INDEPENDENT AUDITOR'S REPORT

&

RESTATED FINANCIAL INFORMATION

OF

SHREE BALAJI (MALA) TEXTILES LIMITED

(Formerly known as SHREE BALAJI (MALA) TEXTILES PRIVATE LIMITED)

CIN - U17299WB2005PLC105711

65,SIR HARIRAM GOENKA STREET GROUND FLOOR, BLOCK-A,BANGUR ARCADE,
KOLKATA,WEST BENGAL-700 007,INDIA

Compiled by:

D BANKA & CO

Chartered Accountants

32, EZRA STREET,

6TH FLOOR, ROOM NO.-606,

KOLKATA-700001

D BANKA & CO
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32, Ezra Street, 6th Floor,
Room No. - 606, Kolkata - 700 001
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Independent Auditor's Examination Report on Restated Financial Information

To,
The Board of Directors
Shree Balaji (Mala) Textiles Limited
(Formerly known as Shree Balaji (Mala) Textiles Private Limited)
65, Sir Hariram Goenka Street Ground Floor, Block - A, Bangur Arcade,
Kolkata, West Bengal, India, 700007

1. We have examined the attached restated financial information of **Shree Balaji (Mala) Textiles Limited** (Formerly known as Shree Balaji (Mala) Textiles Private Limited) (hereinafter referred to as "the company") comprising the restated statement of assets and liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, restated statement of profit and loss and restated cash flow statement for the year ended March 31, 2026, March 31, 2025 and March 31, 2024 and the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "restated financial information" or "restated financial statements") annexed to this report and initiated by us for identification purposes. These Restated Financial Statements have been prepared by the management of the Company and approved by the board of directors at their meeting in connection with the proposed Initial Public Offering on SME Platform ("**IPO**" or "**SME IPO**") of BSE Limited ("BSE") of the company.

2. These restated summary statements have been prepared in accordance with the requirements of:

   (i) Section 26 of Part – I of Chapter III of Companies Act, 2013 (the "**Act**") read with Companies (Prospectus and Allotment of Securities) Rules 2014;

   (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 (**"ICDR Regulations"**) and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India (**"SEBI"**);

   (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**Guidance Note**")

3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Statements for inclusion in the Red Herring Prospectus/ Prospectus ("**Offer Document**") to be filed with Securities and Exchange Board of India ("SEBI"), BSE and Registrar of Companies (Kolkata) in connection with the proposed IPO. The Restated Financial Statements have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Statements. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

4. We have examined such Restated Financial Information taking into consideration:

   (i) The terms of reference and terms of our engagement letter requesting us to carry out the assignment, in connection with the proposed SME IPO;

   (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;

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KOLKATA

(iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information;

(iv) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

5. The Restated Financial Statements of the Company have been compiled by the management from audited financial statements for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024.

6. The Audit for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 were conducted by us vide dt. May 26, 2026, September 5, 2025 and September 25, 2024 respectively. There are no audit qualifications in the audit reports issued by us which would require adjustments in the Restated Financial Statements of the Company.

7. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Financial Statements:

a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively in financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024.

b) do not require any adjustment for modification as there is no modification in the underlying audit reports;

c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.

d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.

8. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:

(i) The "**Restated statement of asset and liabilities**" of the Company for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 examined by us as set out in **Annexure I** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and re-groupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.

(ii) The "**Restated statement of profit and loss**" of the Company for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 examined by us, as set out in **Annexure II** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and re-groupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.

(iii) The "**Restated statement of cash flows**" of the Company for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 examined by us, as set out in **Annexure III** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and re-groupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.

Banka & Co. Chartered Accountants Kolkata

9. We have also examined the following other financial information relating to the Company prepared by the management and as approved by the board of directors of the Company and annexed to this reporting relating to the Company for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 proposed to be included in the Offer Document.

Annexure to Restated Financial Statements of the Company:

Annexure No.	Particulars
ANNEXURE - I	Summary statement of assets and liabilities as restated
ANNEXURE - II	Summary statement of profit and loss as restated
ANNEXURE - III	Summary statement of cash flows as restated
ANNEXURE - IV	Corporate Information, significant accounting policies as restated and notes to reconciliation of restated profits and net worth
ANNEXURE - V	Details of share capital as restated
ANNEXURE - VI	Details of reserve and surplus as restated
ANNEXURE - VII	Details of long-term borrowings as restated
ANNEXURE - VIII	Details of deferred tax liabilities/assets as restated
ANNEXURE - IX	Details of other long-term liabilities as restated
ANNEXURE - X	Details of long-term provision as restated
ANNEXURE - XI	Details of short-term borrowings as restated
ANNEXURE - XII	Details of trade payables as restated
ANNEXURE - XIII	Details of other current liabilities as restated
ANNEXURE - XIV	Details of short-term provision as restated
ANNEXURE - XV	Details of property, plant & equipment and intangible assets as restated
ANNEXURE - XVI	Details of other non-current assets as restated
ANNEXURE - XVII	Details of inventories as restated
ANNEXURE - XVIII	Details of trade receivables as restated
ANNEXURE - XIX	Details of cash and bank balance as restated
ANNEXURE - XX	Details of short-term loans and advances as restated
ANNEXURE - XXI	Details of revenue from operations as restated
ANNEXURE - XXII	Details of other income as restated
ANNEXURE - XXIII	Details of cost of material consumed as restated
ANNEXURE - XXIV	Details of purchase of stock-in-trade as restated
ANNEXURE - XXV	Details of changes in inventories of work-in-progress and finished goods as restated
ANNEXURE - XXVI	Details of employee benefit expenses as restated
ANNEXURE - XXVII	Details of finance costs as restated
ANNEXURE - XXVIII	Details of depreciation and amortization expense as restated
ANNEXURE - XXIX	Details of other expenses as restated
ANNEXURE - XXX	Bifurcation of other income as restated
ANNEXURE - XXXI	Ageing of trade payables as restated
ANNEXURE - XXXII	Ageing of trade receivables as restated
ANNEXURE - XXXIII	Details of related party transactions as restated
ANNEXURE - XXXIV	Disclosure under AS-15 as restated
ANNEXURE - XXXV	Summary of accounting ratios as per ICDR as restated
ANNEXURE - XXXVI	Statement of tax shelters as restated
ANNEXURE – XXXVII	Details of annexure of Terms of borrowings as restated
ANNEXURE – XXXVIII	Details of Contingent Liabilities & Commitments as restated
ANNEXURE – XXXIX	Details of Expenditure of foreign currency as restated
ANNEXURE – XL	Details of Earnings in foreign exchange as restated
ANNEXURE – XLI	Details of dues to micro and small enterprises as restated
ANNEXURE – XLII	Additional regulatory information as per Para Y of Schedule III to Companies Act, 2013
ANNEXURE – XLIII	Capitalisation statement as at March 31, 2026

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10. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

11. We have no responsibility to update our report for events and circumstances occurring after the date of the report.

12. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, BSE and Registrar of Companies (Kolkata) in connection with the proposed SME IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For: D Banka & Co
Chartered Accountants
FRN: 317139E

D BANKA & CO
Chartered Accountants
KOLKATA

CA Deepak Banka
(Proprietor)
MRN: 053319
Place: Kolkata
Date: 10/06/2026
UDIN: 26053319APZVSM9227

Shree Balaji (Mala) Textiles Limited
(Formerly known as Shree Balaji (Mala) Textiles Private Limited)
CIN: U17299WB2005PLC105711

STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	EQUITY AND LIABILITIES				
1)	**Shareholders Funds**				
	a. Share Capital	V	720.50	72.05	72.05
	b. Reserves & Surplus	VI	2,030.00	2,093.03	1,598.42
2)	**Non - Current Liabilities**				
	a. Long-term Borrowings	VII	2.63	128.33	2[illegible]0.6[illegible]
	b. Deferred Tax Liabilities (Net)	VIII	18.33	19.50	20.18
	c. Other Long term Liabilities	IX	5.00	5.00	5.00
	d. Long-term Provisions	X	32.96	30.77	25.58
3)	**Current Liabilities**				
	a. Short Term Borrowings	XI	6,905.79	4,746.58	4,896.03
	b. Trade Payables	XII			
	- Due to Micro and Small Enterprises		37.69	29.63	35.06
	- Due to other than Micro and Small		3,383.62	4,483.10	4,141.15
	c. Other Current liabilities	XIII	1,648.05	2,212.91	1,697.65
	d. Short Term Provisions	XIV	79.87	67.26	[illegible]5.62
	TOTAL		14,864.35	13,888.16	12,750.55
	ASSETS				
1)	**Non Current Assets**				
	a. Property, Plant & Equipment and Intangible Assets	XV			
	- Property, Plant & Equipment		388.74	414.14	416.1[illegible]
	b. Other Non-current assets	XVI	520.08	6.09	1.[illegible]1
2)	**Current Assets**				
	a. Inventories	XVII	2,881.84	3,665.37	2,620.59
	b. Trade Receivables	XVIII	10,426.91	9,391.18	9,202.76
	c. Cash and Bank Balances	XIX	584.38	255.98	427.10
	d. Short term loan and advances	XX	62.40	155.40	81.51
	TOTAL		14,864.35	13,888.16	12,750.55

See accompanying annexures forming part of the restated financial statements (Refer ANNEXURE - IV to ANNEXURE - XLIII)

For: D. Banka & Co
Chartered Accountants
FRN: 317139E

CA Deepak Banka
Proprietor
MRN: 053319
UDIN: 26053319APZVSH9227
Place: Kolkata
Date: 10/06/2026

D BANKA & CO
Chartered Accountants
KOLKATA

For and on behalf of the Board of Directors of
Shree Balaji (Mala) Textiles Limited
CIN: U17299WB2005PLC105711

Binod Kumar Kedia
(Chairman and Managing Director)
DIN: 01028832
Place: Kolkata
Date: 10/06/2026

