Head Office : C-181- B, Sec. C,
Mahanagar, Lucknow- 06 (U.P.)
Ph.: 0522-4108222, 9452817100
E-mail : ashishmishrafca@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Uttam Kisan Agro Multistate Cooperative Society Limited
Moh Mahal Bus Stand Said Nagli, Teh Hasanpur, Ujhari,
Amroha, Uttar Pradesh-244242

Report on the Audit of Financial Statements

We have audited the accompanying financial statements of **Uttam Kisan Agro Multistate Cooperative Society Limited having Registered Office at Moh Mahal Bus Stand Said Nagli, Teh Hasanpur, Ujhari, Amroha, Uttar Pradesh-244242** which comprise the Balance Sheet as at 31 March 2026, the Profit and Loss Account / Income and Expenditure Account for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and according to the information and explanations given to us, the aforesaid financial statements give the information required by the Multi-State Co-operative Societies Act, 2002 in the manner so required and give a true and fair view of the state of affairs of the Society as at 31 March 2026 and of its profit/loss for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the applicable provisions of the Multi-State Co-operative Societies Act, 2002, the Multi-State Co-operative Societies Rules, 2002, the registered bye-laws of the Society and applicable auditing principles/standards, to the extent applicable. We are independent of the Society and have fulfilled our ethical responsibilities in accordance with the applicable requirements.

Auditor's Duties and Inquiries under Section 73

- We have 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 have been kept by the Society so far as appears from our examination of those books, and proper returns adequate for the purposes of our audit have been received from branches/offices not visited by us.
- The reports on the accounts of branch offices, wherever audited by persons other than the Society's auditor, have been received and have been considered by us in preparing this report.
- The Balance Sheet and the Profit and Loss Account / Income and Expenditure Account dealt with by this report are in agreement with the books of account and returns.
- We have inquired whether loans and advances made by the Society on the basis of security have been properly secured and whether the terms on which they have been made are not prejudicial to the interests of the Society or its members.

ASHISH MISHRA & ASSOCIATES LUCKNOW CHARTERED ACCOUNTANT

- We have examined transactions of the Society represented merely by book entries and considered whether such transactions are prejudicial to the interests of the Society.
- We have examined whether personal expenses have been charged to revenue account.
- Where shares have been stated to have been allotted for cash, we have verified, to the extent considered necessary, whether cash has actually been received and whether the accounting presentation is correct and not misleading.

Report under Rule 27 of the Multi-State Co-operative Societies Rules, 2002

Based on our examination and the information and explanations provided to us, we report as follows:

Particular	Response	Remarks / Reference
Information and explanations necessary for audit obtained	Yes	Nil
Proper books of account maintained	Yes	Nil
Proper returns received from branches/offices not visited	N.A.	Nil
Balance Sheet and P&L / I&E Account give a true and fair view	Yes	Nil
Material impropriety or irregularity in expenditure or realization of dues	None	Nil

Matters Required to be Reported under Rule 27(3)

Based on the audit of books of account and other records, and the information and explanations furnished to us, the following schedules contain particulars required to be reported under Rule 27(3):

- Schedule A – Transactions appearing to be contrary to the provisions of the Act, Rules or Bye-laws.
- Schedule B – Transactions appearing to be contrary to applicable regulatory guidelines (where applicable).
- Schedule C – Money belonging to the Society appearing to be bad or doubtful of recovery.
- Schedule D – Loans given by the Society to members of the Board.
- Schedule E – Violations of applicable regulatory guidelines/conditions (particularly for a co-operative bank).
- Schedule F – Other matters specified by the Central Registrar, if any.

Other Matters

We further report that, based on our audit procedures and the information and explanations furnished to us, we have not observed any material irregularity or matter requiring reporting other than those, if any, specifically set out in the Schedules annexed to this report.

Management's Responsibility for the Financial Statements

The management/Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable provisions of the Act, Rules, bye-laws and applicable accounting principles; for maintaining adequate accounting records; and for safeguarding the assets of the Society and preventing and detecting frauds and other irregularities.

ASHISH MISHRA & ASSOCIATES
LUCKNOW
CHARTERED ACCOUNTANT

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting policies and estimates, and evaluating the overall presentation of the financial statements.

Annexures / Schedules to the Audit Report

Schedule A: Nil.

Schedule B: Nil.

Schedule C: Nil.

Schedule D: Nil.

Schedule E: Nil.

Schedule F: Nil.

