Jaytee Alloys & Components Limited

(Formerly Jaytee Alloys & Components Pvt. Ltd.)

Regd. Office Address and Mfg. Unit I : A33/11, Site-4, Sahibabad, Ghaziabad, Uttar Pradesh, India, 201010
CIN : U24203UP2024PLC202623

NOTICE of 2ND ANNUAL GENERAL MEETING

SHORTER NOTICE IS HEREBY GIVEN THAT THE 2ND ANNUAL GENERAL MEETING OF THE SHAREHOLDERS OF M/S JAYTEE ALLOYS & COMPONENTS LIMITED (FORMERLY JAYTEE ALLOYS & COMPONENTS PRIVATE LIMITED) TO BE HELD ON WEDNESDAY, SEPTEMBER 30, 2026, AT 11:00 A.M. (IST) AT REGISTERED OFFICE SITUATED AT A33/11, SITE-4, SAHIBABAD, I.E. SAHIBABAD, GHAZIABAD, UTTAR PRADESH, INDIA, 201010.

ORDINARY BUSINESS:

1. To receive, consider and adopt:

a) The Audited **Standalone** Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon; and

b) The Audited **Consolidated** Financial Statements of the Company for the financial year ended March 31, 2026, together with the Report of the Auditors thereon.

2. To appoint Director in the place of Mrs. Swati Jain, (DIN: 10754510), who retires by rotation, and being eligible, offers himself for re-appointment as a director liable to retire by rotation.

By Order of the Board of Directors
FOR JAYTEE ALLOYS & COMPONENTS LIMITED
(FORMERLY JAYTEE ALLOYS & COMPONENTS PRIVATE LIMITED)

SOMYA SINGHAL
Company Secretary and Compliance Officer
Membership No.: A73313

Date: 07th September 2026
Place: Ghaziabad

Notes:

1. A **MEMBER ENTITLED TO ATTEND AND VOTE** IS **ENTITLED TO APPOINT A PROXY** TO ATTEND AND VOTE **ON HIS/ HER BEHALF** AND THE **PROXY NEED NOT BE A MEMBER** OF THE COMPANY.

2. Pursuant to the provisions of section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty (50) members and hold in aggregate not more than 10% of the total share capital of the company carrying voting rights. Members holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as proxy, who shall not act as a proxy for any other member. The instrument appointing a proxy (in **Form MGT-11**) should be deposited at the Registered Office of the Company not less than **48 hours before the commencement of the meeting.** A proxy form is annexed to this notice. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/ authority, as applicable.

3. Corporate members intending to send their authorized representatives to attend the Meeting, pursuant to Section 113 of the Companies Act, 2013, are requested to send to the company a certified copy of resolution of its Board of Directors or other governing body, authorizing their representative to attend and vote on their behalf at the meeting.

4. Members/ Proxies are requested to bring the attendance slips duly filled in.

5. Members are requested to notify immediately of any change of address:

   (i) to their Depository Participants (DPs) in respect of their electronic share accounts; and
   (ii) to the Company and to its Share Transfer Agents in respect of their physical share folios, if any

6. On the Request of the Member Electronic copy of the notice of the Annual General Meeting of the Company along with Attendance Slip and Proxy Form will be sent to all members whose email IDs are registered with the Company/Depository Participant (DPs).

7. During the period beginning 24 hours before the time fixed for the commencement of the AGM and until the conclusion of the meeting, a member would be entitled to inspect the proxies lodged during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.
8. Members may also note that the physical copy of Documents will also be available on companies Registered Office during business hours (11.00 A.M. to 5.00 P.M.) on all working days except Saturdays and Sundays, up to and including the date of Annual General Meeting. Members are also entitled to receive such communication in physical form, upon making a request for the same.

9. As per the provisions of Section 72 of the Act, the facility for making nominations is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting **Form No. SH-13.**

10. Route map to the venue of the meeting is annexed hereto.

Annexure to the Notice

Details of Director seeking re-appointment are provided below:

Name	Swati Jain (DIN: 10754510)
Designation	Executive Director
Age (Date of Birth)	38 Years (14.11.1987)
Qualifications	Bachelor's degree in commerce
Experience	She has over 6 years of experience in the industry, with expertise in business management, accounting and finance, leadership, strategic decision-making, and operational oversight. planning of business operation.
Terms and conditions of Re-appointment	Liable to retire by rotation, offers herself for re-appointment
Details of Remuneration sought to be paid	1,00,000.00 per month salary in the Capacity of Director
Remuneration last drawn	12,00,000
Date of first appointment on the Board	30-08-2024
Shareholding in the Company	50600 Equity Shares (i.e. 0.29%)
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	Spouse of Mr. Naman Jain Daughter-in-Law of Mr. Ashok Kumar Jain
Number of Meetings of the Board attended during FY 2025-26	12
Other Directorships	NA
Membership / Chairmanship of Committees of other Boards	NA

JAYTEE ALLOYS & COMPONENTS LIMITED
(FORMERLY JAYTEE ALLOYS & COMPONENTS PRIVATE LIMITED)
CIN: U24203UP2024PLC202623
Registered office:
A33/11, SITE-4, SAHIBABAD, I.E. Sahibabad, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201010

ATTENDANCE SLIP
(To be presented at the entrance)

2nd Annual General Meeting on Wednesday, September 30, 2026, AT 11:00 A.M. (IST) AT Registered Office Situated at A33/11, SITE-4, Sahibabad, I.E. Sahibabad, Ghaziabad, Uttar Pradesh, India, 201010

Folio No	
No. of shares	
DP ID.	
Client ID	
Name of the Member	
Signature of **Member**	
Name of the Proxy holder (if Any)	
Signature of **Proxy** if appointed	

I/ We hereby record my/our presence at the Annual General Meeting of the Company being held on **Wednesday, September 30, 2026, AT 11:00 A.M. (IST)** at registered office of the company

Notes: -

1. **Only Member / Proxy holders can attend the Meeting.**
2. **Member / Proxy holder should bring his/her copy of the Notice for reference at the Meeting.**

Jaytee Alloys & Components Limited

(Formerly Jaytee Alloys & Components Pvt. Ltd.)

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JAYTEE ALLOYS & COMPONENTS LIMITED
(FORMERLY JAYTEE ALLOYS & COMPONENTS PRIVATE LIMITED)
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Registered office:
A33/11, SITE-4, SAHIBABAD, I.E. Sahibabad, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201010

From No. MGT-11
Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the member(s):	
Registered address:	
E-mail id:	
Folio No/Client Id:	
DP ID:	

I/We, being the member(s) of _____ shares of the above named company, hereby appoint

1. Name :	2. Name :	3. Name:
Address:	Address:	Address:
E-mail Id:	E-mail Id:	E-mail Id:
Signature ..... or failing him	Signature ....., or failing him	Signature .....

Jaytee Alloys & Components Limited

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Regd. Office Address and Mfg. Unit I : A33/11, Site-4, Sahibabad, Ghaziabad, Uttar Pradesh, India, 201010

CIN : U24203UP2024PLC202623

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Wednesday, September 30, 2026, AT 11:00 A.M. (IST) at A33/11, SITE-4, SAHIBABAD, I.E. Sahibabad, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201010, and at any adjournment thereof in respect of such resolution as indicated below: -

S. No.	Resolution	For	Against
Ordinary Business			
1.	To receive, consider and adopt: a) The Audited **Standalone** Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon; and b) The Audited **Consolidated** Financial Statements of the Company for the financial year ended March 31, 2026, together with the Report of the Auditors thereon.		
2.	To appoint Director in the place of Mrs. Swati Jain, (DIN: 10754510), who retires by rotation, and being eligible, offers himself for re-appointment as a director liable to retire by rotation.		

Signed this..... day of..... 20....

Affix Revenue Stamp

Signature of shareholder.....

(Please sign across the Stamp)

Signature of Proxy holder(s) .....