Anita Kedia
(Whole-time Director)
DIN: 01888538
Place: Kolkata
Date: 10/06/2026

Shivam Kedia
(Chief Financial Officer)
Place: Kolkata
Date: 10/06/2026

CS Naina Saha
(Company Secretary)
M. No. A65981
Place: Kolkata
Date: 10/06/2026

SHREE BALAJI (MALA) TEXTILES LTD.
DIRECTOR

SHREE BALAJI (MALA) TEXTILES LTD.
Anita Kedia
DIRECTOR

Shree Balaji (Mala) Textiles Limited
(Formerly known as Shree Balaji (Mala) Textiles Private Limited)
CIN: U17299WB2005PLC105711

STATEMENT OF PROFIT AND LOSS AS RESTATED — **ANNEXURE - II**

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
A	**INCOME**				
	Revenue from Operations	XXI	21,197.18	19,304.37	19,554.07
	Other Income	XXII	42.72	39.19	35.30
	Total Income (A)		**21,239.90**	**19,343.56**	**19,589.37**
B	**EXPENDITURE**				
	Cost of Materials Consumed	XXIII	10,343.18	10.317.42	10.676.48
	Purchase of Stock-in-trade	XXIV	486.09	318.00	236.14
	Changes in Inventories of work-in-progress and finished goods	XXV	652.44	(967.92)	(324.02)
	Employee benefits expense	XXVI	220.51	219.27	273.75
	Finance costs	XXVII	741.67	631.65	661.49
	Depreciation expense	XXVIII	35.99	37.35	38.52
	Other expenses	XXIX	7,966.90	8.128.42	7.697.66
	Total Expenses (B)		**20,446.78**	**18,684.19**	**19,260.02**
C	**Profit before tax (A-B)**		**793.12**	**659.37**	**329.35**
D	Tax Expense:				
	(i) Current tax	XXXVI	208.88	165.44	85.43
	(ii) Deferred tax expenses/(credit)	VIII	(1.18)	(0.68)	(1.72)
	Total Tax Expenses (D)		**207.70**	**164.76**	**83.71**
E	**Profit after tax for the year (C-D)**		**585.42**	**494.61**	**245.64**
F	**Earnings per share (Face value of ₹ 10/- each):**				
	i. Basic		**8.13**	**6.86**	**3.41**
	ii. Diluted		**8.13**	**6.86**	**3.41**

See accompanying annexures forming part of the restated financial statements (Refer ANNEXURE - IV to ANNEXURE - XLIII)

For: D. Banka & Co
Chartered Accountants
FRN: 317139E

CA Deepak Banka
Proprietor
MRN: 053319
UDIN: 26053319APZVSH9227
Place: Kolkata
Date: 10/06/2026

D BANKA & CO
Chartered Accountants
KOLKATA

For and on behalf of the Board of Directors of
Shree Balaji (Mala) Textiles Limited
CIN: U17299WB2005PLC105711

Binod Kumar Kedia
(Chairman and Managing Director)
DIN: 01028832
Place: Kolkata
Date: 10/06/2026

Anita Kedia
(Whole-time Director)
DIN: 01888538
Place: Kolkata
Date: 10/06/2026

Shivam Kedia
(Chief Financial Officer)
Place: Kolkata

CS Naina Saha
(Company Secretary)
M. No. A65981
Place: Kolkata

SHREE BALAJI (MALA) TEXTILES LTD.
DIRECTOR

SHREE BALAJI (MALA) TEXTILES LTD.
DIRECTOR

Shree Balaji (Mala) Textiles Limited
(Formerly known as Shree Balaji (Mala) Textiles Private Limited)
CIN: U17299WB2005PLC105711

STATEMENT OF CASH FLOW AS RESTATED

ANNEXURE - III
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash Flow From Operating Activities:			
Net Profit before tax as per Profit And Loss A/c	793.12	659.37	329.35
Adjustments for:			
Interest Cost	720.99	623.57	654.82
Provision of CSR	8.66	-	-
Provision of Gratuity	3.90	4.96	6.42
Bad Debt	55.57	26.33	93.90
Depreciation Expense	35.99	37.35	38.52
(Liabilities written-back)/Sundry balance written-off	(1.42)	(8.44)	(5.02)
Interest Income	(20.92)	(13.12)	(13.94)
Assets written-off	-	1.24	-
Loss/(Profit) on sale of asset	-	(1.97)	-
Operating Profit Before Working Capital Changes	1,595.89	1,329.29	1,104.05
Adjusted for (Increase)/Decrease in operating assets			
Inventories	783.53	(1,044.78)	(356.01)
Trade Receivables	(1,091.30)	(214.75)	696.87
Short term loan and advances	93.00	(70.86)	7.94
Other Non-current assets	(513.99)	(1.65)	2.00
Other bank balances	(335.23)	139.21	(165.88)
Adjusted for Increase/(Decrease) in operating liabilities:			
Trade Payables	(1,090.00)	341.96	(123.87)
Other Current Liabilities & Provisions	(561.78)	515.26	(690.90)
Cash Generated From Operations before tax	(1,119.88)	993.68	474.20
Net Income Tax (paid)/ refunded	(206.64)	(113.57)	(73.88)
Net Cash Flow from/(used in) Operating Activities: (A)	(1,326.52)	880.11	400.32
Cash Flow From Investing Activities:			
Purchase of property, plant & equipment and intangible assets	(10.60)	(37.52)	(13.82)
Sale of property, plant & equipment	-	2.87	-
Interest Income Received	20.92	13.12	13.94
Net Cash Flow from/(used in) Investing Activities: (B)	10.32	(21.53)	0.12
Cash Flow from Financing Activities:			
Proceeds from Borrowings	2,622.66	450.15	731.28
Repayment of Borrowings	(589.22)	(712.07)	(422.59)
Finance Cost Paid	(724.07)	(623.57)	(654.82)
Net Cash Flow from/(used in) Financing Activities (C)	1,309.37	(885.49)	(346.13)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(6.83)	(26.91)	54.31
Cash & Cash Equivalents As At Beginning of the Year	57.15	84.06	29.75
Cash & Cash Equivalents As At End of the Year	50.32	57.15	84.06
Cash and Cash Equivalents comprises of			
Cash in-Hand	19.57	6.22	2.16
Balance with Banks in Current Accounts	30.75	50.93	81.90
Total	50.32	57.15	84.06

See accompanying annexures forming part of the restated financial statements (Refer ANNEXURE - IV to ANNEXURE - XLIII)

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For: D Banka & Co
Chartered Accountants
FRN: 317139E

CA Deepak Banka
Proprietor
MRN: 053319
UDIN: 26053319APZVSM9227
Place: Kolkata
Date: 10/06/2026

D BANKA & CO
Chartered Accountants
KOLKATA

For and on behalf of the Board of Directors of
Shree Balaji (Mala) Textiles Limited
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Binod Kumar Kedia
(Chairman and Managing Director)
DIN: 01028832
Place: Kolkata
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CS Naina Saha
(Company Secretary)
M. No. A65981
Place: Kolkata

SHREE BALAJI (MALA) TEXTILES LTD.
Binod Kumar Kedia
DIRECTOR

SHREE BALAJI (MALA) TEXTILES LTD.
Anita Kedia
DIRECTOR

Shree Balaji (Mala) Textiles Limited
(Formerly known as Shree Balaji (Mala) Textiles Private Limited)
CIN: U17299WB2005PLC105711

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

1. CORPORATE INFORMATION

Shree Balaji (Mala) Textiles Limited is a company incorporated on September 30, 2005 and formerly known as "Shree Balaji (Mala) Textiles Private Limited".

The corporate identification number of the company is U17299WB2005PLC105711.

The company has been converted from Private Company to Public Company on March 24, 2025.

The Company is engaged into designing, manufacturing and wholesale business of variety of high-quality cotton sarees.

2. SIGNIFICANT ACCOUNTING POLICIES

2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The restated summary statement of assets and liabilities of the Company as at March 31, 2026, March 31, 2025 and March 31, 2024 and the related restated summary statement of profits and loss and cash flows for year ended March 31, 2026, March 31, 2025 and March 31, 2024 (herein collectively referred to as ("Restated Summary Statements") have been compiled by the management from the audited Financial Statements of the Company for the year ended on March 31, 2026, March 31, 2025 and March 31, 2024 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2.02 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.03 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost for this purpose comprises its purchase price and any attributable cost bringing the asset to its working contribution for its intended use.

(ii) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

BANKA & CO. Chartered Accountants KOLKATA

SHREE BALAJI (MALA) TEXTILES LTD. KOLKATA

2.04 DEPRECIATION

Depreciation on Property, Plant & Equipment is provided to the extent of depreciable amount on the Written down value method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on addition to the Property, Plant & Equipment is provided on a pro-rata basis from the date of put to use.

2.05 IMPAIRMENT OF ASSETS

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such condition exists, the company estimates the recoverable amount of the assets. If such recoverable amount of the asset or recoverable amount of the cash generating units to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of Profit and Loss Account.

If at the Balance Sheet date there is an indication that previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at revised recoverable amount.

2.06 INVESTMENTS:

Investments intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and market value /realizable value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline, other than temporary, in the value of the investments.

2.07 FOREIGN CURRENCY TRANSLATIONS

i) Foreign Currency Transactions are recorded at exchange rates prevailing on the date of such transactions.
ii) Monetary items denominated in foreign currencies at year end are restated at year end rates.
iii) Foreign Currency assets and liabilities at the year end are realigned at the exchange rates prevailing at the year end and the difference on realignment is recognized in the statement of profit and loss/fixed assets as the case may be.
iv) Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit and Loss.

2.08 BORROWING COSTS

Borrowing cost that are attributable to the acquisitions, constitution or production of qualifying assets are capitalised as part of cost of such assets till such time as the assets is ready for its intended use or sale. A qualifying assets is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised as an expense in the period in which they are incurred.

2.09 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Company recognizes as Provisions, the liabilities being present obligations arising from past events, the settlement of which is expected to result in an outflow of resources and which can be measured only by using a substantial degree of estimation.

Contingent Liabilities are generally not provided for in the Accounts and are shown separately in Notes to the Accounts.

2.10 REVENUE RECOGNITION

Revenue from sale of goods is recognized when all the significant risk and rewards of ownership has been transferred to the buyer and is stated at net of claims, discount, sales related tax, trade discounts & rebates.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Other income

Other items of income are accounted for as and when the right to receive arises.

