



SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,
SHIVAJI MARG, NEW DELHI-110015

Mobile : 9213527574

• E-mail: rahulgoyal199125@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of MEETA CASTINGS LIMITED

Report on Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **MEETA CASTINGS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss (including other comprehensive income), the statement of changes in equity and Cash Flow Statement for the year then ended and notes to the financial statements including summary of material accounting policies and other explanatory information (hereinafter referred to as 'financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give 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 (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and its profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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 year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's and Board of Directors' Responsibilities for the Financial Statements

The Company's management and Board of Directors are responsible for the matter stated in Section 134(5) of the Companies Act 2013 ("the Act") with respect to preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements

As Part of an audit in accordance with SA's specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 and Board of Directors.
- Conclude on the appropriateness of management's and Board of Directors use of the going concern basis of accounting in preparation of financial statements 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 financial statements for the financial year ended March 31, 2025 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.

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 section 143(11) of the Act, we give in the **Annexure 1**, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. (A) Further to our comments in Annexure 1, as required by section 143(3) of the Act based on our audit, we report, to the extent applicable, 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 purpose of our audit of the accompanying financial statements;
- b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books except for the matters stated in paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended)
- b. The financial statements dealt with by this Report are in agreement with the books of accounts.
- d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (Ind AS) specified under section 133 of the Act.
- e. On the basis of 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. The modification relating to the maintenance of accounts and other matters connected therewith are stated in paragraph 2A(b) above on reporting under section 143(3)(b) of the Act and paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended).
- g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company as on 31st March 2025 and the operating effectiveness of such controls, refer to our separate report in "Annexure 2" wherein we have expresses an unmodified opinion; and
- (B) 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 in its financial statements.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There are no items which 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 notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company 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 notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year.

f. Based on our examination which included test checks, the company in respect of financial year commencing on 1st April 2024, has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same have been operated throughout the year for all relevant transactions recorded in the software except that, audit trail feature was not enabled at database level for accounting software to log any direct data changes. Further, during the course of our audit we did not come across any instance of audit trail feature being tempered with in respect of the accounting software where such feature is enabled. The Audit trail has been preserved by the Company as per the Statutory requirements for record retention.

C. With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limits laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) of the Act which are required to be commented upon by us.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No: 003645N



Rahul Goyal
Partner
Membership No.: 540880



Place: Mohali
Date: 16.05.2025
ICAI UDIN: 25540880BMNVRQ5667

Annexure - 1 TO INDEPENDENT AUDITORS' REPORT

(Annexure referred to in our report of even date to the members of Meeta Castings Limited on the Financial Statements for the year ended 31st March 2025).

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i)(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, capital work in progress. .
 - (B) There is no Intangible asset held by the company during the year.
- (b) 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 a regular programme of physical verification of its property, plant and equipment. In our opinion, this periodicity of physical verification 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) According to the information and explanations given to us and on the basis of our examination of the records of the company, title deeds of all the Immovable properties disclosed in the financial statements are held in the name of the company.
- (d) 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 revalued its property, plant and equipment during the year. Accordingly, clause 3(i)(d) of the Order is not applicable.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- (ii) (a) The management, banks and stock auditors had physically verified the inventories at reasonable intervals during the year. In our opinion and according to information and explanations given to us, the frequency/ procedure and coverage of physical verification were appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed during verification.
- (b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets. The quarterly statements, in respect of the working capital limits have been filed by the company with such banks and such statements are in agreement with the books of account of the company for the respective periods, which were not subject to audit.



- (iii) 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 made any investments in or provided any guarantee or security to companies, firms, limited liability partnerships or any other parties during the year. The Company has not granted loans and advances in the nature of loans during the year to companies, firms or limited liability partnerships. Therefore clause 3(iii) (a) to clause 3(iii)(f) of the order is not applicable.
- (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 neither made any investments nor has it given loans or provided guarantee or security as specified under Section 185 of the Companies Act, 2013 ("the Act") and the Company has not provided any security as specified under Section 186 of the Act. Further, in our opinion, the Company has complied with the provisions of Section 186 of the Act.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub section (1) of section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the order are not applicable.
- (vii) (a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into Goods and Services Tax ("GST")

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues have been regularly deposited by the Company with the appropriate authorities;

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.

- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to GST, Provident Fund, Employees State Insurance, Income-Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax or Cess or other statutory dues which have not been deposited on account of any dispute.
- (viii) 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 surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.



- (ix) (a) 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 defaulted in the repayment of loans or borrowings 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 examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, as defined in the Act. The Company does not hold any investment in any associate or joint venture (as defined in the Act) during the year ended 31 March 2025.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries (as defined under the Act).
- (x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) 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 made any preferential allotment of shares during the year.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the 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.
- (c) There is no whistle blower complaints received during the year hence this clause 3(xi)(c) is not applicable to the company.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.



- (xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) clause 3(xiv)(b) of the Order is not applicable.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.
- (b) The Company has not conducted any Non- Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;. Accordingly, clause 3(xvi)(b) is not applicable to the company.
- (c) 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.
- (d) According to the information and explanations provided to us during the course of audit, the Group does not have any Core Investment Company (CIC).
- (xvii) The Company has not incurred cash losses in the current financial year and in the preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (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 the 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) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Sunil Kumar Gupta & Co.

Chartered Accountants

Firm Regn No: 003645N



Rahul Goyal

Partner

Membership No.: 540880



Place: Mohali

Date: 16.05.2025

ICAI UDIN: 25540880BMNVRQ5667

Annexure - 2

Report on the Internal Financial Controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls with reference to financial statements of **MEETA CASTINGS LIMITED** ("the Company") as of 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at 31 March 2025, based on the internal financial controls 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 (the "Guidance Note").

Management's and Board of Directors' Responsibility for Internal Financial Controls

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the 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 with reference to financial statements based on our audit. We conducted our audit in accordance with 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 with reference to financial statements, 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, 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 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 financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements 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 with reference to financial statements 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 unauthorized 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 with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to 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 over financial reporting to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Sunil Kumar Gupta & Co.

