

**AHINSA FLOUR MILL PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

**[400100] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Name of company	AHINSA FLOUR MILL PRIVATE LIMITED	
Corporate identity number	U15311MP2012PTC027646	
Permanent account number of entity	AAKCA5339D	
Address of registered office of company	GRAM-NAYA KHERA, TIKAMGARH, MADHYA PRADESH, 472001	
Type of industry	Commercial and Industrial	
Registration date	08/02/2012	
Category/sub-category of company	COMPANY LIMITED BY SHARES	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	13	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	31/07/2025	
Period covered by financial statements	01/04/2024 TO 31/03/2025	01/04/2023 TO 31/03/2024
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	GRAM-NAYA KHERA, TIKAMGARH, MADHYA PRADESH, 472001	
Name of city of place of maintenance of computer servers (storing accounting data)	TIKAMGARH	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MADHYA PRADESH	
Pin code of place of maintenance of computer servers (storing accounting data)	472001	
Name of district of place of maintenance of computer servers (storing accounting data)	TIKAMGARH	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	8109049171	
Whether books of account and other books and papers are maintained on cloud	No	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9961
Description of product or service category	WHOLESALE T R A D E S E R V I C E S
Turnover of product or service category	104,08,96,556
Highest turnover contributing product or service (ITC 8 digit) code	99611112
Description of product or service	wheat
Turnover of highest contributing product or service	104,08,96,556

**[400400] Disclosures - Directors report**

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SANJEEV	SUDHIR
Middle name of director	KUMAR	KUMAR
Last name of director	JAIN	JAIN
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	05281704	05188435
Date of signing board report	31/08/2025	31/08/2025

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	AS PER BOARD REPORT ATTACHED
Disclosure relating to amounts if any which is proposed to carry to any reserves	AS PER BOARD REPORT ATTACHED
Disclosures relating to amount recommended to be paid as dividend	AS PER BOARD REPORT ATTACHED
Details regarding energy conservation	AS PER BOARD REPORT ATTACHED
Details regarding technology absorption	AS PER BOARD REPORT ATTACHED
Details regarding foreign exchange earnings and outgo	AS PER BOARD REPORT ATTACHED
Disclosures in director's responsibility statement	AS PER BOARD REPORT ATTACHED
Details of material changes and commitment occurred during period affecting financial position of company	AS PER BOARD REPORT ATTACHED
Particulars of loans guarantee investment under section 186 [TextBlock]	A S P E R BOARD REPORT ATTACHED
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	A S P E R BOARD REPORT ATTACHED
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	31/08/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	A S P E R BOARD REPORT ATTACHED
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	A S P E R BOARD REPORT ATTACHED
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	A S P E R BOARD REPORT ATTACHED
Disclosure of statement on development and implementation of risk management policy [TextBlock]	A S P E R BOARD REPORT ATTACHED
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	A S P E R BOARD REPORT ATTACHED
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	A S P E R BOARD REPORT ATTACHED
Disclosure of change in nature of business [TextBlock]	A S P E R BOARD REPORTS ATTACHED
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	A S P E R BOARD REPORT ATTACHED
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	A S P E R BOARD REPORTS ATTACHED
Details relating to deposits covered under chapter v of companies act [TextBlock]	A S P E R BOARD REPORT ATTACHED
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	A S P E R BOARD REPORT ATTACHED
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	A S P E R BOARD REPORT ATTACHED
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	A S P E R BOARD REPORT ATTACHED
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	A S P E R BOARD REPORT ATTACHED
Number of meetings of board	6

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARD'S REPORT

Dear Members,

Your Directors present the Annual Report on the business and operations of the M/s. AHINSA FLOUR MILL PRIVATE LIMITED ("the Company"), together with the audited financial statements for the year ended March 31, 2025 and other accompanying reports and notes.

#### STATE OF COMPANIES AFFAIRS AND FUTURE OUTLOOK

#### FINANCIAL RESULTS:

The Company's financial performance, for the year ended March 31, 2025 is summarized as below:  
(Amount in Rupees)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Total Revenue	1,042,627,903	1051043793
Less: Expenditure	1,022,389,395	1039772672
Profit/(loss) before Tax	20,238,508	11271121
Less: Tax Expense		
Current Tax	4,969,152	2464573
Deferred Tax	292,860	465918
Profit after Tax	14,976,496	8340629

#### GENERAL REVIEW:

The overall performance of the Company during the year under review was found to be satisfactory.

#### CAPITAL STRUCTURE:

During the year under review, there were no changes made in the capital structure of the Company.

#### DIVIDEND & APPROPRIATIONS:

In order to conserve the resources of the Company the Directors do not recommend any dividend for the year under consideration.

#### DIRECTORS:

The Directors of the Company have been appointed keeping in mind the Company's size, complexity and business. The Board has varied expertise and is committed to its duties and responsibilities and that as on March 31, 2025, the Board comprised of below mentioned Nine (09) Directors:

NAME OF THE DIRECTOR	DIN	DESIGNATION

PRADEEP BHADORA	02535818	DIRECTOR
SANDHYA BHADORA	02560244	DIRECTOR
ANIL BHADORA	05188400	DIRECTOR
SANDHYA JAIN	05188417	DIRECTOR
SUDHIR KUMAR JAIN	05188435	DIRECTOR
SANJEEV KUMAR JAIN	05281704	DIRECTOR
DINESH KUMAR JAIN	05281714	DIRECTOR
BENITA JAIN	09004113	ADDITONAL DIRECTOR
ANITA JAIN	09004771	ADDITONAL DIRECTOR

#### RESIGNATION

During the year under review, none of the Director of the Company, resigned from the Board of the Company.

#### \*APPOINTMENT:

During the year none of the Directors were appointed as the directors to the Board of the company.

#### MEETINGS OF THE BOARD OF DIRECTORS:

During the year under review, 6 Board meetings were held as against the minimum requirement of four Board meetings pursuant to section 173(1) of the Companies Act, 2013. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

The details of Board Meetings are given below:

Sr. #	Date of Board Meeting	Name Of The Director Attended The Meeting
1.	25/05/2024	ALL THE DIRECTORS ATTENDED THE MEETING.
2.	03/08/2024	ALL THE DIRECTORS ATTENDED THE MEETING.
3.	31/08/2024	ALL THE DIRECTORS ATTENDED THE MEETING.
4.	09/10/2024	ALL THE DIRECTORS ATTENDED THE MEETING.
5.	28/12/2024	ALL THE DIRECTORS ATTENDED THE MEETING.
6.	15/03/2025	ALL THE DIRECTORS ATTENDED THE MEETING.

MEMBERS/CLASS /REQUISITIONED/CLB/NCLT/COURT CONVENED MEETINGS: NIL

Sr. #	Date of Meeting	Name Of The Members Attended The Meeting	Type of meeting	% of total share holding
01	30/09/2024	ALL THE MEMBERS ATTENDED THE MEETING.	AGM	100

COMMITTEE MEETINGS: NIL

Sr. #	Date of Committee Meeting	Name Of The member Attended The Meeting	% of total shareholding	Type of meeting
00	NIL	NIL	NIL	NIL

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013, the Directors confirm that –

in the preparation of the annual accounts for the financial year ended March 31, 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;

the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;

the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the directors had prepared the annual accounts on a going concern basis;

the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

The Company has not granted any loans, guarantees and investments for the financial year ended March 31, 2025

RELATED PARTY TRANSACTIONS:

Pursuant to section 134 of the Companies Act, 2013 and rules made thereunder, particulars of the transactions entered with related parties pursuant to section 188(1) of the Companies Act, 2013 in the prescribed form AOC – 2 is annexed herewith as “ Annexure C”.

AUDITORS AND AUDITORS REPORT:

M/s. R T J S & co, Chartered Accountants , Statutory Auditors of the Company, hold office till the conclusion of the ensuing Annual General Meeting and are eligible for re-appointment. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment.

SUBSIDIARY COMPANIES, JOINT VENTURE OR ASSOCIATE COMPANIES:

During the year under review, there is no Company which has become/ceased to become a Subsidiary/ Joint Ventures/ Associate Companies.

DEPOSITS:

The Company has not accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 read with the

Companies (Acceptance of Deposits) Rules, 2014.

**ORDER PASSED BY REGULATOR OR COURTS OR TRIBUNALS:**

There are no orders passed by the regulator or courts or tribunals against the Company impacting its status as going concern and on its operations.

**RISK MANAGEMENT POLICY:**

During the year the Company reviewed and strengthened its risk management policy and the risk management framework which ensures that the Company is able to carry out identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the Company.

**INTERNAL FINANCIAL CONTROL AND THEIR ADEQUACY:**

The Company has laid down internal financial controls with respect to financial statements to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

**CHANGE IN NATURE OF BUSINESS:**

During the year under review, there were no changes in nature of business of the Company .

**DISCLOSURES AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on prevention, prohibition and Redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under for prevention and Redressal of complaints of sexual harassment at workplace. The objective of this policy is to lay clear guidelines and provide right direction in case of any reported incidence of sexual harassment across the Company's offices, and take appropriate decision in resolving such issues.