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2.11 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standard) Rules, 2021. Income tax comprises of both current and deferred tax.
Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income-Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.12 INVENTORIES

Inventories comprises of Raw Material, Work-in-progess and Finished Goods.
Raw materials are measured at the lower of cost and net realisable value. The cost of raw materials is based on the first-in-first-out method principle. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.
Work-in-progress are measured at the lower of cost and net realisable value. The cost of work-in-progress is valued based on the stage of completion, including proportionate material, labour and production overheads.
Finished goods are valued at lower of cost and net realizable value. The cost of finished goods includes raw material costs (net of recoverable taxes), direct cost of conversion and proportionate allocation of indirect costs incurred in bringing the inventories to their present location and condition.

2.13 CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).

2.14 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.15 EMPLOYEE BENEFITS

Defined Contribution Plan

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan

The Company has an obligation towards gratuity a defined benefit retirement plan covering eligible employees The plan provides for lump sum payment to vested employees at retirement, at death while in employment or on termination of an amount equal to 15 by 26 days salary payable for each completed years of service without any monetart limit.Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

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2.16 SEGMENT REPORTING

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue /expenses / assets / liabilities".

Accordingly, no reportable segments have been identified in accordance with Accounting Standard (AS) 17 – Segment Reporting.

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ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

3. NOTES ON RECONCILIATION OF RESTATED PROFITS

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Net Profit/(Loss) after Tax as per Audited Profit & Loss Account	578.56	492.50	255.59
Adjustments for:			
Prior Period Item	-	12.46	-
Depreciation Expense	-	-	0.38
Gratuity	-	-	(6.42)
Prepaid Insurance	-	-	(4.07)
Interest on MSME	-	-	(0.98)
Income tax expense	6.84	(0.11)	(0.16)
Deferred tax expense	0.02	(10.24)	0.80
Net Profit/ (Loss) After Tax as Restated	585.42	494.61	245.64

Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

a. Prior Period Items : Prior Period income/expense has been re-classified and been restated to their actual period.

b. Depreciation Expense: Depreciation amount has been restated after using correct useful life as per Schedule II of Companies Act, 2013.

c. Gratuity Expense: The Company has not recognised gratuity expense as per AS-15 which has now been provided for as per valuation report and has been restated.

d. Prepaid Insurance: The prepaid expense was not properly accounted by the company, which has now been restated to their respective periods.

e. Interest on MSME: The Compay has not booked interest on late payment to MSME which has now been booked and restated.

f. Income tax expense: The Company has inappropriately calculated income tax liability which has now been restated for restatement adjustment as above and provided for using tax rates related to the respective financial year.

g. Deferred tax expenses: The Company has calculated incorrectly the deferred tax impact which has now been restated.

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4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH

(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Networth as audited (a)	2,735.19	2,156.61	1,664.11
Adjustments for:			
Opening Balance of Adjustments	8.47	6.36	-
Less: Opening Adjustment of Fixed deposits	-	-	(5.77)
Add: Opening Adjustment for Prepaid Insurance	-	-	39.10
Less: Opening Gratuity Adjustment	-	-	(23.22)
Less: Opening depreciation Adjustment	-	-	(11.46)
Add: Opening income-tax Adjustment	-	-	8.71
Less: Opening balance written-off adjustment	-	-	(0.50)
Add: Opening deferred tax Adjustment	-	-	9.45
Change in Profit/(Loss)	6.84	2.11	(9.95)
Closing Balance of Adjustments (b)	15.31	8.47	6.36
Networth as restated (a +b)	2,750.50	2,165.08	1,670.47

Explanatory notes to the above restatements to networth made in the audited Financial Statements of the Company for the respective years:

a. Fixed deposits: That, the company has booked interest on fixed deposit incorrectly which has now been restated.

b. Prepaid Insurance: The prepaid expense was not properly accounted by the company, which has now been restated to their respective periods.

c. Gratuity: The Company has not recognised gratuity liability as per AS-15 which has now been provided for as per valuation report and has been restated.

d. Depreciation expenses: The Company has inappropriately calculated depreciation using WDV method and useful life as per Schedule II of Companies Act, 2013 which has now been restated and debited to opening reserves for impact related to period on or before March 31, 2023.

e. Income-tax adjustment : The Company has inappropriately calculated income tax liability for previous year which has now been restated for restatement adjustment as above and provided for using tax rates related to the respective financial year..

f. Balance written-off adjustment : That, the balances of bank has been restated.

g. Deferred tax: Due to above restatements, Deferred tax impact has been been restated accordingly using enacted rates.

h. Change in Profit/(Loss) : Refer Note 3 above.

5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. Material Regrouping

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).

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ANNEXURE - V

DETAILS OF SHARE CAPITAL AS RESTATED

(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
AUTHORISED:			
1,10,00,000 Equity Shares of Rs. 10/- each	1,100.00	75.00	75.00
(As at 31st March 2025 : 7,50,000 Equity Shares of Rs. 10/- each)			
(As at 31st March 2024 : 7,50,000 Equity Shares of Rs. 10/- each)			
ISSUED, SUBSCRIBED AND PAID UP			
72,05,000 Equity Shares of Rs. 10/- each fully paid-up	720.50	72.05	72.05
(As at 31st March 2025 : 7,20,500 Equity Shares of Rs. 10/- each)			
(As at 31st March 2024 : 7,20,500 Equity Shares of Rs. 10/- each)			
TOTAL	720.50	72.05	72.05

Reconciliation of number of shares outstanding at the end of the period/ year:

(In numbers)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity Shares at the beginning of the year	720,500	720,500	720,500
Add: Bonus shares issued during the year	6,484,500	-	-
Equity Shares at the end of the year	7,205,000	720,500	720,500

Aggregate numbers of equity shares issued other than cash during the last 5 years:

(In numbers)

Particulars	As at March 31, 2026
Aggregate numbers of shares alloted as fully paid up by way of bonus shares	6,484,500

Note:

1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.

2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.

3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

4) The Company has issued bonus shares in the ratio of 9:1 (i.e., 9 bonus shares for every 1 equity share held) on September 11, 2025

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2026	
	No. of Shares Held	% of Holding
Equity Share Holders		
Binod Kumar Kedia	2,700,000	37.47%
Anita Kedia	1,175,000	16.31%
Mrityunjay Commosales Pvt. Ltd.	875,000	12.14%
Shresth Kedia (Deceased)	2,215,000	30.74%
TOTAL	6,965,000	96.67%

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Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2025	
	No. of Shares Held	% of Holding
Equity Share Holders		
Binod Kumar Kedia	270,000	37.47%
Anita Kedia	117,500	16.31%
Mrityunjay Commosales Pvt. Ltd.	87,500	12.14%
Shresth Kedia	221,500	30.74%
TOTAL	696,500	96.67%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Binod Kumar Kedia	270,000	37.47%
Anita Kedia	117,500	16.31%
Mrityunjay Commosales Pvt. Ltd.	87,500	12.14%
Shresth Kedia	221,500	30.74%
TOTAL	696,500	96.67%

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2026		% Change during the period
	No. of Shares Held	% of Holding	
Binod Kumar Kedia	2,700,000	37.47%	0.00%
Anita Kedia	1,175,000	16.31%	0.00%
Mrityunjay Commosales Pvt. Ltd.	875,000	12.14%	0.00%
Shresth Kedia	2,215,000	30.74%	0.00%
TOTAL	6,965,000	96.67%	

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2025		% Change during the year
	No. of Shares Held	% of Holding	
Binod Kumar Kedia	270,000	37.47%	0.00%
Anita Kedia	117,500	16.31%	0.00%
Mrityunjay Commosales Pvt. Ltd.	87,500	12.14%	0.00%
Shresth Kedia	221,500	30.74%	0.00%
TOTAL	696,500	96.67%	

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2024		% Change during the year
	No. of Shares Held	% of Holding	
Binod Kumar Kedia	270,000	37.47%	0.00%
Anita Kedia	117,500	16.31%	0.00%
Hemlata Kedia	500	0.07%	0.00%
Mrityunjay Commosales Pvt. Ltd.	87,500	12.14%	0.00%
Shresth Kedia	221,500	30.74%	0.00%
TOTAL	697,000	96.74%	

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DETAILS OF RESERVE & SURPLUS AS RESTATED

ANNEXURE - VI
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
a) Balance in profit & loss			
Opening Balance	1,900.78	1,406.17	1,144.22
Add : Net profit/ (Loss) after Tax for the year	585.42	494.61	245.64
Less: Opening Adjustment of Fixed deposits	-	-	(5.77)
Add: Opening Adjustment for Prepaid Insurance	-	-	39.10
Less: Opening Gratuity Adjustment	-	-	(23.22)
Less: Opening depreciation Adjustment	-	-	(11.46)
Add: Opening income-tax Adjustment	-	-	8.71
Less: Opening balance written-off adjustment	-	-	(0.50)
Add: Opening deferred tax Adjustment	-	-	9.45
Less: Bonus Issued during the year	(648.45)	-	-
Closing Balance (a)	1,837.75	1,900.78	1,406.17
b) Securities Premium			
Opening Balance	192.25	192.25	192.25
Add: Received during the year	-	-	-
Closing Balance (b)	192.25	192.25	192.25
TOTAL (a+b)	2,030.00	2,093.03	1,598.42

DETAILS OF LONG TERM BORROWINGS AS RESTATED

ANNEXURE - VII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured			
Term Loan			
- Banks	-	119.06	231.41
Vehicle Loan			
- Banks	2.63	9.27	9.40
TOTAL	2.63	128.33	240.81

(Refer ANNEXURE - XXXVII for terms of security, repayment and other relevant details)

DETAILS OF DEFERRED TAX LIABILITIES/ (ASSETS) (NET) AS RESTATED

ANNEXURE - VIII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liabilities arising on account of:			
- Difference of WDV as per Companies Act, 2013 and Income-tax Act, 1961	28.02	28.21	27.64
- Expenses disallowed under Income-tax Act, 1961	(9.69)	(8.71)	(7.46)
TOTAL	18.33	19.50	20.18