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

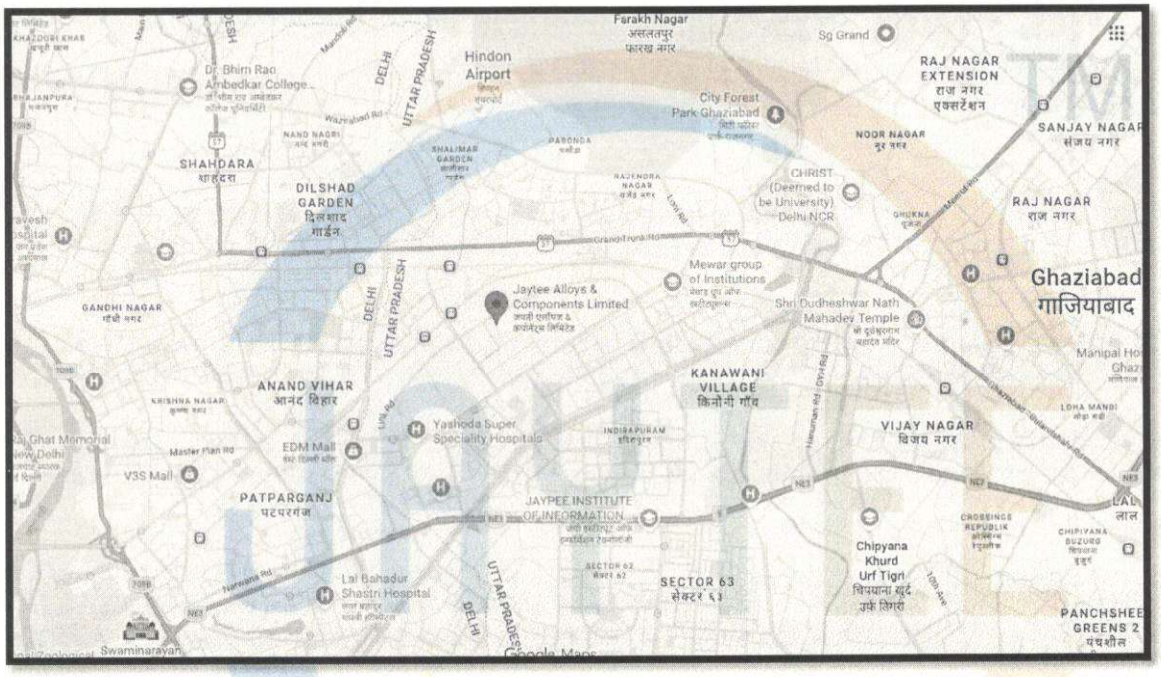
Jaytee Alloys & Components Limited

(Formerly Jaytee Alloys & Components Pvt. Ltd.)

Regd. Office Address and Mfg. Unit I : A33/11, Site-4, Sahibabad, Ghaziabad, Uttar Pradesh, India, 201010
CIN : U24203UP2024PLC202623

Route map for venue of 2nd Annual General Meeting (AGM)

Venue: A33/11, SITE-4, SAHIBABAD, I.E.Sahibabad, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201010



Link of Rout Map: https://maps.app.goo.gl/G33jL82bYd8V96fg7?g_st=iw

DIRECTOR'S REPORT

Dear Members,

The Directors of your Company have pleasure to present **2nd Annual Report** along with the Audited Financial Statements for the financial year ended **31st March 2026.**

1. STATE OF COMPANY'S AFFAIRS AND OVERALL PERFORMANCE

The Company bears CIN: U24203UP2024PLC202623 and is registered with the Registrar of Companies, Kanpur as a Public Limited Company.

The business originally commenced as a partnership firm, "M/s Jaytee Manufacturing Co.", constituted pursuant to a Deed of Partnership dated 18 November 2005 at Delhi, governed by the Partnership Act, 1932.

Pursuant to Part I, Chapter XXI and Section 366 of the Companies Act, 2013, the said partnership firm was converted into a private limited company named "Jaytee Alloys & Components Private Limited", and a Certificate of Incorporation dated 14 May 2024 was issued by the Registrar of Companies, Kanpur.

Subsequently, pursuant to:

a resolution of the Board of Directors passed on 3 December 2024, and
a Special Resolution passed by the shareholders in an Extra-Ordinary General Meeting held on 9 December 2024,

the Company was converted from a private limited company to a public limited company, and the name was changed to "Jaytee Alloys & Components Limited". A fresh Certificate of Incorporation dated 17 December 2024 was issued by the Registrar of Companies, Kanpur.

The Company is an original equipment manufacturer ("OEM") with over 17 years of experience in manufacturing and supplying high-quality, high-performance pressure cooker components (including various types of weight valves, safety valves and vent tubes) to leading pressure cooker manufacturers in India. Further, we also design and manufacture various alloy products from non-ferrous metals for the automotive, optical, electronics, nuclear, defence, aerospace, and kitchen appliances industries. As of March 31, 2026, our Company's revenue from operation amounted to ₹6663.53 lakhs.

2. Financial summary or Highlights/Performance of the Company

(Amt in ` Lakhs except Earnings per Share)

Particulars	Standalone		Consolidated	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Revenue from Operation	6,663.53	4,331.72	6,663.53	-
Other Income	1.38	0.11	1.38	-
Total Income	**6,664.91**	**4,331.83**	**6,664.91**	-
Less: Operating & Non-Operating Expenses	5,593.14	3,938.20	5,594.91	-
Profit Before Interest, Depreciation, Tax & Amortisation	**1,071.77**	**393.63**	**1,070.00**	-
Interest Expense	134.43	67.52	134.46	-
Depreciation & Amortisation	43.61	13.95	43.61	-
Exceptional Item		-		-
Profit Before Tax	**893.73**	**312.16**	**891.93**	-
Tax Expense including Deferred Tax Expense	227.38	79.64	227.38	
Profit After Tax	**666.35**	**232.52**	**664.55**	-
Profit Attributable to owners of the Company	**666.35**	232.52	**664.55**	-
Earnings Per Share				-
Basic	3.77	3.79	3.76	-
Diluted	3.77	3.79	3.76	-
Adjusted Basic EPS	3.77	2.68	3.76	-
Adjusted Diluted EPS	3.77	2.68	3.76	-

3. RESULTS OF OPERATIONS

Standalone Financials:

During the Financial Year under review your Company has recorded a Total Revenue of 6664.91 Lakhs. The Profit before Finance Cost and Depreciation is 1071.77 Lakhs. Profit before Tax is 893.73 Lakhs. After Deferred Tax & Current Tax, the Profit after Tax is 666.35 Lakhs.

Consolidated Financials:

For the Financial year ended March 31 2026, your Company has Consolidated financials with its Indian Wholly owned Subsidiary – Jaytee Green Ventures Private Limited. Your Company's consolidated total revenue for the Financial Year under review stood at 6664.91 Lakhs. The Profit before Finance Cost and Depreciation is 1070 Lakhs. Profit before Tax is 891.93 Lakhs. The Profit after Tax is 664.55 Lakhs.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar
Director

4. AMOUNT TRANSFERRED TO RESERVES

The Company has transferred Nil amount in General Reserves for the Financial Year 2025-26.

5. DIVIDEND

The company had declared an interim dividend of ₹ 0.10 (at the rate of 1% percent) on each fully paid-up equity share of Rs. 10 of the Company amounting to ₹ 8,86,418 (Rupees Eight Lakhs Eighty-Six Thousand Four Hundred and Eighteen Only).

6. CHANGE IN NATURE OF BUSINESS

There were no major corporate restructuring activities undertaken during the financial year 2025-26.

7. WEB LINK OF ANNUAL RETURN

As per the requirements of Section 92(3) of the Act and rules framed thereunder, including any statutory modifications/ amendments thereto for the time being in force, the annual return in form MGT7 for FY 2025-26 will be placed on the Company's website. The same can be accessed at www.jayteealloys.com.

8. CHANGE IN CAPITAL STRUCTURE OF THE COMPANY

During the year under review, there is no change in the Authorised Share Capital of the Company. The increase in the paid-up capital is as below:

Changes in Paid-Up Capital:

Particulars	No. of Shares	Amount (in Rs.)
Paid-Up Share Capital		
Paid-Up Share Capital at the beginning of the Year	**88,09,176**	**8,80,91,760**
Add: Allotment of Equity Shares pursuant to Rights Issue	25,000	2,50,000
Add: Allotment of Equity Shares pursuant to Private Placement	30,000	3,00,000
Paid-Up Share Capital at the end of the Year....(B)	**88,64,176**	**8,86,41,760**

9. DEMATERIALISATION OF SECURITIES

The equity shares of the Company are in dematerialised form. The Company has entered into tripartite agreements with both National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) along with the Registrar and Share Transfer Agent (RTA) (Bigshare Services Pvt. Ltd.) for facilitating holding and transfer of shares in electronic form.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

The International Securities Identification Number (ISIN) allotted to the equity shares of the Company is INE1FHW01016.

