

KISAAN PARIVAR INDUSTRIES LIMITED
(FORMERLY KNOWN AS RICHIRICH INVENTURES LIMITED)

CIN: L46209TS1986PLC186067

Reg office: # 15-31-S3/MMC/712, 7th Floor, Manjeera Majestic Commercial,
KPHB Colony, Kukatpally, Hyderabad – 500072

Email Id: cs@kisaanparivar.com Ph-No: 9538882630

Website:kisaanparivarindustries.com

26th May, 2025

To,
BSE Limited,
P.J .Towers,
Dalal Street,
Mumbai - 400001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on 26.05.2025

Scrip Code: 519230

Ref: Company's letter dated 21.05.2025

With reference to the above cited subject, this is to inform that the meeting of the Board of Directors of the Kisaan Parivar Industries Limited (formerly known as Richirich Inventures Limited) held on Monday, 26.05.2025 at 12:30 PM at the Asian Suncity, Flat No.1002, Kondapur, Hyderabad-500082, Telangana, *Inter alia* the following were duly considered and approved:

1. Audited Financial Results for the quarter and year ended 31.03.2025. **(Enclosed)**
2. Audit Report for year ended 31.03.2025. **(Enclosed)**
Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. **(Enclosed)**
3. Appointment of M/s. Manoj Parakh & Associates, Practicing Company Secretaries as the Secretarial Auditors of the Company for the period of five years from the Financial Year 2025-26 to Financial Year 2029-30.

Disclosures as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 **(Enclosed as Annexure A)**

The Board Meeting concluded at 5:15 PM

This is for the information and Records of the Exchange, please.

Thanking you,

Yours faithfully,

For Kisaan Parivar Industries Limited

(formerly known as Richirich Inventures Limited)

Rajani Nanavath
Managing Director
DIN: 07889037

Encl as above

Annexure A

Disclosures as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Particulars	M/s. Manoj Parakh and Associates
Reason for change viz. Resignation/ appointment	Appointment
Date of Appointment and Terms of appointment	Appointed on 26.05.2025 for the period of five years from the Financial Year 2025-26 to Financial Year 2029-30
Brief profile	Manoj Parakh & Associates, is a Practicing Company Secretaries firm based at Visakhapatnam providing secretarial, filings and incorporations, foreign advisory services. The firm has existence of more than a decade in the above said services.
Disclosure of relationships between directors (in case of appointment of a director)	NA

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DECLARATION PURSUANT TO REGULATION 33 (3)(d) of the SEBI (LODR) Regulations,2015

I, **Rajani Nanavath**, Managing Director of Kisaan Parivar Industries Limited (formerly known as Richirich Inventures Limited) hereby declare that, the Statutory Auditors of the Company, M/s Vassireddy and Associates, Chartered Accountants have issued unmodified/unqualified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No. CIR/CFD/CMD/56/2016 dated 27-05-2016.

For Kisaan Parivar Industries Limited
(formerly known as Richirich Inventures Limited)

Rajani Nanavath
Managing Director
DIN: 07889037

KISAAN PARIVAR INDUSTRIES LIMITED
(Formerly known as Richirich Inventures Limited)

Adress of co 15-31-S3/MMC/712, 7th Floor Manjeera Majestic Commercial, KPHB Colony, Hyderabad -500072, Kukatpally,
Hyderabad, Tirumalagiri, Telangana, India, 500072
CIN: L46209TS1986PLC186067
Email ID:finance@kisaanparivar.com Website:
kisaanparivar.com

Statement of Standalone Unaudited Results for the Quarter ended 31st March 2025

(Rs. INR)