Chartered Accountants

Firm Regn No: 003645N



Rahul Goyal

Partner

Membership No.: 540880



Place: Mohali

Date: 16.05.2025

ICAI UDIN: 25540880BMNVRQ5667

MEETA CASTINGS LIMITED
CIN NO. U27100PB2022PLC055438
C-94 PHASE - VII, S.A.S NAGAR, MOHALI, PUNJAB-160055
BALANCE SHEET AS AT MARCH 31, 2025

(All Amount Rs. in Lakhs, unless otherwise stated)

Particulars	Note No.	As At March 31, 2025	As At March 31, 2024
I. ASSETS			
1. Non Current Assets			
(a) Property, Plant and Equipment	3	2,336.32	2,356.51
(b) Capital work in progress	3	414.62	4.22
(c) Financial Assets			
- Investments	4	-	-
- Other financial assets	5	2.72	2.53
(d) Deferred Tax Assets	6	8.28	-
(e) Other Non-Current Assets	7	-	-
Total Non Current Assets (A)		2,761.94	2,363.26
2. Current Assets			
(a) Inventories	8	302.13	179.58
(b) Financial Assets			
- Trade Receivables	9	321.92	58.16
-Cash and Cash Equivalents	10	2.59	9.25
-Bank balances other than cash and cash equivalents	11	68.03	63.88
-Other Financial Assets	12	179.58	142.35
(c) Other Current Assets	13	211.69	262.58
Total Current Assets (B)		1,085.94	715.80
TOTAL ASSETS (A + B)		3,847.88	3,079.06
II. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	14	831.60	831.60
(b) Other Equity	15	26.61	(3.74)
Total Equity (A)		858.21	827.86
2. Non Current Liabilities			
(a) Financial Liabilities			
- Borrowings	16	1,777.25	1,790.26
(b) Provisions	17	2.81	-
(c) Deferred Tax Liabilities	18	-	-
(d) Other non-current Liabilities	19	484.36	-
Total Non Current Liabilities (B)		2,264.42	1,790.26
3. Current Liabilities			
(a) Financial Liabilities			
- Borrowings	20	454.70	224.25
-Trade Payables	21		
Total outstanding dues of micro and small enterprises		10.48	0.07
Total outstanding dues of creditors other than micro and small enterprises		92.20	26.46
- Other Financial Liabilities	22	120.11	177.35
(b) Other Current Liabilities	23	47.07	32.81
(c) Current Tax Liability (Net)	24	0.69	-
Total Current Liabilities (C)		725.25	460.94
TOTAL EQUITY AND LIABILITIES (A+B+C)		3,847.88	3,079.06

The summary of material Accounting Policies and other explanatory information form an integral part of these financial statements (1 to 49)

This is the balance sheet referred to in our report of even date.

For and on behalf of Board of Directors of

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Reg. No.: 003645N


CA Rahul Goyal
Partner
Membership No. 540880
Place: Mohali
Date: 16-05-2025
UDIN NO. 25540880BMNVRQ5667




Harpreet Singh Nibber
(Director)
DIN No. 00239042


Narinder Kumar Tyagi
(Director)
DIN No. 00483827

MEETA CASTINGS LIMITED
CIN NO. U27100PB2022PLC055438
C-94 PHASE - VII, S.A.S NAGAR, MOHALI, PUNJAB-160055
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	Note	(All Amount Rs. in Lakhs, unless otherwise stated) For the year ended March 31, 2025	For the year ended March 31, 2024
I Revenue from operations	25		
II Other Income	26	2,065.52	134.80
		8.56	7.34
III Total Income (I+II)		2,074.08	142.14
IV Expenses			
a) Cost of material consumed	27	1,343.98	129.09
b) Changes in inventories of finished goods, Work in progress and stock in trade	27(a)	(102.19)	(39.58)
c) Employee benefits expense	28	112.13	16.91
d) Finance costs	29	155.56	4.84
e) Depreciation and amortization expense	30	123.05	6.71
f) Other Expenses	31	415.40	27.79
Total Expenses (IV)		2,047.93	145.76
V Profit/(Loss) before exceptional items and tax (III-IV)		26.15	(3.62)
VI Exceptional Items		-	-
VII Profit/ (Loss) before tax (V-VI)		26.15	(3.62)
VIII Tax Expense:			
a) Current Tax		4.08	-
b) Adjustment of tax relating to earlier periods	33	-	-
c) Deferred Tax	33	(4.20)	-
d) Mat Credit Entitlement		(4.08)	-
Total tax expenses (VIII)		(4.20)	-
IX Profit/ (Loss) for the year from continuing Operations (VII-VIII)		30.35	(3.62)
X Other comprehensive income			
A. (I) Items that will not be reclassified to profit or loss		-	-
(II) Income tax relating to items that will not be reclassified to Profit & Loss		-	-
B. (I) Items that will be reclassified to profit or loss		-	-
(II) Income tax relating to items that will be reclassified to Profit & Loss		-	-
XI Total comprehensive income for the period (IX - X)		30.35	(3.62)
Earnings per equity share(Nominal value of Rs. 10/- per share)			
Basic (Rs.)	32	0.37	(0.04)
Diluted (Rs.)	32	0.37	(0.04)

The summary of material Accounting Policies and other explanatory information form an integral part of these financial statements (1 to 49)

This is the Statement of Profit and Loss referred to in our report of even date.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Reg. No.: 003645N