During the financial year 2024-25, the Company has not received any complaint on sexual harassment.

**MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:**

During the year under review, there were no material changes and commitments affecting the financial position of the Company.

All the Independent directors have given a declaration that they meet the criteria of independence under Section 149(6) of the Companies Act, 2013: N.A

21. The Nomination and remuneration committee has formulated the criteria for determining qualifications, positive attributes and independence of a Director and has recommend to the Board following policy relating to remuneration for the Directors, Key Managerial Personnel and other employees: N.A.

22. The Secretarial Audit report is not applicable to the company.

23. Details about the policy developed and implemented by the company on Corporate Social Responsibility initiatives taken during the year: N.A.

24. Manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors:

The Board has developed a policy of evaluation of its own performance in terms of various factors such as presence of Directors in the meeting of the Board of Directors, Reducing and analysis of various risk affecting the company, etc.

Based on such evaluation, the Performance of all Directors was found satisfactory.

**25. ACKNOWLEDGEMENT :**

The Directors wish to place on record their sincere appreciation of the assistance and support extended by the shareholders, employees, customers, financial institutions, banks, vendors, dealers, Department of Telecommunications, the Central and State Governments and others associated with the activities of the Company. We look forward to their continued support in future.

For and on behalf of the Board of Directors  
AHINSA FLOUR MILLS PVT LTD

Place : CHHATARPUR

SANJEEV KUMAR JAIN  
(DIN: 05281704 )

MR. SUDHIR KUMAR JAIN  
(DIN: 05188435 )

Date : 31/08/2025

ANNEXURE-A  
CATEGORY-WISE SHAREHOLDING  
(Equity Shares)  
AS ON 31 ST MARCH 2025

Sr. No.	Name Of Shareholder	No. of Shares	Total Amount
1	Sudhir Jain	197125	1971250
2	Anil Bhadora	174900	1749000
3	Pradeep Bhadora	157750	1577500
4	Smt. Sandhya Bhadora	225000	2250000
5	Smt.Sandhya Jain	241875	2418750
6	Dinesh Jain	151425	1514250
7	Sanjeev Jain	151425	1514250
8	Smt. Anita Jain	218925	2189250
9	Smt. Benita Jain	218925	2189250
10	Smt. Shikha Bhadora	207100	2071000
11	Smt. Suman Gandhi	225000	2250000
12	Prem Lata Jain	18675	186750
13	Sarita Bhadora	22500	225000
14	Chandra Kant Bhadora	22500	225000
15	Deepa Jain	16875	168750

ANNEXURE-B  
SHAREHOLDING OF DIRECTORS AND KMP  
AS ON 31 ST MARCH 2025

SR. NO.	NAME OF DIRECTOR/ KMP	NO. OF SHARES	AMOUNT OF SHARES
1	Sudhir Jain	197125	1971250
2	Anil Bhadora	174900	1749000
3	Pradeep Bhadora	157750	1577500
4	Smt.Sandhya Bhadora	225000	2250000
5	Smt.Sandhya Jain	241875	2418750
6	Dinesh Jain	151425	1514250
7	Sanjeev Jain	151425	1514250
8	Smt. Anita Jain	218925	2189250
9	Smt. Benita Jain	218925	2189250

## FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

-Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Pradeep Bhadora
2. Anil Bhadora
3. Sudhir Jain
4. Shikha Bhadora
5. Sandhya Bhadora
6. Sandhya Jain
7. Deepa Jain
8. Prem Lata Jain
9. Dinesh Jain
10. Sanjeev Jain
11. Vineeta Jain
12. Anita Jain
13. Suman Gandhi
14. Sarita Bhadora
15. Chandra Kant Bhadora

(II) Relative of Key Management Personnel

1. Amit Jain
2. Kranti Kumar Bhadora
3. Nemi Chand Jain
4. Pushpa Bhadora
5. Rajeshwari Bhadora
6. Sanjiv kumar Bhadora
7. Sudhir Bhadora

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. Bhadora Industries Private Limited

**2. Gururvar Foods Private Limited**

3. Frut X Industrie

TRANSACTIONS WITH RELATED PARTIES (Figure in Rupees)

Transactions during the year				
Current Year		Previous Year		
Particulars	Key Management Personnel	Relative of Key Management Personnel	Relative of Key Management Personnel	Relative of Key Management Personnel
Advance Paid	7700000	23700000	5500000	-
Received Back	8340882	43700000	4078414	430545
Deposit Received	---	----	----	----
Deposit Repaid	---	----	----	----
Interest Received	---	----	----	----
Interest Paid	1108626	227194	728962	402048
Remuneration Paid	10600000	----	12000000	----
Purchase	---	---	---	---
Rent Paid	---	---	---	---
Other Payment	---	---	---	---
Job Charges	---	---	---	---

Outstanding Balances

Current Year		Previous Year		
Particulars	Key Management Personnel	Relative of Key Management Personnel	Relative of Key Management Personnel	Relative of Key Management Personnel

Loans Taken	10274855	7369136	4033973	6892092
Loans Repaid	2056000	20437300	56000	-----

**[400200] Disclosures - Auditors report**

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	R T J S & CO.
Name of auditor signing report	SHUBHAM JAIN
Firms registration number of audit firm	021628C
Membership number of auditor	431162
Address of auditors	JAIN CYCLE STORE, PARWARI ,MOHALLA, CHHATARPUR (M.P.)71001
Permanent account number of auditor or auditor's firm	XX-XX-XX-601C
SRN of form ADT-1	F68329234
Date of signing audit report by auditors	31/08/2025
Date of signing of balance sheet by auditors	31/08/2025

**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to inventories	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to loans	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to deposits accepted		AS PER AUDITOR REPORT ATTACHED
Disclosure in auditors report relating to maintenance of cost records		AS PER AUDITOR REPORT ATTACHED
Disclosure in auditors report relating to statutory dues [TextBlock]	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to default in repayment of financial dues	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		AS PER AUDITOR REPORT ATTACHED
Disclosure in auditors report relating to managerial remuneration		AS PER AUDITOR REPORT ATTACHED
Disclosure in auditors report relating to Nidhi Company	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to transactions with related parties	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	AS PER AUDITOR REPORT ATTACHED	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	AS PER AUDITOR REPORT ATTACHED	

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (2)

### Disclosure in auditor's report explanatory [Text Block]

RTJS & Co.

Chartered Accountants Pariwari Mohalla, Jain Cycle Store, Chhatarpur 471001 cashubham2611@gmail.com 9479663112

#### Independent Auditor's Report

To the Members of AHINSA FLOUR MILL PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the financial statements of AHINSA FLOUR MILL PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its profit/loss 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 (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards 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 Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
	Nil	Nil

#### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

#### Responsibilities of Management and Those Charged with Governance 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 financial statements that give a true and fair view of the financial position, financial performance and cash

flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 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.

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

#### Auditor's Responsibilities 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 SAs, 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 Companies Act, 2013, we are also 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 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.

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 standalone 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 standalone 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.

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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.

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.

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

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

On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.

With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

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:

The Company does not have any pending litigations which would impact its financial position.

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(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.

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

Based on our examination, the company, has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility except that the audit trail feature of tally software used by the

company to maintain records did not operate throughout the year.

For RTJS & Co.	
Chartered Accountants	
FRN: 021628C	
Place:-Chhatarpur	Shubham Jain
Date: 31/08/2025	(Partner )
UDIN:25431162BMJHRC7142	M.No.431162

Annexure ‘A’

The Annexure referred to in paragraph 1 of Our Report on “Other Legal and Regulatory Requirements”.

We report that:

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

:- As explained and verification by us the company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

:- Fixed assets have been physically verified by the management at reasonable intervals; and as information given to us no material discrepancies were noticed on such verification and the same has been considered properly in the books of accounts.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

:- All the immovable properties title deeds are held on the name of the company not any immovable asset contained in the balance sheet is on the name of the other person.

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 (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

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 have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

:-As Explained to us by the management Physical verification of inventory has been conducted at reasonable intervals by the management during the year. The procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business except the instructions for physical verification of inventory were issued orally and not documented. The registers of stock were not available for our verification.

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 been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or

financial institutions on the basis of security of current assets. On the basis of scrutiny of current assets, returns/statements of Current Assets filed with banks or Financial Institutions agree with books of accounts.

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 investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.

-: As the company has not granted and not taken any such loan covered in the point (iii) so the the rate of interest and other terms and conditions on which the loans had been granted to the bodies corporate listed in the register maintained under Section 189 of the Act were not applicable on the company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans and advance in the nature of loan given, in our opinion the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

-: As the company has not granted and not taken any such loan covered in the point (iii) so the schedule of repayment of principal and interest has not available.

(d) 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 overdue amounts for more than 90 days in respect of the loans granted to the parties

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties

(f) 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 granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.

-: The company has not made any such loan, investment, Guarantees, and security on which provision of section 185 and 186 of the companies act, 2013 is applicable.