Sl. No.	Particulars	Quarter Ended				
		31-03-2025 Un audited	31-03-2024 Un audited	31-12-2024 Un audited	31-03-2025 Audited	31-03-2024 Audited
1						
2	<u>INCOME:</u>					
	(a) Revenue from Operations	1,40,00,000	3,00,07,620	1,62,00,000	6,48,00,000	3,00,07,620
	(b) Other Income	-	2,80,117.00	-	-	10,19,837
	Total Income	1,40,00,000	3,02,87,737	1,62,00,000	6,48,00,000	3,10,27,457
	<u>EXPENSES:</u>					
	(a) Cost of Material Consumed	1,11,30,000	2,00,05,080	81,00,000	3,60,30,000	2,00,05,080
	(b) Changes in Inventory of finished goods,	-	-	-	-	-
	Work-in-progress	-	-	-	-	-
	(c) Employee Benefit Expens	2,81,129	-	4,15,000	7,68,752	2,88,509
	Finance Cost	-	239	-	-	1,462
	(e) Depreciation and Amortization expense	-	6,572	-	-	8,399
3	(f) Other Expenses	1872509	404069	5,52,267	38,67,298	17,97,227
	Total Expenses	1,32,83,638	2,04,15,960	90,67,267	4,06,66,050	2,21,00,677
4	Profit before exceptional items and tax	7,16,362	98,71,777	71,32,733	2,41,33,950	89,26,780
5	Add(+)/ Loss(-) Exceptional Items	-	-	-	-	-
6	Profit/ (Loss) before tax	7,16,362	98,71,777	71,32,733	2,41,33,950	89,26,780
7	Tax Expenses					
8	Current Tax	1,80,294	13,92,573	17,95,166	61,15,751	13,92,573
	Deferred tax	-	-	-	-	-
	Profit(Loss) for the period/ year	5,36,068	84,79,204	53,37,567	1,80,18,199	75,34,207
	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss					
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
9	(ii) Income Tax relating to the items that will be reclassified to profit or loss	-	-	-	-	-
10	Comprehensive Income for the period / year	-	-	-	-	-
	Total Comprehensive Income for the period / year	5,36,068	84,79,204	53,37,567	1,80,18,199	75,34,207
11	Paid up Equity Share Capital (Face Value of Rs.10/- each)	88,00,000	88,00,000	88,00,000	88,00,000	88,00,000
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	5,36,068	84,79,204	53,37,567	1,80,18,199	75,34,207
	Earning per Equity Share					
	a) Basic (Amount in Rupees)	0.06	0.96	0.61	2.05	0.86
	b) Diluted (Amount in Rupees)	0.06	0.96	0.61	2.05	0.86

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

(Amount in Rupees)

Particulars		Note	As at 31st March, 2025	As at 31st March, 2024
I	ASSETS	2		
1	Non-current assets			-
	(i) Property, Plant and Equipment	12	-	-
	(ii) Capital Work In Progress		-	1
	(iii) Financial Assets		-	,02,194
	(a) Tax Assets		-	
	(iv) Other Non Current Assets	13		
	Total Non Current Assets			
2	Current assets	14		-
	(i) Inventories	15	-	
	(ii) Financial Assets:	16		
	a) Trade Receivables	17	1,02,07,509	3,00,07,620
	b) Cash & Cash Equivalents	18	52,11,797	
	c) Loans and Advances	19	1,54,86,887	5,07,630
	d) Investments		-	1,96,24,071
	e) Other Financial Assets		4,31,85,670	-
	(iii) Other Current Assets			8,16,165
	Total Current Assets		2,02,050	7,142
	Total Assets	3	7,42,93,913	5,10,64,822
II	Equity and Liabilities			
1	Equity	4	4,40,00,000	4,40,00,000
	(a) Equity Share Capital		-	-
	(b) Preference Shaare capital			54,17,371
	(c) Other Equity excluding non-controlling interests		2,34,35,570	
	Total Equity Funds			
II	Liabilities	5		
2	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	6	-	-
	(ii) Trade payables			
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)			
	(b) Provisions		-	-
	(c) Deffered Tax Liabilities (Net)			
	(d) Other non-current liabilities			
	Total Non-Current Liabilities	7		
3	Current liabilities	8		
	(i) Financial Liabilities			
	a) Borrowings	9	-	-
	b) Trade and Other Payables	10	-	19,240
	I) Total outstanding dues of MSMEs	11		
	II) Total outstanding dues of creditors other than MSMEs			
	Financial Liabilities		61,15,751	13,37,175
	d) Secured Loans		-	-
	(ii) Other Current Liabilities			
	(iii) Provisions		7,42,592	2,91,036
	(iv) Current Tax Liabilities (Net)			
	Total Current Liabilities		7,42,93,913	5,10,64,822
	Total Contribution and Liabilities			

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Statement of Cash Flows for the year ended March 31, 2025