Rahul

CA Rahul Goyal
Partner
Membership No. 540880

Place: Mohali
Date: 16-05-2025
UDIN NO. 25540880BMNVRQ5667



For and on behalf of the Board of directors

Harpreet Singh Nibber *Narinder Kumar Tyagi*

Harpreet Singh Nibber
(Director)
DIN No. 00239042

Narinder Kumar Tyagi
(Director)
DIN No. 00483827

STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED MARCH 31, 2025

Particulars	(All Amount Rs. in Lakhs, unless otherwise stated)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	26.15	(3.62)
Movement in Working Capital		
- Depreciation and amortisation expense	123.05	6.71
- Finance costs	155.56	-
- Interest Income	(8.56)	-
- Gain on sale of Investment	-	-
Operating profit before working capital changes	296.20	3.09
Adjustments for:		
Increase/(Decrease) in Trade Payables	76.15	26.53
Increase/(Decrease) in Other Current Liabilities	(42.34)	160.51
(Increase) / Decrease in Trade Receivables	(263.76)	(58.16)
(Increase) / Decrease in Inventories	(122.54)	(179.58)
(Increase) / Decrease in Non Current Assets	(4.26)	(2.53)
(Increase)/ Decrease in Other Current Assets	13.67	8.77
Increase/(Decrease) in non current Liabilities	487.16	-
Cash generated from operations	440.28	(41.37)
Taxes paid	-	-
Net Cash generated from Operating Activities (A)	440.28	(41.37)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment (Including CWIP)	(513.25)	(1,391.61)
(Purchase)/Sale of Shares		
Movement in fixed deposits (having original maturity of more than three months)	(4.14)	(3.88)
Interest Income	8.56	-
Net Cash used in Investing Activities (B)	(508.83)	(1,395.49)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans Raised (Net)	(13.01)	934.92
Short term loan Raised (Net)	230.46	176.24
Share Capital issued including premium	-	-
Interest Paid	(155.56)	-
Net Cash from Financing Activities (C)	61.89	1,111.16
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(6.66)	(325.70)
Cash and Cash Equivalents at the beginning of the year	9.25	334.95
Cash and Cash Equivalents at the end of the year	2.59	9.25

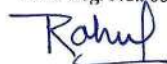
Notes:

- 1.) The above Cash Flow Statement has been prepared under the indirect method set out in Indian Accounting Standard (IND AS)- 07 "Statement of Cash Flow".
- 2.) Figures in bracket indicates cash outflow

The summary of material Accounting Policies and other explanatory information form an integral part of these financial statements (1-49)

This is the Statement of Cash Flow referred to in our report of even date.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Reg. No.: 003645N



CA Rahul Goyal
Partner
Membership No. 540880



For and on behalf of the Board of Directors



Harpreet Singh Nibber
(Director)
DIN NO.00239042



Narinder Kumar Tyagi
(Director)
DIN No. 00483827

Place: Mohali
Date: 16-05-2025
UDIN NO. 25540880BMNVRQ5667

MEETA CASTINGS LIMITED

CIN NO. U27100PB2022PLC055438

C-94 PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MARCH 31, 2025

A. Equity Share Capital

Particulars	No.of Shares	Amount in Lakhs
Authorised Share Capital		
Balance as at April 1, 2023	15,00,000	150.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2023	15,00,000	150.00
Increase during the year	-	-
As at 31st March 2024	15,00,000	150.00
Balance as at April 1, 2024	15,00,000	150.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2024	15,00,000	150.00
Increase during the year	-	-
As at 31st March 2025	15,00,000	150.00

Equity Share Capital

Particulars	No.of Shares	Amount in Lakhs
Issued and Subscribed Share Capital		
Balance as at April 1, 2023	83,15,998	831.60
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2023	83,15,998	831.60
Increase during the year	-	-
As at 31st March 2024	83,15,998	831.60
Balance as at April 1, 2024	83,15,998	831.60
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2024	83,15,998	831.60
Increase during the year	-	-
As at 31st March 2025	83,15,998	831.60



[Handwritten Signature]

[Handwritten Signature]

MEETA CASTINGS LIMITED
CIN NO. U27100PB2022PLC055438
C-94 PHASE - VII, S.A.S NAGAR, MOHALI, PUNJAB-160055
STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MARCH 31, 2025

B. Other Equity

Particulars	(All Amount Rs. in Lakhs, unless otherwise stated)			Total
	Securities premium	Capital Subsidy Reserve	Retained earnings	
Balance as at April 1, 2023				
Balance at the beginning of the reporting period (I)	-	-	(0.12)	(0.12)
Profit for the Current year (II)	-	-	(3.62)	(3.62)
Other Comprehensive income (III)	-	-	-	-
Security Premium during the year	-	-	-	-
Total Comprehensive income for the year {IV= (II+III)}	-	-	(3.62)	(3.62)
Balance as at March 31, 2024	-	-	(3.74)	(3.74)
Balance as at April 1, 2024				
Balance at the beginning of the reporting period (I)	-	-	(3.74)	(3.74)
Profit for the Current year (II)	-	-	30.35	30.35
Other Comprehensive income (III)	-	-	-	-
Security Premium during the year	-	-	-	-
Total Comprehensive income for the year {IV= (II+III)}	-	-	30.35	30.35
Balance as at March 31, 2025	-	-	26.61	26.61

Retained Earnings: Retained Earnings comprises of prior and current year's undistributed earning after tax.

This is the Statement of Change in Equity referred to in our report of even date.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Reg. No.: 003645N

For and on behalf of the Board of Directors


CA Rahul Goyal
Partner
M.No. 540880




Harpreet Singh Nibber
(Director)
DIN No. 00239042


Narinder Kumar Tyagi
(Director)
DIN No. 00483827

Place: Mohali
Date: 16-05-2025
UDIN NO. 25540880BMNVRQ5667

MEETA CASTINGS LIMITED

CIN NO. U27100PB2022PLC055438

C-94 PHASE - VII, S.A.S NAGAR, MOHALI, PUNJAB-160055

SUMMARY OF MATERIAL ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note No. 1: Notes To The Financial Statement

1 GENERAL INFORMATION

Meeta Castings Limited ("the Company") a Limited company domiciled in India was incorporated on 16.03.2022 with in objective of manufacturing of tractor and automobile components. The company is having works at Village Simbli, Phagwara - Hoshiarpur Road, Tehsil & District Hoshiarpur, Punjab-146001. The Company is wholly owned subsidiary of Pritika Engineering Components Limited. The financial statements were approved by the board of directors on May 16, 2025.