DETAILS OF OTHER LONG TERM LIABILITIES AS RESTATED

ANNEXURE - IX
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Security Deposit	5.00	5.00	5.00
TOTAL	5.00	5.00	5.00

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DETAILS OF LONG TERM PROVISIONS AS RESTATED

ANNEXURE - X
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for Employee Benefit -			
Provision for Gratuity	32.96	30.77	25.58
TOTAL	32.96	30.77	25.58

DETAILS OF SHORT TERM BORROWINGS AS RESTATED

ANNEXURE - XI
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured			
Loan Repayable on demand			
a) Cash Credit from Banks	5,748.26	3,387.56	3,421.14
Current maturities of long-term debt	125.70	123.12	197.59
Unsecured			
a) Loans from related parties	571.93	475.47	470.90
b) Loans from body corporate	459.81	760.43	806.40
TOTAL	6,905.70	4,746.58	4,896.03

(Refer ANNEXURE - XXXVII for terms of security, repayment and other relevant details)

DETAILS OF TRADE PAYABLES AS RESTATED

ANNEXURE - XII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Due to Micro and Small Enterprises	37.69	29.63	35.06
Due to other than Micro and Small Enterprises	3,383.62	4,483.10	4,144.15
TOTAL	3,421.31	4,512.73	4,179.21

(Refer ANNEXURE - XXXI for ageing)

DETAILS OF OTHER CURRENT LIAIBILITES AS RESTATED

ANNEXURE - XIII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Payable for Expenses	1,464.24	2,044.79	1,587.90
Statutory Dues Payable	29.84	27.50	55.88
Brokerage Payable	142.31	103.54	0.95
Interest on MSME Payable	5.20	2.12	0.98
Employee Benefit Payable	-	8.74	25.61
Advance from Customers	6.46	26.22	26.33
TOTAL	1,648.05	2,212.91	1,697.65

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DETAILS OF SHORT TERM PROVISIONS AS RESTATED

ANNEXURE - XIV
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for Taxation (Net of Advance Tax, TDS and TCS)	65.66	63.42	11.55
Provision for Gratuity	5.55	3.84	4.07
Provision for CSR	8.66	-	-
TOTAL	79.87	67.26	15.62

DETAILS OF OTHER NON CURRENT ASSETS AS RESTATED

ANNEXURE - XVI
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good			
Security Deposits	6.09	6.09	4.44
Fixed Deposit with Schedule Bank (Maturity remaining of more than 12 months)	513.99	-	-
TOTAL	520.08	6.09	4.44

DETAILS OF INVENTORIES AS RESTATED

ANNEXURE - XVII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Inventories (lower of cost and net realisable value)			
Raw Materials	36.00	167.09	90.23
Work-in-Progress	941.39	1,640.73	1,462.19
Finished Goods	1,904.45	1,857.55	1,068.17
Stock-in-trade	-	-	-
TOTAL	2,881.84	3,665.37	2,620.59

DETAILS OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XVIII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good			
Trade Receivable More than Six Months	2,597.22	2,246.70	2,316.82
Trade Receivable Less than Six Months	7,829.69	7,144.48	6,885.94
TOTAL	10,426.91	9,391.18	9,202.76

(Refer ANNEXURE - XXXII for ageing)

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DETAILS OF CASH & BANK BALANCE AS RESTATED

ANNEXURE - XIX
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
a. Cash and Cash Equivalents			
Cash-on-Hand	19.57	6.22	2.16
Balance with banks in current account	30.75	50.93	81.90
b. Other Bank Balances			
Fixed Deposit receipts	534.06	198.83	338.04
(having original maturity of more than 3 months and remaining maturity of less than 12 months which includes deposits given as margin money or collateral against borrowings)			
TOTAL	584.38	255.98	422.10

DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED

ANNEXURE - XX
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured (considered good)			
Staff Advances	21.41	17.14	3.60
Advance to Suppliers	-	5.67	1.24
Prepaid IPO Expenses	11.60	10.10	-
Prepaid Expense	11.79	32.61	35.02
Balance with Government authorities	17.60	89.88	44.68
-			
TOTAL	62.40	155.40	84.54

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DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

ANNEXURE - XXI
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of Goods (Net of Discounts)	21,197.18	19,304.37	19,554.07
TOTAL	21,197.18	19,304.37	19,554.07

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXII
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on FDR	20.92	13.12	13.00
Insurance claim Received	2.57	-	-
Interest from Parties	-	-	0.94
Profit on Sale of Vehicle	-	1.97	0.69
Rent	17.81	15.66	15.65
Liabilities Written Back	1.42	8.44	5.02
TOTAL	42.72	39.19	35.30

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

ANNEXURE - XXIII
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Raw Material			
Opening Stock	167.09	90.23	58.24
Add: Purchase during the year	10,212.09	10,394.28	10,708.47
Less: Closing Stock	(36.00)	(167.09)	(90.23)
TOTAL	10,343.18	10,317.42	10,676.48

DETAILS OF PURCHASE OF STOCK IN TRADE AS RESTATED

ANNEXURE - XXIV
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Purchase of Stock-in-trade	486.09	318.00	236.14
TOTAL	486.09	318.00	236.14

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SHREE BALAJI (MALA) TEXTILES LTD.
KOLKATA

Shree Balaji (Mala) Textiles Limited
(Formerly known as Shree Balaji (Mala) Textiles Private Limited)
CIN: U17299WB2005PLC105711

DETAILS OF CHANGES IN INVENTORIES OF WORK-IN-PROGRESS AND FINISHED GOODS AS RESTATED

ANNEXURE - XXV

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Finished Goods			
Opening Stock	1,857.55	1,068.17	923.45
Less: Closing Stock	(1,904.45)	(1,857.55)	(1,068.17)
Total (a)	(46.90)	(789.38)	(144.72)
Work-In-Progress			
Opening Stock	1,640.73	1,462.19	1,282.89
Less: Closing Stock	(941.39)	(1,640.73)	(1,462.19)
Total (b)	699.34	(178.54)	(179.30)
TOTAL (a+b)	652.44	(967.92)	(324.02)

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

ANNEXURE - XXVI

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Director's Remuneration	59.00	75.00	120.00
Salaries and Wages	150.55	133.49	139.68
Contribution to provident and other funds	4.82	3.85	4.39
Staff Welfare Expenses	2.24	1.97	3.26
Gratuity Expense	3.90	4.96	6.42
TOTAL	220.51	219.27	273.75

DETAILS OF FINANCE COST AS RESTATED

ANNEXURE - XXVII

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on MSME	3.09	1.54	5.48
Interest Expense	713.84	621.78	645.92
Loan Processing Charges	13.22	7.30	6.67
Brokerage on Loan	7.46	0.78	-
Interest on statutory dues	4.06	0.25	3.42
TOTAL	741.67	631.65	661.49

DETAILS OF DEPRECIATION EXPENSE AS RESTATED

ANNEXURE - XXVIII

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation Expenses	35.99	37.35	38.52
TOTAL	35.99	37.35	38.52

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DETAILS OF OTHER EXPENSES AS RESTATED

ANNEXURE - XXIX

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Direct Expenses			
Processing Charges	475.79	670.50	493.77
Saree Polish Charges	50.96	24.65	26.39
Labour Charges	21.15	24.51	16.20
Saree Sample Charges	4.52	2.86	8.15
Saree Printing	5,595.71	5,717.11	5,476.67
Brokerage on Purchase	61.68	72.08	89.88
Brokerage on Sales	319.64	283.23	227.54
Stickers & Labels	45.47	38.58	43.70
Transport Charges	380.35	379.44	375.33
Clearing & Forwarding	77.99	91.93	66.36
Indirect Expenses			
Advertisement and Sales Promotion Expenses	317.92	321.81	319.52
Payment to Statutory Auditor	4.25	0.95	0.95
Payment to Cost Auditor	0.25	0.50	-
Bad debts	55.57	26.33	93.90
Bank charges	1.95	4.75	2.77
Directors Sitting Fees	6.25	-	-
Packing expenses	286.23	263.07	263.37
Printing & stationary expenses	2.98	8.96	3.93
Consultancy Charges	33.72	20.26	12.99
Electricity expenses	8.89	8.07	4.49
General expenses	46.38	46.95	30.06
Filling expenses	12.16	0.44	0.38
Insurance expenses	8.73	6.97	5.82
Keyman Insurance expenses	19.76	9.46	9.48
Legal Expenses	1.66	3.66	4.19
Postage and Courier Expense	3.44	3.55	3.01
Subscriptions	1.79	0.22	3.92
Donation	13.89	-	2.21
Pollution expenses	0.53	1.56	1.13
Other selling and distribution expenses	12.84	3.48	8.18
Rates & Taxes	2.23	11.36	2.37
Rate difference	20.89	6.85	39.53
Rent expense	14.49	21.05	12.67
Repair and maintenance expense	7.75	6.37	7.03
Motor car expenses	12.01	15.57	14.76
Travelling and conveyance	28.42	31.34	27.01
CSR Expense	8.66	-	-
Total	7,966.90	8,128.42	7,697.66
Note:			
(i) Payment to Auditors as:			
(a) As Auditors - Statutory Audit	1.20	0.65	0.65
(b) As Auditors - Tax Audit	0.30	0.30	0.30
(b) As Auditors - Certificates	2.75	-	-
Total	4.25	0.95	0.95

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DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEXURE - XV

(₹ In Lakhs)

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01.04.2025	ADDITIONS	DEDUCTIONS	AS AT 31.03.2026	UPTO 01.04.2025	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2026	AS AT 31.03.2026	AS AT 31.03.2025
Property, Plant & Equipment										
Plant and Machinery	18.82	-	-	18.82	2.33	2.98	-	5.31	13.51	16.49
Office Equipment's	15.85	2.50	-	18.35	12.13	1.98	-	14.11	4.24	3.72
Furniture and Fixtures	58.66	2.98	-	61.64	52.26	1.89	-	54.15	7.49	6.40
Electrical Fittings	39.69	3.95	-	43.64	34.59	1.57	-	36.16	7.48	5.10
Vehicles	47.36	-	-	47.36	20.44	8.38	-	28.82	18.54	26.92
Computer Systems	6.31	1.17	-	7.48	4.96	1.09	-	6.05	1.43	1.35
Building	522.23	-	-	522.23	198.27	15.74	-	214.01	308.22	323.96
Factory	73.25	-	-	73.25	48.27	2.37	-	50.64	22.61	24.98
Land	5.22	-	-	5.22	-	-	-	-	5.22	5.22
Total	787.39	10.60	-	797.99	373.25	36.00	-	409.25	388.74	414.14

