given to us and the records produced to us for our verification, the company has not been sanctioned 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 the quarterly returns/ statements filed by the company with such banks or financial institutions are in agreement with the books of account of the company. Hence, this clause is not applicable to the company.

(iii) In respect of Investments made, guarantees provided, security given, loans given and advances in the nature

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

of loans:

- a) According to the information and explanation given to us and the records produced to us for our verification, the Company has not provided guarantees, security and granted loans, to companies, firms, Limited Liability Partnerships or any other parties. Hence, this clause is not applicable to the company.
- b) According to the information and explanation given to us and based on the audit procedures conducted by us, in our opinion, company has not made any investments, any guarantees, any loans and securities. Hence, this clause is not applicable to the company.
- c) According to the information and explanation given to us and on the basis of our examination of the records of the Company, Company has not received any scheduled Loans and advances in nature of loans, and hence there is no repayment of scheduled Loan/ Advances and also not given any advances in the nature of loan to any parties during the year. Thus, this clause is not applicable to company.
- d) According to the information and explanation given to us and on the basis of our examination of the records of the Company, there is no overdue amount in respect of loans given as at the reporting date. Hence, this clause is not applicable to the company.
- e) According to the information and explanation given to us and on the basis of our examination of the records of the Company, there is no amount due for the loan. Therefore, the provisions of clause 3(iii) of the said 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 of the Company, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 and 186 of the Companies Act, 2013 ("the Act"). Therefore, the provisions of clause 3(iv) is not applicable to the Company.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or any amount deemed to be deposits from the public within the meaning of the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Accordingly, clause 3(v) of the Order is not applicable to the Company.
- (vi) The maintenance of cost records has not been specified by the Central Government under Section 148(1) of the Act, for the business activities carried out by the Company. Thus, reporting under clause (vi) of the Order is not applicable.
- (vii) According to the information and explanations given to us, in respect of statutory dues:
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, undisputed statutory dues including Provident Fund, Employee State Insurance,

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Income-Tax, Sales Tax/Value added Tax, Goods and Services Tax, Duty of Customs, cess and other material statutory dues have generally been deposited regularly during the year by the Company with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of statutory dues as referred to above were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

(b) There has been no statutory dues referred to in sub-clause (a) in dispute. Hence this clause is not applicable.

(viii) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not surrendered or disclosed previously undisclosed transactions as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, clause 3(viii) of the Order is not applicable to the Company.

(ix) In respect of loans and borrowings of the Company

(a) Based upon the audit procedures performed, on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of 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 willful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The Company does not have any subsidiaries, joint ventures or associate companies. Therefore, the question of raising loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies does not arise.

(x) (a) The Company has not issued any of its securities (including debt instruments) during the year and hence reporting under clause (x) (a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

- (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 practice in India, and according to the information and explanation given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- (a) According to information and explanations given to us, no report on any matter 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, during the year and up to the date of this report.
- (b) As represented to us by the Management there were no whistle-blower complaints received by the Company during the year and up to the date of this report.
- (xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- (xiii) As per information and explanation given to us and on the basis of our examination of the records of the Company, all the transactions with related parties are in compliance with section 177 and 188 of Companies Act 2013, wherever applicable, and all the details have been disclosed in Standalone Financial Statements as required by the applicable Indian Accounting Standards.
- (xiv) (a) In our opinion and based on our examination, the company has not any internal audit system Commensurate with the size and nature of its business.
- (b) We have not received any internal audit reports of the company, for the year under audit.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions, within the meaning of Section 192 of the Act, with directors or persons connected with them.
- (xvi) a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3 (xvi) (a) of the Order is not applicable to the Company.
- b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, clause 3 (xvi) (b) of the Order is not applicable to the Company.
- c) In our opinion and according to the information and explanations given to us, 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 to the Company.
- d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3 (xvi) (d) of the Order is not applicable to the Company.
- (xvii) Based on our examination of the records of the Company, the Company has not incurred any cash losses during

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

the financial year covered by our audit and in the immediately preceding financial year.

(xviii) There has been resignation of the statutory auditors during the year. We have duly obtained the No Objection certificate from the previous Auditor and also considered the observations of the outgoing auditors.

(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 Standalone 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) a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects 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, clause 3(xx) (a) of the order is not applicable for the year.

b) There are no amounts remaining unspent under section (5) of section 135 of Companies Act, pursuant to any ongoing project requiring a transfer to special account in compliance with provision of sub section (6) of section 135 of the said Act.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of the Company as company is not required to prepare Consolidated Financial Statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

Date 29/05/2025

Place Ahmedabad

For, V S S B & Associates

Chartered Accountants

Firm No.121356W

(Vishves A. Shah)

Partner

M. No. 109944

UDIN: 25109944BMGPMT9646

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

SC AGROTECH LIMITED (Formerly Known as Sheel International Limited) (CIN:L01122DL1990PLC042207) e-mail: sheel102@gmail.com Reg. Office: Rz-1484/28, Ground Floor Tughlakabad Ext, South Delhi, New Delhi,Delhi, India, 110019						
	Particulars	Note	As at March 31, 2025		As at March 31, 2024	
I	<u>ASSETS</u>					
	Non-current assets					
	(a) Property, Plant and Equipment	10	112.98		45.	
	(b) Other Intangible assets		0.00		69	
	(c) Financial Assets				0.0	
	(i) Investments		0.00		0	
	(ii) Trade receivables					
II	Current assets					
	(a) Inventories	8	0.00		0.00	
	(b) Financial Assets					
	(i) Investments	9	0.00		0.00	
	(ii) Trade receivables		34.30		85.64	
	(iii) Cash and cash equivalents		19.68		23.06	
	(iv) Bank balances other than (iii) above		0.00		0.00	
				313.40		311.05
I	<u>EQUITY AND LIABILITIES</u>	11				
	EQUITY	12				
	(a) Equity Share capital		500.50		500.50	
	(b) Instruments entirely equity in nature	13				
	(c) Other Equity		0.00		0.00	
		14				
II	Current liabilities					
	(a) Financial Liabilities					
	(i) Borrowings		0.00		0.00	
	(ii) Trade payables					
	Micro and Small Enterprises		0.00		0.00	
	Other than Micro and Small		6.58		5.59	
	(iii) Other financial liabilities		0.00		0.00	
	(b) Other current liabilities		28.92		19.67	
	(c) Provisions		2.38		3.00	
	(d) Current Tax Liabilities (Net)	2	0.00		0.00	
	Total Equity and			313.40		311.05

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

As per our separate report of even date

See accompanying notes to the
financial statements For, V S S B &

Associates

Chartered

Accountants

Firm

No.121356W

For & on behalf of the

Board, SC

AGROTECH LIMITED

(Formerly Known as Sheel

International Limited)

Suchitkumar B.

