

FINANCIAL AUDIT REPORT  
SHREE KHATU SHYAMJI METAL INDUSTRIES  
Pvt. Ltd.  
F.Y. 2024-2025

MOHATA BAHETI & ASSOCIATES  
Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT**

To

The Members of  
**SHREE KHATU SHYAMJI METAL INDUSTRIES PRIVATE LIMITED**  
C-950(A-2), ROAD NO-14, VKIA, JAIPUR - 302013

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of **SHREE KHATU SHYAMJI METAL INDUSTRIES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit & Loss Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements 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 Accounting Standards prescribed under section 133 read with Rule 7 of the Companies (Accounts) Rules, 2014 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2025** and its **Profit for the year ended on that date**.

**Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the code of Ethics issued by the Institute Of Chartered Accountants Of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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 standalone financial statements.

**Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

The company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the standalone financial statements, our responsibility is to read the information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Management's Responsibility for the Standalone Financial Statements:**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

**Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, However, we are not responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, the said order is not applicable in case of the company hence such report is not annexed.

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

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



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

(c) The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and.

(g) With the respect of the others matters to be included in the Auditor's report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to explanation given to us, the remuneration paid by the company to its directors during the year is in accordance with the provision of section 197 of the Act.

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

i. The Company has disclosed impact of pending litigations on its financial position in its financial statements as referred to in point no. "24.5(a)" in Note 24 to the financial statements.

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

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

iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures 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), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend has been declared or paid during the year by the company.

vi. As stated in Note 24.5(e) of Note 24 to the accompanying standalone financial statements and based on our examination, the company, in respect of financial years commencing on 1st April 2024 has not used an accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all the relevant transactions recorded by the software.

**For Mohata Baheti & Associates**  
Chartered Accountants  
FRN – 020006C

(FCA Dilip Kumar Mohata)  
Partner  
Membership No. 401695



Date: 03/09/2025  
Place: Jaipur

UDIN: 25401695BMJURY4879

Balance Sheet as at 31st March 2025

₹ in hundred

| Particulars   | Note No. | As at 31st March 2025 | As at 31st March 2024 |
|---|----------|-----------------------|-----------------------|
| <b>EQUITY AND LIABILITIES</b>                       |          |                       |                       |
| <b>Shareholder's funds</b>                          |          |                       |                       |
| Share capital                                       | 1        | 46,685.00             | 46,685.00             |
| Reserves and surplus                                | 2        | 1,83,036.93           | 1,70,795.96           |
| Money received against share warrants               |          | 0.00                  | 0.00                  |
|   |          | <b>2,29,721.93</b>    | <b>2,17,480.96</b>    |
| <b>Share application money pending allotment</b>    |          | <b>0.00</b>           | <b>0.00</b>           |
| <b>Non-current liabilities</b>                      |          |                       |                       |
| Long-term borrowings                                | 3        | 0.00                  | 15,32,162.03          |
| Deferred tax liabilities (Net)                      |          | 0.00                  | 0.00                  |
| Other long term liabilities                         |          | 0.00                  | 0.00                  |
| Long-term provisions                                | 4        | 0.00                  | 0.00                  |
|   |          | <b>0.00</b>           | <b>15,32,162.03</b>   |
| <b>Current liabilities</b>                          |          |                       |                       |
| Short-term borrowings                               |          | 0.00                  | 0.00                  |
| Trade payables                                      | 5        |                       |                       |
| (A) Micro enterprises and small enterprises         |          | 560.00                | 236.00                |
| (B) Others  |          | 9,08,636.46           | 2,21,007.13           |
| Other current liabilities                           | 6        | 4,760.81              | 8,512.35              |
| Short-term provisions                               |          | 300.00                | 500.00                |
|   |          | <b>9,14,257.27</b>    | <b>2,30,345.48</b>    |
| <b>TOTAL</b>  |          | <b>11,43,979.20</b>   | <b>19,79,988.47</b>   |
| <b>ASSETS</b>                                       |          |                       |                       |
| <b>Non-current assets</b>                           |          |                       |                       |
| Property, Plant and Equipment and Intangible assets |          |                       |                       |
| Property, Plant and Equipment                       |          | 0.00                  | 0.00                  |
| Intangible assets                                   |          | 0.00                  | 0.00                  |
| Capital work-in-Progress                            |          | 0.00                  | 0.00                  |
| Intangible assets under development                 |          | 0.00                  | 0.00                  |
| Non-current investments                             | 7        | 3,56,400.00           | 7,65,000.00           |
| Deferred tax assets (net)                           |          | 0.00                  | 0.00                  |
| Long-term loans and advances                        | 8        | 4,39,824.94           | 1,68,558.36           |
| Other non-current assets                            | 9        | 30.00                 | 30.00                 |
|   |          | <b>7,96,254.94</b>    | <b>9,33,588.36</b>    |
| <b>Current assets</b>                               |          |                       |                       |
| Current investments                                 |          | 0.00                  | 0.00                  |
| Inventories   | 10       | 93,386.20             | 0.00                  |
| Trade receivables                                   | 11       | 2,05,374.65           | 2,00,365.32           |
| Cash and cash equivalents                           | 12       | 27,443.40             | 2,375.81              |
| Short-term loans and advances                       |          | 2,101.00              | 8,34,140.10           |
| Other current assets                                | 13       | 19,419.01             | 9,518.88              |
|   |          | <b>3,47,724.26</b>    | <b>10,46,400.11</b>   |
| <b>TOTAL</b>  |          | <b>11,43,979.20</b>   | <b>19,79,988.47</b>   |


Summary of significant accounting policies

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The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