10. MATERIAL CHANGES BETWEEN THE DATE OF THE DIRECTOR'S REPORT AND END OF THE FINANCIAL YEAR.

No material changes affecting the financial position of the Company have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

The Company has sub-divided (split) its equity shares having a face value of ₹10 each into equity shares having a face value of ₹5 each, pursuant to the Board Resolution dated August 5, 2026, and the Shareholders' Resolution dated August 10, 2026.

11. SUBSIDIARY COMPANY:

The Company has one Wholly Owned Subsidiaries, namely Jaytee Green Ventures Private Limited.

A Statement containing Salient Features of the Financial positions of the subsidiary in Form – AOC – 1 is annexed hereto as **'ANNEXURE - II'.**

During the year under review, no company became or ceased to be a subsidiary, joint venture, or associate of the Company.

12. DISCLOSURE OF TRANSFER TO INVESTOR EDUCATION & PROTECTION FUND:

There is no such amount with company that is liable for transfer to Investor Education & Protection Fund under the applicable laws.

13. DEPOSITS:

During the year under review, The Company has not accepted any deposit any deposit from the public /members pursuant to Section 73 and Section 76 of the Act read with the Companies (Acceptance of Deposits)
Rules, 2014, as amended from time to time, and hence as on March 31, 2026, there are no deposits outstanding, except as required statutorily and which have been unclaimed at the end of the year under review.
Following are the Details of amount Received from the Director of the Company:

Sr No	Name of Director	Opening	Addition	Repayment	Closing balance
1.	Dinesh Kumar Kohly	-	-	-	-

TEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

2.	Ashok Kumar Jain (Whole Time Director)				
3.	Naman Jain (CEO and Whole Time Director)	10,71,135.00	1,22,65,882.75	(1,23,35,908)	₹ 10,01,109.75
4.	Swati Jain (Director)	-	-	-	-
5.	ARCHANA JAIN (Independent Director)	-	-	-	-
6.	TANNU SHANGLE (Independent Director)	-	-	-	-

7. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

Details of loans and guarantees given, investments made and securities provided, if any, as covered under the provisions of Section 186 of the Act are disclosed in the notes to the financial statements.

8. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Composition of the Board of Directors and Key Managerial Personnel of the company as on 31st March 2026 is as under:

Name of Director/KMP	DIN/PAN	Designation
Mr. Ashok Kumar Jain	01874895	Executive Director
Mr. Naman Jain	02704942	CEO & Executive Director
Mrs. Tannu Shangle	10674558	Independent Director
Mrs. Swati Jain	10754510	Executive Director
Mr. Dinesh Kumar Kohly	02795099	Chairman & Non-Executive Director
Mrs. Archana Jain	09171307	Independent Director
Ms. Somya Singhal	*****8364D	Company Secretary & Compliance Officer

Necessary declaration & filling in respect to above composition of Board of Directors of the company is in accordance with Companies Act, 2013.

The changes in the composition of the Board/KMP is as below:

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

Name of Director/KMP	Appointment/Cessation	Effective Date
Mr. Sanjay Kumar Sharma	Cessation	31-12-2025

16. DECLARATION BY INDEPENDENT DIRECTOR

All Independent Directors have given their declaration that they meet the criteria of independence as laid down under section 149(6) of the Companies Act, 2013 and Listing Regulations. In the opinion of the Board, all the Independent Directors are well experienced business leaders. Their vast experience shall greatly benefit the Company. Further, they possess integrity and relevant proficiency which will bring tremendous value to the Board and to the Company.

17. COMPANY'S POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB SECTION (3) OF SECTION 178

The Company has made disclosure Policy for appointment and remuneration of directors and other matters referred to in Section 178(3) of the Act with rule 6 of the Companies Meeting of Board and its power), Rules, 2014 and the details of the same as provided in company's web site https://www.jayteealloys.com/investors/investors.php company policies.html.

18. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2025-2026, the Board met 12 times, details of meeting and attendance of director are as follows:

S. No	Date of Board Meeting	Total No. of Director entitled to attend	Attendance
1.	07-05-2025	6	6
2.	09-06-2025	6	6
3.	18-07-2025	6	4
4.	07-08-2025	6	4
5.	08-08-2025	6	5
6.	30-08-2025	6	4
7.	25-09-2025	6	5
8.	25-10-2025	6	4
9.	19-12-2025	6	4
10.	05-01-2026	6	4
11.	07-02-2026	6	5
12.	09-03-2026	6	4

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Ashok Kumar Jain
Director

Attendance of Director:

S. No	Name of Director	No of meeting held during this tenure	Total no meeting attended
1.	Mr. Ashok Kumar Jain	12	12
2.	Mr. Naman Jain	12	12
3.	Mrs. Tannu Shangle	12	7
4.	Mrs. Swati Jain	12	12
5.	Mr. Dinesh Kumar Kohly	12	5
6.	Mrs. Archana Jain	12	7

19. CHANGE IN DIRECTORSHIP

There are no changes in the composition of the Board during FY 2025-26.

20. EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES & INDIVIDUAL DIRECTORS

The Board of Directors have evaluated the performance of all Independent Directors, Non-Independent Directors and its Committees. The Board deliberated on various evaluation attributes for all directors and after due deliberations made an objective assessment and evaluated that all the directors in the Board have adequate expertise drawn from diverse industries and business and bring specific competencies relevant to the Company's business and operations. The Board found that the performance of all the Directors was quite satisfactory.

The Board also noted that the term of reference and composition of the Committees was clearly defined. The Committee performed their duties diligently and contributed effectively to the decisions of the Board. The functioning of the Board and its committees were quite effective. The Board evaluated its performance as a whole and was satisfied with its performance and composition of Independent and Non-Independent Directors.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

PARTICULARS			REMARKS
A)	CONSERVATION OF ENERGY:		The Company has implemented measures aimed at improving energy efficiency in its manufacturing operations, including: (a)Regular maintenance and optimization of plat
	>	the steps taken or impact on conservation of energy;	
	>	the steps taken by the Company for utilizing alternate sources of energy;	

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

	>	the capital investment on energy conservation equipments;		and machinery to ensure efficient operation; (b) Use of energy-efficient motors and lighting systems in production areas; (c) Monitoring of key energy consumption parameters to identify areas for improvement; and (d) Employee awareness initiatives on prudent use of electricity and other energy resources. These initiatives have contributed to better energy utilization and reduction in avoidable energy losses. During the financial year under review, the Company has **not undertaken any specific project for utilization of alternate sources of energy** on a commercial scale. The Company continues to evaluate feasible options for adoption of renewable energy sources in line with technological and economic viability. During the financial year ended 31 March 2026, the Company has **not made any material capital investment exclusively on energy conservation equipment**. Any expenditure incurred towards energy efficiency has been part of routine maintenance and upgradation of plant and machinery.
B)	**TECHNOLOGY ABSORPTION:**			
	>	the efforts made towards technology absorption;		NA
	>	the benefits derived like product improvement, cost reduction, product development or import substitution;		NA
	>	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-		NA
		(a)	the details of technology imported;	NA
		(b)	the year of import;	NA
		(c)	whether the technology been fully absorbed;	NA

For JAYTEE ALLOYS & COMPONENTS LTD.

For JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain
Director

		(d)	if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; Not applicable since 5 years period is over	NA
	>		the expenditure incurred on Research and Development	NA
(c)		**FOREIGN EXCHANGE EARNINGS AND OUTGO:**		
			The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	Earning: 1067 USD Outgo : 0

22. COMMIITTEES

The company has constituted following two Committees:

A) AUDIT COMMITTEE:

Pursuant to the provisions of Section 177 of Companies Act, 2013, a Audit Committee of the Company has been constituted comprising of the following members of the Board of Directors and Key Managerial Personnels of the Company as members of Committee:

S.No	Name	Designation
1.	Ms. Archana Jain	Chairman
2.	Mr. Dinesh Kumar Kohly	Member
3.	Ms. Tannu Shangle	Member
4.	Ms. Somya Singhal	Secretary

The terms of reference of Audit Committee shall, inter-alia, include the following:

a. oversight of financial reporting process and the disclosure of financial information relating to Jaytee Alloys and Components Limited (the "Company") to ensure that the financial statements are correct, sufficient and credible,
b. recommendation to the board of directors of the Company (the "Board" or "Board of Directors") for appointment, re-appointment, replacement, remuneration and other terms of appointment of statutory auditors of the Company and the fixation of the audit fee;
c. approval of payment to statutory auditors for any other services rendered by the statutory auditors,
d. examining and reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

The details of Audit Committee Meetings held during the year is as below:

S. No	Date of Meeting	Total No. of Members entitled to attend	Attendance
1.	02-07-2025	3	3
2.	17-10-2025	3	3

B) NOMINATION & REMUNERATION COMMITTEE

Pursuant to the provisions of Section 178 of Companies Act, 2013, a Nomination Remuneration Committees (NRC) of the Company has been constituted comprising of the following members of the Board of Directors and Key Managerial Personnels of the Company as members of Committee:

S.No	Name	Designation
1.	Ms. Tannu Shangle	Chairman
2.	Mr. Dinesh Kumar Kohly	Member
3.	Ms. Archana Jain	Member
4.	Ms. Somya Singhal	Secretary

The terms of reference of Committee shall inter-alia include the following:

a) Formulate the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board a policy, relating to the remuneration of the Directors, Key Managerial Personnel and other employees;
b) Formulate the criteria for evaluation of Independent Directors and the Board;
c) Identify the persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance;
d) Formulate the criteria for determining such employees who qualify for Allotment of Sweat Equity Shares, Employee Stock Option Plan or any other such Plan/Scheme so formed to provide perquisites/rewards to such employees who are contributing towards the growth of Company's Business. Also, to analysis & define the process and the quantum of such perquisites/rewards;
e) Formulate the criteria for formation of any internal committee in the company and appointment of its member therein
f) While formulating the policy ensure that:
   a. the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Employees to run the company successfully;
   b. relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
   c. remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Director

The details of Nomination Remuneration Committee Meetings held during the year is as below:

S. No	Date of Meeting	Total No. of Members entitled to attend	Attendance
1.	11-09-2025	3	3

23. DIRECTORS' RESPONSIBILITY STATEMENT

To the best of the knowledge and belief of the Directors of the Company and according to the information and explanations obtained by them, your Directors make the following statement in terms of Section 134(3) (c) and 134(5) of the Companies Act, 2013.

a) In the preparation of the annual accounts for the year ended 31st March 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b) The Directors' have selected such accounting policies, applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March 2026 and of the profit of the Company for the year ended on that date.

c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) The directors have prepared the annual accounts on a going concern basis.

e) The directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

24. STATUTORY AUDITORS

Pursuant to the provisions of Section 139 of the Act read with the Companies (Audit and Auditors) Rules, 2014 (as amended from time to time), M/s. JVA & Associates, Chartered Accountants, were appointed as the Statutory Auditors of the Company by the Members at the 01st Annual General Meeting of the Company for a term of 5 (Five) from the conclusion of 01st AGM of the Company till the conclusion of 06th AGM. The Auditors have confirmed that they are not disqualified to continue as Auditors and are eligible to hold office as Auditors of the Company.

The Audit Committee reviews independence and objectivity of the Auditors and effectiveness of the audit process.

The Statutory Auditor's Report issued by M/s JVA & Associates for the year under review does not contain any qualification, reservations, adverse remarks or disclaimer.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Director

The Notes to Accounts referred to in the Auditors' Report are self-explanatory, therefore, do not call for any further clarifications under Section 134(3)(f) of the Act.

25. AUDITOR'S REPORT

There are no adverse remarks, qualifications, and observation by the Statutory Auditor in the Auditor's Report, for the Financial Year 2025-26.

26. SECRETARIAL AUDIT

The provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 relating to Secretarial Audit are not applicable to the Company, as the Company does not fall within the prescribed class of companies required to obtain a Secretarial Audit Report.

27. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

28. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVT:

During the year under review, the statutory auditor has not reported to the board, under Section 143 (12) of the Companies Act, 2013, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's report.

29. SECRETARIAL STANDARDS

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Members (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

30. DETAILS OF DESIGNATED PERSON UNDER RULE 9 OF THE COMPANIES (MANAGEMENT AND ADMINISTRATION) RULES, 2014

In accordance with Rule 9 of the Companies (Management and Administration) Rules, 2014, every company shall designate a person who shall be responsible for furnishing, and extending co-operation for providing, information to the Registrar or any other authorised officer with respect to beneficial interest in shares of the company.

In compliance with the said requirement, the Board of Directors has designated Ms. Somya Singhal, Company Secretary & Compliance Officer of the Company, as the person responsible for furnishing and

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

extending co-operation in providing such information to the Registrar of Companies or any other authorised officer, as and when required.

31. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, is not applicable to the Company During the Financial Year 2025-2026.

32. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS AT ARM'S LENGTH BASIS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the company with related parties which may have potential conflict with the interest of the company at large. However, as part of good corporate governance, the Company has taken prior omnibus approval of the Board is obtained on annual basis for the transactions which are of a foreseen and repetitive nature.

Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. FORM AOC- 2 is attached in **"Annexure I"** as the part of Director Report.

33. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

34. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

35. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There are no significant and material orders passed by the regulators or courts or tribunals that may impact the Company's going concern status and/or operations in the near future.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Ashok Kumar Jain
Director

36. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder. Internal Complaints Committee ('ICC') is in place for all works and offices of the Company to redress complaints received regarding sexual harassment.

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act").

During FY 2025-26, the Company has Not received any complaints on sexual harassment.

Number of sexual harassment complaints received	0
Number of complaints disposed of	NA
Number of cases pending for more than 90 days	NA

37. MATERNITY BENEFIT COMPLIANCE:

In accordance with the provisions of the Maternity Benefit Act, 1961 and applicable rules made thereunder, the Company affirms that it is fully compliant with the statutory requirements relating to maternity benefits for its women employees.

The Company has implemented policies ensuring the provision of maternity leave, payment of maternity benefit (salary and allowances), and other related entitlements as prescribed under the Act. These include:

a) Grant of maternity leave for the prescribed duration;
b) Payment of full maternity benefits during the leave period;
c) Protection of employment and non-discrimination on grounds of maternity;
d) Provision of nursing breaks and crèche facilities, where applicable.

The Company remains committed to fostering a supportive and inclusive work environment and ensures adherence to all employee welfare legislations, including the Maternity Benefit Act, 1961.

38. OTHER DISCLOSURE

a) The Company is required to maintain cost records under Section 148(1) of the Companies Act, 2013 read with Rule 3 and Rule 5 of the Companies (Cost Records and Audit) Rules, 2014. Accordingly, the Company has maintained the prescribed cost accounting records. The provisions relating to cost audit under Section 148(2) are not applicable to the Company for the financial year under review.

For JAYTEE ALLOYS & COMPONENTS LTD
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Director

b) The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof - Not Applicable.

c) The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year - Not Applicable.

39. Vigil Mechanism/Whistle Blower Policy:

The provisions of Section 177(9) and Section 177(10) of the Companies Act, 2013, read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, relating to establishment of a Vigil Mechanism / Whistle-Blower Policy are not applicable to the Company for the financial year under review.