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

SC AGROTECH LIMITED (Formerly Known as Sheel International Limited) (CIN:L01122DL1990PLC042207) e-mail: sheel102@gmail.com Reg. Office: Rz-1484/28, Ground Floor Tughlakabad Ext, South Delhi, New Delhi, Delhi, India, 110019						
	Particulars	No	For the year ended March		For the year ended March	
I	Revenue from	15	0.00		68.12	
II	Operations Other	16	247.33		98.43	
III	Income					
VI	Net gain on de-recognition of financial assets at amortized cost Net gain on reclassification of financial assets		0.00		58.19	
	Total Income (I+II+III+IV)		27.47		29.95	
		17		228.40		141.02
VII	Expenses	18		18.93		25.52
VIII	Cost of Material	19		0.00		0.00
IX	Consumed	20		18.93		25.52
X	Employee Benefits	21				
	Expenses Finance		0.00		0.00	
	Costs		0.00		(0.19)	
	Depreciation and		0.00		1.56	
	Amortization Expense			18.93		23.96
XI	Other Expenses			0.00		0.00
XII	Total Expense (VI)			0.00		0.00
XIII				0.00		0.00
XV	Profit/(Loss) before Exceptional items			18.93		23.96
				0.00		0.00
	and Tax (V- VI) Exceptional Items			0.00		0.00
	Profit Before Tax (VII-VIII)			0.00		0.00
XVI	Tax Expense:			0.00		0.00
XVII	(a) Current Tax			18.93		23.96
XVIII	(b) Deferred Tax			0.32		0.40
XVIII	(C) Adjustments of Tax relating to Earlier Years			0.32		0.40
XVI				-		-
				0.32		0.40
	Profit for the Period from			0.32		0.40

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com

Contact No.: 97129 95234

Web: www.scagrotech.in

As per our separate report of even date

See accompanying notes to the

financial statements For, V S S B &

Associates

For & on behalf of the

Board, SC

(Vishves A. Shah)

Partner

Dinesh K. Mochi

B. Patel

Suchitkumar

RITIKA SOOD

Place :

Company Secretary and Compliance officer

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in

SC AGROTECH LIMITED (Formerly Known as Sheel International Limited) (CIN:L01122DL1990PLC042207) e-mail: sheel102@gmail.com Reg. Office: Rz-1484/28, Ground Floor Tughlakabad Ext, South Delhi, New Delhi, Delhi, India, 110019 Corporate Office: F/F-13 Om Arcade, S P Ring Road B/S Girivar Galaxy Vastral, Vastral, Ahmedabad, Daskroi, Gujarat, India, 382418 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025 (Amount in Lakhs)			
Particulars	Year ended 31st March, 2025 Rs.		Year ended 31st March, 2024 Rs.
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax for the year		18.93	25.52
Adjustments for :			
Depreciation	1.02 (16.19)		1.36 (1.75)
Prior Period Tax	36.30		0.00
Loss on Demolition of	(0.20)		(0.19)
Asset Interest Received		20.93	(0.58)
Operating Profit before Working Capital change		39.86	24.94
Adjustments for :			
Decrease/(Increase) in Receivables	51.33 0.00		(54.03) 0.00
Decrease/(Increase) in Loans &	0.00		21.98
Advances Decrease/(Increase) in	2.65		(8.40)
Inventories Decrease/(Increase) in Other	7.56		(12.16)
Financial Assets Decrease/(Increase) in	0.99		0.05
Other Current Assets	9.26		15.69
Increase/(Decrease) in Payables	(0.63)	71.17	3.00
Increase/(Decrease) in Current		111.03	(8.93)
Liabilities Increase/(Decrease) in		0.00	0.00
Provisions		111.03	(8.93)
Cash Generated From Operations			
Income Tax			
NET CASH FROM OPERATING ACTIVITIES Total (A)			
CASH FLOW FROM INVESTING ACTIVITIES			
Fixed Asset Purchase	(212.24)		(43.81)
Fixed Asset Sale	107.63		0.00
Advance for Land Purchase	0.00		20.00
Non Current Assets Sold	0.00		0.00
Interest Received	0.20		0.19
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(104.41)	(23.63)

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

CASH FLOW FROM FINANCING ACTIVITIES				
Sale of Flat	0.00		45.20	
Other Non-Current Liabilities	(10.00)		0.00	
(Increase) / Decrease in Long term borrowings	0.00		0.00	
Increase in Share Capital	0.00		0.00	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(10.00)		45.20
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(3.38)		12.64
Cash and Cash Equivalents -- Opening Balance		23.06		10.42
Cash and Cash Equivalents -- Closing Balance		19.68		23.06
		0.00		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				
As per our separate report of even date				
See accompanying notes to the financial statements For, V S S B & Associates				
Chartered Accountants Firm	For & on behalf of the Board, SC AGROTECH LIMITED			
No.121356W	(Formerly Known as Sheel International Limited)			
(Vishves A. Shah)				
Partner				
M. No. 109944	Dinesh K. Mochi	Suchitkumar B. Patel		
UDIN : 25109944BMGPMT9646	Managing Director	Director		
	(DIN: 10896560)	(DIN 11211454)		
Place : Ahmedabad				
Date : 29/05/2025				
	RITIKA SOOD			
	Company Secretary and Compliance officer	Place : Ahmedabad		
	Mo. No. ACS - 28560	Date : 29/05/2025		

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**STATEMENT OF CHANGES IN EQUITY****SC AGROTECH LIMITED**

(Formerly Known as Sheel International Limited)

Statement of Changes in Equity for the period ended 31st March, 2025

A. Equity Share Capital

(Amount in Lakhs)

Particulars	Balance at the beginning of the reporting period	Changes in Equity capital due to prior errors	Restated balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
1st April, 2023	599.50	0.00	0.00	0.00	599.50
31st March, 2024	599.50	0.00	0.00	0.00	599.50
31st March, 2025	599.50	0.00	0.00	0.00	599.50

B. Other Equity

(Amount in Lakhs)

Particulars	Reserves and Surplus				Total
	Capital Reserve	Securities Premium Reserve	Other Reserves (Surplus balance of Profit & loss Account)	Retained Earnings	
Reporting as at 1st April, 2023					
Balance at the beginning of the reporting period	0.00	0.00	0.00	(355.77)	(355.77)
Changes in accounting policy or prior period errors	0.00	0.00	0.00	(2.43)	(2.43)
Restated Balance at the beginning of the reporting period	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the year	0.00	0.00	0.00	23.96	23.96
Dividends	0.00	0.00	0.00	0.00	0.00

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Transfer to retained earnings	0.00	0.00	0.00	0.00	0.00
Any other change (Written off)	0.00	0.00	0.00	0.00	0.00
Balance at the end of 31st March, 2024	0.00	0.00	0.00	(334.23)	(334.23)
Reporting as at 1st April, 2024					
Balance at the beginning of the reporting period	0.00	0.00	0.00	(334.23)	(334.23)
Changes in accounting policy or prior period errors	0.00	0.00	0.00	(16.20)	(16.20)
Restated Balance at the beginning of the reporting period	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the year	0.00	0.00	0.00	18.93	18.93
Dividends	0.00	0.00	0.00	0.00	0.00
Transfer to retained earnings	0.00	0.00	0.00	0.00	0.00
Any other change (Additional Shares issued at Premium)	0.00	0.00	0.00	0.00	0.00
Balance at the end of the March 2025	0.00	0.00	0.00	(331.50)	(331.50)

SC AGROTECH LIMITED
(Formerly Known as Sheel International Limited)
Notes to financial statements for the year ended
March 31, 2025

(Amount in Lakhs)

Note 2 - Equity Share

Particulars	As at March 31, 2025	As at March 31, 2024
-------------	----------------------	----------------------

Capital (a)

Authorised :

65,00,000 Equity Shares of Rs. 10/- each	650.00	650.00
50000 Cumulative Preference Share of Rs. 100/- each	50.00	50.00

TOTAL

<u>700.0</u>	<u>700.0</u>
<u>0</u>	<u>0</u>

Issued, Subscribed and Paid-up :

59,95,000 Equity Shares of Rs. 10/- each Fully	599.	599.
Paid-up	50	50

TOTAL

<u>599.5</u>	<u>599.5</u>
<u>0</u>	<u>0</u>

(b) Detailed note on the terms of the rights, preferences and restrictions relating to each class of shares including restrictions on the distribution of dividends and repayment of capital.