  
DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025



  
KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors

  
RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

Statement of Profit and loss for the year ended 31st March 2025

₹ in hundred

| Particulars  | Note No. | 31st March 2025     | 31st March 2024     |
|--|----------|---------------------|---------------------|
| <b>Revenue</b>   |          |                     |                     |
| Revenue from operations  | 14       | 39,76,963.42        | 17,65,812.09        |
| Other income   | 15       | 45,644.34           | 83,477.40           |
| <b>Total Income</b>  |          | <b>40,22,607.76</b> | <b>18,49,289.49</b> |
| <b>Expenses</b>  |          |                     |                     |
| Cost of material Consumed  |          | 0.00                | 0.00                |
| Purchase of stock-in-trade   | 16       | 40,60,704.75        | 17,57,635.30        |
| Changes in inventories   | 17       | (93,386.20)         | 0.00                |
| Employee benefit expenses  | 18       | 2,400.00            | 2,400.00            |
| Finance costs  | 19       | 34,101.50           | 85,158.74           |
| Other expenses   | 20       | 2,429.75            | 1,647.85            |
| <b>Total expenses</b>  |          | <b>40,06,249.81</b> | <b>18,46,841.88</b> |
| <b>Profit before exceptional, extraordinary and prior period items and tax</b> |          | <b>16,357.96</b>    | <b>2,447.60</b>     |
| Exceptional items  |          | 0.00                | 0.00                |
| <b>Profit before extraordinary and prior period items and tax</b>              |          | <b>16,357.96</b>    | <b>2,447.60</b>     |
| Extraordinary items  |          | 0.00                | 0.00                |
| Prior period item  |          | 0.00                | 0.00                |
| <b>Profit before tax</b>   |          | <b>16,357.96</b>    | <b>2,447.60</b>     |
| <b>Tax expenses</b>  |          |                     |                     |
| Current tax  | 21       | 4,116.99            | 632.35              |
| Deferred tax   |          | 0.00                | 0.00                |
| Excess/short provision relating earlier year tax                               |          | 0.00                | 0.00                |
| <b>Profit(Loss) for the period</b>   |          | <b>12,240.97</b>    | <b>1,815.25</b>     |
| <b>Earning per share-in ₹</b>  |          |                     |                     |
| <b>Basic</b>   | 22       |                     |                     |
| Before extraordinary Items   |          | 2.62                | 0.39                |
| After extraordinary Adjustment   |          | 2.62                | 0.39                |
| <b>Diluted</b>   |          |                     |                     |
| Before extraordinary Items   |          | 0.00                | 0.00                |
| After extraordinary Adjustment   |          | 0.00                | 0.00                |

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

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The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025



  
KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors

  
RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

Notes to Financial statements for the year ended 31st March 2025

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

| Particulars  | As at 31st March 2025 | As at 31st March 2024 |
|--|-----------------------|-----------------------|
| <b>Authorised :</b><br>500000 (31/03/2024:500000) Equity shares of Rs. 10.00/- par value             | 50,000.00             | 50,000.00             |
| <b>Issued :</b><br>466850 (31/03/2024:466850) Equity shares of Rs. 10.00/- par value                 | 46,685.00             | 46,685.00             |
| <b>Subscribed and paid-up :</b><br>466850 (31/03/2024:466850) Equity shares of Rs. 10.00/- par value | 46,685.00             | 46,685.00             |
| <b>Total</b>   | <b>46,685.00</b>      | <b>46,685.00</b>      |

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in hundred

|   | As at 31st March 2025 |                  | As at 31st March 2024 |                  |
|---|-----------------------|------------------|-----------------------|------------------|
|   | No. of Shares         | Amount           | No. of Shares         | Amount           |
| At the beginning of the period            | 4,66,850              | 46,685.00        | 4,66,850              | 46,685.00        |
| Issued during the Period                  | 0.00                  | 0.00             | 0.00                  | 0.00             |
| Redeemed or bought back during the period | 0.00                  | 0.00             | 0.00                  | 0.00             |
| <b>Outstanding at end of the period</b>   | <b>4,66,850</b>       | <b>46,685.00</b> | <b>4,66,850</b>       | <b>46,685.00</b> |

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held.

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

| Type of Share | Name of Shareholders | As at 31st March 2025 |              | As at 31st March 2024 |              |
|---------------|----------------------|-----------------------|--------------|-----------------------|--------------|
|               |                      | No. of Shares         | % of Holding | No. of Shares         | % of Holding |
| Equity        | Sahil Sheikh         | 4,16,850              | 89.29        | 4,16,850              | 89.29        |
|               | <b>Total :</b>       | <b>4,16,850</b>       | <b>89.29</b> | <b>4,16,850</b>       | <b>89.29</b> |

Details of shares held by Promoters

| Promoter name   | Particulars        | Current Year        |      |               |      |          | Previous Year       |      |               |      |          |
|-----------------|--------------------|---------------------|------|---------------|------|----------|---------------------|------|---------------|------|----------|
|                 |                    | Shares at beginning |      | Shares at end |      | % Change | Shares at beginning |      | Shares at end |      | % Change |
|                 |                    | Number              | %    | Number        | %    |          | Number              | %    | Number        | %    |          |
| KAMLESH KUMAWAT | Equity [NV: 10.00] | 5000                | 1.07 | 5000          | 1.07 | 0        | 5000                | 1.07 | 5000          | 1.07 | 0        |
| RAJESH SHARMA   | Equity [NV: 10.00] | 5000                | 1.07 | 5000          | 1.07 | 0        | 5000                | 1.07 | 10000         | 2.14 | 1.07     |
| <b>Total</b>    |                    | <b>10000</b>        |      | <b>10000</b>  |      |          | <b>10000</b>        |      | <b>15000</b>  |      |          |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

  
DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025



  
KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors

  
RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

**Note No. 2 Reserves and surplus**

₹ in hundred

| Particulars                             | As at 31st March 2025 | As at 31st March 2024 |
|---|-----------------------|-----------------------|
| <b>Surplus</b>                          |                       |                       |
| Opening Balance                         | 18,740.96             | 16,925.71             |
| Add: Profit for the year                | 12,240.97             | 1,815.25              |
| Less : Deletion during the year         | 0.00                  | 0.00                  |
| <b>Closing Balance</b>                  | <b>30,981.93</b>      | <b>18,740.96</b>      |
| <b>Securities premium</b>               |                       |                       |
| Opening Balance                         | 1,52,055.00           | 1,52,055.00           |
| Add: Addition during the year           | 0.00                  | 0.00                  |
| Less : Deletion during the year         | 0.00                  | 0.00                  |
| <b>Closing Balance</b>                  | <b>1,52,055.00</b>    | <b>1,52,055.00</b>    |
| <b>Balance carried to balance sheet</b> | <b>1,83,036.93</b>    | <b>1,70,795.96</b>    |

**Note No. 3 Long-term borrowings**

₹ in hundred

| Particulars  | As at 31st March 2025 |                    |             | As at 31st March 2024 |                    |                     |
|--|-----------------------|--------------------|-------------|-----------------------|--------------------|---------------------|
|  | Non-Current           | Current Maturities | Total       | Non-Current           | Current Maturities | Total               |
| <b>Other Loans and advances</b>                                    |                       |                    |             |                       |                    |                     |
| Loans from Corporates  | 0.00                  | 0.00               | 0.00        | 15,32,162.03          | 0.00               | 15,32,162.03        |
|  | <b>0.00</b>           | <b>0.00</b>        | <b>0.00</b> | <b>15,32,162.03</b>   | <b>0.00</b>        | <b>15,32,162.03</b> |
| <b>The Above Amount Includes</b>                                   |                       |                    |             |                       |                    |                     |
| Unsecured Borrowings   | 0.00                  | 0.00               | 0.00        | 15,32,162.03          | 0.00               | 15,32,162.03        |
| Amount Disclosed Under the Head "Short Term Borrowings"(Note No. ) |                       | (0.00)             | (0.00)      |                       | (0.00)             | (0.00)              |
| <b>Net Amount</b>  | <b>0.00</b>           | <b>0</b>           | <b>0.00</b> | <b>15,32,162.03</b>   | <b>0</b>           | <b>15,32,162.03</b> |