The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

-: No deposits within the meaning of Sections 73 to 76 or any other relevant provision of the Act and rules framed there under have been accepted by the Company.

As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and such accounts and records have been so made and maintained;

(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 is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.

-: The company is regular in depositing the undisputed statutory dues including provident fund, employees 'state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax or cess and any other statutory dues with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.

According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute

-: According to the information and explanations given to us, no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute and any other statutory dues with the appropriate authorities were in arrears, as at 31st March 2025 for a period of more than six months from the date they became payable.

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.

(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 repayment of loans or other borrowings or in the payment of interest thereon to any lender

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 willful defaulter by any bank or financial institution or other lender;

According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

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.

The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(e) is not applicable.

The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(f) is not applicable.

(a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. 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 or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

-: Based upon the audit procedures performed for the purpose of recording the true and fair view of the financial statements and as per the information and explanations given by the management, we report that no fraud or by the company has been noticed or reported during the course of our audit.

According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

-: Yes, all transactions with related parties are in compliance with section 177 and 188 of The Companies Act, 2013 where applicable and details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards

(a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable

In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

In our Opinion and based on our examination, 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) of the Order is not applicable. ,

In our Opinion and based on our examination, 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.

According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.

Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

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, 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 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.

Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of ongoing project the company has transferred unspent amount to a Special Account, within a period of 30 days from the end of the financial

year in compliance with Sec.135(6) of the said Act.- No Such Ongoing Project Start by Company.

The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For RTJS & Co.	
Chartered Accountants	
FRN: 021628C	
Place:-Chhatarpur	Shubham Jain
Date: 31/08/2025	(Partner )
UDIN:25431162BMJHRC7142	M. No.431162

#### Annexure 'B'

Report on Internal Financial Controls with reference to financial statements

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

We have audited the internal financial controls over financial reporting of AHINSA FLOUR MILL PRIVATE LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

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

#### Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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 system over financial reporting.

#### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

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

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 Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note

on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For RTJS & Co.  Chartered Accountants  FRN: 021628C	
Place:-Chhatarpur	Shubham Jain
Date: 31/08/2025	(Partner )
UDIN:25431162BMJHRC7142	M. No.431162

**[400500] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	2,25,00,000	2,25,00,000	
Reserves and surplus	8,87,40,391	7,37,63,925	
Total shareholders' funds	11,12,40,391	9,62,63,925	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	4,69,81,376	5,73,42,229	
Deferred tax liabilities (net)	3,24,266	31,405	
Other long-term liabilities	7,23,253	6,69,060	
Long-term provisions	0	0	
Total non-current liabilities	4,80,28,895	5,80,42,694	
Current liabilities [Abstract]			
Short-term borrowings	0	3,55,20,930	
Trade payables	12,26,397	10,69,484	
Other current liabilities	3,93,522	4,89,546	
Short-term provisions	62,18,545	44,68,080	
Total current liabilities	78,38,464	4,15,48,040	
Total equity and liabilities	16,71,07,750	19,58,54,659	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,67,17,578	4,20,30,595	4,50,71,668
Intangible assets	0	0	
Total fixed assets	3,67,17,578	4,20,30,595	
Non-current investments	0	0	
Long-term loans and advances	0	0	
Total non-current assets	3,67,17,578	4,20,30,595	
Current assets [Abstract]			
Current investments	0	0	
Inventories	1,49,60,003	4,24,00,379	
Trade receivables	5,26,82,755	4,37,15,733	
Cash and bank balances	2,32,40,523	52,38,239	
Short-term loans and advances	2,97,57,300	4,52,57,300	
Other current assets	97,49,591	1,72,12,413	
Total current assets	13,03,90,172	15,38,24,064	
Total assets	16,71,07,750	19,58,54,659	

**[400300] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SANJEEV	SUDHIR
Middle name of director	KUMAR	KUMAR
Last name of director	JAIN	JAIN
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	05281704	05188435
Date of signing of financial statements by director	31/08/2025	31/08/2025

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>31/03/2023</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	2,02,38,508	1,12,71,121	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	1,58,14,380	1,69,54,200	
Adjustments for depreciation and amortisation expense	33,71,322	33,45,798	
Total adjustments to profit (loss)	1,91,85,702	2,02,99,998	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	2,74,40,375	2,04,64,293	
Adjustments for decrease (increase) in trade receivables	-89,67,022	1,00,44,857	
Adjustments for decrease (increase) in other current assets	2,29,62,822	-2,54,98,902	
Adjustments for increase (decrease) in trade payables	1,56,914	-3,98,045	
Adjustments for increase (decrease) in other current liabilities	16,54,442	-15,50,997	
Total adjustments for working capital	4,32,47,531	30,61,206	
Total adjustments for reconcile profit (loss)	6,24,33,233	2,33,61,204	
Net cash flows from (used in) operations	8,26,71,741	3,46,32,325	
Interest received	-1,78,638	-1,61,132	
Net cash flows from (used in) operating activities before extraordinary items	8,24,93,103	3,44,71,193	
Net cash flows from (used in) operating activities	8,24,93,103	3,44,71,193	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	-11,500	3,04,725	
Interest received	1,78,638	1,61,132	
Other inflows (outflows) of cash	54,193	50,133	
Net cash flows from (used in) investing activities before extraordinary items	2,44,331	-93,460	
Net cash flows from (used in) investing activities	2,44,331	-93,460	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	-1,03,60,853	32,72,322	
Repayments of borrowings	-3,55,20,930	2,97,11,534	
Interest paid	-1,58,14,380	1,69,54,200	
Net cash flows from (used in) financing activities before extraordinary items	4,09,74,457	-4,33,93,412	
Net cash flows from (used in) financing activities	4,09,74,457	-4,33,93,412	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	12,37,11,891	-90,15,679	
Net increase (decrease) in cash and cash equivalents	12,37,11,891	-90,15,679	
Cash and cash equivalents cash flow statement at end of period	2,32,40,523	52,38,239	1,71,48,945

**[200100] Notes - Share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	SUDHIR KUMAR JAIN	SUDHIR KUMAR JAIN	ANIL BHADORA	ANIL BHADORA
PAN of shareholder	XX-XX-XX-334M	XX-XX-XX-334M	XX-XX-XX-193J	XX-XX-XX-193J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,97,125	[shares] 1,97,125	[shares] 1,74,900	[shares] 1,74,900
Percentage of shareholding in company	8.76%	8.76%	7.77%	7.77%

**Disclosure of shareholding more than five per cent in company [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	PRADEEP BHADORA	PRADEEP BHADORA	SANDHYA BHADORA	SANDHYA BHADORA
PAN of shareholder	XX-XX-XX-194R	XX-XX-XX-194R	XX-XX-XX-880H	XX-XX-XX-880H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,57,750	[shares] 1,57,750	[shares] 2,25,000	[shares] 2,25,000
Percentage of shareholding in company	7.01%	7.01%	10.00%	10.00%

**Disclosure of shareholding more than five per cent in company [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 5 [Member]		Shareholder 6 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	SANDHYA JAIN	SANDHYA JAIN	DINESH KUMAR JAIN	DINESH KUMAR JAIN
PAN of shareholder	XX-XX-XX-388E	XX-XX-XX-388E	XX-XX-XX-727M	XX-XX-XX-727M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,41,875	[shares] 2,41,875	[shares] 1,51,425	[shares] 1,51,425
Percentage of shareholding in company	10.75%	10.75%	6.73%	6.73%

**Disclosure of shareholding more than five per cent in company [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 7 [Member]		Shareholder 8 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	SANJEEV KUMAR JAIN	SANJEEV KUMAR JAIN	ANITA JAIN	ANITA JAIN
PAN of shareholder	XX-XX-XX-489A	XX-XX-XX-489A	XX-XX-XX-812H	XX-XX-XX-812H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,51,425	[shares] 1,51,425	[shares] 2,18,925	[shares] 2,18,925
Percentage of shareholding in company	6.73%	6.73%	9.73%	9.73%

**Disclosure of shareholding more than five per cent in company [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 9 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	EQUITY SHARES	EQUITY SHARES
Name of shareholder	BENITA JAIN	BENITA JAIN
PAN of shareholder	XX-XX-XX-741M	XX-XX-XX-741M
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 2,18,925	[shares] 2,18,925
Percentage of shareholding in company	9.73%	9.73%

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 22,50,000	[shares] 22,50,000		[shares] 22,50,000
Value of shares authorised	2,25,00,000	2,25,00,000		2,25,00,000
Number of shares issued	[shares] 22,50,000	[shares] 22,50,000		[shares] 22,50,000
Value of shares issued	2,25,00,000	2,25,00,000		2,25,00,000
Number of shares subscribed and fully paid	[shares] 22,50,000	[shares] 22,50,000		[shares] 22,50,000
Value of shares subscribed and fully paid	2,25,00,000	2,25,00,000		2,25,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 22,50,000	[shares] 22,50,000		[shares] 22,50,000
Total value of shares subscribed	2,25,00,000	2,25,00,000		2,25,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 22,50,000	[shares] 22,50,000		[shares] 22,50,000
Value of shares called	2,25,00,000	2,25,00,000		2,25,00,000
Value of shares paid-up	2,25,00,000	2,25,00,000		2,25,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 22,50,000	[shares] 22,50,000	[shares] 22,50,000	[shares] 22,50,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	2,25,00,000	2,25,00,000		2,25,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