- i) The Company has only one class of Equity Shares having a par value of Rs. 10/- per share. Each holder of Equity Share is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. During the year ended 31st March 2025, the Company has not declared any dividend.
- ii) 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) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2025	As at March 31, 2024
No. of shares at the beginning of the year	5995000	5995000
Add: Issue of Shares during the year		
Right Shares issued during the year	0	0
Private Placement	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Less: Forfeiture of Shares during the Year	0.00	0.00
No. of shares at the end of the year	<u>5995000</u>	<u>5995000</u>

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**(d) Aggregate details for five immediately previous reporting periods for each class of shares**

Particulars	As at March 31, 2025		As at March 31, 2024	
- No. of shares allotted as fully paid up pursuant to contracts without payment being received in cash	-	-	-	-
- No. of shares allotted as fully paid by way of Bonus Shares	-	-	-	-
- No. of shares bought back	-	-	-	-

(e) Details of shareholders holding more than 5% shares in the company

No. of Shares held by	As at March 31, 2025		As at March 31, 2024	
	Nos.	%	Nos.	%
S N Chandak		0.00	1,323,811	22.08
Sheela Maheswari		0.00	648,980	10.83
Sproutcraft Enterprises Private Limited	305,150	5.09	-	0.00
Jivab Trading Private Limited	1,218,555	20.33	-	0.00

Shares held by Promoters at the end of the year			% Change during the year
Name of Promoter	No of Shares	% of Total Shares	
S N Chandak	-	-	(22.08)
Sheela Maheswari	-	-	(10.83)
Sanjay Chandak	-	-	(1.81)
Sumeet Chandak	-	-	(1.33)
Satya Narayan Chandak HUF	-	-	(0.65)
Sanjay Chandak HUF	-	-	(0.21)

(f) Detailed note on shares reserved to be issued under options and contracts / commitment for the sale of shares / divestments including the terms and conditions.

The company does not have any such contract / commitment as on reporting date.

(g) Detailed terms of any securities convertible into shares, e.g. in the case of convertible warrants, debentures, bonds etc.

The company does not have any securities convertible into shares as on reporting date.

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com**Contact No.:** 97129 95234**Web:** www.scagrotech.in**SC AGROTECH LIMITED****(Formerly Known as Sheel International Limited)****Notes to financial statements for the year ended****March 31, 2025****Note 3 - Other****Equity****(Amount in Lakhs)**

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Capital Reserve		
As per last Balance Sheet	0.00	0.00
Add: Additions during the year (Share Forfeiture)	0.00	0.00
Less: Utilised / transferred during the year	0.00	0.00
Closing balance	0.00	0.00
(ii) Securities premium account		
Opening balance	0.00	0.00
Add : Premium on shares issued during the year	0.00	0.00
Less : Utilised during the year for:	0.00	0.00
Closing balance	0.00	0.00
(ii) General Reserve		
As per last Balance Sheet	0.00	0.00
Add: Transferred from Profit and Loss Account	0.00	0.00
Less: Transferred to Profit and Loss Account	0.00	0.00
Closing balance	0.00	0.00
(iii) Special Reserve	0.00	0.00
(iv) Surplus in the Profit & Loss Account		
As per last Balance Sheet	(334.23)	(355.77)
Add: Profit / (Loss) for the year	18.93	23.96
Amount available for appropriations	(315.30)	(331.81)
Appropriations:		
Add: Transferred from reserves	0.00	0.00
Less: Written Off Balances	16.20	2.43
	(16.20)	(2.43)
TOTAL	(331.50)	(334.23)

Note 4: Other Non- Current Liabilities**(Amount in Lakhs)**

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Security Deposit	0.00	10.00
Total	0.00	10.00

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**Note 5: Current liabilities: Financial Liabilities : Trade Payables**

(Amount in Lakhs)		
Particulars	As at March 31, 2025	As at March 31, 2024
Outstandng Dues of Micro, Small and Medium Enterprises	0.00	0.00
Outstanding Dues of Other Creditors	6.58	5.59
	<u>6.58</u>	<u>5.59</u>

Note: 1) Balance of Sundry Creditors are subject to confirmation. 2) In absense of the identification by the company Micro, Small and Medium Enterprise (MSME) parties from whom the company has the company has procured the goods and services. We are unable to categorize the over dues over 45 days to and interest payments outstanding to MSME as on the date of balance sheet.

Note 6: Other Current Liabilities

(Amount in Lakhs)		
Particulars	As at March 31, 2025	As at March 31, 2024
Advance From Debtors	28.85	19.50
Statutory Liabilities	0.07	0.17
TOTAL	<u>28.92</u>	<u>19.67</u>

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

SC AGROTECH LIMITED
(Formerly Known as Sheel International Limited)
Notes to financial statements for the year ended March 31, 2025

Note 7 - Current Liabilities :Provisions

(Amount in Lakhs)		
Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Audit Fees	1.50	0.37
Provision for Salary Payble	0.88	2.63
TOTAL	2.38	3.00

Note 8 Non Current - Financial Assets - Others

Particulars	As at March 31, 2025	As at March 31, 2024
Advances to Others	123.05	125.70
	123.05	125.70

Note -9 - Other Non-Current Assets

(Amount in Lakhs)		
Particulars	As at March 31, 2025	As at March 31, 2024
(a) Long Term Trade Receivable		
(b) Deposites	1.20	1.20
	1.20	1.20

Note 11 - Trade Receivables

(Amount in Lakhs)		
(a) Particulars	As at March 31, 2025	As at March 31, 2024
(i) Due for a period exceeding six months		
- Unsecured, considered good	19.37	20.97
- Doubtful	0.00	0.00
Less: Provision for Doubtful Debts	0.00	0.00
	19.37	20.97
(ii) Others		
- Unsecured, considered good	14.94	64.67
Other Receivables	0.00	0.00
- Doubtful	0.00	0.00
Less: Doubtful Debts Writtewn off	0.00	0.00
	14.94	64.67
TOTAL	34.30	85.64

Note 12 - Cash & Cash equivalents

(Amount in Lakhs)		
Particulars	As at March 31, 2025	As at March 31, 2024
(a) Cash & Cash Equivalents		
(i) Balances with Banks :		
Bank Accounts	6.62	14.43
(ii) Cash-on-hand	13.06	8.63
(iii) Cheques & Drafts on-hand	0.00	0.00
(iv) Others - Stamps on Hand	0.00	0.00
(b) Other Bank Balances	19.68	23.06
- Margin Money or Security Deposit	0.00	0.00
- Repatriation Restrictions	0.00	0.00
- Deposit Accounts more than 3 month maturity	0.00	0.00
- Deposit Accounts more than 12 month maturity	0.00	0.00
	0.00	0.00
TOTAL	19.68	23.06