**Note No. 4 Provisions**

₹ in hundred

| Particulars             | As at 31st March 2025 |               |               | As at 31st March 2024 |               |               |
|-------------------------|-----------------------|---------------|---------------|-----------------------|---------------|---------------|
|                         | Long-term             | Short-term    | Total         | Long-term             | Short-term    | Total         |
| <b>Other provisions</b> |                       |               |               |                       |               |               |
| Other Provision         | 0.00                  | 300.00        | 300.00        | 0.00                  | 500.00        | 500.00        |
|                         | <b>0.00</b>           | <b>300.00</b> | <b>300.00</b> | <b>0.00</b>           | <b>500.00</b> | <b>500.00</b> |
| <b>Total</b>            | <b>0.00</b>           | <b>300.00</b> | <b>300.00</b> | <b>0.00</b>           | <b>500.00</b> | <b>500.00</b> |

**Note No. 4 (a) Other Provision**

₹ in hundred

| Particulars        | As at 31st March 2025 |               | As at 31st March 2024 |               |
|--------------------|-----------------------|---------------|-----------------------|---------------|
|                    | Long-term             | Short-term    | Long-term             | Short-term    |
| Audit Fees Payable | 0.00                  | 300.00        | 0.00                  | 500.00        |
| <b>Total</b>       | <b>0.00</b>           | <b>300.00</b> | <b>0.00</b>           | <b>500.00</b> |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

  
DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025





KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors



RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

**Note No. 5 Trade payables**

₹ in hundred

| Particulars  | As at 31st March 2025 | As at 31st March 2024 |
|--|-----------------------|-----------------------|
| <b>(A) Micro enterprises and small enterprises</b> |                       |                       |
| Mohta Baheti & Associates                          | 560.00                | 236.00                |
|  | <b>560.00</b>         | <b>236.00</b>         |
| <b>(B) Others</b>                                  |                       |                       |
| Trade Payables                                     | 9,08,636.46           | 2,21,097.13           |
|  | <b>9,08,636.46</b>    | <b>2,21,097.13</b>    |
| <b>Total</b>                                       | <b>9,09,196.46</b>    | <b>2,21,333.13</b>    |

**Trade Payables Ageing Schedule**

₹ in hundred

Payment date not defined (Outstanding for following periods from due date of Transaction)

| Particular         | Current Year    |           |           |                 |           | Previous Year   |           |           |                 |           |
|--------------------|-----------------|-----------|-----------|-----------------|-----------|-----------------|-----------|-----------|-----------------|-----------|
|                    | Less than 1 Yrs | 1-2 Years | 2-3 Years | More than 3 Yrs | Total     | Less than 1 Yrs | 1-2 Years | 2-3 Years | More than 3 Yrs | Total     |
| MSME               | 560.00          |           |           |                 | 560.00    |                 | 236.00    |           |                 | 236.00    |
| Others             | 694021.70       | 59.50     |           | 214555.26       | 908636.46 | 6541.87         | 0.00      | 214555.26 |                 | 221097.13 |
| Disputed Dues-MSME |                 |           |           |                 | 0.00      |                 |           |           |                 | 0.00      |
| Disputed-Others    |                 |           |           |                 | 0.00      |                 |           |           |                 | 0.00      |

**Note No. 6 Other current liabilities**

₹ in hundred

| Particulars            | As at 31st March 2025 | As at 31st March 2024 |
|------------------------|-----------------------|-----------------------|
| <b>Others payables</b> |                       |                       |
| TDS Payable            | 4,746.06              | 8,512.35              |
| GST Payable            | 14.75                 | 0.00                  |
|                        | <b>4,760.81</b>       | <b>8,512.35</b>       |
| <b>Total</b>           | <b>4,760.81</b>       | <b>8,512.35</b>       |

**Note No. 7 Non-current investments**

₹ in hundred

| Particulars   | As at 31st March 2025 | As at 31st March 2024 |
|---|-----------------------|-----------------------|
| <b>Non-Trade Investment (Valued at cost unless stated otherwise)</b>  |                       |                       |
| <b>Investments in equity Instruments (Quoted)</b>   |                       |                       |
| <b>In Others</b>  |                       |                       |
| Investment in other Indian companies equity instruments quoted non trade (Lower of cost and Market value)   | 3,11,400.00           | 0.00                  |
| Investment in other Indian companies equity instruments unquoted non trade (Lower of cost and Market value) | 45,000.00             | 7,65,000.00           |
| <b>Gross Investment</b>   | <b>3,56,400.00</b>    | <b>7,65,000.00</b>    |
| <b>Net Investment</b>   | <b>3,56,400.00</b>    | <b>7,65,000.00</b>    |

**Note No. 7(a) Investment in other Indian companies equity instruments quoted non trade**

₹ in hundred

| Particulars                    | 31st March 2025    |
|--------------------------------|--------------------|
| Rajputana Industries Limited ( | 3,11,400.00        |
| <b>Total</b>                   | <b>3,11,400.00</b> |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

  
DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025



For and on behalf of the Board of Directors

  
KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

  
RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

**Note No. 7(b) Investment in other Indian companies equity instruments unquoted non trade**

₹ in hundred

| Particulars  | 31st March 2025  | 31st March 2024    |
|--|------------------|--------------------|
| Isha Infrapower Private Limited (450000 equity shares) of Rs. 10/- each representing 12.93% of paid up capital of the company. | 45,000.00        | 45,000.00          |
| Rajputana Industries Limited   | 0.00             | 7,20,000.00        |
| <b>Total</b>   | <b>45,000.00</b> | <b>7,65,000.00</b> |