40. Particulars Pursuant to Section 197(12) Of The Companies Act, 2013 Read With Rule 5 Of The Companies (Appointment & Remuneration Of Managerial Personnel) Rules, 2014:

S. No	Particulars of Remuneration	Name of MD/WTD/ Manager
	Name	**Mr. Naman Jain**
	Designation	**Director & CEO**
1	Gross salary	
	(a) Salary as per provisions contained in section 17(1) of the IT Act	24,00,000
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-
2	Stock Option	-
3	Sweat Equity	-
4	Commission - as % of profit - others, specify	-
5	Others, please specify – Issue of Preference Shares	-
	Total (A)	24,00,000

S. No	Particulars of Remuneration	Name of MD/WTD/ Manager
	Name	**Mr. Ashok Kumar Jain**
	Designation	**Director & CEO**
1	Gross salary	
	(a) Salary as per provisions contained in section 17(1) of the IT Act	12,00,000
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Ashok Kumar Jain
Director

2	Stock Option	-
3	Sweat Equity	-
4	Commission - as % of profit - others, specify	-
5	Others, please specify	-
	Total (A)	12,00,000

S. No	Particulars of Remuneration	Name of MD/WTD/ Manager
	Name	**Mrs. Swati Jain**
	Designation	**Director & CEO**
1	Gross salary	
	(a) Salary as per provisions contained in section 17(1) of the IT Act	12,00,000
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-
2	Stock Option	-
3	Sweat Equity	-
4	Commission - as % of profit - others, specify	-
5	Others, please specify	-
	Total (A)	12,00,000

A. Remuneration to other Directors

S. No.	Particulars of Remuneration	Name of Directors	Total Amount
			(Rs.)
1	Independent Directors	N.A.	
	Fee for attending board committee		-
	Meetings Commission		-
	Others, please specify		-
	Total (1)		-
2	Other Non-Executive Directors		-
	Fee for attending board committee		-
	Meetings Commission		-
	Others, please specify		-
	Total (2)		-
	Total (B)=(1+2)		-

For JAYTEE ALLOYS & COMPONENTS LTD
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Ashok Kumar Jain
Director

	Total Managerial Remuneration				
	Overall Ceiling as per the Act				

Remuneration to Key Managerial Personnel other than MD/Manager/WTD

S. No	Particulars of Remuneration	Name of Key Managerial Personnel
	Name	**Somya Singhal**
	Designation	**Company Secretary & Compliance Officer**
1	Gross salary	7,96,480
	(a) Salary as per provisions contained in section 17(1) of the IT Act	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-
2	Stock Option	-
3	Sweat Equity	-
4	Commission - as % of profit - others, specify	-
5	Others, please specify	-
	Total (A)	**7,96,480**

S. No	Particulars of Remuneration	Name of Key Managerial Personnel
	Name	**Sanjay Kumar Sharma**
	Designation	
1	Gross salary	11,25,000
	(a) Salary as per provisions contained in section 17(1) of the IT Act	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-
2	Stock Option	-
3	Sweat Equity	-
4	Commission - as % of profit - others, specify	-
5	Others, please specify	-
	Total (A)	**11,25,000**

For JAYTEE ALLOYS & COMPONENTS LTD
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Ashok Kumar
Director

41. ACKNOWLEDGEMENT

The directors wish to place on record their appreciation for the contribution made by employees at all levels to the growth and prosperity of the company. The directors also acknowledge with thanks the confidence and the trust reposed by the shareholders in them.

For and on behalf of The Board of Directors of
Jaytee Alloys & Components Limited

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

Naman Jain
CEO & Whole Time Director
DIN: 02704942

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

Ashok Kumar Jain
Whole Time Director
DIN: 01874895

Date: 07-09-2026
Place: Sahibabad

Annexure - II

Form AOC- 1

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENTS OF SUBSIDIARIES/ASSOCIATE COMPANIES/JOINT VENTURES OF THE COMPANY

[Pursuant to first proviso to Section 129 (3) of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rules, 2014]

Part A: Subsidiaries

(Amounts in Lakhs)

S.NO	Particulars	Details
1.	Name of the subsidiary	Jaytee Green Ventures Private Limited
2.	CIN	U46411DL2025PTC446202
3.	The date since when subsidiary was acquired	10/04/2025
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	NA
5.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	NA
6.	Share capital	1.00
7.	Reserves and surplus	(1.79)
8.	Total assets	0.60
9.	Total Liabilities	0.70
10.	Investments	0
11.	Turnover	11.52
12.	Profit before taxation	(1.79)
13.	Provision for taxation	0
14.	Profit after taxation	(1.79)
15.	Proposed Dividend	0
16.	Extent of shareholding (in percentage)	99%

Names of subsidiaries which are yet to commence operations: Nil

Names of subsidiaries which have been liquidated or sold during the year: Nil

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

Annexure-1

FORM NO. AOC -2

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

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

1. Details of contracts or arrangements or transactions not at Arm's length basis.

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/transaction	N.A.
c)	Duration of the contracts/arrangements/transaction	N.A.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e)	Justification for entering into such contracts or arrangements or transactions'	N.A.
f)	Date of approval by the Board	N.A.
g)	Amount paid as advances, if any	N.A.
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

2. Details of contracts or arrangements or transactions at Arm's length basis (₹ in Lakhs)

Sr. No	Details of transactions		For the year		
	Name of Transaction / Party	Relation	31 March 2026	31 March 2025	31 March 2024
1	Remuneration				
	Ashok Kumar Jain	Whole-time director	12.00	10.55	-
	Naman Jain	Chief executive officer and Whole-time director	24.00	20.00	-
	Swati Jain	Director	12.00	7.00	-
	Total – Remuneration		48.00	37.55	-
2	Salary				
	Abhishek Goswami	Chief Financial Officer	3.75	-	-
	Sanjay Kumar Sharma	Chief Financial Officer	11.25	2.50	-
	Somya Singhal	Compliance Officer and Company Secretary	8.14	2.86	-
	Total – Salary		23.14	5.36	-
3	Employer's Contribution to Provident Fund				
	Sanjay Kumar Sharma	Chief Financial Officer	0.41	0.05	-
	Somya Singhal	Compliance Officer and Company Secretary	0.32	0.09	-
	Total – Employer's Contribution to Provident Fund		0.73	0.14	-

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Ashok Kumar Jain
Director

4	Director sitting fees				
	Archana Jain	Independent Director	0.74	0.20	-
	Dinesh Kumar Kohly	Director	0.58	0.30	-
	Tannu Shangle	Independent Director	0.74	0.40	-
	Total – Director sitting fees		2.06	0.90	-
5	Rent expense				
	Ashok Kumar Jain	Whole-time director	12.00	6.00	-
	Total – Rent expense		12.00	6.00	-
6	Interest on unsecured loan				
	Ashok Kumar Jain HUF	HUF of Whole-time director	-	-	4.83
	Naman Jain	Chief executive officer and Whole-time director	2.39	4.51	-
	Renu Jain	Relative of Whole-time director	-	-	1.00
	Total – Interest on unsecured loan		2.39	4.51	5.83
7	Unsecured loan received				
	Naman Jain	Chief executive officer and Whole-time director	120.27	89.50	-
	Total – Unsecured loan received		120.27	89.50	-
8	Unsecured loan repaid				
	Naman Jain	Chief executive officer and Whole-time director	123.36	83.30	
	Total – Unsecured loan repaid		123.36	83.30	-
9	Conversion of loan into equity shares				
	Ashok Kumar Jain HUF	HUF of Whole-time director	-	44.55	-
	Renu Jain	Relative of Whole-time director	-	29.26	-
	Total – Conversion of loan into equity shares		-	73.81	-
10	Issue of equity shares towards conversion (refer note 3)				
	Ashok Kumar Jain	Whole-time director	-	131.67	-
	Naman Jain	Chief executive officer and Whole-time director	-	107.26	-
	Total – Issue of equity shares towards conversion		-	238.93	-
11	Issue of equity shares towards business takeover				
	Ashok Kumar Jain	Whole-time director	-	570.65	-
	Total – Issue of equity shares towards business takeover		-	570.65	-
12	Issue of equity shares				

For JAYTEE ALLOYS & COMPONENTS LTD.