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**SC AGROTECH LIMITED****(Formerly Known as Sheel International Limited)****Notes to financial statements for the year ended****March 31, 2025 Note 13 - Current Assets: Financial Assets: Loans****(Amount in Lakhs)**

(a)	Particulars	As at March 31, 2025	As at March 31, 2024
	(i) Inter-corporate deposits		
	Secured, considered good	0.00	0.00
	Unsecured, considered good	0.00	0.00
	Doubtful	<u>0.00</u>	<u>0.00</u>
		0.00	0.00
	(ii) Share Application Money Given	0.00	
	(iii) Advance income tax and TDS - Unsecured, considered good	<u>0.00</u>	<u>0.00</u>
		0.00	0.00
	(iv) Others		
	Secured, considered good	0.00	0.00
	Advance Against Property	0.00	0.00
	Other Advances	0.00	0.00
	Unsecured, considered good	<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>	<u>0.00</u>
	TOTAL	<u>0.00</u>	<u>0.00</u>

Note 14: Other Current Assets**(Amount in Lakhs)**

Particulars	As at March 31, 2025	As at March 31, 2024
Advance to Creditors	5.64	6.89
Deposites with other Revenue Authority	16.54	19.18
MAT Credit	0.00	3.70
	<u>22.18</u>	<u>29.76</u>

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**SC AGROTECH LIMITED**

(Formerly Known as Sheel International Limited)

Notes to financial statements for the year ended March 31, 2025**Note 15 - Revenue from Operations**

(Amount in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Sales		
- Sale of Products	0.00	68.12
TOTAL	<u>0.00</u>	<u>68.12</u>

Note 16 - Other Income

(Amount in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Direct Income	48.00	54.50
Interest Income	0.20	0.19
Profit on sale of Asset	<u>199.13</u>	<u>43.74</u>
TOTAL	<u>247.33</u>	<u>98.43</u>

Note 17 - Cost of Material Consumed

(Amount in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Stock	0.00	21.98
Purchase	0.00	36.21
Closing Stock	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>0.00</u>	<u>58.19</u>

Note 18 - Employee Benefit Expenses

(Amount in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Staff Welfare Expenses	2.66	0.09
Salary & Wages Expenses	<u>24.81</u>	<u>29.86</u>
TOTAL	<u>27.47</u>	<u>29.95</u>

Note 19 - Financial Costs

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**(Amount in Lakhs)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Bank Charges	0.03	0.03
TOTAL	<u>0.03</u>	<u>0.03</u>

Note 20 - Depreciation & Amortised Cost**(Amount in Lakhs)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation	1.02	1.36
TOTAL	<u>1.02</u>	<u>1.36</u>

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207
Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central
Delhi, New Delhi, Delhi, India, 110008
Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

SC AGROTECH LIMITED
(Formerly Known as Sheel International Limited)
Notes to financial statements for the year ended March 31,

Note 21 - Other Expenses

2025

(Amount in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Audit Fees	1.45	0.37
Administrative Expenses	1.14	1.32
Advertisement Expenses	0.43	0.22
Annual Listing Fees	3.85	3.88
Accounting Expenses	0.00	14.10
Abnormal Loss (Stock)	0.00	10.97
Business Promotion Expenses	0.65	1.23
Balance Write Off	10.00	2.13
Direct Expenses	36.84	2.01
Fabrication Charges	40.68	0.00
Fees & Subscription Expenses	7.51	0.00
Garden Maintainance Expenses	28.30	0.00
Legal and Professional Expenses	2.83	6.83
Loss on Demolition of Asset	36.30	0.00
Printing and Stationary Expenses	12.71	2.82
Property Tax	0.00	0.14
Recruitment Charges	0.11	0.00
Repairs and Maintainance Expenses	7.49	0.35
Rent Expenses	2.40	2.40
Travelling Expenses	7.08	2.72
TDS Interest and Late Payment Fees	0.10	0.01
TOTAL	199.87	51.50

Note 22 - Earnings Per Equity Share

(Amount in Lakhs Except EPS)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
(a) Net profit after tax attributable to equity shareholders for		
Basic EPS	18.93	23.96
Add/Less: Adjustment relating to potential equity shares		
Net profit after tax attributable to equity shareholders for Diluted EPS	18.93	23.96

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**(b) Weighted average no. of equity shares outstanding**

during the year

For Basic EPS

5995.00

5995.00

(c) Face Value per Equity Share

(Rs.) For Continuing

Operation

0.32

0.40

Basic EPS

Diluted EPS

0.32

0.40

For Discontinuing

Operation Basic EPS

0

-

Diluted EPS

0

-

For Continuing & Discontinuing

Operation Basic EPS

0.32

0.40

Diluted EPS

0.32

0.40

Note:

The figures of the previous year have been re-arranged, re-grouped and re- classified wherever necessary.

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in**SC AGROTECH LIMITED****(Formerly Known as Sheel International Limited)**

Note : 10

**Schedule of Property, Plant and Equipment as per the Companies Act for the year ended March 31,
2025**

(Amount in Lakhs)

Block of Asset	<u>Gross Block</u>				<u>Accumulated Depreciation</u>				<u>Net Block</u>	
	As at 1st April, 2024	Addition/ Adjustments	Deduction/ Adjustments	As at 31st March, 2025	As at 1st April, 2024	Charge for the year	Deduction/ Adjustments	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025
Property, Plant & Equipments										
Factory Building	47.1	0.00	47.1	0.00	9.52	1.02	10.55	0.00	37.6	0.00
Land	4	192.54	4	112.98	0.00	0.00	0.00	0.00	2	112.98
	8.07		87.63						8.07	
Total :	55.21	192.54	134.77	112.98	9.52	1.02	10.55	0.00	45.69	112.98
Intangible Asset										
Trade Mark	0.30	19.70	20.00	0.00	0.30	0.00	0.30	0.00	0.00	0.00
Total :	0.30	19.70	20.00	0.00	0.30	0.00	0.30	0.00	0.00	0.00
Gross Total : CY	55.51	212.24	154.77	112.98	9.82	1.02	10.85	0.00	45.69	112.98
Total : PY	56.90	43.81	45.20	55.51	8.46	1.36	0.00	9.82	48.44	45.69

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Note - 23 Additional Disclosure Required to Notes to Accounts of SC Agrotech Limited for the Year ended 31st March, 2025:

Particulars	NUMERATOR	DENOMINATOR	As at 31-3-2025	As at 31-3-2024
Current Ratio	Current Assets	Current Liabilities	2.01	4.90
Debt-Equity Ratio	Total debt	Shareholders Equity	0.00	0.00
Return on equity ratio	Net profit less pret div	Average Shareholders Equity	7.10%	18.06%
Inventory Turnover Ratio	COGS	Average Inventory	0.00	5.29
Trade Receivables Turnover Ratio	Net Credit Sales	Average Accounts Receivable	4.12	2.84
Trade payables Turnover Ratio	Net Credit Purchase	Average Trade Payables	0.00	6.51
Net Capital Turnover Ratio	Net Sales	Average working capital	3.33	3.02
Net Profit Ratio	Net Profit after Tax	Net Sales	0.08	14.39%
Return on Capital Employed	EBIT	Capital Employed	7.06%	9.62%