**Note No. 8 Loans and advances**

₹ in hundred

| Particulars                                  | As at 31st March 2025 |                 | As at 31st March 2024 |                    |
|--|-----------------------|-----------------|-----------------------|--------------------|
|  | Long-term             | Short-term      | Long-term             | Short-term         |
| <b>Loans and advances to related parties</b> |                       |                 |                       |                    |
| Unsecured, considered good                   | 2,18,500.01           | 0.00            | 0.00                  | 8,33,919.10        |
|  | <b>2,18,500.01</b>    | <b>0.00</b>     | <b>0.00</b>           | <b>8,33,919.10</b> |
| <b>Other loans and advances</b>              |                       |                 |                       |                    |
| Unsecured, considered good(Head)             | 2,21,324.93           | 221.00          | 1,68,558.36           | 221.00             |
| Advance to Employees                         | 0.00                  | 1,880.00        | 0.00                  | 0.00               |
|  | <b>2,21,324.93</b>    | <b>2,101.00</b> | <b>1,68,558.36</b>    | <b>221.00</b>      |
| <b>Total</b>                                 | <b>4,39,824.94</b>    | <b>2,101.00</b> | <b>1,68,558.36</b>    | <b>8,34,140.10</b> |

**Note No. 8(a) (a) Loans and advances : Loans and advances to related parties: Unsecured, considered good**

₹ in hundred

| Particulars              | As at 31st March 2025 |             | As at 31st March 2024 |                    |
|--------------------------|-----------------------|-------------|-----------------------|--------------------|
|                          | Long-term             | Short-term  | Long-term             | Short-term         |
| Rajputana Industries Ltd | 0.00                  | 0.00        | 0.00                  | 1,09,708.75        |
| Shera Metal Pvt Ltd      | 0.00                  | 0.00        | 0.00                  | 7,24,210.35        |
| Isha Infra power pvt ltd | 2,18,500.01           | 0.00        | 0.00                  | 0.00               |
| <b>Total</b>             | <b>2,18,500.01</b>    | <b>0.00</b> | <b>0.00</b>           | <b>8,33,919.10</b> |

**Note No. 8(b) (b) Loans and advances : Other loans and advances: Unsecured, considered good(Head)**

₹ in hundred

| Particulars                   | As at 31st March 2025 |               | As at 31st March 2024 |               |
|-------------------------------|-----------------------|---------------|-----------------------|---------------|
|                               | Long-term             | Short-term    | Long-term             | Short-term    |
| Nand Kishore Sharma           | 1,68,058.36           | 0.00          | 1,68,058.36           | 0.00          |
| Ashok Dusad                   | 500.00                | 0.00          | 500.00                | 0.00          |
| Advance Against Expenses      | 0.00                  | 221.00        | 0.00                  | 221.00        |
| Shubh Maruti Autocast Pvt Ltd | 52,766.57             | 0.00          | 0.00                  | 0.00          |
| <b>Total</b>                  | <b>2,21,324.93</b>    | <b>221.00</b> | <b>1,68,558.36</b>    | <b>221.00</b> |

**Note No. 9 Other non-current assets**

₹ in hundred

| Particulars      | As at 31st March 2025 | As at 31st March 2024 |
|------------------|-----------------------|-----------------------|
| Security Deposit | 30.00                 | 30.00                 |
| <b>Total</b>     | <b>30.00</b>          | <b>30.00</b>          |

**Note No. 9(a) Other non-current assets: Security Deposit**

₹ in hundred

| Particulars      | 31st March 2025 | As at 31st March 2024 |
|------------------|-----------------|-----------------------|
| Security Deposit | 30.00           | 30.00                 |
| <b>Total</b>     | <b>30.00</b>    | <b>30.00</b>          |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025



KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

For and on behalf of the Board of Directors

**Note No. 10 Inventories**

₹ in hundred

| Particulars                                     | As at 31st March 2025 | As at 31st March 2024 |
|---|-----------------------|-----------------------|
| (Valued at cost or NRV unless otherwise stated) |                       |                       |
| Finished Goods                                  | 93,386.20             | 0.00                  |
| <b>Total</b>                                    | <b>93,386.20</b>      | <b>0.00</b>           |

**Note No. 11 Trade receivables**

₹ in hundred

| Particulars                        | As at 31st March 2025 | As at 31st March 2024 |
|------------------------------------|-----------------------|-----------------------|
| Secured, Considered good           | 0.00                  | 0.00                  |
| Unsecured, Considered Good         | 2,05,374.65           | 2,00,365.32           |
| Doubtful                           | 0.00                  | 0.00                  |
| Allowance for doubtful receivables | 0.00                  | 0.00                  |
| <b>Total</b>                       | <b>2,05,374.65</b>    | <b>2,00,365.32</b>    |

**(Current Year)**

₹ in hundred

| Particulars   | Outstanding for following periods from due date of payment |                   |           |           |                   | 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)      | 0.00   | 5,009.33          | 0.00      | 0.00      | 2,00,365.32       | 2,05,374.65 |
| (ii) Undisputed Trade Receivables (considered doubtful) | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |
| (iii) Disputed Trade Receivables considered good        | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |
| (iv) Disputed Trade Receivables considered doubtful     | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |
| (v) Provision for doubtful receivables                  | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |

**(Previous Year)**

₹ in hundred

| Particulars   | Outstanding for following periods from due date of payment |                   |           |           |                   | 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)      | 0.00   | 0.00              | 0.00      | 0.00      | 2,00,365.32       | 2,00,365.32 |
| (ii) Undisputed Trade Receivables (considered doubtful) | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |
| (iii) Disputed Trade Receivables considered good        | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |
| (iv) Disputed Trade Receivables considered doubtful     | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |
| (v) Provision for doubtful receivables                  | 0.00   | 0.00              | 0.00      | 0.00      | 0.00              | 0.00        |

**Note No. 12 Cash and cash equivalents**

₹ in hundred

| Particulars               | As at 31st March 2025 | As at 31st March 2024 |
|---------------------------|-----------------------|-----------------------|
| <b>Balance with banks</b> |                       |                       |
| ICICI Bank                | 27,132.68             | 2,065.09              |
| <b>Total</b>              | <b>27,132.68</b>      | <b>2,065.09</b>       |
| <b>Cash in hand</b>       |                       |                       |
| Cash in hand              | 310.72                | 310.72                |
| <b>Total</b>              | <b>310.72</b>         | <b>310.72</b>         |
| <b>Total</b>              | <b>27,443.40</b>      | <b>2,375.81</b>       |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

*Dilip Kumar Mohata*  
DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025



*Kamlesh Kumawat*

KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors

*Rajesh Sharma*

RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

**Note No. 13 Other current assets**

₹ in hundred

| Particulars         | As at 31st March 2025 | As at 31st March 2024 |
|---------------------|-----------------------|-----------------------|
| <b>Other Assets</b> |                       |                       |
| TDS Received        | 3,001.93              | 9,441.12              |
| GST Input           | 16,417.08             | 77.76                 |
| <b>Total</b>        | <b>19,419.01</b>      | <b>9,518.88</b>       |