..(2)

## Disclosure of classes of share capital [Table]

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY SHARES	EQUITY SHARES
Number of shares authorised	[shares] 22,50,000		[shares] 22,50,000	[shares] 22,50,000
Value of shares authorised	2,25,00,000		2,25,00,000	2,25,00,000
Number of shares issued	[shares] 22,50,000		[shares] 22,50,000	[shares] 22,50,000
Value of shares issued	2,25,00,000		2,25,00,000	2,25,00,000
Number of shares subscribed and fully paid	[shares] 22,50,000		[shares] 22,50,000	[shares] 22,50,000
Value of shares subscribed and fully paid	2,25,00,000		2,25,00,000	2,25,00,000
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 22,50,000		[shares] 22,50,000	[shares] 22,50,000
Total value of shares subscribed	2,25,00,000		2,25,00,000	2,25,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 22,50,000		[shares] 22,50,000	[shares] 22,50,000
Value of shares called	2,25,00,000		2,25,00,000	2,25,00,000
Value of shares paid-up	2,25,00,000		2,25,00,000	2,25,00,000
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 22,50,000	[shares] 22,50,000	[shares] 22,50,000	[shares] 22,50,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	2,25,00,000	2,25,00,000	2,25,00,000	2,25,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

**Disclosure of classes of share capital [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2023
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 22,50,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	2,25,00,000

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,49,76,496	83,40,629		1,49,76,496
Other additions to reserves	-30	35,465		-30
Total additions to reserves	1,49,76,466	83,76,094		1,49,76,466
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	1,49,76,466	83,76,094		1,49,76,466
Reserves at end of period	8,87,40,391	7,37,63,925	6,53,87,831	8,87,40,391

**Statement of changes in reserves [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	83,40,629	
Other additions to reserves	35,465	
Total additions to reserves	83,76,094	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	83,76,094	
Reserves at end of period	7,37,63,925	6,53,87,831

**[200300] Notes - Borrowings**

**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]			
	Secured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,31,93,152	2,04,97,325	3,37,88,224	3,68,44,904
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Term loans [Member]		Term loans from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,31,93,152	2,04,97,325	1,31,93,152	2,04,97,325
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Rupee term loans from banks [Member]		Loans and advances from related parties [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,31,93,152	2,04,97,325	3,37,88,224	3,68,44,904
Nature of security [Abstract]				
Nature of security	Term Loan - From banks	Term Loan - From banks		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	Loans and advances from others [Member]		Borrowings [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2025	31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	3,37,88,224	3,68,44,904	0	3,55,20,930
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

## Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	3,55,20,930	0	3,55,20,930
Nature of security [Abstract]				
Nature of security			HDFC CC A/c	HDFC CC A/c
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**[201000] Notes - Tangible assets**

**Disclosure of additional information tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			WDV/SLM	WDV/SLM		
Useful lives or depreciation rates tangible assets			A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013		

**Disclosure of additional information tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]		Factory building [Member]		Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV/SLM	WDV/SLM	WDV/SLM	WDV/SLM		
Useful lives or depreciation rates tangible assets	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013		

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV/SLM	WDV/SLM			WDV/SLM	WDV/SLM
Useful lives or depreciation rates tangible assets	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013			A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	A S PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013

**Disclosure of additional information tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	WDV/SLM	WDV/SLM	WDV/SLM	WDV/SLM
Useful lives or depreciation rates tangible assets	AS PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	AS PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	AS PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013	AS PRESCRIBED IN SCHEDULE II OF THE COMPANIES ACT, 2013

**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,500	3,04,725		11,500	3,04,725	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-33,71,322	-33,45,798				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	-19,53,195	0		-19,53,195	0	
Total other adjustments tangible assets	-19,53,195	0		-19,53,195	0	
Total changes in tangible assets	-53,13,017	-30,41,073		-19,41,695	3,04,725	
Tangible assets at end of period	3,67,17,578	4,20,30,595	4,50,71,668	8,70,85,559	8,90,51,830	8,87,47,105

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	33,71,322	33,45,798		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	33,71,322	33,45,798		0	0	
Tangible assets at end of period	5,03,67,981	4,70,21,235	4,36,75,437	15,07,401	15,07,401	15,07,401

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	15,07,401	15,07,401	15,07,401	0	0	0

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	54,725		0	54,725	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-12,01,715	-11,35,488				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-12,01,715	-10,80,763		0	54,725	
Tangible assets at end of period	2,83,84,937	2,95,86,652	3,06,67,415	3,71,76,805	3,71,76,805	3,71,22,080

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Office building [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	12,01,715	11,35,488		-1,05,630	-41,080	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	12,01,715	11,35,488		-1,05,630	-41,080	
Tangible assets at end of period	87,91,868	75,90,153	64,54,665	20,83,891	21,89,521	22,30,601

**Disclosure of tangible assets [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,05,630	41,080	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		1,05,630	41,080	
Tangible assets at end of period	26,00,000	26,00,000	26,00,000	5,16,109	4,10,479	3,69,399

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	54,725		0	54,725	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-10,96,085	-10,94,408				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-10,96,085	-10,39,683		0	54,725	
Tangible assets at end of period	2,63,01,046	2,73,97,131	2,84,36,814	3,45,76,805	3,45,76,805	3,45,22,080

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	2,50,000	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	10,96,085	10,94,408		-20,65,115	-20,41,273	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		-19,53,195	0	
Total other adjustments tangible assets	0	0		-19,53,195	0	
Total changes in tangible assets	10,96,085	10,94,408		-40,18,310	-17,91,273	
Tangible assets at end of period	82,75,759	71,79,674	60,85,266	58,49,808	98,68,118	1,16,59,391

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	2,50,000				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				20,65,115	20,41,273	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	-19,53,195	0		0	0	
Total other adjustments tangible assets	-19,53,195	0		0	0	
Total changes in tangible assets	-19,53,195	2,50,000		20,65,115	20,41,273	
Tangible assets at end of period	4,66,10,510	4,85,63,705	4,83,13,705	4,07,60,702	3,86,95,587	3,66,54,314

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	2,50,000		0	2,50,000	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-20,65,115	-20,41,273				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	-19,53,195	0		-19,53,195	0	
Total other adjustments tangible assets	-19,53,195	0		-19,53,195	0	
Total changes in tangible assets	-40,18,310	-17,91,273		-19,53,195	2,50,000	
Tangible assets at end of period	58,49,808	98,68,118	1,16,59,391	4,66,10,510	4,85,63,705	4,83,13,705

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	20,65,115	20,41,273		-41,080	-1,05,630	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	20,65,115	20,41,273		-41,080	-1,05,630	
Tangible assets at end of period	4,07,60,702	3,86,95,587	3,66,54,314	6,59,884	7,00,964	8,06,594

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				41,080	1,05,630	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		41,080	1,05,630	
Tangible assets at end of period	11,11,898	11,11,898	11,11,898	4,52,014	4,10,934	3,05,304

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-41,080	-1,05,630				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-41,080	-1,05,630		0	0	
Tangible assets at end of period	6,59,884	7,00,964	8,06,594	11,11,898	11,11,898	11,11,898

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				11,500	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	41,080	1,05,630		-63,412	-63,407	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	41,080	1,05,630		-51,912	-63,407	
Tangible assets at end of period	4,52,014	4,10,934	3,05,304	3,15,548	3,67,460	4,30,867

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,500	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				63,412	63,407	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	11,500	0		63,412	63,407	
Tangible assets at end of period	6,78,945	6,67,445	6,67,445	3,63,397	2,99,985	2,36,578

## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	0	24,576	24,576

**Disclosure of tangible assets [Table]**

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	0	0	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	0	0	
Tangible assets at end of period	0	24,576	24,576

**[201100] Notes - Intangible assets**

**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2025	31/03/2024
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

**[200400] Notes - Non-current investments**

Unless otherwise specified, all monetary values are in INR

	31/03/2025	31/03/2024
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

**[200500] Notes - Current investments**

Unless otherwise specified, all monetary values are in INR

	31/03/2025	31/03/2024
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets**

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	5,26,82,755	4,37,15,733	5,26,82,755	4,37,15,733
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	5,26,82,755	4,37,15,733	5,26,82,755	4,37,15,733
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,49,60,003	4,24,00,379	1,09,23,495	1,03,27,128
Mode of valuation			Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value	Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Finished goods [Member]		Other inventories [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	40,36,508	2,66,78,518	0	53,94,733
Mode of valuation	Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value	Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value		

**Classification of inventories [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	53,94,733
Mode of valuation	Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value	Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value
Nature of other inventories	Inventories other	Inventories other