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01.04.2024	ADDITIONS	DEDUCTIONS	AS AT 31.03.2025	UPTO 01.04.2024	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2025	AS AT 31.03.2025	AS AT 31.03.2024
Property, Plant & Equipment										
Plant and Machinery	0.07	18.75	-	18.82	0.06	2.27	-	2.33	16.49	0.01
Office Equipment's	25.22	2.33	11.70	15.85	21.24	1.98	11.09	12.13	3.72	3.98
Furniture and Fixtures	58.66	-	-	58.66	50.12	2.14	-	52.26	6.40	8.54
Electrical Fittings	40.79	-	1.10	39.69	34.67	0.96	1.04	34.59	5.10	6.12
Vehicles	52.27	15.20	20.11	47.36	29.09	10.12	18.77	20.44	26.92	23.18
Computer Systems	7.90	1.24	2.83	6.31	6.98	0.66	2.68	4.96	1.35	0.92
Building	522.23	-	-	522.23	181.68	16.59	-	198.27	323.96	340.55
Factory	73.25	-	-	73.25	45.65	2.62	-	48.27	24.98	27.60
Land	5.22	-	-	5.22	-	-	-	-	5.22	5.22
Total	785.61	37.52	35.74	787.39	369.49	37.34	33.58	373.25	414.14	416.12

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DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEXURE - XV
(₹ In Lakhs)

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01.04.2023	ADDITIONS	DEDUCTIONS	AS AT 31.03.2024	UPTO 01.04.2023	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2024	AS AT 31.03.2024	AS AT 31.03.2023
Property, Plant & Equipment										
Plant and Machinery	0.07	-	-	0.07	0.06	-	-	0.06	0.01	0.01
Office Equipment's	24.23	1.05	0.06	25.22	19.11	2.19	0.06	21.24	3.98	5.12
Furniture and Fixtures	57.75	0.91	-	58.66	47.32	2.80	-	50.12	8.54	10.43
Electrical Fittings	40.79	-	-	40.79	32.54	2.13	-	34.67	6.12	8.25
Vehicles	41.38	10.89	-	52.27	18.79	10.30	-	29.09	23.18	22.59
Computer Systems	6.93	0.97	-	7.90	6.27	0.71	-	6.98	0.92	0.66
Building	522.23	-	-	522.23	164.19	17.49	-	181.68	340.55	358.04
Factory	73.25	-	-	73.25	42.74	2.91	-	45.65	27.60	30.51
Land	5.22	-	-	5.22	-	-	-	-	5.22	5.22
Total	771.85	13.82	0.06	785.61	331.02	38.53	0.06	369.49	416.12	440.83

Shree Balaji (Mala) Textiles Limited
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CIN: U17299WB2005PLC105711

BIFURCATION OF OTHER INCOME AS RESTATED

ANNEXURE - XXX

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024	Nature
Other Income	42.72	39.19	35.30	
Net Profit Before Tax as	793.12	659.37	329.35	
Percentage	5.39%	5.94%	10.72%	

Source of Income

Interest on FDR	20.92	13.12	13.00	Recurring but not related to Business Activity
Insurance Claim Received	2.57	-	-	Non-Recurring and not related to Business Activity
Interest from Parties	-	-	0.94	Non-Recurring but related to Business Activity
Profit on Sale of Vehicle	-	1.97	0.69	Non-Recurring and not related to Business Activity
Rent	17.81	15.66	15.65	Recurring but not related to Business Activity
Liabilities Written Back	1.42	8.44	5.02	Recurring and not related to Business Activity
Total Other income	42.72	39.19	35.30	

Shree Balaji (Mala) Textiles Limited
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AGEING OF TRADE PAYABLES AS RESTATED

ANNEXURE - XXXI

(₹ In Lakhs)

I. Ageing of Trade Payables as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	37.69	-	-	-	37.69
(b) Others	3,383.62	-	-	-	3,383.62
(c) Disputed Dues - MSME	-	-		-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	3,421.31	-	-	-	3,421.31

II. Ageing of Trade Payables as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	29.63	-	-	-	29.63
(b) Others	4,482.78	0.07	0.25	-	4,483.10
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	4,512.41	0.07	0.25	-	4,512.73

III. Ageing of Trade Payables as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	35.06	-	-	-	35.06
(b) Others	4,118.71	1.64	-	23.80	4,144.15
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	4,153.77	1.64	-	23.80	4,179.21

Shree Balaji (Mala) Textiles Limited
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AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXII

(₹ In Lakhs)

I. Ageing of Trade Receivables as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	7,829.68	1,464.70	472.00	209.65	179.47	10,155.50
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	2.40	3.08	3.32	31.10	231.51	271.41
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	7,832.08	1,467.78	475.32	240.75	410.98	10,426.91

II. Ageing of Trade Receivables as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	7,139.53	1,143.78	425.89	218.86	139.48	9,067.54
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	4.95	0.91	36.39	96.42	184.97	323.64
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	7,144.48	1,144.69	462.28	315.28	324.45	9,391.18

III. Ageing of Trade Receivables as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	6,885.94	1,179.56	659.68	158.62	318.96	9,202.76
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	6,885.94	1,179.56	659.68	158.62	318.96	9,202.76

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DETAILS OF RELATED PARTY TRANSACTION AS RESTATED

ANNEXURE - XXXIII
(₹ In Lakhs)

a) Related Parties

Name of Related Party	Nature of Relationship
Binod Kumar Kedia	Chairman and Managing Director
Anita Kedia	Whole Time Director
Hemlata Kedia	Non-Executive Director
Shresth Kedia (Demise on March 03, 2026)	Director (till March 03, 2026)
Sulochana Devi Kedia	Relative of Director
Manoj Kumar Kedia	Relative of Director
Shivam Kedia	Chief Financial Officer (appointed as on June 5th, 2025)
Simran Kedia	Relative of Director
Rishika Kedia	Relative of Director (till March 22, 2026) Director (w.e.f. March 23, 2026)
Shrijay Kedia	Relative of Director
Shresth Kedia (HUF)	Director's HUF
Binod Kumar Kedia(HUF)	Director's HUF
Manoj Kumar Kedia HUF	Director's HUF
Shree Jai Hanuman Printing Works (Pro. Late Shresth Kedia)	Director's Proprietorship Firm (closed due to demise of Shresth Kedia on March 03, 2026)
Mrityunjay Commosales Pvt. Ltd	Director's having common control over the entity
M/s Shree Savya (Partner's Anita Kedia & Shivam Kedia)	Director's Partnership Firm
M/s Shreejay Creations (Pro. Late Shresth Kedia)	Director's Proprietorship Firm
Naina Saha	Company Secretary (appointed as on June 5th, 2025)

b) Details of transactions with Related Parties

(₹ In Lakhs)

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the year ended March 31, 2026	Amount outstanding as on March 31, 2026 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2025	Amount outstanding as on March 31, 2025 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2024	Amount outstanding as on March 31, 2024 (Payable)/ Receivable
Binod Kumar Kedia	Chairman and Managing Director	Salary Payable	36.00	-	36.00	-	36.00	(3.49)
		Expenses on behalf of company	7.86	-	15.83	-	-	-
		Loan Received	80.00	(183.40)	7.00	(112.19)	67.00	(114.87)
		Loan Repaid	8.79		9.68		-	
Anita Kedia	Whole Time Director	Salary Payable	12.00	-	12.00	-	30.00	(5.64)
		Loan Received	25.00	(116.50)	10.00	(103.00)	88.00	(93.00)
		Loan Repaid	11.50		-		32.00	
Hemlata Kedia	Non-Executive Director	Salary Payable	-	-	15.00	-	24.00	(8.30)
		Sitting Fees	5.25					
		Loan Received	6.00	(101.82)	12.00	(102.32)	60.00	(90.32)
		Loan Repaid	6.50		-		-	
Rishika Kedia	Relative of Director (till March 22, 2026) Director (w.e.f. March 23, 2026)	Salary Payable	-	-	-	-	-	-
		Loan Received	50.00	-	-	-	-	-
		Loan Repaid	50.00		-		-	
Shresth Kedia	Director (Demise on March 03, 2026)	Salary Payable	11.00	-	12.00	-	30.00	(7.74)
		Loan Received	51.00	(61.14)	56.29	(48.89)	67.00	(65.60)
		Loan Repaid	38.75		73.00		41.00	
Sulochana Devi Kedia	Relative of Director	Loan Received	-	(12.94)	-	(12.94)	-	(12.94)
		Loan Repaid	-		-		-	
Manoj Kumar Kedia	Relative of Director	Brokerage Paid	-	-	3.00	-	12.00	(0.95)
		Loan Received	-	(43.58)	4.00	(43.58)	19.74	(41.62)
		Loan Repaid	-		2.04		-	
Simran Kedia	Relative of Director	Loan Received	-	(1.65)	-	(1.65)	-	(1.65)
		Loan Repaid	-		-		-	
Shivam Kedia	Chief Financial Officer (appointed as on June 5th, 2025)	Salary Paid*	9.75	-	1.50	-	6.00	(0.44)
		Loan Received	-	(12.00)	-	(12.00)	8.00	(12.00)
		Loan Repaid	-		-		-	
Naina Saha	Company Secretary	Salary Paid	2.44	-	-	-	-	

*Salary paid to Shivam Kedia (Chief Financial Officer) in FY 2024-25 is only for 3 months

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Enterprises Influenced by Key Managerial Person(KMP)