Particulars	Period ended March 31, 2025	Period ended March 31, 2024
A. Cash Flows from Operating Activities		
Profit/(Loss) for the year Adjustments for:	2,41,33,950	89 ,30,936
Loss on sale of fixed Assets	-	-
Fixed Assets Written off	-	-
Gian or loss on fair valuation of investment through profit and loss account	-	-
Dividend Income	-	-
Other Income credited to Profit and loss account	-	(28,950)
Depreciation and amortisation	-	(81,920)
Interest from financing activity	-	8,400
Current tax asset	-	(9,08,970)
Operating Profit before working capital changes Movements in Working Capital:	-	-
Increase/ (Decrease) in trade payables	2,41,33,950	79,19,496
Increase/ (Decrease) in long-term provisions		
Increase/ (Decrease) in trade Receivables	(19,240)	(25,600)
Increase/ (Decrease) in other current liabilities		
Decrease/ (Increase) in long-term loans and advances	1,98,00,111	(3,00,07,620)
Decrease/ (Increase) in short-term loans and advances/Inventories	52,30,131	2 ,35,890
Decrease/ (Increase) in other current assets	-	1 ,41,154
Income-taxes paid	(3,82,32,322)	(1,13,44,100)
Deferred Tax	(92,714)	47 ,81,200
Net cash flow from/ (used in) operating activities	(61,15,751)	-
Cash Flows from Investing Activities		
Purchase of fixed assets, CWIP	47,04,166	(2,82,99,580)
Income from Mutual Funds		
Loss or gain on fair market value of Investment		
B. Sale of Investments	-	-
Dividend Income	-	74,890
Interest received	-	-
Net Cash used in Investing Activities	-	27 ,91,960
	-	28,960
Cash Flows from Financing Activities	-	7,040
Proceeds from issuance of share capital	-	29,02,850
Interest from financing activity		
Proceeds from long-term borrowings		
Interest paid		
C. Net Cash from Financing Activities	-	2 ,40,00,000
	-	9 ,08,870
Increase in Cash and Cash Equivalents during the year		
Cash and Cash equivalents at the beginning of the year Cash and Cash equivalents at the end of the year	-	2,49,08,870
Components of Cash and Cash equivalents		
Balances with banks	47,04,166	(4,87,860)
Cash on hand	5,06,910	9 ,94,770
Other bank balances	52,11,077	5 ,06,910
- Balances with banks held as security against the guarantees	52,07,060	5 ,02,175
	4,017	4,735
	52,11,077	5 ,06,910
	0	-

Notes:

- 1) These results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 26th May, 2025.
- 2) Based on the "Management Approach" as defined in Ind AS108-Operating Statements, the Company is primarily engaged in the business of agriculture produce which the management recognizes as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly, not provided.
- 3) The figures of the current quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter of the respective financial year.
- 4) The figures for the corresponding periods have been regrouped and reclassified wherever necessary, to make them comparable with the figures of the current period/s.

For and on behalf of the company
Kisaan Parivar Industries Limited

RAJANI NANAVATH
Managing Director
DIN: 07889037

Place: Hyderabad
Date: 26th May, 2025



VASIREDDY & ASSOCIATES

CHARTERED ACCOUNTANTS

Regd. No. (FRN) 012325S

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on standalone quarterly financial results and standalone year to date financial results of M/s Kisaan Parivar Industries Limited (formerly known as Richirich Inventures Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

M/s Kisaan Parivar Industries Limited (formerly known as Richirich Inventures Limited)

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying statement of standalone financial results of M/s Kisaan Parivar Industries Limited (formerly known as Richirich Inventures Limited) ("the Company") for the quarter ended March 31, 2025 and the year-to-date results for the period from 1 April 2024 to 31 March 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

2.1. are presented in accordance with the requirements of the Listing Regulations in this regard; and

2.2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31 March 2025 and the year-to-date results for the period from 1 April 2024 to 31 March 2025.

Basis for Opinion

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

HYDERABAD :

1-2-621/625/202B, Siddhartha Harini Apartments
2nd Floor, Opp. MRO Office, Lower Tank bund,
Hyderabad - 500080. Tel : +91 84989 56611, 84979 89944
Email : vasireddyandassociates@gmail.com

VIJAYAWADA :

Flat No. 104, Highway Towers, Opp. SBI,
Tadepalli, By-pass, Guntur District - 522501.
Ph : +91 90108 99699.

Management's Responsibilities for the Standalone Financial Results

4. The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

8.1. Identify and assess the risks of material misstatement of the Statement, 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.

8.2. 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

8.3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.




8.4. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement 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.

8.5. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. 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.

10. 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.

Other matters

11. The Statement includes the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter

12. The Statement includes the unaudited results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the management accounts for the nine months ended 31 December 2024, which was not subject to audit and limited review. Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act ("the Act"), and on the basis of such checks of the books and records of the company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.

2. As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Cash Flow Statement and the statement of changes in equity dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act.

[Signature]



(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.


(f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and operating effectiveness of such controls, refer to our separate report in "Annexure B".

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

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The reporting on disclosure relating to Specified Bank Notes is not applicable to the Company for the year ended 31st March, 2025.

For Vasireddy & Associates
Chartered Accountants
Firm's Registration Number: 012325S


Y Soma Sankara Rao
Partner
Membership Number: 229134
Hyderabad
Date: 26/05/2025
UDIN: 25229134BMJRPP3255



"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of M/s Kisaan Parivar Industries Limited (formerly known as Richirich Inventures Limited)
:-

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

(B) The company is not having any intangible assets; hence this clause is not applicable;

(b) All the Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification;

(c) All the title deeds of immovable properties are held in the name of the company.