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	2,97,57,300	4,52,57,300
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	2,97,57,300	4,52,57,300
Nature of other loans and advances	Other loans and advances	Other loans and advances
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provision for corporate tax [Abstract]		
Provision for current tax	43,59,000	24,64,573
Provision for fringe benefit tax	6,10,152	0
Provision for other tax	0	4,41,254
Total provision for corporate tax	49,69,152	29,05,827
CSR expenditure provision	0	0
Other provisions	12,49,393	15,62,253
Total provisions	62,18,545	44,68,080

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	7,23,253	6,69,060
Total others, long-term	7,23,253	6,69,060
Total other long-term liabilities	7,23,253	6,69,060
Nature of other provisions	Power Bill	Power Bill
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	3,93,522	4,89,546
Total other current liabilities	3,93,522	4,89,546
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	82,18,484	1,24,057
Total balance with banks	82,18,484	1,24,057
Cash on hand	1,50,22,039	51,14,182
Total cash and cash equivalents	2,32,40,523	52,38,239
Total cash and bank balances	2,32,40,523	52,38,239
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	97,49,591	1,72,12,413
Total other current assets	97,49,591	1,72,12,413

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

**[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

## Textual information (3)

**Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]**

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>			
Shareholder's funds			
Share capital	1	2,25,000.00	2,25,000.00
Reserves and surplus	2	8,87,403.91	7,37,639.25
Money received against share warrants			
		11,12,403.91	9,62,639.25
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	4,69,813.76	5,73,422.29
Deferred tax liabilities (Net)	4	3,242.66	314.05
Other long term liabilities	5	7,232.53	6,690.60
Long-term provisions			
		4,80,288.95	5,80,426.94
Current liabilities			
Short-term borrowings	6		3,55,209.30
Trade payables	7		
(A) Micro enterprises and small enterprises			

(B) Others		12,263.98	10,694.84
Other current liabilities	8	3,935.22	4,895.46
Short-term provisions		62,185.45	44,680.80
		78,384.65	4,15,480.40
TOTAL		16,71,077.51	19,58,546.59
<b>ASSETS</b>			
Non-current assets			
Property,Plant and Equipment and Intangible assets	10		
Property,Plant and Equipment		3,67,175.78	4,20,305.95
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
		3,67,175.78	4,20,305.95
Current assets			
Current investments			
Inventories	12	1,49,600.04	4,24,003.79
Trade receivables	13	5,26,827.55	4,37,157.33
Cash and cash equivalents	14	2,32,405.23	52,382.39
Short-term loans and advances	15	2,97,573.00	4,52,573.00

Other current assets	16	97,495.91	1,72,124.13
		13,03,901.73	15,38,240.64
<b>TOTAL</b>		<b>16,71,077.51</b>	<b>19,58,546.59</b>

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

As per our report of even date

For RTJS & Co.  
Chartered Accountant  
(FRN: 0021628C)

For and on behalf of the Board of Directors

Shubham Jain  
Partner  
Membership No.: 431162  
UDIN IT Act:- 25431162BMJHRB9194  
UDIN Co. Act:- 25431162BMJHRC7142  
Place: Chhatarpur  
Date: 31/08/2025

**\*\*SD\*\***  
SUDHIR KUMAR JAIN  
Director  
DIN: 05188435

**\*\*SD\*\***  
SANJEEV KUMAR JAIN  
Director  
DIN: 05281704

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	17	1,04,08,965.56	1,05,08,826.61
Other income	18	17,313.47	1,611.32
<b>Total Income</b>		<b>1,04,26,279.03</b>	<b>1,05,10,437.93</b>
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade	19	95,01,358.86	97,48,580.16
Changes in inventories	20	2,74,403.75	2,04,642.93

Employee benefit expenses	21	90,870.15	90,468.53
Finance costs	22	1,58,143.80	1,69,542.00
Depreciation and amortization expenses		33,713.22	33,457.98
Other expenses	23	1,65,404.17	1,51,035.12
Total expenses		1,02,23,893.95	1,03,97,726.72
Profit before exceptional, extraordinary and prior period items and tax		2,02,385.08	1,12,711.21
Exceptional items			
Profit before extraordinary and prior period items and tax		2,02,385.08	1,12,711.21
Extraordinary items			
Prior period item			
Profit before tax		2,02,385.08	1,12,711.21
Tax expenses			
Current tax		49,691.52	24,645.73
Deferred tax		2,928.60	4,659.19
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		1,49,764.96	83,406.29
<b>Earning per share-in</b>			
<b>Basic</b>			
Before extraordinary Items			
After extraordinary Adjustment		6.66	3.71
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment		6.66	3.71

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

As per our report of even date

For RTJS & Co.  
Chartered Accountant  
(FRN: 0021628C)

For and on behalf of the Board of Directors

Shubham Jain  
Partner  
Membership No.: 431162  
UDIN IT Act:- 25431162BMJHRB9194  
UDIN Co. Act:- 25431162BMJHRC7142  
Place: Chhatarpur  
Date: 31/08/2025

**\*\*SD\*\***  
SUDHIR KUMAR JAIN  
Director  
DIN: 05188435

**\*\*SD\*\***  
SANJEEV KUMAR JAIN  
Director  
DIN: 05281704

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
Authorised :		
2250000 (31/03/2024:2250000) Equity shares of Rs. 10.00/- par value	2,25,000.00	2,25,000.00
Issued :		
2250000 (31/03/2024:2250000) Equity shares of Rs. 10.00/- par value	2,25,000.00	2,25,000.00
Subscribed and paid-up :		
2250000 (31/03/2024:2250000) Equity shares of Rs. 10.00/- par value	2,25,000.00	2,25,000.00
<b>Total</b>	<b>2,25,000.00</b>	<b>2,25,000.00</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	22,50,000	2,25,000.00	22,50,000	2,25,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	22,50,000	2,25,000.00	22,50,000	2,25,000.00

#### 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. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

#### 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	No. of Shares	% of Holding
Equity	Anil Bhadora	1,74,900	7.77	1,74,900	7.77
Equity	Pradeep Bhadora	1,57,750	7.01	1,57,750	7.01
Equity	Sudhir Jain	1,97,125	8.76	1,97,125	8.76
Equity	Shikha Bhadora	2,07,100	9.20	2,07,100	9.20
Equity	Sandhya Bhadora	2,25,000	10.00	2,25,000	10.00
Equity	Sandhya Jain	2,41,875	10.75	2,41,875	10.75
Equity	Dinesh Jain	1,51,425	6.73	1,51,425	6.73
Equity	Sanjeev Jain	1,51,425	6.73	1,51,425	6.73

Equity	Vineeta Jain	2,18,925	9.73	2,18,925	9.73
Equity	Anita Jain	2,18,925	9.73	2,18,925	9.73
Equity	Suman Gandhi	2,25,000	10.00	2,25,000	10.00
	Total :	21,69,450	96.41	21,69,450	96.41

Details of shares held by Promoters											
Current Year						Previous Year					
Shares at beginning		Shares at end		% Change		Shares at beginning		Shares at end		% Change	
Promoter name	Particulars	Number	%	Number	%	Number	%	Number	%	Number	%
PRADEEP BHADORA	Equity [NV: 10.00 ]	157750	7.01	157750	7.01	0	157750	7.01	157750	7.01	0
SANDHYA BHADORA	Equity [NV: 10.00 ]	225000	10.00	225000	10.00	0	225000	10.00	225000	10.00	0
Anil Bhadora	Equity [NV: 10.00 ]	174900	7.77	174900	7.77	0	174900	7.77	174900	7.77	0
SUDHIR KUMARJAIN	Equity [NV: 10.00 ]	197125	8.76	197125	8.76	0	197125	8.76	197125	8.76	0
Sikha Bhadora	Equity [NV: 10.00 ]	207100	9.20	207100	9.20	0	207100	9.20	207100	9.20	0
SANDHYA JAIN	Equity [NV: 10.00 ]	241875	10.75	241875	10.75	0	241875	10.75	241875	10.75	0
Deepa Jain	Equity [NV: 10.00 ]	16875	0.75	16875	0.75	0	16875	0.75	16875	0.75	0
Prem Lala Jain	Equity [NV: 10.00 ]	18675	0.83	18675	0.83	0	18675	0.83	18675	0.83	0
DINESH KUMARJAIN	Equity [NV: 10.00 ]	151425	6.73	151425	6.73	0	151425	6.73	151425	6.73	0
SANJEEV KUMARJAIN	Equity [NV: 10.00 ]	151425	6.73	151425	6.73	0	151425	6.73	151425	6.73	0

Vineeta Jain	Equity [NV: 10.00 ]	218925	9.73	218925	9.73	0	218925	9.73	218925	9.73	0
ANITA JAIN	Equity [NV: 10.00 ]	218925	9.73	218925	9.73	0	218925	9.73	218925	9.73	0
Suman Gandhi	Equity [NV: 10.00 ]	225000	10.00	225000	10.00	0	225000	10.00	225000	10.00	0
Sarita Bhadora	Equity [NV: 10.00 ]	22500	1.00	22500	1.00	0	22500	1.00	22500	1.00	0
Chandra kant Bhadora	Equity [NV: 10.00 ]	22500	1.00	22500	1.00	0	22500	1.00	22500	1.00	0
Total		2250000		2250000			2250000		2250000		