For,
M/s Ashish Mishra & Associates
Chartered Accountants
FRN-016203C

ASHISH MISHRA & ASSOCIATES LUCKNOW CHARTERED ACCOUNTANT

CA Govind Shukla
Partner
M.No 483801

FORMAT OF SCHEDULES / DETAILED OBSERVATIONS

Schedule A – Transactions contrary to Act / Rules / Bye-laws

Sl. No.	Nature of transaction / observation	Amount (₹)	Relevant provision	Remarks / Management response

Schedule B – Regulatory guideline deviations

Sl. No.	Nature of deviation	Amount (₹)	Guideline / circular	Remarks

Schedule C – Bad / Doubtful Recoveries

Sl. No.	Party / Account	Amount (₹)	Nature / reason	Provision / recovery status

Schedule D – Loans to Board Members

Sl. No.	Name of Board Member	Loan type	Outstanding (₹)	Security / terms	Remarks

Schedule E – Regulatory Violations

Sl. No.	Nature of violation	Relevant guideline	Amount / impact	Remarks

Schedule F – Other Matters specified by Central Registrar

Sl. No.	Matter	Details	Financial / operational impact	Remarks

ASHISH MISHRA & ASSOCIATES
LUCKNOW
CHARTERED ACCOUNTANT

UTTAM KISAN AGRO MULTISTATE COOPERATIVE SOCIETY LIMITED

Moh Mahal Bus Stand Said Nagli, Teh Hasanpur, Ujhari, Amroha, Uttar Pradesh-244242

Registration Number - MSCS/CR/1602/2025

Balance Sheet as at 31 March 2026

LIABILITIES

Particulars	Schedule	Amount (₹)
Members' Funds		
Share Capital	I	100,000.00
Membership Admission Fund	II	0.00
Less: Accumulated Deficit	III	-20,141.60
Net Members' Funds		**79,858.40**
Current Liabilities		
Sundry Creditors	IV	0.00
Total Current Liabilities		**0.00**
TOTAL		**79,858.40**

ASSETS

Particulars	Schedule	Amount (₹)
Current Assets		
Agricultural Work-in-Progress (Standing Crop)	V	0.00
Cash in Hand	VI	73,202.18
Bank Balance	VII	4,520.22
GST Input Tax Credit Receivable	VIII	2,136.00
Total Current Assets		**79,858.40**
TOTAL		**79,858.40**

As per Our Separate Report Attached

For Ashish Mishra & Associates
Chartered Accountants
FRN No-016203C

ASHISH MISHRA & ASSOCIATES LUCKNOW CHARTERED ACCOUNTANT

Govind Shukla
Partner
M.No-483801
UDIN:

For and behalf
UTTAM KISAN AGRO MULTISTATE COOPE

KASHIF MEHNDI BAQRI
CHAIRMEN

UTTAM KISAN AGRO MULTISTATE COOPERATIVE SOCIETY LIMITED

Moh Mahal Bus Stand Said Nagli, Teh Hasanpur, Ujhari, Amroha, Uttar Pradesh-244242

Registration Number - MSCS/CR/1602/2025
Income & Expenditure Account
For the year ended 31 March 2026

Expenditure

Particulars	Amount (₹)
Office Expenses	20,000.00
Bank Charges	141.60
Total Expenditure	**20,141.60**

Income

Particulars	Amount (₹)
Nil	0
Excess of Expenditure over Income (Deficit):	**₹ -20,141.60**

As per Our Separate Report Attached

For Ashish Mishra & Associates
Chartered Accountants
FRN No-016203C

ASHISH MISHRA & ASSOCIATES LUCKNOW CHARTERED ACCOUNTANT

Govind Shukla
Partner
M.No-483801
UDIN:

For and behalf
UTTAM KISAN AGRO MULTISTA

KASHIF MEHNDI BAQRI
CHAIRMEN

UTTAM KISAN AGRO MULTISTATE COOPERATIVE SOCIETY LIMITED

Moh Mahal Bus Stand Said Nagli, Teh Hasanpur, Ujhari, Amroha, Uttar Pradesh-244242
Registration Number - MSCS/CR/1602/2025

Schedules forming part of Balance Sheet

Schedule I – Share Capital

Particulars	Amount (₹)
Authorised Share Capital: 10,000 Shares of ₹1,000 each	10,000,000.00
Issued Share Capital	100,000.00
Subscribed Share Capital	100,000.00
Paid-up Share Capital	100,000.00

Schedule II – Membership Admission Fund

Particulars	Amount (₹)
Opening Balance	Nil
Add: Membership Admission Fund received	-
Closing Balance	-

Schedule III – Accumulated Deficit

Particulars	Amount (₹)
Opening Balance	Nil
Deficit for FY 2025–26	-20,141.60
Closing Balance	-20,141.60

Schedule IV – Current Liabilities

Particulars	Amount (₹)
Sundry Creditors	-

ASHISH MISHRA & ASSOCIATES
LUCKNOW
CHARTERED ACCOUNTANT

Schedule V – Agricultural Work-In-Progress

Particulars	Amount (₹)
Wheat Variety HD-3385 (Standing Crop)	-

Schedule VI – Cash in Hand

Particulars	Amount (₹)
Cash in Hand	73,202.18

Schedule VII – Bank Balance

Particulars	Amount (₹)
Uttam Bank A/c No- 003510400000101	4,520.22
	4,520.22

Schedule VIII – GST Input Tax Credit

Particulars	Amount (₹)
IGST	-
CGST	1,068.00
SGST	1,068.00
Closing Balance	2,136.00

For and behalf
UTTAM KISAN AGRO MULTISTATE COOPERATIVE SOCIETY LIMITED

KASHIF MEHNDI BAQRI
CHAIRMEN

ASHISH MISHRA & ASSOCIATES
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