(d) The Company has not revalued its property, plant and equipment (including right of use of assets) or intangible asset of both during the financial year;

(e) There is no any proceeding have been initiated or pending against company for holding any Benaim property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) Company does not have any inventory; hence this clause is not applicable;

(b) Company has not been sanctioned any working capital limits from banks or financial institution on the basis of security of current assets during the financial.

(iii) (a) In our opinion and according to the information provided to us the company has made investments and provided guarantees and granted unsecured loans or advances in the nature of loans as specified below:

(A) To Subsidiaries, Joint Ventures, Associates: Nil

(B) To other than Subsidiaries, Joint Ventures and Associates: as per note no. 4.1 of financials statements

(b) The terms and conditions of investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the interest of the company.

(c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated and the repayments or receipts are regular.

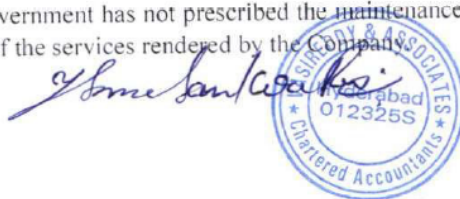
(d) The amount is not overdue, on the above loan and advances; hence this clause is not applicable;

(e) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. Details of the said loan or advances as per note no. 4.1 of financials statements

(iv) The company has provided following mentioned corporate guarantees within the meaning of section 185 & 186 of the Companies Act, 2013-

(v) The Company has not accepted any deposits or amount which is deemed to be deposits from the public.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.



(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, GST, value added tax, duty of customs, service tax, cess and other material statutory dues if applicable have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account duty of excise.

(b) According to the information and explanations given to us, and the records of the companies examined by us, there are no disputed dues of GST, income tax, custom duty, service tax, wealth tax, Value added tax, excise duty and cess which have not been deposited.

(viii) The company has not recorded any transactions in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. The previously unrecorded income has been properly recorded in the books of account during the year.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender; hence this clause is not applicable;

(b) The company has not declared willful defaulter by any bank or financial institution or other lender, hence this clause is not applicable;

(c) The company has not obtained any term loan; hence this clause is not applicable;

(d) The company has not raised any short-term fund; hence this clause is not applicable;

(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures; hence this clause is not applicable;

(f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; hence this clause is not applicable.

(x) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments); hence this clause is not applicable;

(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year; hence this clause is not applicable.

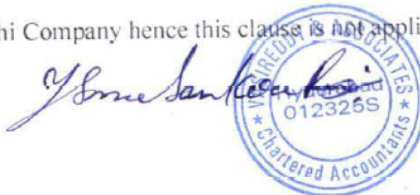
(xi) (a) According to the information and explanations given to us, no material fraud by the Company or by its officers or employees has been noticed or reported during the course of our audit.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.

(xii) (a) The Company is not a Nidhi Company hence compliance of Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability is not applicable to the company;

(b) The Company is not a Nidhi Company hence maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability is not applicable to the company;

(c) The Company is not a Nidhi Company hence this clause is not applicable to the company.



(xiii) According to the information and explanation given to us and based on the our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in note no 1.16 of the financial statements, etc., as required by the applicable accounting standards.

(xiv) (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company;

(b) This clause is not applicable to the company.

(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 non-cash transactions with directors or persons connected with him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) The Company is not has conducted any Non-Banking Financial or Housing Finance activities; hence this clause is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable.

(d) The Company does not have any CIC.

(xvii) The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There is no resignation of statutory auditors during the year; hence this clause is not applicable.

(xix) According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date.

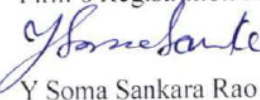
(xx) (a) The company has not any other than ongoing projects, therefore provision of section 135 of Companies Act, 2013 is not applicable to the company; (b) This clause is not applicable to the company.

(xxi) There are no any qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports, hence this clause is not applicable to the company.

For Vasireddy & Associates

Chartered Accountants

Firm's Registration Number: 0123255


Y Soma Sankara Rao

Partner

Membership Number: 229134

Hyderabad

Date: 26/05/2025

UDIN: 25229134BMJRPP3255



Annexure - B to the Auditors' Report

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

'We have audited the internal financial controls over financial reporting of M/s Kisaan Parivar Industries Limited (formerly known as Richirich Inventures Limited) ("the Company") as of 31 March 2025 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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




Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of 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 over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Vasireddy & Associates
Chartered Accountants

Firm's Registration Number: 0123255




Y Soma Sankara Rao

Partner

Membership Number: 229134

Hyderabad

Date: 26/05/2025

UDIN: 25229134BMJRPP3255