



Date: 7<sup>th</sup> February, 2023

To,  
The Board of Directors  
**MIRCH TECHNOLOGIES (INDIA) LIMITED**  
**CIN - L27290MH1972PLC016127**  
B-701, 7th Floor, Aurus Chambers, S. S. Amrutwar Marg Worli,  
Mumbai-400013, Maharashtra


We, **M/s V S S B & Associates (FRN: 121356W)** Chartered Accountants, have examined the relevant records of the Company and information provided by the Management of the Company in relation to issue of a certificate for compliance with the conditions mentioned in Sub Regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 for change of name of "**Mirch Technologies (India) Limited**" to "**Harshil Agro Limited**" or such other name as may be approved by Ministry of Corporate Affairs (MCA21).

Based on our examination and according to the information and explanation given to us, pursuant to the requirement of provision of Regulation 45 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, we do hereby confirm that:

S.N.	Particular	Comments
(a)	A time period of at least one year has elapsed from the last name change:	The Company has not changed its name since incorporation except the current application for name change.
(b)	At least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name: or	Not Applicable
(c)	The amount invested in the new activity/project is atleast fifty percent of the assets of the Listed entity	The Company has invested in assets. (Bifurcation of assets in new and old business attached and marked as "Annexure-1")

This certificate is issued at the request of the Company pursuant to requirement of Regulation 45 (3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for onward submission to the Stock Exchange, where the equity share of the Company are listed.

For, **V S S B & Associates,**  
Chartered Accountants,  
FRN: 121356W

  
Vishves A. Shah  
(Partner)  
M. No.: 109944  
UDIN: 23109944BGTKAB1812



Date: 7<sup>th</sup> February, 2023  
Place: Ahmedabad

**HO:** A/912, 9th Floor, Ratnaakar Nine Square, Opp. Keshavbaug Party Plot, Vastrapur, Ahmedabad – 380015, GJ  
**(o) 079 2754 1783 (m) +91 93777 71182 (e) cavishves@gmail.com**

**Ahmedabad Branch:** 108, Sunrise Mall, Nr. Mansi Cross Roads, Judges Bungalow Road, Vastrapur, Ahmedabad-380015, GJ  
**(o) 079 4801 1304 (m) +91 91063 06216 (e) cashridhar@gmail.com**

**Anand Branch:** F/2, Shreeji Charan Complex, Near Grid Cross Roads, Anand – 388001, GJ  
**(m) +91 99987 48626 (e) cashivambhavsar@gmail.com**



Annexure-1

The company has invested their capital in the assets as on 31<sup>st</sup> December, 2022 as per below:

Total asset of company as per Regulation 45 (1)(c)		Total Investment in Old Activity	Total Investment in New Agro Business Activity
Particulars	Amount (In Rs.)	Amount (In Rs.)	Amount (In Rs.)
<b>(A) Fixed Assets</b>			
Computer	87,657.00	0.00	87,657.00
Printer	48,698.00	0.00	48,698.00
Farming Machine	4,16,323.00	0.00	4,16,323.00
<b>Sub Total (A)</b>	<b>5,52,678.00</b>	<b>0.00</b>	<b>5,52,678.00</b>
<b>(B) Current Assets</b>	<b>Amount (in Rs.)</b>	<b>Amount (in Rs.)</b>	<b>Amount (in Rs.)</b>
Deposits	2,05,822.00	2,05,822.00	0.00
Loans & Advances	5,051.00	5,051.00	0.00
Sundry Debtors	2,84,80,286.75	1,96,753.00	2,82,83,533.74
Cash in hand	42,623.67	42,623.67	0.00
Deferred Tax Asset	26,92,266.30	26,92,266.30	0.00
Bank Balance	83,456.51	83,456.51	0.00
<b>Sub Total (B)</b>	<b>3,15,09,506.23</b>	<b>32,25,972.00</b>	<b>2,82,83,533.74</b>
<b>Grand Total (A + B)</b>	<b>3,20,62,184.23</b>	<b>32,25,972.00</b>	<b>2,88,36,211.74</b>



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