Additional Disclosure of Current liabilities: Financial Liabilities : Trade Payables (Part of Note: 5)

(Amount in Lakhs)

Outstanding For Following Periods From Due Date Of Payment- As at 31.03.2025					
Particulars	less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	0.00	0.00	0.00	0.00	0.00
Others	6.58	0.00	0.00	0.00	6.58
Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00
Disputed Dues-Others	0.00	0.00	0.00	0.00	0.00

Outstanding For Following Periods From Due Date Of Payment-As at 31.03.2024					
Particulars	less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	0.00	0.00	0.00	0.00	0.00
Others	2.09	0.00	3.50	0.00	5.59
Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00
Disputed Dues-Others	0.00	0.00	0.00	0.00	0.00

Additional Disclosure of Trade Receivables (Part of Note: 11)

(Amount in Lakhs)

Particulars	Outstanding For Following Periods From Due Date Of Payment - 31.03.2025					
	Less than 6 Months	6 Months- 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Good	14.94	0.00	0.00	0.00	19.37	34.30
Undisputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00

SC AGROTECH LIMITED**CIN:** L01122DL1990PLC042207**Registered Address:** Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008**Email:** sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Disputed Trade Receivables- Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00

Particulars	Outstanding For Following Periods From Due Date Of Payment - 31.03.2024					
	Less than 6 Months	6 Months- 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Good	64.67	0.00	0.00	0.00	20.97	85.64
Undisputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables- Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Note 24 Related Party Disclosure Under IND AS 24

The Management has identified the following entities and Individuals as related parties of the entity for the purpose of reporting as per IND AS - 24 - Related Party Transactions as under

(i) **Name of related parties and description of relationship with whom transactions made:**

Sr. No.	Name of Related Party	Appointment	Relationship
1	Sharad Ratan Sharma	16/03/2020	Director
2	Amit Sehgal	24/04/2019	CFO
3	Dinesh Kacharaji Mochi	30/01/2025	Managing Director
4	Vijaykumar Kishor bhai Jotani	14/08/2024	Company Secretary Ceased with effect from 09/04/2025
5	Ritika Sood	09/04/2025	Company Secretary
6	Nandankumar Mishra	29/08/2024	Director
7	Varun Shakya	29/08/2024	Director
8	Karan Ashokbhai Bhadra	29/06/2024	Director
9	Varsha Rani	30/04/2024	Director

(ii) **Related Party Transaction**

(in lacs)

Sr. No.	Name of Related Party	Transaction	31/03/2025
	NIL	NIL	NIL

Note All the Related party transactions entered during the year were in ordinary course of business and are on arm's length basis.
The Names of related parties and nature of the relationships are disclosed irrespective of whether or not there have been transactions between the related parties. For Related party transactions, it is disclosed only when the transactions are entered into by the company with the related parties during the existence of the related party relationship.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Note 25 Other Statutory Information

- 1 The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property
- 2 The Company does not have any charges pending satisfaction with ROC beyond the statutory period.
- 3 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - 4 (a) 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,
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - 5 (a) 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,
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 6 The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions of the Income Tax Act, 1961,

The Company has not been declared as wilful defaulter by any bank or financial institution (as defined 7 under the Companies Act, 2013) or any other lender or consortium thereof, in accordance with the
guidelines on wilful defaulters issued by the Reserve Bank of India.
- 8 The Company does not have any transactions with companies struck off company.
As per Rule 3(1) of Companies (Accounts) Rules, 2014 (as amended), the Company has used accounting software for maintaining its books of account which, along with change log management, has a feature of
- 9 recording audit trail (edit log) facility in terms of laid down requirements, but the same has not been operated throughout the financial year 2024-25, management will try to opt for the edit log feature in near future.
In the opinion of the Board of Directors, current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet and provisions for all known / expected liabilities have been made.
- 10 of business at least equal to the amount at which they are stated in the balance sheet and provisions for all known / expected liabilities have been made.
- 11 The figures of the previous year have been re-classified according to current year classification wherever required

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

NOTE: 1 – Material accounting policies and other explanatory information

(forming part of standalone financial statements for the year ended March 31, 2025)

This note provides a list of the significant accounting policies adopted in the preparation of these standalone financial statements. These Policies have been consistently applied to all the years presented, unless otherwise stated.

1. Company Information:

SC Agrotech Limited (Formerly Known as Sheel International Limited), is a Public Company domiciled in India having CIN: L01122DL1990PLC042207. The registered office of the company is located at Rz-1484/28, Ground Floor Tughlakabad Ext, South Delhi, New Delhi, Delhi, India, 110019. The Company is engaged in the franchisee model of business and also involved in maintaining vertical garden business.

General information and statement of compliance with IND AS

These standalone financial statements ('financial statements') of the Company have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented.

The financial statements are presented in Indian Rupees (INR) which is also the functional currency of the Company.

The financial statements for the year ended 31 March 2025 were authorized and approved for issue by the Board of Directors on 29 May 2025. The revision to the financial statements is permitted by the Board of Directors after obtaining necessary approvals or at the instance of regulatory authorities as per provisions of the Act.

2. Basis of Preparation

a) Statement of Compliances

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other accounting principles generally accepted in India.

These financial statements have been prepared under the historical cost convention with the exception of certain assets and liabilities that are required to be carried at fair value by Ind AS. The financial statements are presented

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

in INR except when otherwise stated.

b) Significant accounting judgements, accounting estimates and assumptions

The preparation of financial statements requires management to make certain judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities (including contingent liabilities) and the accompanying disclosures. Estimates and underlying assumptions are reviewed on an ongoing basis.

Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial years, are described below. Existing circumstances and assumptions about future developments may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

3. Recent accounting pronouncements in the Indian Accounting Standards

Ministry of Corporate Affairs ('MCA') notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

For the year ended 31 March 2025, MCA has amended/ notified certain accounting standards, which are effective for annual reporting period beginning on or after 01 April 2024. MCA vide notification dated 09 September 2024 and 28 September 2024 notified the Companies (Indian Accounting Standards) Second Amendment Rules, 2024 and the Companies (Indian Accounting Standards) Third Amendment Rules, 2024 respectively:

„ Ind AS 117 - Insurance Contracts, this new standard enacted for insurance contracts. Said enactment does not have any impact on the financial statements; and

„ Ind AS 116 - Leases, Amendment relates to subsequent accounting for seller-lessee in respect of the sale and lease back transactions accounted for as sale under Ind AS 115- Revenue from Contracts with customers.

4. Application of new or amended standards

As per Ind AS-1, the concept of 'Significant Accounting Policies' has given way to 'Material Accounting Policies', the latter enjoins disclosure of only accounting policies in company specific context out of multiple options granted

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

under Ind AS for such treatments. Pursuant to this the accounting policies have been divided into two parts: -

„ Material Accounting Policies

„ Other Accounting Policies

5A. Material Accounting Policies

The financial statements have been prepared using the material and other accounting policies and measurement bases summarized below:

a) Revenue Recognition

Revenue from contract with customer is recognised upon transfer of control of promised products or services to customers on complete satisfaction of performance obligations for an amount that reflects the consideration which the Company expects to receive in exchange for those products or services. Revenue is measured based on the transaction price which is the consideration, adjusted for discounts and other incentives, if any, as per contracts with the customers. Revenue also excludes taxes or amounts collected from customers in its capacity as agent. The specific recognition criteria from various stream of revenue is described below:

- Other Income

Company is involved in the franchisee model business, generating direct income from the franchisee outlets. Further, company is also involved in maintaining vertical garden contracts.