Note No. 2: BASIS OF PREPARATION, MEASUREMENT AND MATERIAL ACCOUNTING POLICIES

2.1 Basis of Preparation and measurement

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 ('Act') read with of the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

2.2 The Company has prepared the balance sheet by recognising all assets and liabilities whose recognition is required by Ind AS, not recognising assets or liabilities which are not permitted by Ind AS.

2.3 Summary of Significant Accounting Policies

2.3.1 Current versus 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 schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current-non current classification of assets and liabilities.

2.3.2 Property, Plant and Equipment (PPE)

PPE are initially recognised at cost. The initial cost of PPE comprises its purchase price, including non-refundable duties and taxes net of any trade discounts and rebates. The cost of PPE includes interest on borrowings (borrowing cost) directly attributable to acquisition, construction or production of qualifying assets subsequent to initial recognition, PPE are stated at cost less accumulated depreciation (other than freehold land, which are stated at cost) and impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation is recognised so as to write off the cost of assets (other than freehold land and capital work in progress) less their residual values over the useful lives, using the straight-line method ("SLM"). Management believes based on a technical evaluation (which is based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.) that the revised useful lives of the assets reflect the periods over which these assets are expected to be used, which are as follows:

Asset Useful live

Buildings including factory buildings	30 years
General Plant and Machinery	15 years
Furniture and Fixtures	10 years
Office Equipment	5 years
Vehicles	8 years
Computers	3 Years

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss.



2.3.3 Intangible assets

Intangible assets are measured on initial recognition at cost and subsequently are carried at cost less accumulated amortisation and accumulated impairment losses, if any. An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses on derecognition are determined by comparing proceeds with carrying amount. These are included in profit or loss.

2.3.4 Capital work-in-progress and intangible assets under

Capital work-in-progress/intangible assets under development are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing cost.

2.3.5 Non-derivative financial instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

2.3.6 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Cash flow statement

Cash flows are reported using the indirect method, whereby net profit/ (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated.

2.3.7 Financial Assets

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial liabilities

Financial liabilities are measured at amortised cost.

2.3.8 Impairment

PPE and intangibles assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Statement of Profit and Loss.

2.3.9 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment, net of taxes or duties collected on behalf of the government.

The specific recognition criteria described below must also be met before revenue is recognised.

2.3.10 Employee benefit expenses

Employee benefits consist of contribution to provident fund, superannuation fund, gratuity fund and compensated absences. Liability on account of contribution to earned leave has been provided during the year. Liability on account of gratuity has not been provided since 5 years has not been completed since incorporation.



2.3.11 Borrowing cost

Borrowing costs are interest and ancillary costs incurred in connection with the arrangement of borrowings. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalised until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All the other borrowing costs are recognised in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.

2.3.12 Income tax

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.

Current tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting dates.

2.3.13 Accounting of provisions, contingent liabilities and contingent assets

Provisions are recognized, when there is a present legal or constructive obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. Where the effect is material, the provision is discounted to net present value using an appropriate current market-based pre-tax discount rate and the unwinding of the discount is included in finance costs.

Contingent liabilities are recognised only when there is a possible obligation arising from past events, due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources, or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

2.3.14 Earnings per share (EPS)

Basic EPS is computed by dividing the profit or loss attributable to the equity shareholders of the Company by the weighted average number of Ordinary shares outstanding during the year. Diluted EPS is computed by adjusting the profit or loss attributable to the ordinary equity shareholders and the weighted average number of ordinary equity shares, for the effects of all dilutive potential Ordinary shares.

2.3.15 Research and Development / New Product Development

Amounts paid towards technical know-how fees and other expenses for specifically identified projects/products being development expenditure is carried forward based on assessment of benefits arising from such expenditure. Such expenditure is amortized over the period of expected future sales from the related product, i.e. the estimated period of 6 years on straight line basis based on past trends, commencing from the month of commencement of commercial production.



3. Property, Plant and Equipment

(All Amount Rs. in Lakhs, unless otherwise stated)

Particulars	Air Conditioner	Computers	Plant and Machinery	Office Equipment	Lab Equipment	Vehicle	Land	Electric Installation	Furniture and Fixtures	D.C. Set	Building	Total	Capital Work in Progress
Cost or Deemed Cost													
At April 1, 2023	-	34.32	1,256.56	4.25	26.51	10.26	97.69	177.61	54.39	19.89	677.83	97.69	878.14
Addition	3.91	-	-	-	-	-	-	-	-	-	-	2,265.53	1,376.83
Transfer / Sale	-	-	-	-	-	-	-	-	-	-	-	-	(2,250.75)
At March 31, 2024	3.91	34.32	1,256.56	4.25	26.51	10.26	97.69	177.61	54.39	19.89	677.83	2,363.22	4.22
At April 1, 2024	3.91	34.32	1,256.56	4.25	26.51	10.26	97.69	177.61	54.39	19.89	677.83	2,363.22	4.22
Addition	0.80	1.64	55.17	0.75	4.87	8.70	-	2.57	17.10	-	18.31	109.91	448.45
Transfer / Sale	-	-	7.08	0.15	-	-	-	-	-	-	-	7.23	38.05
At March 31, 2025	4.71	35.96	1,304.65	4.85	31.38	18.96	97.69	180.18	71.49	19.89	696.14	2,465.90	414.62
Depreciation and Impairment													
At April 1, 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition	0.20	3.16	1.82	0.36	0.12	0.04	-	0.41	0.11	0.03	0.46	6.71	-
Transfer / Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
At March 31, 2024	0.20	3.16	1.82	0.36	0.12	0.04	-	0.41	0.11	0.03	0.46	6.71	-
At April 1, 2024	0.20	3.16	1.82	0.36	0.12	0.04	-	0.41	0.11	0.03	0.46	6.71	-
Addition*	0.43	8.94	65.09	0.86	4.18	1.22	-	13.51	6.14	1.00	21.68	123.05	-
Transfer / Sale	-	-	0.15	0.03	-	-	-	-	-	-	-	0.18	-
At March 31, 2025	0.63	12.10	66.76	1.19	4.30	1.26	-	13.92	6.25	1.03	22.14	129.58	-
Net Block as on 31.03.2025	4.08	23.86	1,237.89	3.66	27.08	17.70	97.69	166.26	65.24	18.86	674.00	2,336.32	414.62
Net Block as on 31.03.2024	3.71	31.16	1,254.74	3.89	26.39	10.22	97.69	177.20	54.28	19.86	677.37	2,356.51	4.22

Note : Please Refer Note No.41 of notes to accounts of Standalone Financial Statements for details regarding Land and Building and Note No. 39 for CWIP ageing of financial statements.