Director

For JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

Director

	Swati Jain	Director	30.00	-	-
	Total – Issue of equity shares		30.00	-	-
13	Purchase of goods				
	Arihant Manufacturing Co.	Partnership Firm of the Chief executive officer and Whole-time director	254.82	211.61	3.94
	NJN Industries	Partnership Firm of the Chief executive officer and Whole-time director	148.41	115.25	-
	Jaytee Green Ventures Private Limited	Wholly owned subsidiary	11.52	-	-
	Shree Manufacturing Co.	Proprietorship firm of the Whole-time director	-	14.64	77.24
	Total – Purchase of goods		414.75	341.50	81.18
14	Purchase of fixed assets				
	Shree Manufacturing Co.	Proprietorship firm of the Whole-time director	-	3.50	2.25
	Total – Purchase of fixed assets		-	3.50	2.25
15	Sale of goods				
	NJN Industries	Partnership Firm of the Chief executive officer and Whole-time director	-	4.68	-
	Shree Manufacturing Co.*	Proprietorship firm of the Whole-time director	123.10	1,016.24	788.96
	Swastik Industries	Proprietorship firm of the relative of Chief executive officer and Whole-time director	-	-	261.01
	Total – Sale of goods		123.10	1,020.92	1,049.97

For and on behalf of The Board of Directors of
Jaytee Alloys & Components Limited

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

Naman Jain
CEO & Director
DIN: 02704942

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

Ashok Kumar Jain
Director
DIN: 01874895

Date: 07-09-2026
Place: Sahibabad

INDEPENDENT AUDITOR'S REPORT

To the Members of
JAYTEE ALLOYS & COMPONENTS LIMITED
(formerly Jaytee Alloys & Components Private Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **JAYTEE ALLOYS & COMPONENTS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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

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

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

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

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

JVA & ASSOCIATES FRN # 026849N Chartered Accountants

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Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our



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auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

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

2. As required by section 143(3) of the Act, based on our audit, we report that:

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

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, and the back-up of the books of account and other books and papers maintained in electronic mode has been kept on servers physically located in India on a daily basis.

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

   (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act.

   (e) On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of section 164(2) of the Act.

   (f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.

   (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.



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

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

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

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

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

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

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The interim dividend declared and paid by the Company during the year is in accordance with section 123 of the Act, as applicable.

(vi) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For JVA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 026849N



VAIBHAV JAIN
PARTNER
M. No.: 518200
Place: Ghaziabad
Date: 07.09.2026
UDIN: 26518200WWCPXE2273

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ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

*(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **JAYTEE ALLOYS & COMPONENTS LIMITED** of even date)*

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

We have audited the internal financial controls with reference to standalone financial statements of **JAYTEE ALLOYS & COMPONENTS LIMITED** ("the Company") as of 31st March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

Meaning of Internal Financial Controls with reference to Standalone Financial Statements

A company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide



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fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Consolidated Financial Statements

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Holding Company and its subsidiary company, which are companies incorporated in India, have, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For JVA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 026849N

JVA & ASSOCIATES ★ Chartered Accountants ★ CA FRN # 026849N

VAIBHAV JAIN
PARTNER
M. No.: 518200

Place: Ghaziabad
Date: 07.09.2026
UDIN: 26518200WWCPXE2273

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ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

*(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **JAYTEE ALLOYS & COMPONENTS LIMITED** of even date)*

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we state that:

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

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a policy of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified in a phased manner over a period of three years. In accordance with this policy, certain Property, Plant and Equipment were physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

(c) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year ended 31st March 2026. Accordingly, reporting under clause 3(i)(d) of the Order is not applicable.

(e) No proceedings have been initiated during the year or are pending against the Company as at 31st March 2026 for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) The inventory has been physically verified by the management at reasonable intervals during the year in accordance with the policy of the Company, at both its units (Unit-I, Ghaziabad and Unit-II, Himachal Pradesh). In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such physical verification.

(b) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company of the respective quarters.

(iii) During the year, the Company has made an investment of Rs. 99,000 in the equity shares of its subsidiary company, M/s. JAYTEE GREEN VENTURES PRIVATE LIMITED by acquiring 99% of its share capital. The Company has not provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. In respect of the above:

(a) The Company has not provided any loans or advances in the nature of loans, or stood guarantee, or provided security to any other entity during the year. Accordingly, reporting under clause 3(iii)(a) of the Order is not applicable.

(b) In our opinion, the investment made during the year is, prima facie, not prejudicial to the Company's interest.

(c) The Company has not granted any loans or advances in the nature of loans, and there is no balance outstanding in respect thereof. Accordingly, reporting under clauses 3(iii)(c) to (f) of the Order is not applicable.



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(iv) In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or securities to which the provisions of section 185 of the Act apply. In respect of the investment made in its subsidiary, the Company has complied with the provisions of section 186 of the Act.

(v) The Company has neither accepted any deposits from the public nor any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Act and the rules made thereunder, to the extent applicable. Accordingly, reporting under clause 3(v) of the Order is not applicable.

(vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Act in respect of its manufactured goods and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-tax, Cess and other material statutory dues applicable to it with the appropriate authorities, though there have been slight delays in a few cases of Provident Fund, Employees' State Insurance and Income-tax (tax deducted at source). There were no undisputed amounts payable in respect of the above which were in arrears as at 31st March 2026 for a period of more than six months from the date they became payable. The Company has no dues in respect of Sales tax, Service tax, Duty of Excise and Value Added Tax, which have been subsumed into Goods and Services Tax with effect from 1st July 2017, and does not have any liability in respect of Duty of Customs.

(b) There are no statutory dues referred to in sub-clause (a) above which have not been deposited on account of any dispute.

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, reporting under clause 3(viii) of the Order is not applicable.

(ix) (a) The Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) The term loans obtained during the year have been applied for the purposes for which the loans were obtained.

(d) On an overall examination of the standalone financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the standalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiary. The Company does not have any joint venture or associate company. Accordingly, reporting under clause 3(ix)(f) of the Order is not applicable.

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has made private placement of 30,000 equity shares. In respect of the above, the Company has complied with the requirements of sections 42 and 62 of the



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Act and the rules made thereunder, and the funds raised have been used for the purposes for which they were raised. The Company has not made any preferential allotment or private placement of convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Act has been filed in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As represented to us by the management, no whistle-blower complaints have been received by the Company during the year and up to the date of this report.

(xii) The Company is not a Nidhi Company. Accordingly, reporting under clauses 3(xii)(a) to (c) of the Order is not applicable.

(xiii) In our opinion, the Company is in compliance with sections 177 and 188 of the Act with respect to applicable transactions with related parties, and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Accounting Standards.

(xiv) (a) In our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till the date of our audit report, for the period under audit.

(xv) In our opinion, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors, and hence provisions of section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi)(a) of the Order is not applicable.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Accordingly, reporting under clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable.

(d) The Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any Core Investment Company as part of the Group. Accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

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

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling



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due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.

(xx) The provisions of section 135 of the Act relating to Corporate Social Responsibility are not applicable to the Company for the year. Accordingly, reporting under clauses 3(xx)(a) and (b) of the Order is not applicable.

(xxi) The reporting under clause 3(xxi) of the Order is applicable only in respect of the audit of consolidated financial statements. Accordingly, no comment in respect of the said clause has been included in this report on the standalone financial statements.

For JVA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 026849N

JVA & ASSOCIATES ★ Chartered Accountants ★ FRN # 026849N

VAIBHAV JAIN
PARTNER
M. No.: 518200
Place: Ghaziabad
Date: 07.09.2026
UDIN: 26518200WWCPXE2273

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JAYTEE ALLOYS & COMPONENTS LIMITED
(Formerly Known as Jaytee Alloys & Components Private Limited)

Reg. Office : A 33/11, Site-4, I.E.Sahibabad, Ghaziabad Uttar Pradesh, India - 201010
CIN # U24203UP2024PLC202623

STATEMENT OF ASSETS AND LIABILITIES

Annexure-I

(Figures in Lakhs)