**Note No. 14 Revenue from operations**

₹ in hundred

| Particulars                        | 31st March 2025     | 31st March 2024     |
|------------------------------------|---------------------|---------------------|
| <b>Sale of products</b>            |                     |                     |
| Sale of Products                   | 39,76,963.42        | 17,65,812.09        |
|                                    | <b>39,76,963.42</b> | <b>17,65,812.09</b> |
| <b>Revenue from operations</b>     | <b>39,76,963.42</b> | <b>17,65,812.09</b> |
| <b>Less: Excise duty</b>           | <b>0.00</b>         | <b>0.00</b>         |
| <b>Net revenue from operations</b> | <b>39,76,963.42</b> | <b>17,65,812.09</b> |

**Note No. 15 Other income**

₹ in hundred

| Particulars                       | 31st March 2025  | 31st March 2024  |
|-----------------------------------|------------------|------------------|
| <b>Interest Income</b>            |                  |                  |
| Interest Income                   | 38,456.66        | 83,477.40        |
| Intrest on IT Refund              | 377.68           | 0.00             |
|                                   | <b>38,834.34</b> | <b>83,477.40</b> |
| <b>Other non-operating income</b> |                  |                  |
| Profit For share sale             | 6,810.00         | 0.00             |
|                                   | <b>6,810.00</b>  | <b>0.00</b>      |
| <b>Total</b>                      | <b>45,644.34</b> | <b>83,477.40</b> |

**Note No. 16 Purchase of stock-in-trade**

₹ in hundred

| Particulars       | 31st March 2025     | 31st March 2024     |
|-------------------|---------------------|---------------------|
| Purchase Of Goods | 40,60,704.75        | 17,57,635.30        |
| <b>Total</b>      | <b>40,60,704.75</b> | <b>17,57,635.30</b> |

**Note No. 17 Changes in inventories**

₹ in hundred

| Particulars                               | 31st March 2025    | 31st March 2024 |
|---|--------------------|-----------------|
| <b>Inventory at the end of the year</b>   |                    |                 |
| Finished Goods                            | 93,386.20          | 0.00            |
|   | <b>93,386.20</b>   | <b>0.00</b>     |
| <b>(Increase)/decrease in inventories</b> |                    |                 |
| Finished Goods                            | (93,386.20)        | 0.00            |
|   | <b>(93,386.20)</b> | <b>0.00</b>     |

**Note No. 18 Employee benefit expenses**

₹ in hundred

| Particulars               | 31st March 2025 | 31st March 2024 |
|---------------------------|-----------------|-----------------|
| <b>Salaries and Wages</b> |                 |                 |
| Salary and wages          | 2,400.00        | 2,400.00        |
|                           | <b>2,400.00</b> | <b>2,400.00</b> |
| <b>Total</b>              | <b>2,400.00</b> | <b>2,400.00</b> |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)

  
DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025





KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors



RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

**Note No. 19 Finance costs**

₹ in hundred

| Particulars                             | 31st March 2025  | 31st March 2024  |
|---|------------------|------------------|
| <b>Interest</b>                         |                  |                  |
| Interest on long-term loans from others | 34,096.62        | 85,093.88        |
|   | <b>34,096.62</b> | <b>85,093.88</b> |
| <b>Other Borrowing costs</b>            |                  |                  |
| Interest on Duties and Taxes            | 4.88             | 64.86            |
|   | <b>4.88</b>      | <b>64.86</b>     |
| <b>Total</b>                            | <b>34,101.50</b> | <b>85,158.74</b> |

**Note No. 20 Other expenses**

₹ in hundred

| Particulars          | 31st March 2025 | 31st March 2024 |
|----------------------|-----------------|-----------------|
| Audit fees           | 300.00          | 300.00          |
| Bank charges         | 1.25            | 14.50           |
| ROC Expenses         | 94.00           | 133.00          |
| Other expenditure    | 315.03          | 352.00          |
| Electricity expenses | 343.47          | 177.29          |
| Rent                 | 600.00          | 656.00          |
| Consultancy Fees     | 0.00            | 15.00           |
| Carriage outward exp | 776.00          | 0.00            |
| <b>Total</b>         | <b>2,429.75</b> | <b>1,647.85</b> |

**Note No. 20(a) Other expenses:Other expenditure**

₹ in hundred

| Particulars             | 31st March 2025 | 31st March 2024 |
|-------------------------|-----------------|-----------------|
| Telephone Charges       | 33.81           | 15.18           |
| Water Bill Expenses     | 195.82          | 157.85          |
| Office Expenses         | 45.00           | 179.03          |
| Round Off               | 0.03            | 0.00            |
| Printing and stationary | 40.37           | 0.00            |
| <b>Total</b>            | <b>315.03</b>   | <b>352.06</b>   |

**Note No. 21 Current tax**

₹ in hundred

| Particulars                            | 31st March 2025 | 31st March 2024 |
|--|-----------------|-----------------|
| Current tax pertaining to current year | 4,116.99        | 632.35          |
| <b>Total</b>                           | <b>4,116.99</b> | <b>632.35</b>   |

**Note No. 22 Earning Per Share**

₹ in hundred

| Particulars                                       | Before Extraordinary items |                 | After Extraordinary items |                 |
|---|----------------------------|-----------------|---------------------------|-----------------|
|   | 31st March 2025            | 31st March 2024 | 31st March 2025           | 31st March 2024 |
| <b>Basic</b>                                      |                            |                 |                           |                 |
| Profit after tax (A)                              | 12,240.97                  | 1,815.25        | 12,240.97                 | 1,815.25        |
| Weighted average number of shares outstanding (B) | 4,66,850                   | 4,66,850        | 4,66,850                  | 4,66,850        |
| Basic EPS (A / B)                                 | 2.62                       | 0.39            | 2.62                      | 0.39            |
| <b>Diluted</b>                                    |                            |                 |                           |                 |
| Profit after tax (A)                              | 12,240.97                  | 1,815.25        | 12,240.97                 | 1,815.25        |
| Weighted average number of shares outstanding (B) | 4,66,850                   | 4,66,850        | 4,66,850                  | 4,66,850        |
| Diluted EPS (A / B)                               | 2.62                       | 0.39            | 2.62                      | 0.39            |
| Face value per share                              | 10.00                      | 10.00           | 10.00                     | 10.00           |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)



DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025





KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors



RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

Note number: 23 Additional Regulatory Information

(1) Ratios:

| Ratio                                | Numerator   | Denominator                              | C.Y. Ratio | P.Y. Ratio | % Change | Reason for variance                        |
|--------------------------------------|---|--|------------|------------|----------|--|
| (a) Current Ratio                    | Current Assets  | Current Liabilities                      | 0.38       | 4.54       | -91.63   | Due to Increase in Current Liabilities     |
| (b) Debt-Equity Ratio                | Long Term Debt + Short Term Debt                          | Shareholder equity                       | 0.00       | 7.05       | -100.00  | Due to decrease in Non-Current Liabilities |
| (c) Debt Service Coverage Ratio      | Earning Before Interest, tax, Depreciation & Amortisation | Total principal + Interest on Borrowings | 0.00       | 0.00       | 0.00     |  |
| (d) Return on Equity Ratio           | Earning After Interest, tax, Depreciation & Amortisation  | Average Shareholder's Equity             | 0.05       | 0.01       | 400.00   | Due to Increase in Earnings                |
| (e) Inventory turnover ratio         | Turnover  | Average Inventory                        | 42.59      | 0.00       | 0.00     |  |
| (f) Trade Receivables turnover ratio | Net Credit Sales  | Average Trade Receivable                 | 19.60      | 8.81       | 122.47   | Due to Increase in Sales                   |
| (g) Trade payables turnover ratio    | Net Credit Purchase                                       | Average Trade Payable                    | 7.18       | 8.05       | -10.81   |  |
| (h) Net capital turnover ratio       | Total Sales   | Average Working Capital                  | -7.02      | 2.16       | -425.00  | Due to decrease in Working Capital         |
| (i) Net profit ratio                 | Net Profit  | Net Sales                                | 0.00       | 0.00       | 0.00     |  |
| (j) Return on Capital employed       | Earning Before Interest & tax                             | Capital employed                         | 0.22       | 0.05       | 340.00   | Due to Increase in EBIT                    |
| (k) Return on investment             |   |  | 0.00       | 0.00       | 0.00     |  |

For MOHATA BAHETI & ASSOCIATES  
Chartered Accountants  
(FRN: 020006C)



DILIP KUMAR MOHATA  
PARTNER  
Membership No.: 401695  
Place: Jaipur  
Date: 03/09/2025





KAMLESH KUMAWAT  
DIRECTOR  
DIN: 02849900

For and on behalf of the Board of Directors



RAJESH SHARMA  
DIRECTOR  
DIN: 02849936

# SHREE KHATU SHYAMJIMETAL INDUSTRIESPRIVATE LIMITED

Add.: C-950 A-2, Road No. 14, VKI AREA, JAIPUR-302039

CIN: U31300RJ2009PTC030516

Email: [sksmipl2009@gmail.com](mailto:sksmipl2009@gmail.com)

## Note No 24: Summary Of Significant Accounting Policies and Other Explanatory Notes to Financial Statements for the year ended 31" March 2025

### 24.1 Corporate Information:

SHREE KHATU SHYAMJI METAL INDUSTRIES PRIVATE LIMITED was incorporated in 17-12-2009 and is engaged in the business of trading in aluminum and Copper products. The company has its registered office at Jaipur.

### 24.2 Basis of preparation of Financial Statements

These financial statements are prepared in accordance with Indian generally accepted accounting principles (GAAP) which Includes mandatory accounting standards as prescribed under section 133 of companies Act, 2013 (Act') read with the companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India. The financial statements have been prepared on a going concern basis under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India. The accounting policies have been consistently applied by the company.

### 24.3 Summary of Significant accounting policies& related disclosures

#### (a) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognized in current and future periods.

#### (b) Inventories

Inventories are valued at cost and net realizable value whichever is less. Cost of inventories comprises of all costs of purchases and other costs incurred in bringing the inventories to their present location and condition. Valuation of the inventories has been certified by the management. There is no inventory held by the Company.

#### (c) Cash Flow Statement

Since the company is a Small Company as defined in The Companies Act 2013, the company has been exempted from presenting the cash flow statement in its financial statements. Hence the cash flow statement has not been prepared.



Kamlesh Kumawat  
Director  
DIN:02849900



Rajesh Sharma  
Director  
DIN:02849936



[Chartered Accountants]

# SHREE KHATU SHYAMJIMETAL INDUSTRIESPRIVATE LIMITED

Add.: C-950 A-2, Road No. 14, VKI AREA, JAIPUR-302039

CIN: U31300RJ2009PTC030516

Email: [sksmipl2009@gmail.com](mailto:sksmipl2009@gmail.com)

**(d) Events Occurring After The Balance Sheet Date**

Events occurring after the balance sheet date are those significant events, both favorable and unfavorable, that occur between the balance sheet date and the date on which the financial statements are approved by the board of directors.

There are no such significant events have occurred after the balance sheet date up to the date of approval by the board of directors.

**(e) Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.**

The net profit or loss from ordinary activities have been disclosed in the profit and loss account.

The extra-ordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and therefore not expected to recur frequently or regularly. The profit or loss from extraordinary items have been disclosed separately in the statement of profit and loss.

Any income or expenditure relating to the prior period has also been disclosed in the profit and loss account

There are no changes in accounting policies made during the year by the company.

**(f) Construction Contracts**

The company is not engaged in the business of construction contracts, hence the disclosure requirements relating to the accounting standard 7 is not applicable in the case of the company.

**(g) Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. "The following specific recognition criteria must also be met before revenue is recognized:

- i) Sale of goods: Revenue from the sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The Company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.
- ii) Sale of Services: Revenue in respect of contracts for services is recognized as and when the services are rendered and the related costs are incurred.



Kamlesh Kumawat  
Director  
DIN:02849900



Rajesh Sharma  
Director  
DIN:02849936



[Chartered Accountants]

# SHREE KHATU SHYAMJIMETAL INDUSTRIESPRIVATE LIMITED

Add.: C-950 A-2, Road No. 14, VKI AREA, JAIPUR-302039

CIN: U31300RJ2009PTC030516

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- iii) Interest Income: Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.
- iv) Export benefits/incentive: Export entitlements under duty drawback scheme are recognized in the statement of profit and loss when the right to receive credit as per the terms of the scheme is established in respect of the exports made.

## (h) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price and any directly attributable cost for bringing the asset to its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. Expenditure on account of restoration/ the existing asset beyond its previously assessed standard of performance/ estimated modification/ alteration in plant and machinery, which increases the future benefit from useful life is capitalized. Insurance spares/ stand by equipment's is capitalized as part of respective principal assets.