[Signature]

[Signature]

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

4 Investments		(All Amount Rs. in Lakhs, unless otherwise stated)	
Particulars	As At March 31, 2025	As At March 31, 2024	

Investments carried at Fair value through Other Comprehensive Income (FVOCI)
Investments in Equity Instruments (Quoted)

Total	-	-	
-------	---	---	--

5 Other Financial Assets

Particulars	As At March 31, 2025	As At March 31, 2024	
Bank deposits having maturity more than 12 months	2.72	2.53	
Total	2.72	2.53	

6 Deferred tax assets(Net)

Particulars	As At March 31, 2025	As At March 31, 2024	
Relating to the origination and reversal of temporary Differences*	8.28	-	
Total	8.28	-	

* Note : Deferred tax assets includes Mat Credit Entitlement of Rs. 4.08 Lacs created during the year.

7 Other Non-Current Assets

Particulars	As At March 31, 2025	As At March 31, 2024	
Security Deposits	-	-	
Total	-	-	

8 Inventories

Particulars	As At March 31, 2025	As At March 31, 2024	
Raw Materials	160.36	140.00	
Store & Spares	-	-	
Work in Process	141.77	39.58	
Total inventories at the lower of cost and net reliasable value	302.13	179.58	

9 Trade Receivables

Particulars	As At March 31, 2025	As At March 31, 2024	
Unsecured, Considered Good	321.92	58.16	
Total	321.92	58.16	

Note : Trade receivables includes receivable from related parties . (Refer Note No. 34 of Standalone Financial Statements). For Trade receivables ageing refer Note No. 37 of the Standalone Financial Statements.



[Handwritten signature]

[Handwritten signature]

10 Cash and Cash Equivalents

Particulars	As At March 31, 2025	As At March 31, 2024
Balances with banks		
- in current accounts	1.84	8.54
- in deposits with original maturity of less than three months	-	-
Cash in Hand (including imprest)	0.75	0.71
Total	2.59	9.25

11 Bank balances other than Cash and Cash Equivalents

Particulars	As At March 31, 2025	As At March 31, 2024
Investment in term deposits (With Original Maturity more than 3 months but less than 12 months)	68.03	63.88
Total	68.03	63.88

12 Other Financial Assets

Particulars	As At March 31, 2025	As At March 31, 2024
Advance to Staff	0.33	-
Advances to Suppliers	123.01	86.56
Security Deposits	56.24	55.79
Total	179.58	142.35

13 Other Current Assets

Particulars	As At March 31, 2025	As At March 31, 2024
Prepaid expenses	6.56	2.04
Balance with Revenue Authorities	201.76	257.72
Other Receivable	3.37	2.82
Total	211.69	262.58

14 Equity Share Capital

Particulars	As At March 31, 2025	As At March 31, 2024
Authorised		
1,50,00,000 (PY 1,50,00,000) Equity shares of Rs.10/- each	1,500.00	1,500.00
	1,500.00	1,500.00
Issued, subscribed and fully paid-up		
83,15,998 (PY 83,15,998) Equity shares of Rs.10/- each	831.60	831.60
Total	831.60	831.60

(a) Reconciliation of shares outstanding at the beginning and at the end of the period

Particulars	(No of shares)	Amount
Equity Shares		
At April 1, 2023	83,15,998	8,31,59,980
Add: Issued during the period	-	-
At March 31, 2024	83,15,998	8,31,59,980
Add: Issued during the period	-	-
At March 31, 2025	83,15,998	8,31,59,980

(b) Term/right attached to equity shares:

The Company has only one class of equity share having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share.

In the event of the 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.



[Handwritten signature]

[Handwritten signature]

(c) Shares held by holding company

Out of the equity shares issued by the Company, shares held by its holding company, ultimate holding company and their subsidiaries/ associates are as below:

Particulars	As At	As At	As At	As At
	March 31, 2025	March 31, 2025 % of holding	March 31, 2024	March 31, 2024 % of holding
Equity Shares				
Shares held by Holding Company				
Pritika Engineering Components Limited	83,15,998	100%	83,15,998	100%

(d) Details of Shareholding of Promoter as below

Promoter Name	31.03.2025		31.03.2024	
	No of Shares	% of holding	No of Shares	% of holding
Pritika Engineering Components Limited	83,15,998	100.00%	83,15,998	100%

(e) Details of share held by each shareholder holding more than 5 % shares

Particulars	As At	As At	As At	As At
	March 31, 2025	March 31, 2025 % of holding	March 31, 2024	March 31, 2024 % of holding
Equity Shares				
Pritika Engineering Components Limited	83,15,998	100%	83,15,998	100%

(f) There are no shares issued for consideration other than cash and no shares have been bought back in last Five Years

15 Other Equity

Particulars	As At	As At
	March 31, 2025	March 31, 2024
Retained Earnings		
Opening balance		
Net Profit / (loss) for the year	(3.74)	(0.12)
Total	30.35	(3.62)
	26.61	(3.74)

16 Borrowings

Particulars	As At	As At
	March 31, 2025	March 31, 2024
(a) Secured Loan		
- From Financial Institutions / NBFC	1,052.00	1,163.00
(b) Unsecured Loan		
- From Body Corporates	675.25	627.26
- From Directors	50.00	-
Total	1,777.25	1,790.26



Note No.16 (a): Details of Securities and Terms of Repayment
Secured : Term loans from Financial Institutions / NBFC