	Particulars	Note No.	As at 31, March 2026 (₹)		As at 31, March 2025 (₹)	
I	**EQUITY AND LIABILITIES**					
(1)	**Shareholder's Funds**					
	(a) Share Capital	V		886.42		880.92
	(b) Reserves and Surplus	VI		956.98		201.46
(2)	Share Application Money Pending Allotment			-		-
(3)	**Non Current Liabilities**					
	Long Term Borrowings	VII		1,131.27		14.89
	Long Term Provisions	VIII		36.98		17.39
	Deferred Tax Liability (Net)	IX		16.37		2.05
(4)	**Current Liabilities**					
	Short Term Borrowings	X		1,411.02		769.33
	Trade Payables	XI				
	- total outstanding dues of micro enterprises and small enterprises		144.20		243.27	
	- total outstanding dues of creditors other than micro enterprises and small enterprises		335.81	480.00	273.27	516.54
	Other Current Liabilities	XII		224.64		95.93
	Short Term Provisions	XIII		95.60		84.46
	Total			5,239.29		2,582.97
II	**ASSETS**					
(1)	**Non-Current Assets**					
	Property, Plant & Equipment and Intangible Assets:					
	- Property, Plant & Equipment	XIV		1,515.93		307.47
	- Intangible Assets	XIV		10.85		-
	- Intangible Assets WIP	XIV-A		-		15.87
	- Capital WIP	XIV-B		19.79		-
	Non-Current Investments			0.99		
	Other Non Current Assets	XV		38.65		26.49
(2)	**Current Assets**					
	Inventories	XVI		2,041.21		1,009.51
	Trade Receivables	XVII		1,258.70		1,050.87
	Cash and Bank Balance	XVIII		43.98		108.02
	Short Term Loans & Advances	XIX		292.02		50.13
	Other Current Assets	XX		17.18		14.61
	Total			5,239.29		2,582.97

See accompanying annexures & notes forming part of the Audited standalone financial statements (Refer Annexure No. IV to XXXII)

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, FCA
Founder Partner
M. No. 518200

UDIN: 26518200WWCPXE2273

Place: Ghaziabad
Date: 07-09-2026

For & On Behalf of Board of Directors
Jaytee Alloys & Components Limited

Naman Jain
Chief executive officer & Whole-time directo
DIN: 02704942

Ashok Kumar Jain
Whole-time
DIN
01874895

Abhishek Goswami
Chief Financial Officer

Somya Singhal
Compliance Officer & Company Secret
M. No. A73313

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JAYTEE ALLOYS & COMPONENTS LIMITED
(Formerly Known as Jaytee Alloys & Components Private Limited)

Reg. Office : A 33/11, Site-4, I.E.Sahibabad, Ghaziabad Uttar Pradesh, India - 201010
CIN # U24203UP2024PLC202623

Annexure-II

STATEMENT OF PROFIT AND LOSS

(Figures in Lakhs)

	Particulars	Note	For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
	INCOME:			
	Revenue from Operations	XXI	6,663.53	4,331.72
	Other Income	XXII	1.38	0.11
I	**Total Income**		6,664.91	4,331.83
	EXPENSES:			
	Cost of Material Consumed	XXIII	4,803.51	3,395.56
	Changes in Inventory of Finished Goods, Work-in - Progress and Stock- In- Trade	XXIV	(149.35)	(69.84)
	Employee Benefit Expense	XXV	629.61	409.65
	Finance Costs	XXVI	158.02	77.49
	Depreciation and Amortization Expense	XIV	43.61	13.95
	Other Expenses	XXVII	285.79	192.88
II	**Total Expenses**		5,771.18	4,019.68
III	Profit before exceptional items Tax (I-II)		893.73	312.14
IV	Exceptional Items		-	-
V	**Profit before Tax(III-IV)**		**893.73**	**312.14**
VI	**Tax Expenses:**			
	Previous Year Tax		-	-
	Current Tax		213.06	77.57
	Deferred Tax		14.32	227.38 2.05 79.62
VII	Profit (Loss) for the period (III-VI)		666.35	232.52
VIII	Earnings per Equity Share :	XXVIII		
	Basic		3.77	1.34
	Diluted		3.77	1.34

See accompanying annexures & notes forming part of the Audited standalone financial statements (Refer Annexure No. IV to XXXII)

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, ACA
Founder Partner
M. No.: 518200

UDIN: 26518200WWCPXE2273

Place: Ghaziabad
Date: 07-09-2026

Naman Jain
Chief executive officer & Whole-time director
DIN: 02704942

Abhishek Goswami
Chief Financial Officer

For & On Behalf of Board of Directors
Jaytee Alloys & Components Limited

Ashok Kumar Jain
Whole-time
DIN:
01874895

Somya Singhal
Compliance Officer & Company Secretar
M. No.: A73313

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JAYTEE ALLOYS & COMPONENTS LIMITED

(Formerly Known as Jaytee Alloys & Components Private Limited)

Reg. Office : A 33/11, Site-4, I.E.Sahibabad, Ghaziabad Uttar Pradesh, India - 201010

CIN # U24203UP2024PLC202623

Annexure-III

STATEMENT OF CASH FLOW

(Figures in Lakhs)

	Particulars	For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax And Exceptional Items	893.73	312.14
	Add: Depreciation	43.61	13.95
	Interest cost	158.02	77.49
	Foreign Exchange Fluctuation (Gain)/Loss	0.98	0.46
	Provision for Gratuity	24.55	17.39
	Balance W/off	10.54	9.23
	Less: Interest Income	(1.30)	(0.11)
	Operating Cash Flow before Working Capital Change	**1,130.11**	**430.55**
	Change in Working Capital		
	(Decrease)/ Increase in trade payables	(37.51)	516.08
	(Decrease)/ Increase in other current liabilities	128.71	95.93
	(Decrease)/ Increase in short term provisions (excl. income tax & gratuity)	0.67	6.88
	(Decrease)/ Increase in long term provisions (excl. gratuity)	-	-
	Decrease/ (Increase) in inventories	(1,031.70)	(1,009.51)
	Decrease/ (Increase) in trade receivables	(207.83)	(1,050.87)
	Decrease/ (Increase) in loans and advances (excl. balance with statutory authorities)	(178.63)	(19.52)
	Decrease/ (Increase) in other non-current assets	(12.16)	(26.49)
	Decrease/ (Increase) in other current assets	(13.11)	(23.83)
	Cash Generated From Operations	**(221.44)**	**(1,080.78)**
	Direct Taxes Paid (net of refunds)	(270.81)	(30.60)
	Net Cash generated from Operating Activities (A)	(492.26)	(1,111.38)
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Interest Received	1.30	0.11
	Purchase of Property, Plant & Equipment's & Intangibles (incl. CWIP / Intangible WIP)	(1,266.84)	(337.29)
	Deposit With Banks	(9.14)	(0.58)
	Purchase of Non-Current Investments	(0.99)	-
	Net Cash Used In Investing Activities (B)	(1,275.67)	(337.76)

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

JVA & ASSOCIATES Chartered Accountants FIRM REG. NO.

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C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Interest Cost			(158.02)	(77.49)
	Proceeds from Long Term Borrowings			1,116.38	14.89
	Proceed from Short Term Borrowings			641.69	769.33
	Proceeds from Capital			69.00	884.39
	IPO Expenses			34.54	(34.54)
	Dividend Paid			(8.86)	-
	Net Cash generated from Financing Activities (C)			**1,694.74**	**1,556.59**
	Net Increase In Cash & Cash Equivalents			**(73.19)**	**107.44**
	Cash & Cash Equivalents (Opening Balance)			107.44	-
	Cash & Cash Equivalents (Closing Balance)			**34.25**	**107.44**

Notes To The Cash Flow Statement (Indirect Method):

1) Cash & Cash equivalents consists of cash on hand and balances with banks

2) 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

Reconciliation of Cash & Bank Balance

Cash and Cash Equivalent				
Cash in hand			23.41	11.75
Balance with Bank				
In Current Account			10.84	95.69
Deposit With Banks			-	
Cash & Cash Equivalent			**34.25**	**107.44**
Other Bank Balance				
Deposit With Banks			9.73	0.58
Cash & Bank Balance			**43.98**	**108.02**

See accompanying annexures & notes forming part of the Audited standalone financial statements (Refer Annexure No. IV to XXXII)

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain,
Founder Partner
M. No.: 518200
UDIN: 26518200WWCPXE2273

Place: Ghaziabad
Date: 07-09-2026

For & On Behalf of Board of Directors
Jaytee Alloys & Components Limited

Naman Jain
Chief Executive officer & Whole-time director
DIN: 02704942

Ashok Kumar Jain
Whole-time director
DIN: 01874895

Abhishek Goyanit
Chief Financial Officer

Somya Singhal
Compliance Officer & Company Secretary
M. No.: 47333

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ANNEXURE IV: CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

1. Company Information

Jaytee Alloys & Components Limited (formerly Jaytee Alloys & Components Private Limited) (the "Company") was incorporated on 14 May 2024 under the name of "Jaytee Alloys & Components Private Limited" under the provisions of the Companies Act 2013 as a result of conversion of M/s Jaytee Manufacturing Company, a Partnership Firm of Ashok Kumar Jain (Director) and Naman Jain (Chief executive officer and Whole-time director) with, corporate identification number (CIN) U24203UP2024PTC202623. Pursuant to the approval of shareholders in extra-ordinary general meeting dated 09 December 2024 and the Registrar of Companies, Uttar Pradesh II, the Company was converted from a Private Limited Company to a Public Limited Company with effect from 17 December 2024, and consequently, the name of the Company has been changed to Jaytee Alloys & Components Limited with new CIN: U24203UP2024PLC202623.