Note No. 2 Reserves and surplus		in hundred	
Particulars	As at 31st March 2025	As at 31st March 2024	
Surplus			
Opening Balance	7,37,639.25	6,53,878.31	
Add: Profit for the year	1,49,764.96	83,406.29	
Add: Provision On Income Tax		354.65	
Less:DeDuction	(0.30)		
Closing Balance	8,87,403.91	7,37,639.25	
Balance carried to balance sheet	8,87,403.91	7,37,639.25	

Note No. 3 Long-term borrowings		in hundred					
As at 31st March 2025		As at 31st March 2024					
Particulars	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total	
Term Loan - From banks							

Bank	1,31,931.52	1,31,931.52	2,04,973.25	2,04,973.25
	1,31,931.52	1,31,931.52	2,04,973.25	2,04,973.25
Loans and advances from related parties				
Dinesh Jain	4,498.80	4,498.80	4,498.80	4,498.80
Sudhir Jain	48,302.61	48,302.61	44,325.46	44,325.46
Pratyendra Kumar Jain	3,089.84	3,089.84	2,788.66	2,788.66
Raju Solanki	2,500.00	2,500.00	2,500.00	2,500.00
Shailesh Bhusari	5,031.00	5,031.00	5,031.00	5,031.00
Sanjeev Vaidhya	18,324.00	18,324.00	18,324.00	18,324.00
Deepa Jain	4,681.27	4,681.27	4,224.97	4,224.97
Kranti Kumar Bhadora	5,000.00	5,000.00	5,000.00	5,000.00
Nemi Chand Jain	7,450.37	7,450.37	7,450.37	7,450.37
Prem Lata Jain	7,646.60	7,646.60	6,901.27	6,901.27
Pushpa Bhadora	6,800.00	6,800.00	6,800.00	6,800.00
Rajeshwari Bhadora	4,000.00	4,000.00	4,000.00	4,000.00
Sandhya Bhadora	30,447.14	30,447.14	28,015.47	28,015.47
Sandhya Jain	16,326.94	16,326.94	15,466.55	15,466.55
Sanjiv Kumar Bhadora	1,499.85	1,499.85	1,499.85	1,499.85
Sudhir Bhadora	27,786.33	27,786.33	25,077.91	25,077.91
Pradeep Bhadora	3,000.00	3,000.00	3,000.00	3,000.00
Ram Gandhi	69,091.47	69,091.47	65,264.73	65,264.73
Anil Bhadora	4,000.00	4,000.00	4,000.00	4,000.00
Pandey Traders Bhopal	35,250.00	35,250.00	40,000.00	40,000.00

Sanjay Sukhda	4,000.00	4,000.00	4,000.00	4,000.00
Arun Kumar Jain			15,000.00	15,000.00
Uday Bhan Jain	24,156.02	24,156.02	21,980.00	21,980.00
Nayak Steel & Electrical Appliances			28,300.00	28,300.00
Shikha Bhadora	5,000.00	5,000.00	5,000.00	5,000.00
	3,37,882.24	3,37,882.24	3,68,449.04	3,68,449.04
The Above Amount Includes				
Unsecured Borrowings	4,69,813.76	4,69,813.76	5,73,422.29	5,73,422.29
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 6)	( )	( )	( )	( )
Net Amount	4,69,813.76 0	4,69,813.76	5,73,422.29 0	5,73,422.29

Note No. 4 Deferred Tax		in hundred	
Particulars	As at 31st March 2025	As at 31st March 2024	
Deferred tax liability			
Deferred Tax Liability	3,242.66		314.05
Gross deferred tax liability	3,242.66		314.05
Deferred tax assets			
Deferred tax assets			
Gross deferred tax asset			
Net deferred tax liability	3,242.66		314.05

Note No. 5 Other long term liabilities		in hundred	
Particulars	As at 31st March 2025	As at 31st March 2024	
Others			
Rahul Jain (Security Deposit)	7,232.53	6,690.60	
	7,232.53	6,690.60	
Total	7,232.53	6,690.60	

Note No. Provisions		in hundred				
Particulars	As at 31st March 2025			As at 31st March 2024		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
GST Payable					4,412.54	4,412.54
Power Bill		12,493.93	12,493.93		15,622.53	15,622.53
Provision for Income Tax		49,691.52	49,691.52		24,645.73	24,645.73
		62,185.45	62,185.45		44,680.80	44,680.80
Total		62,185.45	62,185.45		44,680.80	44,680.80

Note No. 6 Short-term borrowings		in hundred	

Particulars	As at 31st March 2025	As at 31st March 2024
Loans Repayable on Demands - From banks		
HDFC CC A/c-8602		2,16,995.55
HDFC CC A/c		1,38,213.75
		3,55,209.30
Total		3,55,209.30

Note No. 7 Trade payables		in hundred
Particulars	As at 31st March 2025	As at 31st March 2024
(B) Others	12,263.98	10,694.84
Total	12,263.98	10,694.84

Note No. 8 Other current liabilities		in hundred
Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
TDS/TCS Payable	3,935.22	4,895.46
	3,935.22	4,895.46
Total	3,935.22	4,895.46

Note No. 10 Property, Plant and Equipment and Intangible assets as at 31st March 2025			in hundred
Assets	Gross Block	Accumulated Depreciation/ Amortisation	Net Block

	Useful Life (In Years)	Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2025
<b>A Tangible assets</b>										
<b>Own Assets</b>										
Factory Buliding	30.00	3,45,768.05				3,45,768.05	71,796.75	10,960.85		82,757.60
Office Building	60.00	26,000.00				26,000.00	4,104.79	410.80		4,515.59
Plant and Machinery	8.00	4,85,637.06		19,531.95		4,66,105.11	3,86,955.87	20,651.15		4,07,607.02
Office Equipment	10.00	6,674.45				6,674.45	2,999.85	634.07		3,633.92
Motor vechicle	10.00	11,118.98				11,118.98	4,109.34	1,056.30		5,165.64
Land		15,074.01				15,074.01				
Printer	13.00		115.00			115.00		0.05		0.05
<b>Total (A)</b>		<b>8,90,272.55</b>	<b>115.00</b>		<b>19,531.95</b>	<b>8,70,855.60</b>	<b>4,69,966.60</b>	<b>33,713.22</b>		<b>5,03,679.82</b>
<b>P.Y Total</b>		<b>8,87,225.30</b>	<b>3,047.25</b>			<b>8,90,272.55</b>	<b>4,36,508.62</b>	<b>33,457.98</b>		<b>4,69,966.60</b>

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

Note No. Loans and advances		in hundred		
Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Radhika Enterprises		27,640.00		27,640.00
Guruvar Foods Pvt Ltd Share		2,04,373.00		4,04,373.00
Pradeep Bhadora		560.00		560.00
Anil Bhadora.		20,000.00		20,000.00
Paras Udyog		30,000.00		
Rahul Asati		15,000.00		
		2,97,573.00		4,52,573.00
Total		2,97,573.00		4,52,573.00

Note No. 12 Inventories		in hundred		
Particulars	As at 31st March 2025		As at 31st March 2024	
	(Valued at cost or NRV unless otherwise stated)			
Closing Stock		1,49,600.04		4,24,003.79
Total		1,49,600.04		4,24,003.79

Note No. 13 Trade receivables		in hundred		
Particulars	As at 31st March 2025		As at 31st March 2024	

Secured, Considered good		
Unsecured, Considered Good	5,26,827.55	4,37,157.33
Doubtful		
Allowance for doubtful receivables		
Total	5,26,827.55	4,37,157.33

Note No. 14 Cash and cash equivalents		in hundred
Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks		
Balance with banks	82,184.83	1,240.57
Total	82,184.83	1,240.57
Cash in hand		
Ca	1,50,220.40	51,141.82
Total	1,50,220.40	51,141.82
Total	2,32,405.23	52,382.39

Note No. 16 Other current assets		in hundred
Particulars	As at 31st March 2025	As at 31st March 2024
Other Assets		
TDS/TCS Receivable	9,946.12	3,992.57
Security Deposit	22,709.76	21,198.62
Advance Income Tax	25,000.00	53,000.00

GST Receivable	7,792.72	38,354.37
Guruvar Foods Pvt Ltd Share	16,001.40	16,001.40
Nafed Security Deposit	6,000.00	30,000.00
Security For Mandi Shop	8,920.11	8,812.83
Sales Tax Deposit	100.00	100.00
Security Deposit For Connection	58.34	58.34
Vyapar Sangh Deposit	606.00	606.00
Other Current Assets	361.46	
Total	97,495.91	1,72,124.13

Note No. 17 Revenue from operations	in hundred	
Particulars	31st March 2025	31st March 2024
Sale of products	1,04,08,965.56	1,05,08,826.61
Revenue from operations	1,04,08,965.56	1,05,08,826.61
Less: Excise duty		
Net revenue from operations	1,04,08,965.56	1,05,08,826.61