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the year ended March 31, 2026	Amount outstanding as on March 31, 2026 (Payable)/ Receivable	Amount of transaction during the period ended March 31, 2025	Amount outstanding as on March 31, 2025 (Payable)/ Receivable	Amount of transaction during the period ended March 31, 2024	Amount outstanding as on March 31, 2024 (Payable)/ Receivable
Binod Kumar Kedia (HUF)	Director's HUF	Loan Received	-	(23.75)	-	(23.75)	5.00	(23.75)
		Loan Repaid	-		-		-	
Manoj Kumar Kedia (HUF)	Director's HUF		-	-	-	-	-	-
		Loan Received	-	(15.15)	-	(15.15)	5.00	(15.15)
		Loan Repaid	-		-		-	
Shree Jai Hanuman Printing Works (Pro. Late Shresth Kedia)	Director's Proprietorship Firm (closed due to demise of Shresth Kedia on March 03, 2026)	Lace Border Charges	-	-	-	-	-	-
		Discount on purchase	-	-	-	-	-	-
		Purchase of Fixed Asset	-	-	19.51	-	-	-
M/s Shree Savya (Partner's Anita Kedia & Shivam Kedia)	Director's Partnership Firm	Expense of Savya	-	-	-	-	0.25	-
		Advance paid	-	-	-	-	15.00	19.72
		Liabilities written off						
		Purchases	0.23	-	0.70	4.91	1.11	(21.77)
		Sales	-	-	0.38	-	0.10	-
M/s Shreeyas Creations (Pro. Late Shresth Kedia)	Director's Proprietorship Firm	Purchases	0.90	-	0.27	-	7.21	-
		Sales	32.17	56.84	23.27	39.00	35.90	30.13

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DISCLOSURE UNDER AS-15 AS RESTATED **ANNEXURE - XXXIV**

A. DEFINED CONTRIBUTION PLAN

Particulars	For the year ended March 31, 2026 (₹ In Lakhs)	For the year ended March 31, 2025 (₹ In Lakhs)	For the year ended March 31, 2024 (₹ In Lakhs)
Employers' Contribution to Provident Fund and ESIC	4.82	3.85	4.39

B. DEFINED BENEFIT OBLIGATION
1) Gratuity

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

Valuation Method: Projected Unit Credit

I. ASSUMPTIONS:	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Discount Rate	7.25%	6.75%	7.20%
Salary Escalation	7.00%	7.00%	7.00%
Expected Return on Plan Asset	NA	NA	NA
Withdrawal Rates	Age 25 & Below : 10 % p.a.	Age 25 & Below : 10 % p.a.	Age 25 & Below : 10 % p.a.
	25 to 35 : 8 % p.a.	25 to 35 : 8 % p.a.	25 to 35 : 8 % p.a.
	35 to 45 : 6 % p.a.	35 to 45 : 6 % p.a.	35 to 45 . 6 % p.a.
	45 to 55 : 4 % p.a.	45 to 55 : 4 % p.a.	45 to 55 : 4 % p.a.
	55 & above : 2 % p.a	55 & above : 2 % p.a.	55 & above : 2 % p.a.
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	60 years	60 years	60 years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year ended (₹ In Lakhs)	For the year ended (₹ In Lakhs)	For the year ended (₹ In Lakhs)
Present Value of Defined Benefit Obligation as at the beginning of the year	34.61	29.65	23.23
Past Service Cost	-	-	-
Current Service Cost	5.59	5.10	4.43
Interest Cost	2.21	1.99	1.61
(Benefit paid)	-	-	-
Actuarial (gains)/losses	(3.90)	(2.13)	0.38
Present value of benefit obligation as at the end of the period/year	**38.51**	**34.61**	**29.65**

III. ACTUARIAL GAINS/LOSSES:	For the year ended (₹ In Lakhs)	For the year ended (₹ In Lakhs)	For the year ended (₹ In Lakhs)
Actuarial (gains)/losses on obligation for the year	(3.90)	(2.13)	0.38
Actuarial (gains)/losses on asset for the year	-	-	-
Actuarial (gains)/losses recognized in income & expenses	(3.90)	(2.13)	0.38

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IV. AMOUNT RECOGNIZED IN THE BALANCE SHEET:	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
	(₹ In Lakhs)	(₹ In Lakhs)	(₹ In Lakhs)
Fair value of plan assets at the end of the year	-	-	-
(Present value of benefit obligation as at the end of the year)	(38.51)	(34.61)	(29.65)
Funded status/(Unfunded)	(38.51)	(34.61)	(29.65)
Unrecognized past service cost at the end of the period	-	-	-
Unrecognized transitional liability at the end of the period	-	-	-
Net (liability)/asset recognized in the balance sheet	(38.51)	(34.61)	(29.65)

V. AMOUNT RECOGNIZED AS LONG-TERM & SHORT-TERM IN BALANCE SHEET:	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
	(₹ In Lakhs)	(₹ In Lakhs)	(₹ In Lakhs)
Non-Current Obligation	(32.96)	(30.77)	(25.58)
Current Obligation	(5.55)	(3.84)	(4.07)
Net (liability)/asset recognized in the balance sheet	(38.51)	(34.61)	(29.65)

VI. EXPENSES RECOGNISED	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
	(₹ In Lakhs)	(₹ In Lakhs)	(₹ In Lakhs)
Past service cost	-	-	-
Current service cost	5.59	5.10	4.43
Interest cost	2.21	1.99	1.61
Benefit Paid	-	-	-
Expected return on Plan Asset	-	-	-
Actuarial (gains)/losses	(3.90)	(2.13)	0.38
Expense charged to the Statement of Profit and Loss	3.90	4.96	6.42

VII. BALANCE SHEET RECONCILIATION:	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
	(₹ In Lakhs)	(₹ In Lakhs)	(₹ In Lakhs)
Opening net liability	34.61	29.65	23.23
Expense as above	3.90	4.96	6.42
Movement in contributions by employer	-	-	-
Transfer in / (out) Obligation	-	-	-
Transfer in / (out) Plant Asset	-	-	-
Contributions to Plan Asset	-	-	-
Net liability/(asset) recognized in the balance sheet	38.51	34.61	29.65

VIII. EXPERIENCE ADJUSTMENTS	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
	(₹ In Lakhs)	(₹ In Lakhs)	(₹ In Lakhs)
On Plan Liability (Gains)/Losses	(2.21)	(3.51)	(0.25)
On Plan Asset (Gains)/Losses	-	-	-

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SUMMARY OF ACCOUNTING RATIOS AS PER ICDR AS RESTATED — ANNEXURE - XXXV

(₹ In Lakhs, except per share data and ratios)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Restated Profit after Tax as per Profit & Loss Statement (A)	585.42	494.61	245.64
Tax Expense (B)	207.70	164.76	83.71
Depreciation expense (C)	35.99	37.35	38.52
Interest Cost (D)	720.99	623.57	654.82
Weighted Average Number of Equity Shares at the end of the Year (Pre Bonus) (E-1)	7,205,000	720,500	720,500
Weighted Average Number of Equity Shares at the end of the Year (Post Bonus) (E-2)	7,205,000	7,205,000	7,205,000
Number of Equity Shares outstanding at the end of the Year (Pre-bonus) (F1)	7,205,000	720,500	720,500
Number of Equity Shares outstanding at the end of the Year (Post-bonus) (F2)	7,205,000	7,205,000	7,205,000
Nominal Value per Equity share (₹) (G)	10.00	10.00	10.00
Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	2,750.50	2,165.08	1,670.47
Current Assets (I)	13,955.53	13,467.93	12,329.99
Current Liabilities (J)	12,054.93	11,539.48	10,788.51
Earnings Per Share - Basic & Diluted[1 & 2] (₹) (Pre-Bonus)	**8.13**	**68.65**	**34.09**
Earnings Per Share - Basic & Diluted[1 & 2] (₹) (Post-Bonus)	**8.13**	**6.86**	**3.41**
Return on Net Worth[1 & 2] (%)	**21.28%**	**22.84%**	**14.70%**
Net Asset Value Per Share[1] (₹) (Pre-Bonus)	**38.17**	**300.50**	**231.85**
Net Asset Value Per Share[2] (₹) (Post-Bonus)	**38.17**	**30.05**	**23.18**
Current Ratio[1]	**1.16**	**1.17**	**1.14**
Earning before Interest, Tax and Depreciation [1] (EBITD)	**1,550.10**	**1,320.29**	**1,022.69**

Notes -

1. Ratios have been calculated as below:

Earnings Per Share (₹) (EPS) : $\frac{A}{E1 \& E2}$

Return on Net Worth (%): $\frac{A}{H}$

Net Asset Value per equity share (₹): $\frac{H}{F1 \& F2}$

Current Ratio: $\frac{I}{J}$

Earning before Interest, Tax and Depreciation and Amortization (EBITDA): A + (B+C+D)

2. The Company has issued bonus shares in the ratio of 9:1 (i.e., 9 bonus shares for every 1 equity share held) on September 11, 2025.