- Dividends:

Revenue is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

- Interest Income:

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

b) Impairment of Financial Assets:

In accordance with Ind AS 109 'Financial Instruments', the Company applies Expected Credit Loss ('ECL') model for measurement and recognition of impairment loss for financial assets. ECL is the weighted-average of difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive, discounted at the original effective interest rate, with the respective

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

risks of default occurring as the weights. When estimating the cash flows, the Company is required to consider:

- ▮ All contractual terms of the financial assets (including prepayment and extension) over the expected life of the assets;
- ▮ Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.
- ▮ Other Financial Assets: In respect of its other financial assets, the Company assesses if the credit risk on those financial assets has increased significantly since initial recognition. If the credit risk has not increased significantly since initial recognition, the Company measures the loss allowance at an amount equal to 12-month expected credit losses, else at an amount equal to the lifetime expected credit losses.

When making this assessment, the Company uses the change in the risk of a default occurring over the expected life of the financial asset. To make that assessment, the Company compares the risk of a default occurring on the financial asset as at the balance sheet date with the risk of a default occurring on the financial asset as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition. The Company assumes that the credit risk on a financial asset has not increased significantly since initial recognition if the financial asset is determined to have a low credit risk at the balance sheet date.

c) Taxation:

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred taxes are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

1. Current Tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. Current income tax (including Minimum Alternate Tax (MAT)) is measured at the amount expected to be paid to the tax authorities in accordance with the Income-Tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantially enacted, at the reporting date.

Current income tax relating to items recognised outside the statement of profit and loss is recognised outside the statement of profit and loss (either in other comprehensive income (OCI) or in equity). Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

subject to interpretation and establishes provisions where appropriate.

2. Deferred Tax

Deferred tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax includes MAT tax credit. The Company recognises tax credits in the nature of MAT credit as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which tax credit is allowed to be carried forward. In the year in which the Company recognises tax credits as an asset, the said asset is created by way of tax credit to the statement of profit and loss. The Company reviews such tax credit asset at each reporting date to assess its recoverability.

5B Other Accounting Policies

The financial statements have been prepared using the material and other accounting policies and measurement bases summarized below:

a. Current / Non-current Classification:

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set-out in the Act. Deferred tax assets and liabilities are classified as non-current assets and non-current liabilities, as the case may be. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Any asset or liability is classified as current if it satisfies any of the following conditions:

- i) The asset/liability is expected to be realized/ settled in the Company's normal operating cycle;
- ii) The asset is intended for sale or consumption;
- iii) The asset/liability is held primarily for the purpose of trading;

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

- iv) The asset/liability is expected to be realized/ settled within twelve months after the reporting period;
- v) The asset is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date;
- vi) In the case of a liability, the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

All other assets and liabilities are classified as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively.

For the purpose of current/non-current classification of assets and liabilities, the Company has ascertained its normal operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of assets or inventories for processing and their realization in cash and cash equivalents.

b. Financial Instruments:

Initial recognition and measurement

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted for transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities is described below:

Non-derivative Financial Assets

Subsequent measurement

▮ Financial Assets carried at Amortized Cost

A financial asset is measured at the amortized cost, if both the following conditions are met:

- a. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows; and
- b. Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest ('SPPI') on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate ('EIR') method.

▮ Investments in Equity Instruments of Subsidiaries and Joint Ventures

Investments in equity instruments of subsidiaries and joint ventures are accounted for at cost in accordance with

Ind AS 27 'Separate Financial Statements'.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

▮ **Investments in Other Equity Instruments**

Investments in equity instruments which are held for trading are classified as at fair value through profit or loss ('FVTPL'). For all other equity instruments, the Company makes an irrevocable choice upon initial recognition, on an instrument by instrument basis, to classify the same either as at fair value through other comprehensive income ('FVTOCI') or FVTPL. Amounts presented in other comprehensive income are not subsequently transferred to profit or loss. However, the Company transfers the cumulative gain or loss within equity. Dividends on such investments are recognized in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

▮ **Debt Instruments**

Debt instruments are initially measured at amortized cost, FVTOCI or FVTPL till de-recognition on the basis of:

- i. the entity's business model for managing the financial assets; and
- ii. the contractual cash flow characteristics of the financial asset.

a. Measured at Amortized Cost

Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the EIR method less impairment, if any. The amortization of EIR and loss arising from impairment, if any, is recognized in the Standalone Statement of Profit and Loss.

b. Measured at Fair Value through other Comprehensive Income

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at FVTOCI. Fair value movements are recognized in the other comprehensive income ('OCI'). Interest income measured using the EIR method and impairment losses, if any are recognized in the Standalone Statement of Profit and Loss. On de-recognition, cumulative gain or loss previously recognized in OCI is reclassified from the equity to 'other income' in the Standalone Statement of Profit and Loss.

c. Measured at Fair Value through Profit or Loss

A financial asset not classified as either amortized cost or FVTOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income, if any, recognized as 'other income' in the Standalone Statement of Profit and Loss.

▮ **Investments in Mutual Funds**

Investments in mutual funds are measured at FVTPL.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

De-recognition of financial assets

A financial asset is primarily de-recognized when the contractual rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

Non-derivative Financial Liabilities

Subsequent measurement

Subsequent to initial recognition, all non-derivative financial liabilities are measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

A financial liability is de-recognized when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Standalone Statement of Profit and Loss.

Derivative Financial Instruments

The Company holds derivative financial instruments in the form of future contracts to mitigate the risk of changes in exchange rates on foreign currency exposure. The counterparty for these contracts are scheduled commercial banks / regulated brokerage firms. Although these derivatives constitute hedges from an economic perspective, they do not qualify for hedge accounting under Ind AS 109 'Financial Instruments' and consequently are categorized as financial assets or financial liabilities at FVTPL. The resulting exchange gain or loss is included in other income / expenses and attributable transaction costs are recognized in the Standalone Statement of Profit and Loss when incurred.

Financial Guarantee Contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified party fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognized as a financial liability at the time the guarantee is issued at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of expected loss allowance determined as per impairment requirements of Ind AS 109 'Financial Instruments' and the amount recognized less cumulative amortization.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

▮ **Offsetting of Financial Instruments**

Financial assets and financial liabilities are offset and the net amount is reported in the Standalone Balance Sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

c. Fair Value Measurement:

The Company measures financial instruments, such as, derivatives at fair value at each Standalone Balance Sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- ▮ In the principal market for the asset or liability; or
- ▮ In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by reassessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Company's management determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for distribution in discontinued operations.

d. Employee Benefits:

Short Term Employee Benefits Employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits and recognized in the period in which the employee renders the related service. These are re-recognized at the undiscounted amount of the benefits expected to be paid in exchange for that service.

i. Provisions, Contingent Liability and Contingent Assets:

▢ Provisions are recognized only when there is a present obligation, as a result of past events and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.