Particulars	As At March 31, 2025	As At March 31, 2024
SIDBI : The company has availed a term loan of Rs. 1211 lacs, repayable in 90 monthly installments. The repayment structure comprises the first 7 installments of Rs. 8 lacs each, the next 7 installments of Rs. 9 lacs each, the next 5 installments of Rs. 10 lacs each, the following 12 installments of Rs. 14.50 lacs each, the subsequent 58 installments of Rs. 14.70 lacs each, and the final 90th installment of Rs. 15.4 lacs. The current rate of interest on this loan is 9.05% per annum. This loan is granted under the Direct Credit Scheme (DCS) and is fully secured against a first charge by way of an equitable mortgage in favor of SIDBI over all immovable properties bearing industrial land measuring 11K-19M, situated within the revenue estate of Simbli, H.B. No. 272, Tehsil & District Hoshiarpur, owned by the company. The security includes all the buildings and structures thereon, both present and future, and extends to the hypothecation of all movable assets, including plant, machinery, spares, tools, accessories, other movables, furniture, fixtures, fittings, and office equipment acquired or to be acquired for the project. Additionally, the loan is secured by the hypothecation of all current assets, both present and future, including all stocks of raw materials, work-in-progress, semi-finished, and finished goods. This loan is also personally guaranteed by the director, Mr. Harpreet Singh Nibber and Mr. Raminder Singh Nibber (demised on 12.03.2024). Moreover, Pritika Engineering Components Limited, the holding company, has provided a corporate guarantee amounting to Rs. 1211 lacs to SIDBI.	1,163.00	1,211.00
Total	1,163.00	1,211.00
Less: Amount shown in Borrowings in Note No. 20 towards Current Maturities of Long Term Loans.	111.00	48.00
Amount shown as Loan	1,052.00	1,163.00

Note No. 16 (b); Unsecured Loan
Loan from Body Corporates and Directors

Particulars	As At March 31, 2025	As At March 31, 2024
Pritika Engineering Components Limited*	675.25	627.26
Loans from Directors	50.00	-
Total	725.25	627.26

*Note:- The company has received a loan from its Holding company having interest rate @ 8.50% p.a. The loan is repayable on demand after the completion of one year from the date of disbursement. Moreover the loan from Directors is interest free loan repayable on demand.

17 Provisions

Particulars	As At March 31, 2025	As At March 31, 2024
Provision for Employee Benefits		
(i) Compensated absences	2.81	-
(ii) Other including post retirement benefits i.e. gratuity	-	-
Total	2.81	-

18 Deferred Tax Liabilities (net)

Particulars	As At March 31, 2025	As At March 31, 2024
Relating to the origination and reversal of temporary Differences	-	-
Total	-	-

19 Other Non - Current Liabilities

Particulars	As At March 31, 2025	As At March 31, 2024
Advances against supplies from related parties *	453.18	-
Retention money payable to creditors	31.18	-
Total	484.36	-

*Note: For related party transaction Refer Note No. 37 of Standalone Financial Statements



[Handwritten signature]

[Handwritten signature]

20 Borrowings

Particulars	As At March 31, 2025	As At March 31, 2024
Secured		
From Axis Bank- Cash Credit - Loan Repayable on Demand*		
Current Maturities of Long term Loans	343.70	176.25
Total	111.00	48.00
	454.70	224.25

*Note :

The company has been granted a cash credit limit by Axis Bank with an interest rate of 8.65% per annum. The total sanctioned limit for working capital requirements is INR 7.00 crores. The security for this cash credit includes the hypothecation of the entire current assets of the borrower, both present and future, on a first pari passu basis with an equitable mortgage on a first pari passu basis with SIDBI. This mortgage covers the industrial land measuring 11K-19M, situated within the revenue estate of Simbli, H.B. No. 272, Tehsil & District Hoshiarpur, owned by the company. Additionally, this loan is personally guaranteed by the director, Mr. Harpreet Singh Nibber. Moreover, Pritika Auto Industries Limited, the ultimate holding company, has provided a corporate guarantee amounting to Rs.7.00 crores to Axis Bank.

21 Trade Payables

Particulars	As At March 31, 2025	As At March 31, 2024
Trade payables		
Total Outstanding dues of micro enterprise and small enterprise	10.48	0.07
Total Outstanding dues of creditors other than micro enterprise and small enterprise	92.20	26.46
Total	102.68	26.53

Note : For Trade payable ageing Refer Note No. 38 of Standalone Financial Statements

22 Other Financial Liabilities

Particulars	As At March 31, 2025	As At March 31, 2024
Interest Accrued but not due on borrowings	7.77	6.99
Creditors for Capital Expenditure	31.50	86.41
Creditors for others	69.45	74.54
Salaries and Wages payable	11.39	9.41
Total	120.11	177.35

23 Other Current Liabilities

Particulars	As At March 31, 2025	As At March 31, 2024
Audit Fee Payable	0.23	0.23
Electricity Expenses Payable	32.93	16.40
Statutory dues payable	9.98	5.67
Other Liabilities	3.93	10.51
Total	47.07	32.81

24 Current Tax Liabilities (Net)

Particulars	As At March 31, 2025	As At March 31, 2024
Provision for Income Tax	0.69	-
(Net of TDS/TCS/ Advance Tax of Rs.3.39 lakhs (PY Rs.Nil)		
Total	0.69	-



[Handwritten signature]

[Handwritten signature]

25 Revenue from Operations

Particulars	(All Amount Rs. in Lakhs, unless otherwise stated)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of Products (Net of Sales Returns)	2,437.32	159.06
Less: Indirect Taxes	371.80	24.26
	<u>2,065.52</u>	<u>134.80</u>
Total	<u>2,065.52</u>	<u>134.80</u>

26 Other Income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest received on deposits with banks and others	8.56	7.34
Total	<u>8.56</u>	<u>7.34</u>