## (i) Depreciation and Amortization

The depreciation on fixed assets has been provided on the written down value method, at rates which are equivalent to the rates prescribed in Schedule – II to the Companies Act, 2013. Since there are no fixed assets, Depreciation has not been applied.

## (j) Foreign currency transactions

The functional currency of the company is INR (Indian National Rupees).

### i) Initial recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

### ii) Conversion

Foreign currency monetary items are converted using the exchange rate prevailing at the reporting date. Non-monetary items which are measured in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.



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## iii) Exchange differences

Exchange differences arising on the settlement of monetary items or on reporting Company's monetary items at rates different from those at which they were initially recorded during the year or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

## (k) Government Grants and Subsidies

Government grants are accounted for where there is reasonable certainty that the ultimate collection will be made. Government grant in nature of investment subsidy is credited to Capital Reserve. Other grants in nature of revenue and operations are credited to profit and loss account or reduced from the relevant expenditure. However the company has not received any grant during the year.

## (l) Investments

- a. Non-current investments are carried at cost. Any decline, other than temporary, in the value of the long-term investments, the carrying amount is reduced separately for each individual investment.
- b. Current investments are carried at the lower of the cost and fair value. The comparison of cost and fair value is done separately in respect of each category of investment.

## (m) Employee Benefits

### i) Short term employee benefits

Short term benefits to employees have been charged as expense in the profit and loss account of the year in which respective services are rendered by the employee.

### ii) Long term employee benefits

Long term benefits to employees have not been recognized as the same are not applicable in the case of company.

## (n) Borrowing Costs

Borrowing costs directly attributable to the acquisition / construction of the qualifying assets are capitalized as part of the cost of the asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

## (o) Segmental Reporting

The company primarily operates in single business and geographical segment. There are no reportable segments of business as defined under the Accounting standard 17 issued by Institute Of Chartered Accountants Of India.

## (p) Related Party Transactions

The company has entered into the following transactions with the related parties as defined under the Companies Act 2013:

  
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Director  
DIN:02849900

  
Rajesh Sharma  
Director  
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[Chartered Accountants]

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**Details of Related Parties**

| Description of Relationship  | Names of Related Parties  |
|--|---|
| Key Managerial Persons   | Kamlesh Kumawat, Director   |
|  | Rajesh Sharma, Director   |
| Relatives of Key Managerial Persons  | NA  |
|  | NA  |
|  | NA  |
| Entities over which key management personnel and their relatives are able to exercise significant influence/ control | Shera Metal & Engineers<br>Shera Metal Private Limited<br>Shera Energy Limited<br>Isha Infrapower Private Limited<br>Rajputana Industries Limited |
| Note : Related Parties are identified by the management  |   |

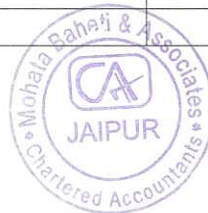
**Details of related party transactions during the year ended 31 March, 2025 and balances outstanding as at 31 March, 2025**

(Amount in Rs. Hundred)

| Particulars                  | Amount as on 31-03-2025 | Amount as on 31-03-2024 |
|------------------------------|-------------------------|-------------------------|
| <b>Transactions</b>          | -                       |                         |
| <b>Remuneraion</b>           |                         |                         |
| Rajesh Sharma                | 2400.00                 | 2400.00                 |
| <b>Rent</b>                  |                         |                         |
| Shera Metal & Engineers      | 600.00                  | 656.00                  |
| <b>Purchases</b>             |                         |                         |
| Shera Energy Limited         | 3232906.27              | 278045.76               |
| Shera Metal Private Limited  | 464340.40               | 409795.61               |
| <b>Sales</b>                 |                         |                         |
| Rajputana Industries Limited | -                       | 207115.99               |
| Shera Metal Private Limited  | -                       | 72096.10                |
| Shera Energy Limited         | 19239.63                | 302142.30               |
| <b>Interest Income</b>       |                         |                         |
| Rajputana Industries Limited | 15430.43                | 14076.68                |
| Shera Metal Private Limited  | 19952.26                | 68929.81                |
| <b>Balance outstanding</b>   |                         |                         |
| <b>Trade Payables</b>        |                         |                         |
| Shera Metal & Engineers      | -                       | 413.00                  |
| Shera Metal Private Limited  | 37869.29                | 3093.85                 |

  
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|  |           |           |
|--|-----------|-----------|
| Shera Energy Limited                   | 603989.83 | -         |
| Rajputana Industries Limited           | 51957.29  | -         |
| Kamlesh Kumawat                        | -         | -         |
| Rajesh Sharma                          | 1880.00   | 400.00    |
| <b>Short Term Loans &amp; Advances</b> |           |           |
| Rajputana Industries Ltd.              | -         | 109708.75 |
| Shera Metal Private Limited            | -         | 724210.35 |
| Isha Infrapower Pvt Ltd                | 218500.01 | -         |

**(q) Leases**

The company has not entered into any Finance Lease arrangement during the period. The company recognizes the Operating Lease payments as an expense in the profit and loss account on a straight-line basis over the lease term.

The company has entered into operating lease agreements for its office premises. These leases have a term of 12 months and include options for renewal with below details.

| Particulars  | (Amount in Rs. Hundreds) |                         |
|--|--------------------------|-------------------------|
|  | Amount as at 31-03-2025  | Amount as at 31-03-2024 |
| Operating Lease payments recognized in the Profit and Loss account for the period    | 600.00                   | 656.00                  |
| Sub Lease payments received recognized in the Profit and Loss account for the period | Nil                      | Nil                     |

**(r) Earnings per Share (EPS)**

Basic/ diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) and after reducing the dividend obligation (including dividend distribution tax) on preference shares by the weighted average number of equity shares outstanding during the year.

**(s) Taxes on Income**

The tax expense is the aggregate of current year tax and deferred tax charged or credited to the profit and loss statement for the year.

- Current tax is the provision made for income tax liability on the profits for the year in accordance with the applicable tax laws.
- Deferred tax is recognized on timing differences, being the difference resulting from the recognition of items in the financial statements and in estimating its current income tax provisions.

  
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iii) Deferred tax liability is measured using the tax rates and the tax laws that have been enacted or substantially enacted at the balance sheet date.