▢ Contingent liability is disclosed for: a. Possible obligations which will be confirmed only by future events not wholly within the control of the Company; or b. Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

▢ Contingent assets are neither recognized nor disclosed except when realization of income is virtually certain, related asset is recognized.

j. Operating Segments:

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ('CODM') of the Company. The CODM is responsible for allocating resources and assessing performance of the operating segments of the Company.

k. Earnings per Share:

Basic earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit for the period attributed to equity

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all potentially dilutive equity shares.

I. Cash and Cash Equivalents:

For the purpose of the Standalone Statement of Cash Flows, cash and cash equivalents consist of cash and cheques in hand, bank balances, demand deposits with banks where the original maturity is three months or less and other short-term highly liquid investments net of outstanding bank overdrafts and cash credit facilities as they are considered an integral part of the Company's cash management.

m. Functional and presentation currency:

Items included in the standalone financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates (i.e. the "functional currency"). The standalone financial statements are presented in Indian Rupee, the national currency of India, which is the functional currency of the Company.

n. Related Party Disclosure:

List of related parties where control exists and also related parties with whom transactions have taken place and relationships, has been disclosed in **Note No. 24** to the Notes to Accounts.

o. Details of Foreign Exchanges Earnings and Out Go:-

Sr No	Particulars	31 st March, 2025	31 st March, 2024
1	Foreign Exchange Earning	-	-
2	Foreign Exchange Out Go	-	-

Details of foreign exchange mentioned above are certified and provided by the Management of the company.

- p. As certified by the company that it was received written representation from all the directors, that companies in which they are directors had not defaulted in terms of section 164(2) of the companies Act, 2013, and the representation from directors taken in Board that Director is disqualified from being appointed as Director of the company.

q. Expenditure:

Expenses are net of taxes recoverable, where applicable.

r. Other Note:

As per the Ministry of Corporate Affairs (MCA) notification, proviso to Rule 3(1) of the Companies (Accounts)

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Rules, 2014, for the financial year commencing April 1, 2023, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled. The interpretation and guidance on what level edit log and audit trail needs to be maintained evolved during the year and continues to evolve.

In the company, the accounting software has a feature of audit trail, but it was disable at an application level for maintenance of books of accounts and relevant transactions. However, the global standard ERP used by the Company has not been enabled with the feature of audit trail log at the database layer to log direct transactional changes, due to present design of ERP. This is being taken up with the vendor. In the meanwhile, the Company continues to ensure that direct write access to the database is granted only via an approved change management process.

5C. Significant management judgement in applying material and other accounting policies and estimation uncertainty:

The preparation of the Company's financial statements requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities:

- **Recoverability of advances / receivables**

At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit losses on outstanding receivables and advances.

- **Provisions**

At each balance sheet date basis the management judgment, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding contingent liabilities. However, the actual future outcome may be different from this judgement.

- **Contingencies**

Contingent liabilities may arise from the ordinary course of business in relation to claims against the Company. By their nature, contingencies will be resolved only when one or more uncertain future events occur or fail to

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

occur. The assessment of the existence, and potential quantum, of contingencies inherently involves the exercise of significant judgments by management and the use of estimates regarding the outcome of future events

- **Fair value measurements**

Management applies valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and share based payments. This involves developing estimates and assumptions consistent with how market participants would price the instrument. The Company engages third party valuers, where required, to perform the valuation. Information about the valuation techniques and inputs used in determining the fair value of various assets, liabilities and share based payments are disclosed in the notes to standalone financial statements.

- **Inventories**

The Company estimates the net realizable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realization of these inventories may be affected by future demand or other market-driven changes that may reduce future selling prices.

For and on behalf of the board of directors

For, SC Agrotech Limited

As per our attached report of even date

For, V S S B & Associates

Chartered Accountants

Firm No. 121356W

Dinesh K. Mochi
Managing Director

(DIN: 10896560)

Suchitkumar B. Patel
Director

(DIN: 11211454)

(Vishves A. Shah)
(partner)

M no.-109944

UDIN: 25109944BMGPMT9646

Ritika Sood
**Company Secretary
And Compliance Officer**
Mo. No. ACS-28560

Place: Ahmedabad

Date: 29/05/2025

Place: Ahmedabad

Date: 29/05/2025

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

ATTENDANCE SLIP

(To be presented at the entrance)

I/We, hereby record my/our presence at the 35th Annual General Meeting of the Company to be held on Saturday, 27th September, 2025 at 04:00 P.M. at Flat 207, 2nd Floor, pragati tower, rajendra place, patel nagar (central delhi), new delhi, delhi, india, 110008 .

FolioNo./DPIDNo./ClientIDNo. _____

Name of the Member _____ Signature _____

Name of the Proxyholder _____ Signature _____

1. Only Member /Proxy holder can attend the Meeting.
2. Member/Proxy holder should bring his / her copy of the Annual Report for reference at the Meeting.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

FORM NO. MGT-11

PROXY FORM

(Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014)

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Regd. Office: flat 207, 2nd floor, pragati tower, rajendra place, patel nagar (central delhi), central delhi, new delhi, delhi, india, 110008

Name of member(S) :	
Registered office:	
Email I'd:	
Folio No / client:	
DP ID:	

I / We, being the member(s) holding _____ equity shares of the above-named Company, hereby appoint:

(1)Name _____

Address _____

EmailID _____ Signature _____

or failing him/her

(2)Name _____

Address _____

EmailID _____ Signature _____

or failing him/her

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

(3)Name _____

Address _____

EmailID _____ Signature _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the **35th Annual General Meeting** of the Company, to be held on, **the 27th September, 2025 at 04:00 P.M. at FLAT 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008.** and at any adjournment thereof in respect of such resolutions as are indicated below

Resolution no.	Description	For*	Against *
1.	Ordinary Resolution, To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year 2024-25 together with the Report of the Board of Directors and the Auditor's thereon.		
2.	Ordinary Resolution, To re-appoint Mr. Sanjay Singhadiya (DIN: 10932178), who retires by rotation and being eligible, offers himself for re-appointment as a director		
3.	Ordinary Resolution, To Appoint M/s. Marks & Co. (FRN: 139476W) (Chartered Accountants) As Statutory Auditor of the Company		
4.	Ordinary Resolution, Regularization of Appointment Mr. Pratik kumar Bharatbhai Patel (din: 11211517) as a Managing director		
5.	Ordinary Resolution, Regularization of Appointment mr. Suchitkumar Bipinchandra Patel (din: 11211454) as an Executive Director		
6.	Special Resolution , Regularization of Appointment Mr. RAJAT GOEL (DIN: 08228413) as a Non-executive, independent Director		
7.	Special Resolution , Regularization of Appointment Ms. RICHA ARORA (DIN: 10774144) as a Non-executive, independent Director		
8.	Ordinary Resolution, Regularisation Of Appointment Of Sanjay Singhadiya (Din: 10932178) As A Non-Executive, Non-Independent Director		
9.	Ordinary Resolution, Appointment of SCS & CO. LLP, Company Secretaries as the Secretarial Auditors of the Company		
10.	Special Resolution, Shifting of registered office from South Delhi in the "State of Delhi" to Ahmedabad in the "State of Gujarat" and consequent alteration in Memorandum of		

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

	Association of the Company,		
11.	Special Resolution, To Consider And Approve Issuance And Allotment Upto 7,00,00,000 Fully Convertible Equity Warrants Of The Company In One Or More Tranches By Way Of Preferential Basis		

Signed this day of September, 2025.