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STATEMENT OF TAX SHELTERS AS RESTATED

ANNEXURE - XXXVI

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Profit before tax as per books (A)	793.13	659.37	329.35
Income Tax Rate* (%)	25.17%	25.17%	25.17%
Tax at notional rate on profits	199.61	165.95	82.89
Adjustments :			
Permanent Differences(B)			
Expenses disallowed under Income Tax Act, 1961			
- Donation	13.89	-	2.21
- Interest on Advance Tax	4.06	-	-
- CSR Expense	8.66	-	-
- Interest on MSME	3.09	-	5.48
- Stamp Duty, Interest and Penalties	7.75	-	-
Disallowance under section 36			
- EPF Employee Share	-	-	0.23
- ESIC Employee Share	-	-	0.05
Total Permanent Differences(B)	37.45	-	7.97
Income considered separately (C)			
Rent Received	(17.81)	(15.66)	(15.66)
Interest Income	(20.92)	(13.12)	(13.94)
Total Income considered separately (C)	(38.73)	(28.78)	(29.60)
Timing Differences (D)			
Depreciation as per Companies Act, 2013	35.99	37.35	38.52
Depreciation as per Income Tax Act, 1961	(35.20)	(38.92)	(38.11)
Profit on sale of fixed assets	-	(1.97)	-
Asset written-off	-	1.24	-
Gratuity	3.91	4.96	6.42
Total Timing Differences (D)	4.70	2.66	6.83
Net Adjustments E = (B+C+D)	3.42	(26.12)	(14.80)
Tax expense / (saving) thereon	0.86	(6.57)	(3.72)
Income from House Property (F)			
Rent Received	17.81	15.66	15.66
Less. Municipal Taxes Paid	-	-	-
Net Annual Value	17.81	15.66	15.66
Less: Standard Deduction (30%)	(5.34)	(4.70)	(4.70)
Income from House Property (F)	12.47	10.96	10.96
Income from Other Sources (G)			
Interest Income	20.92	13.12	13.00
Interest on Income Tax Refund	-	-	0.95
Income from Other Sources (G)	20.92	13.12	13.95
Taxable Income/(Loss) (A+E+F+G)	829.94	657.33	339.46
Income Tax as returned/computed	208.88	165.44	85.43
Tax paid as per normal or MAT	Normal	Normal	Normal

**The Company has opted for income tax rates specified under section-115BAA of Income Tax Act, 1961 from AY 2021-22.*

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ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:

ANNEXURE - XXVII

S.No	Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of O/S Instalments	Instalment (₹)	Outstanding as on March 31, 2026 (₹ In Lakhs)	Outstanding as on March 31, 2025 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)
1	HDFC BANK (Cash Credit Limit)	Primary Security: Debtors, Stock Collateral Security: Commercial Property, Existing Personal Guarantee, Fas-208697. Fixed Deposit, Industrial Open Land, Residential Land, Self Occupied Commercial Property, Self Occupied Commercial Property. 1. Action Area II, Plot No 1866 Block No Aa-ne New Town Mouza Raigachhi J l No 12 Premises No 30 Street No 0669 Near Astral Tower Kolkata West Bengal 700135. (Vacant Land) (Binod Kumar Kedia) 2. Sur No 799/paiki - 1 And Sur No 799/paiki - 2 Plot No 17 Jetpur Shri Balaji Textile Pvt Ltd Nr-railway Crossing Jetpur Opp Bhadar Rajkot Gujarat 360001 (Industrial - Open Land) (Shree Balaji Mala Textile Pvt Ltd) 3. Premises No 65 Sir Hariram Goenka Street (Formally Known As Banstalal Street) Bangur Arcade Gr Fl Office Space Nos G005, G006 & G007 Ward No 22 Ps Posta Nr Satayanarayan Park A c Market Kolkata West Bengal 700007. (Commercial Shop) (Shree Balaji Mala Textile Pvt Ltd) 4 Unit No-g 2nd Floor Sandhipur Po Jaynagar Ps Sakrail Dist. Howrah Merrill Logistic Park Nr-industrial Food Park Andul Mauri West Bengal 711302. (Commercial Property) (Shree Balaji Mala Textile S Pvt Ltd) 5. Premises No 65 Sir Hariram Goenka Street (Formally Known As Banstalal Street) Bangur	Repayable in 12 Months	3,400.00	9.28% linked with REPO Rate + spread of 3.03& (Repo Rate- 6.25%)	12	NA	NA	3,291.53	3,387.56	3,131.70
3	HDFC BANK (GECLGS)		Repayable in 60 Months	342.00	9.25% linked with REPO Rate + spread of 3& (Repo Rate- 6.25%)	61	12 (includes last EMI of Rs 6,61,106)	10,75,653	119.06	231.41	333.88
5	HDFC BANK (Car Term Loan)	Hypothecation of Car	Repayable in 39 Months	13.00	9.30%	39	19	38,752	6.82	10.64	-
6	HDFC BANK (Car Term Loan)	Hypothecation of Car	Repayable in 39 Months	10.07	8.75%	39	4	29,750	1.17	4.48	7.51
7	HDFC BANK (Car Term Loan)	Hypothecation of Car	Repayable in 39 Months	11.06	8.75%	39	4	32,676	1.28	4.92	8.25
8	ICICI BANK (Cash Credit)	For Securty: Fixed Deposit and Current Assets Guarantors: Binod Kumar Kedia, Anita Kedia, Hemlata Kedia, Shresth Kedia.	Repayable on Demand	1,500.00	8.25%	NA	NA	NA	958.75	-	-

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9	UNION BANK (Cash Credit)	For Mortgage: First and exclusive mortgage charge on Residential Property being All that piece and parcel of the land measuring about 4.1221 Cottahs together with construction measuring about 5268 Sq Ft lying and situated at Plot no 83, Block no CF, Sector I, in Northern Salt Lake City Extension Area, in District North 24 pgs, Kolkata 700064, PS Bidhannagar owned by Binod Kumar Kedia and Anita Kedia First Pari passu Charge on Stock, Book Debt along with other current assets both pressure and future Guarantors: Binod Kumar Kedia, Anita Kedia, Hemlata Kedia, Shresth Kedia.	Repayable on Demand	1,500.00	10.00%	NA	NA	NA	1,497.98	-	-
10	ANITA KEDIA	Unsecured	Repayable on Demand	125.00	NA	NA	NA	NA	116.50	103.00	93.00
11	AYUSH TRADERS PRIVATE LIMITED	Unsecured	Repayable on Demand	55.00	12.00%	NA	NA	NA	50.00	50.00	52.69
13	BINOD KUMAR KEDIA (HUF)	Unsecured	Repayable on Demand	25.00	NA	NA	NA	NA	23.75	23.75	23.75
14	BINOD KUMAR KEDIA	Unsecured	Repayable on Demand	200.00	NA	NA	NA	NA	183.40	112.19	114.87
18	HARSHVI CREATIONS PRIVATE LIMITED	Unsecured	Repayable on Demand	25.00	13.00%	NA	NA	NA	25.00	25.00	-
19	HEMLATA KEDIA	Unsecured	Repayable on Demand	105.00	NA	NA	NA	NA	101.82	102.32	90.32
21	KABERI SALES PRIVATE LIMITED	Unsecured	Repayable on Demand	35.00	9.00%	NA	NA	NA	0.93	-	-
22	KAMALDEEP VANIJYA PRIVATE LIMITED (Refer Note below)	Unsecured	Repayable on Demand	25.00	NA	NA	NA	NA	27.70	25.00	-
23	MANOJ KUMAR KEDIA (HUF)	Unsecured	Repayable on Demand	15.25	NA	NA	NA	NA	15.15	15.15	15.15
24	MANOJ KUMAR KEDIA	Unsecured	Repayable on Demand	45.00	NA	NA	NA	NA	43.58	43.58	41.62
25	MOHIT VANIJYA PRIVATE LIMITED	Unsecured	Repayable on Demand	200.00	12.00%	NA	NA	NA	150.00	109.68	-
27	ONEMAX YARN MERCHANTS PRIVATE LIMITED	Unsecured	Repayable on Demand	75.00	9.00%	NA	NA	NA	46.90	58.29	73.24
28	ONERISE TRADEMART PRIVATE LIMITED	Unsecured	Repayable on Demand	65.00	9.00%	NA	NA	NA	6.60	64.32	64.33
29	OVERLINE FABRICS PRIVATE LIMITED	Unsecured	Repayable on Demand	56.00	9.00%	NA	NA	NA	1.89	1.89	55.56
30	PRABHUKRIPA DEALCOM PRIVATE LIMITED	Unsecured	Repayable on Demand	135.00	9.00%	NA	NA	NA	114.72	132.42	132.45
31	RAGHUVAR MERCHANTS PRIVATE LIMITED	Unsecured	Repayable on Demand	80.00	9.00%	NA	NA	NA	5.90	64.95	76.75
32	RAHAGIR TRADE AND FINANCE PVT LTD	Unsecured	Repayable on Demand	25.00	9.00%	NA	NA	NA	25.00	-	
33	RUDRAPRAYAG INFRA DEVELOPERS PRIVATE LIMITED	Unsecured	Repayable on Demand	45.00	9.00%	NA	NA	NA	4.58	43.78	43.79
34	SHIVAM KEDIA	Unsecured	Repayable on Demand	12.00	NA	NA	NA	NA	12.00	12.00	12.00
36	SHRESTH KEDIA	Unsecured	Repayable on Demand	95.00	NA	NA	NA	NA	61.14	48.89	65.60
37	SIMRAN KEDIA	Unsecured	Repayable on Demand	1.65	NA	NA	NA	NA	1.65	1.65	1.65
39	SULOCHANA DEVI KEDIA	Unsecured	Repayable on Demand	13.00	NA	NA	NA	NA	12.94	12.94	12.94
40	TIRUPATI VANCOM PRIVATE LIMITED	Unsecured	Repayable on Demand	30.00	13.00%	NA	NA	NA	0.59	30.00	30.00
	Aggregate amount of loans guaranteed by directors & others								5,867.32	3,618.97	3,843.78

Note : The outstanding amount exceeds the sanctioned loan amount on account of accumulated interest forming part of the total loan liability as at the reporting date.