(t) **Discontinuing Operations**

The company has assessed its operations and confirms that there are no discontinuing operations as defined under Accounting Standard (AS) 24, "Discontinuing Operations," issued by the Institute of Chartered Accountants of India (ICAI)

(u) **Intangible Assets**

Intangible assets are identifiable non-monetary assets without physical substance. The company recognizes an intangible asset if it is probable that the expected future economic benefits attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. The Intangible assets are stated at cost less amortization less impairment, if any. Cost comprises the purchase price and other directly attributable costs

(v) **Impairment of Assets**

The objective of AS-28 is to ensure that the assets of an organization is carried at no more than its recoverable amounts. If the carrying amounts exceeds the recoverable amount, then "loss on impairment of assets" needs to be recognized in the books.

There are no losses from impairment of assets to be recognized in the financial statements.

(w) **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

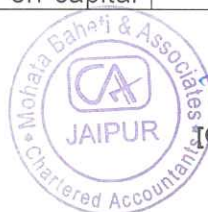
| Particulars   | As on 31-03-2025 | As on 31-03-2024 |
|---|------------------|------------------|
| <b>Contingent Liabilities</b>   |                  |                  |
| (a) Claims against the company not acknowledged as debt               | 0.00             | 0.00             |
| (b) Guarantees excluding financial guarantees                         | 0.00             | 0.00             |
| (c) Other moneys for which the company is contingently liable         | 0.00             | 0.00             |
| <b>Other Commitments</b>  |                  |                  |
| (a) Estimated amount of contracts remaining to be executed on capital | 0.00             | 0.00             |



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|  |      |      |
|--|------|------|
| account and not provided for                                       |      |      |
| (b) Uncalled liability on shares and other investments partly paid | 0.00 | 0.00 |
| (c) Others   | 0.00 | 0.00 |

**Details of Provisions during the year**

(Amount in Rs. Hundreds)

| Nature of Provision | Opening Balance | Used / Reversed during the year | Provision made during the Year | Closing Balance |
|---------------------|-----------------|---------------------------------|--------------------------------|-----------------|
| Audit Fee Provision | 500.00          | 500.00                          | 300.00                         | 300.00          |
| Provision for tax   | 0.00            | 4116.99                         | 4116.99                        | 0.00            |
| <b>Total</b>        | <b>500.00</b>   | <b>4616.99</b>                  | <b>4416.99</b>                 | <b>300.00</b>   |

**24.4 Additional Regulatory Information:****(a) Title deeds of immovable properties not held in the name of company**

There are no such immovable properties where the title deeds are not registered in the name of the company except in the case of lease agreement where company is lessee.

**(b) Fair Value of Property Investments**

The company has not obtained any valuation report from the registered valuer as defined under rule 2 of companies (Registered Valuer and Valuation) Rules, 2017 as the same is not required.

**(c) Revaluation of Property Plant and Equipment**

During the year the company has not conducted any revaluation of property, plant and equipment.

**(d) Revaluation of Intangible Assets**

During the year the company has not conducted any revaluation of intangible assets.

**(e) Loans and Advances to Related Parties**

The company has granted the following loans and advances to the related parties.

**Loans without specifying the terms of repayment**

(Amount in Rs. Hundreds)

| Type of Borrower | Out of Loan Outstanding | Percentage of total loans and advances in nature of loans |
|------------------|-------------------------|---|
| Promoters        | 0.00                    | 0.00%   |

  
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|                 |           |        |
|-----------------|-----------|--------|
| Directors       | 0.00      | 0.00%  |
| KMPs            | 0.00      | 0.00%  |
| Related Parties | 218500.01 | 49.68% |

**(f) Capital-work-in-progress (CWIP)**

No project of the company is under process.

**(g) Intangible assets under Development:**

No intangible assets of the company is under development during the year.

**(h) Details of Benami Property held:**

No proceedings were initiated or pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under during the current financial year.

**(i) Borrowings from banks or financial institutions on the basis of security of current assets:**

The company has not taken any working capital and term loan facilities from banks against the security of current and non-current assets. The company is not required to submit any quarterly returns and statements to the bank in this regard.

**(j) Willful Defaulter:**

The Company had not been declared willful defaulter by any bank or Financial Institutions or other lender during the current year.

**(k) Relationship with Struck off Companies:**

Company did not have any relationships with any struck off company and also not entered into any transaction with any of the struck off companies.

**(l) Registration of charges or satisfaction with Registrar of Companies:**

There are no such charges which is yet to be registered or satisfied with the Registrar of Companies.

**(m) Compliance with number of layers of companies:**

Company did not have any holding or subsidiary companies during the current year. Thus it has complied with the rules prescribed for the number of layers of the companies

**(n) Compliance with approved Scheme(s) of Arrangements:**

During the year, company did not enter into scheme approved in terms of section 230 to 237 and hence effect of same is not required to be given to books of accounts.

**(o) Undisclosed Income:**

There is no undisclosed income declared by the company during the year.

**(p) Corporate Social Responsibility (CSR):**

The Company was not covered under section 135 of the companies act during the year.

  
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## (q) Details of Crypto Currency or Virtual Currency:

The company did not trade or invest in any Crypto or virtual currency during the current financial year.

## (r) Utilization of Borrowed funds and share premium:

The company has not advanced loaned or invested any funds to any other person(s) or entity (ies), including foreign entity (ies) during the current year. The company has not provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

## 24.5 Other Disclosures

- Pending Litigations against the company-* There are no litigations filed against the company and hence there is no impact on the financial position of the company.
- Figures of previous year have been rearranged and regrouped wherever found necessary.
- In the opinion of board of directors of the company the current assets and loans and advances have a value on realization in the ordinary course of the business approximately the amount at which they are stated.
- The balance of banks, trade receivables, trade payables, short term and long term advances, short term and long term borrowings are subject to confirmation and reconciliations from respective parties.
- The Ministry of Corporate Affairs (MCA) has issued a notification (Companies (Accounts) Amendment Rules, 2021) which is effective from 1<sup>st</sup> April, 2023, states that every company which uses accounting software for maintaining its books of accounts shall use only the accounting software where there is a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all the transactions recorded in the software. The company has not used accounting software for maintaining its books of accounts which has a feature of recording audit trail ( edit log ) facility .

## 24.6 Compliance with related provisions of MSME Act 2006:

In accordance with the provisions of the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006, the entity has received confirmation from a few suppliers/creditors regarding their MSME status. The entity has verified and ensured that all amounts payable to such suppliers/creditors have been paid within the time limits specified under Section 15 of the Act, based on the confirmations received from the suppliers.

During the reporting period, the entity has adhered to these requirements, ensuring that there are no overdue payments to MSME-registered suppliers. The interest for delayed payments to such Creditors, if any, has neither been determined nor paid, as per mutual understanding with the creditors

Additionally, trade payables have been classified accordingly, to the extent of the information is available to the entity, between MSME and others, as per the requirements of the regulations.

  
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