Signature of Shareholder _____

Signature of Proxy holder(s) _____

***NOTE:**

1. Please put (✓) or (x) in the box in the appropriate column against the respective resolutions. If you leave the For or Against column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she deems fit..

2. A Proxy need not be a Member of the Company. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as proxy on behalf of not more than fifty Members and holding in aggregate not more than ten percent of the total Share Capital of the Company carrying voting rights. Members holding more than ten percent of the total Share Capital of the Company carrying voting rights may appoint a single person as Proxy, who shall not act as Proxy for any other Member.

3. This form of Proxy, to be effective, should be deposited at the Registered Office of the Company Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Form No.MGT-12

Polling Paper

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the company: SC AGROTECH LIMITED
REGD. OFFICE: FLAT 207, 2nd FLOOR, PRAGATI TOWER, RAJENDRA PLACE, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008.
CIN: L01122DL1990PLC042207

Sr No.	Particulars	Details
1.	Name of the first named Shareholder (In Block Letters)	
2.	Postal address	
3.	Registered Folio No/ *ClientID (*applicable to investors holding shares in dematerialized form)	
4.	Class of Share	Equity Shares
5.	Number of Shares	

I hereby exercise my vote in respect of Ordinary/Special Resolutions enumerated below by recording my assent or dissent to the said resolutions in the following manner:

No.	Item No.	No. of Shares held by me	I assent to the resolution	I dissent from the resolution
1	To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year 2024-25 together with the Report of the Board of Directors and the Auditor's thereon.			
2	To re-appoint Mr. Sanjay Singhadiya (DIN: 10932178), who retires by rotation and being eligible, offers himself for re-appointment as a director			
3	To Appoint M/s. Marks & Co. (FRN: 139476W) (Chartered Accountants) As Statutory Auditor of the Company			
4	Regularization of Appointment Mr. Pratik kumar Bharatbhai Patel (din: 11211517) as a Managing director			
5	Regularization of Appointment mr. Suchitkumar Bipinchandra Patel (din: 11211454) as an Executive Director			

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

6	Regularization of Appointment Mr. RAJAT GOEL (DIN: 08228413) as a Non-executive, independent Director			
7	Regularization of Appointment Ms. RICHA ARORA (DIN: 10774144) as a Non-executive, independent Director			
8	Regularisation Of Appointment Of Sanjay Singhadiya (Din: 10932178) As A Non-Executive, Non-Independent Director			
9	Appointment of SCS & CO. LLP, Company Secretaries as the Secretarial Auditors of the Company			
10	Shifting of registered office from South Delhi in the "State of Delhi" to Ahmedabad in the "State of Gujarat" and consequent alteration in Memorandum of Association of the Company,			
11	To Consider And Approve Issuance And Allotment Upto 7,00,00,000 Fully Convertible Equity Warrants Of The Company In One Or More Tranches By Way Of Preferential Basis			

Place: Delhi

Date: 27th September, 2025

(Signature of the shareholder*)

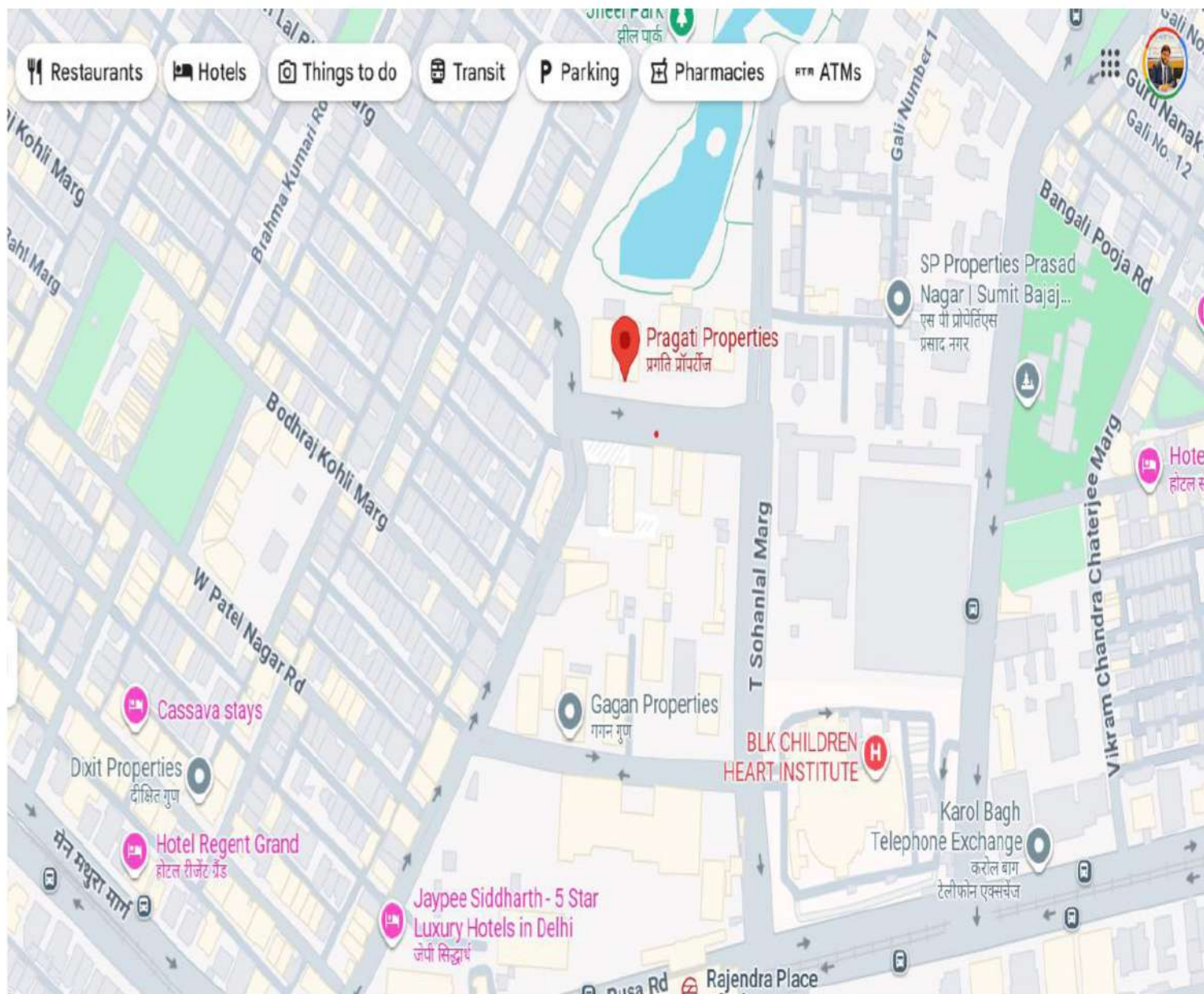
(*as per Company records)

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in

Location of the venue of meeting



SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Email: sheel102@gmail.com **Contact No.:** 97129 95234 **Web:** www.scagrotech.in