27 Cost of materials consumed

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Raw material and components consumed		
Inventory at the beginning of the year-Raw Materials	140.00	-
Inventory at the beginning of the year-Stores, Spares, Packing Material	-	-
Purchases	140.00	-
Raw Materials, stores & Spares & other etc.	1,364.34	269.09
Less: Inventory at the end of the year - Raw Materials	1,364.34	269.09
Less: Inventory at the end of the year- Stores, Spares and Packing Material	160.36	140.00
Total	<u>1,343.98</u>	<u>129.09</u>

27(a) Changes in inventories of finished goods and Work in progress and stock in trade

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
1. Opening inventories		
Work in Progress	39.58	-
Finished Goods	-	-
2. Closing inventories		
Work in Progress	141.77	39.58
Finished Goods	-	-
	<u>(102.19)</u>	<u>(39.58)</u>

28 Employee Benefits Expense

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Salaries and wages	82.65	11.96
Contribution to Provident and ESI Funds	5.75	0.37
Staff Welfare Expenses	20.80	4.58
Group Gratuity & Earned Leave	2.93	-
Total	<u>112.13</u>	<u>16.91</u>

29 Finance Cost

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Expenses	145.31	4.84
Other Borrowing costs	10.25	-
Total	<u>155.56</u>	<u>4.84</u>



[Handwritten signature]

[Handwritten signature]

30 Depreciation and amortisation expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation on Property, Plant & Equipment	123.05	6.71
Total	123.05	6.71

31 Other expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
(a) Manufacturing Expenses		
Power & Fuel	259.47	8.39
Job work Expense	0.96	-
Repair & Maintenance		
- Building	0.10	-
- Machinery	5.59	0.18
Workshop Expenses	101.31	9.12
Other Manufacturing Expenses	0.32	0.16
(a) Administrative & Selling Expenses		
Payment to Auditors *	1.00	1.00
Rates & Taxes	1.05	1.85
Insurance	3.69	0.08
Legal & Professional Charges	3.69	3.32
Communication Expenses	0.64	0.24
Printing & Stationery	2.57	0.91
Travelling & Conveyance Expenses	4.01	1.54
Freight Outward	21.36	0.32
Security expenses	6.62	0.29
Other Misc. Expenses	3.02	0.39
Total	415.40	27.79

*Detail of Payment to Auditors

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Audit Fee	1.00	1.00
Auditor's out of pocket Expenses	-	-
Total	1.00	1.00

32 Earnings per share (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential items into Equity shares.

The following data reflects the inputs to calculation of basic and diluted EPS

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Net Profit after tax attributable to equity holders (Rs. In Lakhs)	30.35	(3.62)
	30.35	(3.62)
Weighted average no of equity shares outstanding during the year- for Both Basic and Diluted EPS	83,15,998	83,15,998
Face value of Equity Share (INR)	10.00	10.00
Basic and Diluted	0.37	(0.04)



33 Current Tax and Deferred Tax

(All Amount Rs. in Lakhs , unless otherwise stated)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Current Tax:		
Current income tax:		
Mat Credit Entitlement	4.08	-
Adjustments in respect of income tax of earlier years	(4.08)	-
Deferred Tax:		
Relating to origination and reversal of temporary differences	(4.20)	-
Total	(4.20)	-

Income Tax on Other Comprehensive Income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Current Tax		
Deferred Tax		
Net loss/(gain) on remeasurements of defined benefit plans	-	-
Total	-	-

Movement of Deferred Tax

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Tax effect of items constituting deferred tax assets		
Deferred tax on difference between the depreciation as per Income Tax Act and Companies Act and on losses of last year	-	-
Total deferred tax liabilities	(4.20)	-
Net deferred tax asset (liability)	(4.20)	-

The Company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

34 Related party transactions

a) Related party and nature of the related party relationship with whom transactions have taken place during the year

A) Holding Company

Pritika Engineering Components Limited

B) Enterprises owned or Significantly influenced by Key Management Personnel or their Relatives

Pritika Auto Industries Limited

C) Directors and Key Management Personnel

Harpreet Singh Nibber- Director

(b) Breakup of the transactions during the year with related parties

A) Holding Company

Transactions	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
(i) Sale of Goods	746.18	83.08
(ii) Purchase of Goods	64.32	36.55
(iii) Interest paid	53.32	33.50
(iv) Loan taken	-	1094.01
(v) Loan repay	-	993.08



B) Enterprises owned or Significantly influenced by Key Management Personnel or their Relatives

Transactions	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
(i) Sale of Goods	1,321.71	51.70
(ii) Purchase of Goods	250.45	89.66

C) Directors and Key Management Personnel

Transactions	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Loan received		
Mr. Harpreet Singh Nibber	50.00	-

(c) Details of balances with related parties at year end

A) Holding Company

Balances at year end	As At March 31, 2025	As At March 31, 2024
Payable		
Loan(including interest net of TDS)	675.25	627.26
Payable (includes advance against supplies) net of Trade receivables	240.33	-

B) Enterprises owned or Significantly influenced by Key Management Personnel or their Relatives

Balances at year end	As At March 31, 2025	As At March 31, 2024
Receivable net of advance against supplies	109.07	-
Corporate Guarantee taken	700.00	700.00
Payable	-	23.21

C) Directors and Key Management Personnel

Balances at year end	As At March 31, 2025	As At March 31, 2024
Loan		
Mr. Harpreet Singh Nibber	50.00	-



Handwritten signature

Handwritten signature

35 Fair values

The carrying value and fair value of financial instruments by category:

Assets and liabilities carried at amortised cost

Particulars	Carrying Value		Fair Value	
	As At March 31, 2025	As At March 31, 2024	As At March 31, 2025	As At March 31, 2024
Financial assets				
Other Non financial assets	2.72	2.53	2.72	2.53
Trade Receivables	321.92	58.16	321.92	58.16
Cash and cash equivalents	2.59	9.25	2.59	9.25
Bank balances other than cash and cash equivalents	68.03	63.88	68.03	63.88
Other Financial assets	179.58	142.35	179.58	142.35
Total	574.84	276.17	574.84	276.17
Financial liabilities				
Borrowings	1,777.25	1,790.26	1,777.25	1,790.26
Trade Payables	102.68	26.53	102.68	26.53
Other Current Borrowings	454.70	224.25	454.70	224.25
Other Financial Liabilities	120.11	177.35	120.11	177.35
Total	2,454.74	2,218.39	2,454.74	2,218.39

There are no assets and liabilities which have been carried at fair value through the profit and loss account.