Note No. 18 Other income	in hundred	
Particulars	31st March 2025	31st March 2024
Interest Income	1,786.38	1,611.32
Other non-operating income		

Interest Received Income Tax	1,132.09	
Warehouse Subsidy	14,395.00	
	15,527.09	
Total	17,313.47	1,611.32

Note No. 19 Purchase of stock-in-trade		in hundred
Particulars	31st March 2025	31st March 2024
Purchase	85,60,082.38	87,40,101.55
Operating Exp	9,41,276.48	10,08,478.61
Total	95,01,358.86	97,48,580.16

Note No. 20 Changes in inventories		in hundred
Particulars	31st March 2025	31st March 2024
Inventory at the end of the year		
Finished Goods	1,49,600.04	4,24,003.79
	1,49,600.04	4,24,003.79
Inventory at the beginning of the year		
Finished Goods	4,24,003.79	6,28,646.72
	4,24,003.79	6,28,646.72
(Increase)/decrease in inventories		
Finished Goods	2,74,403.75	2,04,642.93
	2,74,403.75	2,04,642.93

Note No. 21 Employee benefit expenses		in hundred
Particulars	31st March 2025	31st March 2024
Salaries and Wages	90,870.15	90,468.53
Total	90,870.15	90,468.53

Note No. 22 Finance costs		in hundred
Particulars	31st March 2025	31st March 2024
Interest	1,15,616.31	1,41,392.26
Other Borrowing costs	42,527.49	28,149.74
Total	1,58,143.80	1,69,542.00

Depreciation and amortization expenses		in hundred
Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	33,713.22	33,457.98
Total	33,713.22	33,457.98

Note No. 23 Other expenses		in hundred
Particulars	31st March 2025	31st March 2024
Audit fees	500.00	
Advertising expenses	69.99	

Bank charges	1,432.03	57.26
Sales Promotion Expenses		7,452.90
Insurance expenses	6,704.33	6,530.69
Miscellaneous expenditure	1,875.48	2,943.62
Printing and stationery	581.90	1,248.78
TDS/TCS Interest On Late deposit	15.65	386.03
Rate Difference		83.33
Roundoff	0.70	8.54
Director Insurance	13,780.10	1,517.60
Director Salary	1,06,000.00	1,20,000.00
Collateral Management Charges		4,032.80
Premium Bhu Bhatak	1,835.00	
Warehouse Rent		3,500.00
Cash Discount		824.30
Tender Fees	47.09	775.17
Travelling Expenses	7,917.72	339.10
Pollution Control Board Fees		1,335.00
Brokerage	8,615.31	
Collateral Management Charges	94.57	
Hotel expenses	1,948.39	
Loss on Sale of Plant & Machinery	10,426.94	
Maintainance Expenses	92.67	
Staff Walfare Expenses	3,466.30	

Total	1,65,404.17	1,51,035.12
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Current tax	in hundred	
Particulars	31st March 2025	31st March 2024
Current tax pertaining to current year	49,691.52	24,645.73
Total	49,691.52	24,645.73

Deferred tax	in hundred	
Particulars	31st March 2025	31st March 2024
Deferred tax	2,928.60	4,659.19
Total	2,928.60	4,659.19

## SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No.:24

Significant Accounting Policies

Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

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.

Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis.

Long-term investments are carried at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

Inventories :-

Inventories are valued as under:-

Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value

Scrap : At net realizable value.

Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is Nil.

Taxes on Income:

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

Possible obligations which will be confirmed only by future events not wholly within the control of the company or

Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

Notes on Financial Statements

The SSI status of the creditors is not known to the Company; hence the information is not given.

Salaries includes directors remuneration on account of salary Rs. 1,06,00,000 (Previous Year Rs. 1,20,00,000 /-)

Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and

reconciliation.

Payments to Auditors:

Auditors Remuneration	2024-25	2023-24
Audit Fees	50,000	-
Total	50,000	-

Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

No provision for retirement benefits has been made. The impact of the same on Profit & Loss is not determined.

Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

Pradeep Bhadora  
 Anil Bhadora  
 Sudhir Jain  
 Shikha Bhadora  
 Sandhya Bhadora  
 Sandhya Jain  
 Dinesh Jain  
 Sanjeev Jain  
 Vineeta Jain  
 Anita Jain  
 Suman Gandhi  
 Deepa Jain  
 Prem Lata Jain  
 Sarita Bhadora  
 Chandra Kant Bhadora

(II) Relative of Key Management Personnel

Amit Jain  
 Kranti Kumar Bhadora  
 Nemi Chand Jain  
 Pushpa Bhadora  
 Rajeshwari Bhadora  
 Sanjiv kumar Bhadora  
 Sudhir Bhadora

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

Bhadora Industries Private Limited  
 Guruvar Foods Private Limited  
 Frut X Industries

Transactions with Related parties- (Figure in Rupees)

Transactions during the year				
Current Year		Previous year		
Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel

Advance Paid	77,00,000	2,37,00,000	55,00,000	---
Received Back	83,40,882	4,37,00,000	40,78,414	4,30,545
Deposit Received	---	---	---	---
Deposit Repaid	---	---	---	---
Interest Received	---	---	---	---
Interest Paid	11,08,626	2,27,194	7,28,962	4,02,048
Remuneration Paid	1,06,00,000	---	1,20,00,000	---
Purchase	---	---	---	---
Rent Paid	---	---	---	---
Other Payment	---	---	---	---
Job Charges	---	---	---	---

Outstanding Balances

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken	1,02,74,855	73,69,136	40,33,973	68,92,092
Loans Repaid	20,56,000	2,04,37,300	56,000	---

Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

ADDITIONAL REGULATORY INFORMATION

The following Ratios to be disclosed: -  
Ratio Analysis and its elements

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	17.11	3.70	362.43	Change in current Assets & current Liabilities
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.43	0.97	-55.67	Change in Debt & Equity
(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	0.14	0.09	55.56	Change I Profit & Equity
(e) Inventory turnover ratio	Turnover	Average Inventory	36.29	19.97	81.72	Change in inventory & Turnover
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	21.56	21.56	0.00	Change in Trade Receivables & Turnover
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	830.97	768.51	8.13	Change in Trade Payables & Turnover
(h) Net capital turnover ratio	Total Sales	Average Working Capital	8.49	9.36	-9.29	Change in Net Capital & Turnover
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.01	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.23	0.15	53.33	Change in Capital Employed
(k) Return on investment			0.00	0.00	0.00	

(ii) As per Information provided by management of company , The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(iii) As per Information provided by management of company , The Company does not have any charges or satisfaction which are yet to be registered with ROC beyond the statutory period.

As per Information provided by management of company , The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(iv) As per Information provided by management of company , The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: 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 to or on behalf of the Ultimate Beneficiaries.

(v) As per Information provided by management of company , The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) 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 by or on behalf of the Funding Party (Ultimate Beneficiaries) or

provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries

(vi) As per Information provided by management of company , 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

Signature to notes 1 to 24

In terms of Our Separate Audit Report of Even Date Attached.

For RTJS & Co	For AHINSA FLOUR MILL PRIVATE LIMITED	
Chartered Accountants		
(Shubham Jain)	<b>**SD**</b>	<b>**SD**</b>
Partner Membership No. 431162 Registration No. 021628C	SUDHIR KUMAR JAIN Director	SANJEEV KUMAR JAIN Director
Place:- Chhatarpur	DIN : 05188435	DIN :05281704
Date: - 31/08/2025		

UDIN:- 25431162BMJHRC7142

## Textual information (4)

### **Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]** SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No.:23

Significant Accounting Policies

Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

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Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

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Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

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Long-term investments are carried at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

Inventories :-

Inventories are valued as under:-

Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value

Scrap : At net realizable value.

Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is Nil.

Taxes on Income:

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

Possible obligations which will be confirmed only by future events not wholly within the control of the company or

Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be

realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

Notes on Financial Statements

The SSI status of the creditors is not known to the Company; hence the information is not given.

Salaries includes directors remuneration on account of salary Rs. 1,20,00,000 (Previous Year Rs. 90,00,000 /-)

Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and

reconciliation.

Payments to Auditors:

Auditors Remuneration	2023-24	2022-23
Audit Fees	-	50,000
Total	-	50,000

Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

No provision for retirement benefits has been made. The impact of the same on Profit & Loss is not determined.

Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

Pradeep Bhadora  
 Anil Bhadora  
 Sudhir Jain  
 Shikha Bhadora  
 Sandhya Bhadora  
 Sandhya Jain  
 Deepa Jain  
 Prem Lata Jain  
 Dinesh Jain  
 Sanjeev Jain  
 Vineeta Jain  
 Anita Jain  
 Suman Gandhi  
 Sarita Bhadora  
 Chandra Kant Bhadora

(II) Relative of Key Management Personnel

Amit Jain  
 Kranti Kumar Bhadora  
 Nemi Chand Jain  
 Pushpa Bhadora  
 Rajeshwari Bhadora  
 Sanjiv kumar Bhadora  
 Sudhir Bhadora

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

Bhadora Industries Private Limited  
 Guruvar Foods Private Limited  
 Frut X Industries

Transactions with Related parties (Figure in Rupees)

Transactions during the year				
Current Year		Previous year		
Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid	55,00,000	---	12,00,260	34,02,751

Received Back	40,78,414	4,30,545	7,32,224	21,23,701
Deposit Received	---	---	---	---
Deposit Repaid	---	---	---	---
Interest Received	---	---	---	---
Interest Paid	7,28,962	4,02,048	7,37,110	14,58,660
Remuneration Paid	1,20,00,000	---	90,00,000	---
Purchase	---	---	---	---
Rent Paid	---	---	---	---
Other Payment	---	---	---	---
Job Charges	---	---	---	---

Outstanding Balances

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken	40,33,973	68,92,092	34,23,477	93,06,470
Loans Repaid	56,000	---	56,000	---

Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

ADDITIONAL REGULATORY INFORMATION

The following Ratios to be disclosed: -  
Ratio Analysis and its elements

C.Y.	P.Y.	%
------	------	---

Ratio	Numerator	Denominator	Ratio	Ratio	Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	3.70	2.32	59.48	Due to Change in Current Assets & Current Liabilities
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.97	1.36	-28.68	Due to Change in Debt & Equity
(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	0.09	0.16	-43.75	Due to Change in Profits
(e) Inventory turnover ratio	Turnover	Average Inventory	19.97	14.39	38.78	Due to Change in Inventory
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	21.56	19.99	7.85	Due to Change in Receivables
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	768.51	443.40	73.32	Due to Change in Payables
(h) Net capital turnover ratio	Total Sales	Average Working Capital	9.36	9.28	0.86	Due to Change in Capital
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.01	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.15	0.16	-6.25	Due to Change in Profits
(k) Return on investment			0.00	0.00	0.00	

(ii) As per Information provided by management of company , The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(iii) As per Information provided by management of company , The Company does not have any charges or satisfaction which are yet to be registered with ROC beyond the statutory period.

As per Information provided by management of company , The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(iv) As per Information provided by management of company , The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: 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 to or on behalf of the Ultimate Beneficiaries.

(v) As per Information provided by management of company , The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) 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 by or on behalf of the Funding Party (Ultimate Beneficiaries) or

provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries

(vi) As per Information provided by management of company , 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

Signature to notes 1 to 23

In terms of Our Separate Audit Report of Even Date Attached.

For RTJS & Co  Chartered Accountants	For AHINSA FLOUR MILL PRIVATE LIMITED	
(Shubham Jain)  Partner Membership No. 431162 Registration No. 021628C  Place:- Chhatarpur  Date: - 31/08/2024		
	SUDHIR KUMAR JAIN Director  DIN : 05188435	SANJEEV KUMAR JAIN Director  DIN: 05281704

UDIN:- 24431162BKCUOX1509

### [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

### [201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]

## Textual information (5)

### Disclosure of employee benefits explanatory [Text Block]

Note No. 21 Employee benefit expenses		in hundred
Particulars	31st March 2025	31st March 2024
Salaries and Wages	90,870.15	90,468.53
Total	90,870.15	90,468.53

## Textual information (6)

### Disclosure of employee benefits explanatory [Text Block]

Note No. 21 Employee benefit expenses		in hundred
Particulars	31st March 2024	31st March 2023
Salaries and Wages	90,468.53	39,123.52
Total	90,468.53	39,123.52

**[201600] Notes - Related party**

**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	PRADEEP BHADORA	PRADEEP BHADORA	SUDHIR KUMAR JAIN	SUDHIR KUMAR JAIN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADIPB1194R	ADIPB1194R	AATPJ4334M	AATPJ4334M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	ADVANCE PAID, RECEIVED B A C K , REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED B A C K , REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	3		4	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ANIL BHADORA	ANIL BHADORA	SANDHYA BHADORA	SANDHYA BHADORA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADIPB1193J	ADIPB1193J	AICPB0880H	AICPB0880H
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	ADVANCE PAID, RECEIVED B A C K , REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED B A C K , REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	5		6	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	SANDHYA JAIN	SANDHYA JAIN	DINESH KUMAR JAIN	DINESH KUMAR JAIN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGEPJ6388E	AGEPJ6388E	AEGPJ7727M	AEGPJ7727M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	7		8	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	SANJEEV KUMAR JAIN	SANJEEV KUMAR JAIN	ANITA JAIN	ANITA JAIN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGGPJ6489A	AGGPJ6489A	ASUPJ8812H	ASUPJ8812H
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	9	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	BENITA JAIN	BENITA JAIN
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	ASUPJ8741M	ASUPJ8741M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	ADVANCE PAID, RECEIVED B A C K , REMUNERATION PAID, INTEREST PAID	ADVANCE PAID, RECEIVED BACK, REMUNERATION PAID, INTEREST PAID
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,49,76,496	83,40,629
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,49,76,496	83,40,629

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[202400] Notes - Investments in associates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

**[202500] Notes - Financial reporting of interests in joint ventures**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

**[202700] Notes - Cash flow statements**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>31/03/2023</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	2,32,40,523	52,38,239	1,71,48,945
Total cash and cash equivalents	2,32,40,523	52,38,239	
Income taxes paid (refund) [Abstract]			
Total income taxes paid (refund)	0	0	

**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	104,08,96,556	105,08,82,661
Revenue from sale of services	0	0
Total revenue from operations other than finance company	104,08,96,556	105,08,82,661
Total revenue from operations	104,08,96,556	105,08,82,661
Other income	17,31,347	1,61,132
Total revenue	104,26,27,903	105,10,43,793
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	95,01,35,886	97,48,58,016
Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,74,40,375	2,04,64,293
Employee benefit expense	90,87,015	90,46,853
Finance costs	1,58,14,380	1,69,54,200
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	33,71,323	33,45,798
Total depreciation, depletion and amortisation expense	33,71,323	33,45,798
CSR expenditure	0	0
Other expenses	1,65,40,416	1,51,03,512
Total expenses	102,23,89,395	103,97,72,672
Total profit before prior period items, exceptional items, extraordinary items and tax	2,02,38,508	1,12,71,121
Total profit before extraordinary items and tax	2,02,38,508	1,12,71,121
Total profit before tax	2,02,38,508	1,12,71,121
Tax expense [Abstract]		
Current tax	49,69,152	24,64,573
Deferred tax	2,92,860	4,65,919
Total tax expense	52,62,012	29,30,492
Total profit (loss) for period from continuing operations	1,49,76,496	83,40,629
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	1,49,76,496	83,40,629
Profit (loss) of minority interest	0	0
Total profit (loss) for period	1,49,76,496	83,40,629
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 6.66	[INR/shares] 3.71
Diluted earnings per equity share	[INR/shares] 6.66	[INR/shares] 3.71
Basic earning per equity share before extraordinary items	[INR/shares] 6.66	[INR/shares] 3.71
Diluted earnings per equity share before extraordinary items	[INR/shares] 6.66	[INR/shares] 3.71
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**[300500] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	104,08,96,556	105,08,82,661
Total revenue from sale of products	104,08,96,556	105,08,82,661
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	17,31,347	1,61,132
Total other non-operating income	17,31,347	1,61,132
Total other income	17,31,347	1,61,132
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	1,58,14,380	1,69,54,200
Total interest expense	1,58,14,380	1,69,54,200
Total finance costs	1,58,14,380	1,69,54,200
Employee benefit expense [Abstract]		
Salaries and wages	90,87,015	90,46,853
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	90,87,015	90,46,853
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	3,50,000
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	11,14,136	6,53,069
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Printing stationery	58,190	1,24,878
Travelling conveyance	15,159	33,910
Directors sitting fees	0	0
Bank charges	1,43,20,375	5,726
Advertising promotional expenses	0	7,45,290
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0
Miscellaneous expenses	10,32,556	1,31,90,639
Total other expenses	1,65,40,416	1,51,03,512
Current tax [Abstract]		
Current tax pertaining to current year	49,69,152	24,64,573
Total current tax	49,69,152	24,64,573

**[300600] Notes - Additional information statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	2,74,40,375	2,04,64,293
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	2,74,40,375	2,04,64,293
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale traded goods	104,08,96,556	105,08,82,661
Total domestic turnover goods, gross	104,08,96,556	105,08,82,661
Total revenue from sale of products	104,08,96,556	105,08,82,661
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

**[300100] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

**Textual information (7)****Disclosure of revenue explanatory [Text Block]**

Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

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.

**Textual information (8)****Disclosure of revenue explanatory [Text Block]**

Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

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.

**[300700] Notes - Key managerial personnels and directors remuneration and other information**

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	PRADEEP BHADORA	SANDHYA BHADORA	ANIL BHADORA
Director identification number of key managerial personnel or director	02535818	02560244	05188400
Date of birth of key managerial personnel or director	19/11/1963	05/05/1969	19/09/1954
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	GRADUATE	GRADUATE	GRADUATE
Shares held by key managerial personnel or director	[shares] 1,57,750	[shares] 2,25,000	[shares] 1,74,900
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

**[301000] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0