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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED — **ANNEXURE - XXXVIII**

(₹ In Lakhs)

Particulars	As at March 31,2026	As at March 31,2025	As at March 31,2024
I. Contingent Liabilities			
(a) claims against the company not acknowledged as debt;	-	-	-
(b) guarantees excluding financial guarantees; and	-	-	-
(c) other money for which the company is contingently liable	-	-	-
II. Commitments			
(a) estimated amount of contracts remaining to be executed on capital	-	-	-
(a) claims against the company not acknowledged as debt;	-	-	-
(b) guarantees excluding financial guarantees; and	-	-	-
(c) other money for which the company is contingently liable	-	-	-

EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR AS RESTATED : — **ANNEXURE - XXXIX**

(₹ In Lakhs)

Particulars	As at March 31,2026	As at March 31,2025	As at March 31,2024
(a) Royalty	-	-	-
(b) Know-How	-	-	-
(c) Professional and consultation fees	-	-	-
(d) Interest	-	-	-
(e) Purchase of Components and spare parts	-	-	-
(f) Others	-	-	-

EARNINGS IN FOREIGN EXCHANGE AS RESTATED: — **ANNEXURE - XL**

(₹ In Lakhs)

	Particulars	As at March 31,2026	As at March 31,2025	As at March 31,2024
(a)	Export of goods calculated on F.O.B. basis			-
(b)	Royalty, know-how, professional and consultation fees	-	-	-
(c)	Interest and dividend	-	-	-
(d)	Other income	-	-	-

DUES TO MICRO AND SMALL ENTERPRISES AS RESTATED — **ANNEXURE - XLI**

(₹ In Lakhs)

Particulars	As at March 31,2026	As at March 31,2025	As at March 31,2024
(a) Dues remaining unpaid to any supplier at the end of each accounting year			
-Principal	37.69	29.63	35.06
-Interest on the above	5.20	2.12	0.98
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-
(d) Amount of Interest Accrued and remaining unpaid.	5.20	2.12	0.98
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-

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ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013: ANNEXURE - XLII

i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
ii. The Company has not revalued its Property, Plant and Equipment.
iii. The Company had not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
(a) repayable on demand or
(b) without specifying any terms or period of repayment
iv. The Company does not have any capital work-in-progress.
v. The Company does not have any intangible assets under development .
vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
vii The Company has availed borrowings from banks on the basis of security of current assets and however the company has submitted monthly returns or statements of current assets with the banks which are as follows:-

FY 2025-26

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ In Lakhs)	Amount as reported in the quarterly return/ statement (₹ In Lakhs)	Amount of difference (₹ In Lakhs)	Reason for discrepancies
Q1	HDFC Bank	Stock statement	5,073.24	3,257.63	1,815.61	Due to non Completion of bank & book entries
Q1		Book debts	8,438.53	8,416.50	22.03	
Q2	HDFC Bank	Stock statement	4,007.65	3,198.11	809.54	Due to non Completion of bank & book entries
Q2		Book debts	10,580.25	10,492.11	88.14	
Q3	HDFC Bank	Stock statement	5,562.13	3,043.64	2,518.49	Due to non Completion of bank & book entries
Q3		Book debts	9,000.46	7,340.71	1,659.75	
Q4	HDFC Bank, ICICI Bank, Union Bank	Stock statement	2,881.84	3,347.73	(465.89)	Due to non Completion of bank & book entries
Q4		Book debts	10,426.91	10,422.65	4.26	

FY 2024-25

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ In Lakhs)	Amount as reported in the quarterly return/ statement (₹ In Lakhs)	Amount of difference (₹ In Lakhs)	Reason for discrepancies
Q1	HDFC Bank	Stock statement	3,945.76	3,316.47	629.29	Due to non Completion of bank & book entries
Q1		Book debts	8,029.71	8,029.71	-	
Q2	HDFC Bank	Stock statement	3,172.96	3,496.12	(323.16)	Due to non Completion of bank & book entries
Q2		Book debts	9,255.69	9,255.69	-	
Q3	HDFC Bank	Stock statement	4,442.42	3,178.33	1,264.09	Due to non Completion of bank & book entries
Q3		Book debts	7,552.33	8,052.16	(499.83)	
Q4	HDFC Bank	Stock statement	3,665.37	3,104.26	561.11	Due to non Completion of bank & book entries
Q4		Book debts	9,391.18	9,374.42	16.76	

FY 2023-24

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ In Lakhs)	Amount as reported in the quarterly return/ statement (₹ In Lakhs)	Amount of difference (₹ In Lakhs)	Reason for discrepancies
Q1	HDFC Bank	Stock statement	3,212.94	3,374.05	(161.11)	Due to non Completion of bank & book entries
Q1		Book debts	8,469.50	8,469.50	-	
Q2	HDFC Bank	Stock statement	2,893.01	3,068.92	(175.91)	Due to non Completion of bank & book entries
Q2		Book debts	9,462.57	9,462.57	-	
Q3	HDFC Bank	Stock statement	3,661.60	3,757.22	(95.62)	Due to non Completion of bank & book entries
Q3		Book debts	8,138.08	8,138.08	-	
Q4	HDFC Bank	Stock statement	2,620.59	2,508.66	111.93	Due to non Completion of bank & book entries
Q4		Book debts	9,202.76	9,265.74	(62.98)	

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viii. The company is not declared as willful defaulter by any bank or financial institution or other lender.

ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

xi. The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xii. Significant Accounting Ratios:

Ratios	Numerator	Denominator	For the year ended March 31, 2026	For the year ended March 31, 2025	Variation (%)
(a) Current Ratio	Current Assets	Current Liabilities	1.16	1.17	(0.81%)
(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	2.51	2.25	11.55%
(c) Debt Service Coverage Ratio	EBITDA	Debt Service	1.18	0.99	19.40%
(d) Return on Equity Ratio	PAT	Average Shareholder's Equity	23.82%	25.79%	(7.65%)
(e) Inventory turnover ratio	Cost of goods sold	Average Inventory	3.51	3.08	14.03%
(f) Trade Receivables turnover ratio	Net Sales	Average Trade Receivable	2.14	2.08	3.02%
(g) Trade payables turnover ratio	Credit Purchases	Average Trade Payables	2.70	2.46	9.41%
(h) Net capital turnover ratio	Net Sales	Average Working Capital	11.07	11.13	(0.49%)
(i) Net profit ratio	Net Profit after tax	Net Sales	2.76%	2.56%	7.79%
(j) Return on Capital employed	EBIT	Capital Employed	15.65%	18.17%	(13.91%)
(k) Return on investment	Profit on sale + Dividend	Average Non-Current/Current Investment	NA	NA	NA

Reasons for Variation more than 25%:

(a) Debt Service Coverage Ratio : Ratio is increased mainly due to increase in earning earning before interest, tax and depreciation.

Ratios	Numerator	Denominator	For the year ended March 31, 2025	For the year ended March 31, 2024	Variation (%)
(a) Current Ratio	Current Assets	Current Liabilities	1.17	1.14	2.12%
(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	2.25	3.08	(26.78%)
(c) Debt Service Coverage Ratio	EBITDA	Debt Service	0.99	0.95	4.14%
(d) Return on Equity Ratio	PAT	Average Shareholder's Equity	25.79%	15.87%	62.49%
(e) Inventory turnover ratio	Cost of goods sold	Average Inventory	3.08	4.33	(29.04%)
(f) Trade Receivables turnover ratio	Net Sales	Average Trade Receivable	2.08	2.04	1.92%
(g) Trade payables turnover ratio	Credit Purchases	Average Trade Payables	2.46	2.58	(4.43%)
(h) Net capital turnover ratio	Net Sales	Average Working Capital	11.13	13.09	(14.97%)
(i) Net profit ratio	Net Profit after tax	Net Sales	2.56%	1.26%	103.96%
(j) Return on Capital employed	EBIT	Capital Employed	18.17%	14.41%	26.07%
(k) Return on investment	Profit on sale + Dividend	Average Non-Current/Current Investment	NA	NA	NA

Reasons for Variation more than 25%:

(a) Debt-Equity Ratio : Ratio is decreased mainly due to decrease in total debt and increase in reserves and surplus

(b) Debt Service Coverage Ratio : Ratio is increased mainly due to increase in earning earning before interest, tax and depreciation.

(c) Return on Equity Ratio : Ratio is increased mainly due to decrease in cost.

(d) Inventory turnover ratio : Ratio is decreased mainly due to increase in closing inventory.

(e) Net profit ratio : Ratio is increased mainly due to decrease in cost.

(f) Return on Capital employed : Ratio is increased mainly due to decrease in cost.

Shree Balaji (Mala) Textiles Limited
(Formerly known as Shree Balaji (Mala) Textiles Private Limited)
CIN: U17299WB2005PLC105711

xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

xiv A. 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xv. The Company does not have undisclosed 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).

xvi. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year

xvii CORPORATE SOCIAL RESPONSIBILITY (SECTION 135 OF COMPANIES ACT'2013)

(₹ In Lakhs)

Particulars	As at March 31, 2026
Amount Required to be spent by the company during the year	8.66
Amount of expenditure incurred	-
Shortfall at the end of the year/period	8.66
Total of previous years shortfall	-
Reason for Short-fall	During the financial year, the Company could not identify a suitable project for Corporate Social Responsibility activities, and consequently, no CSR expenditure was incurred during the said period.
Nature of CSR Activities	NA
Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	NA
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	NA
The following table sets forth, for the period indicated, the details of movement in provision pertaining to CSR related activities :	
Opening balance of provision	-
Add: Provision made during the period/year	8.66
Less: Payment made during the period/year	-
Closing balance	8.66
Excess amount Spent as per section 135(5)	-
Carry Forward	-

Note to Corporate Social
1 The provision of section 135 of the Act is not applicable to company for the FY 2023-24 and FY 2024-25.

CAPITALISATION STATEMENT AS AT MARCH 31, 2026 ANNEXURE - XLIII

(₹ In Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short term debt (excluding current maturities) (A)	6,780.00	-
Long Term Debt (including current maturities) (B)	128.33	-
Total debts (C)	6,908.33	-
Shareholders' funds		
Share capital	720.50	-
Reserve and surplus - as Restated	2,030.00	-
Total shareholders' funds (D)	2,750.50	-
Long term debt / shareholders funds (B/D)	0.05	-
Total debt / shareholders funds (C/D)	2.51	-

Signatures to Annexures Forming Part of the Restated Financial Statements
For and on behalf of the Board of Directors

Shivamkedia Naina Saha

Binod Kumar Kedia	Anita Kedia	Shivam Kedia	CS Naina Saha
(Chairman and Managing Director)	(Whole-time Director)	(Chief Financial Officer)	(Company Secretary)
DIN: 0102883	DIN: 01888538	Place: Kolkata	M. No. A65981
Place: Kolkata	Place: Kolkata	Date: 10/06/2026	Place: Kolkata
Date: 10/06/2026	Date: 10/06/2026		Date: 10/06/2026

SHREE BALAJI (MALA) TEXTILES LTD.
Binod Kumar Kedia
DIRECTOR

SHREE BALAJI (MALA) TEXTILES LTD.
Anita Kedia
DIRECTOR

BANKA & CO
Chartered Accountants
KOLKATA