Investments in Equity instruments will carried at fair value through the other comprehensive income.

The management assessed that cash and cash equivalents, trade receivables, trade payables, and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

36 Capital Management

The company manages its capital to ensure that entities in the Company will be able to continue as a going concern while maximising the return to stakeholders through the optimisation of the capital deployment.

The company determines the amount of capital required on the basis of annual operating plans and long-term product and other strategic investment plans. The funding requirement are met through equity and long-term/ short-term borrowings.

The company monitors the capital structure on the basis of total debt to equity ratio and maturity of the overall debt portfolio of the Company.

Particulars	As At March 31, 2025	As At March 31, 2024
Debt	2,231.95	2,014.51
Less: cash and cash equivalents	2.59	9.25
Net Debt (A)	2,229.36	2,005.26
Equity (B)	858.21	827.86
Gearing ratio (A/B)	2.60	2.42



37 Trade Receivable Ageing

Particulars (As at 31.03.2025)	Outstanding for following periods from					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed trade receivables- Considered good	321.92	-	-	-	-	321.92
(ii) Undisputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed trade receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered good	-	-	-	-	-	-
(v) Disputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed trade receivables- credit impaired	-	-	-	-	-	-

Particulars (As at 31.03.2024)	Outstanding for following periods from					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed trade receivables- Considered good	58.16	-	-	-	-	58.16
(ii) Undisputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed trade receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered good	-	-	-	-	-	-
(v) Disputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed trade receivables- credit impaired	-	-	-	-	-	-

38 Trade Payables ageing Schedule

Particulars (As at 31.03.2025)	Outstanding for following periods from due date for payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	10.48	-	-	-	10.48
(ii) Others	92.20	-	-	-	92.20
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues- others	-	-	-	-	-

Particulars (As at 31.03.2024)	Outstanding for following periods from due date for payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.07	-	-	-	0.07
(ii) Others	26.46	-	-	-	26.46
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues- others	-	-	-	-	-

39 Capital Work in Progress

Particulars (As at 31.03.2025)	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress	414.62	-	-	-	414.62
Project temporarily suspended	-	-	-	-	-

Particulars (As at 31.03.2024)	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress	4.22	-	-	-	4.22
Project temporarily suspended	-	-	-	-	-



[Handwritten signature]

[Handwritten signature]

40 Additional Regulatory Information - Analytical Ratios

Name of Ratio	Numerator	Denominator	For the year ended March 31, 2025	For the year ended March 31, 2024	Variance	Reasons
Current Ratio (In times)	Current Assets	Current Liabilities	1.50	1.55	-3.58%	
Debt Equity Ratio(In times)	Debt (Long term Borrowings + Lease Liabilities)	Shareholders Equity (Equity + Reserve)	2.20	2.22	-0.91%	
Debt Service Coverage Ratio(In times)	PAT + depreciation +finance cost+ Profit on sale of PPE	Debt Service (Interest and lease payments + Principal repayments)	1.52	1.64	-7.36%	
Return On Equity (In %)	Net Profit for the year	Average Shareholder Equity	3.60%	-0.44%	-924.64%	Due to start of operation of company and earning Profits
Inventory Turnover(In times)	Revenue from Operations	Average Inventory	8.58	0.75	1042.50%	Due to start of operation of company
Trade Receivable Turnover (In times)	Revenue from Operations	Average trade receivables	10.87	2.32	368.92%	Due to start of operation of company
Trade Payable Turnover Ratio(In times)	Purchase	Average trade Payable	21.12	20.28	4.11%	
Net Capital Turnover Ratio(In times)	Revenue from Operations	Net Working Capital	5.73	0.53	982.73%	Due to start of operation of company
Net Profit Margin(In %)	Net Profit for the year	Revenue from Operations	1.47%	-2.69%	-154.68%	Due to start of operation of company
Return On Capital Employed(In %)	Profit before tax and finance cost	Capital Employed (Net Worth + borrowings +lease liabilities)	5.82%	0.05%	12401.25%	Due to start of operation of company

41 Details of Land and Building in Property , Plant and Equipment

Relevant line item in Balancesheet	Description of item of property	Gross Carrying value as on 31.03.2025	Title Deed holder is a promoter , director or their relatives	Property held since which date	Reason for not held in the name of the Company
PPE	Land-Phagwara	97.69	Meeta Castings Limited	17/03/2022	-
	Building - Phagwara-Simbli*	696.14	Meeta Castings Limited	31/03/2024	-
Investment Property	-	-	-	-	-
PPE retrieved from active sale and held for disposal	-	-	-	-	-



42 Foreign Exchange Earnings and Outgo

(All amounts in Lacs)		
Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Earning in Foreign Exchange	-	-
Outgo in Foreign Exchange	95.73	74.62

- 43 There is no contingent liabilities, commitments and claim against company at the end of the year.
- 44 Quarterly returns or statements of current assets filed by the Company with the banks or financial institutions are in agreement with the books of accounts.
- 45 The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- 46 The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 47 The Company have not any 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
- 48 The Company do not have any transactions with any companies whose name has been struck off during the year.
- 49 Previous year figures has been regrouped/rearranged wherever considered necessary to make them comparable to the figures of current year.

As per our report of even date
For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Reg. No.: 003645N

Rahul

CA Rahul Goyal
Partner
Membership No. 540880



For and on behalf of Board of Directors of

[Signature]

Harpreet Singh Nibber
(Director)
DIN No. 00239042

[Signature]

Narinder Kumar Tyagi
(Director)
DIN No. 00483827

Place: Mohali
Date: 16-05-2025
UDIN NO. 25540880BMNVRQ5667