The Company is engaged in manufacture and supply of pressure cooker components and the formulation, processing and supply of non-ferrous alloy compositions. The Company continues to be engaged in the same business, there has been no change in the nature of business pursuant to the conversion.

2.1 Basis of preparation

The financial statements have been prepared under historical cost convention and evaluated on a going concern basis using the accrual system of accounting in accordance with accounting standards notified under Section 133 of the of the Companies Act, 2013, read with Rule 7 of Companies (Account) Rule, 2014 (as amended) and other recognised accounting practices and policies generally accepted in India (Indian GAAP) as adopted consistently by the Company.

All assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in the Schedule III of the Companies Act, 2013.

Use of Estimates

The preparation of financial statements in accordance with the generally accepted accounting principles (Indian GAAP), which requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income, expenses and the disclosure of contingent liabilities at the end of the reporting period. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimate is recognized in the period in which the estimates are revised and in any future period affected.

2.2 Changes in accounting policies and disclosures

a) Changes in accounting policies

Accounting policies have been consistently applied by the Company. Any change in accounting policy is made only if the adoption of a different policy is required by statute or accounting standard, or if it results in a more appropriate presentation of the Standalone Financial Statements.
During the period under review, there has been no change in the accounting policies followed by the Company and are applied consistently to all the periods presented in the Standalone Financial Information, except as disclosed in the Standalone Financial Statements.

b) Standards issued but not effective
There are no standards that are notified, and not yet effective, upto the date of adoption of the Company's financial statements.

2.3 Summary of significant accounting policies

a) Current and Non-Current Classification (Assets and Liabilities)

All assets and liabilities are classified as current or non-current in accordance with the Company's normal operating cycle and the criteria set out in Schedule III to the Companies Act, 2013. Assets expected to be realized or intended for sale or consumption in the normal operating cycle, held primarily for trading purposes, expected to be realized within twelve months after the reporting date, or cash and cash equivalents not restricted in use for at least twelve months, are classified as current assets. All other assets are classified as non-current. Similarly, liabilities expected to be settled in the normal operating cycle, held for trading, due to be settled within twelve months, or where the Company does not have an unconditional right to defer settlement for at least twelve months after the reporting date, are classified as current liabilities. All other liabilities are classified as non-current. The Company has identified its normal operating cycle as twelve months for the purpose of classification.

b) Use of estimates

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

c) Property plant and equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. All other repair and maintenance costs are recognised in profit or loss as incurred.
Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is de-recognised.

d) Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.
Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is de-recognised.

e) Depreciation and amortisation

Depreciation on property, plant and equipment is calculated on straight line method ("SLM") based on estimated useful life of the asset in accordance with Schedule II of the Act. The management believes that the useful life of assets assessed by the Company, pursuant to the Companies Act, 2013, taking into account changes in environment, changes in technology, the utility and efficacy of the asset in use, fairly reflects its estimate of useful lives of the fixed assets. The estimated useful lives of assets in years are given below:

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JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

Asset	Estimated useful life as assessed by the Company	Estimated useful life specified under Schedule II of the Companies Act, 2013
Land	NA	NA
Building	30	30
Plant and Machinery	15	15
Electrical Installation & Equipment	10	10
Computers	3	3
Furniture & Fixtures	10	10
Office equipments	5	5
Vehicles	8	8

Intangible assets are amortised over three (3) years, the estimated useful economic life determined in accordance with schedule II of the Act, on a SLM basis. If the persuasive evidence exists to the effect that useful life of an intangible asset exceeds ten years, the Company amortises the intangible asset over the best estimate of its useful life. Such intangible assets and intangible assets not yet available for use are tested for impairment annually, either individually or at the cash-generating unit level. All other intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

f) Inventories

Raw materials, components, stores and spares are valued at lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average method basis. Stores and spares which do not meet the definition of property, plant and equipment are accounted as inventories.

Work-in-progress and finished goods are valued at lower of cost and net realisable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on a weighted average method basis

Traded goods are valued at lower of cost and net realisable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

g) Impairment of assets

Impairment loss, if any, is provided to the extent, the carrying amount of assets exceeds their recoverable amount. Recoverable amount is higher of net selling price and its value in use. Value in Use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the Company estimates the asset's or cash-generating unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss.

h) Revenue recognition

1) Revenue from operations

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

i) Revenue from sale of goods is recognised when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods.

ii) Revenues from service / service contracts are recognised pro-rata basis over the period of the contract as and when services are rendered.

iii) Other operating income includes scrap sales and is recognised when due, where the Company is reasonably certain of ultimate collection.

The Company collects Goods and Service Tax (GST) and other taxes on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

2) Other income

i) Interest income is recognised on accrual basis on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

ii) Other income is recognised when due, where the Company is reasonably certain of ultimate collection.

i) Employee benefits

Short-term employee benefits such as salaries, wages, bonus, and ex-gratia are recognised as an expense in the period in which the related service is rendered.

Provident Fund - Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognises contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability after deducting the contribution already paid.

ESIC - ESIC is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the ESIC. The Company recognises contribution payable to the ESIC as an expenditure, when an employee renders the related service.

Gratuity - The Company operates defined benefit plans for its employees gratuity. The costs of providing benefits under these plans are determined on the basis of actuarial valuation at each reporting date. Separate actuarial valuation is carried out for each plan using the projected unit credit method. Actuarial gains and losses for both defined benefit plans are recognised in full in the period in which they occur in the statement of profit and loss. If the contribution already paid exceeds the contribution due for a services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Compensated leave absence - Unutilized leave balances are not permitted to be carried forward to subsequent periods. Accordingly, the leave encashment liability relating to accumulated leave as at the reporting date is paid to employees at the end of each year.

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Ashok Kumar Jain

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i) Borrowing costs

Borrowing cost includes interest and amortisation of ancillary costs incurred in connection with the arrangement of borrowings.
Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

k) Income tax

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

l) Earnings per share

Basic earnings per share (EPS) is calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstandings during the period.

Diluted earnings per share (DEPS) reflect the potential dilution that could occur if securities or other contracts to issue equity shares were exercised or converted to equity during the year. Diluted earnings per equity share are computed using the weighted average number of equity shares and the dilutive potential equity shares outstanding during the period except where the results are anti-dilutive.

m) Deferred tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.
Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future. In case of unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each Balance Sheet date and appropriately adjusted to reflect the amount that is reasonably / virtually certain to be realised.
Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognises MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

n) Investment

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

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.

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

o) Provisions, Contingent Liabilities and Contingent Assets

A Provision is recognised when the Company has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a realisable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the best current estimates if any.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. Contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise a contingent liability but discloses its existence in the financial statements.

Contingent Assets are neither recognised nor disclosed.

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p) Foreign currency transactions

Transactions in foreign currencies are initially recorded in the reporting currency (Indian Rupees) by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction.

Conversion of foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

Exchange differences arising on the settlement of monetary items or on reporting such items at rates different from those at which they were initially recorded are recognised in the Statement of Profit and Loss in the period in which they arise.

In the case of foreign currency transactions related to exports and imports, revenue or expense is recognised at the exchange rate prevailing on the date of the transaction Outstanding receivables or payables at the year-end are at the closing exchange rate, and any exchange gain or loss is recognised in the Statement of Profit and Loss.

q) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments in bank deposits with an original maturity of three months or less.

r) Leases

Where the Company is lessee:

Finance leases, which effectively transfer to the Company substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of profit and loss. Lease management fees, legal charges and other initial direct costs of lease are capitalised.

A leased asset is depreciated on a SLM basis over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain the ownership by the end of the lease term, the capitalised asset is depreciated on a SLM basis over the shorter of the estimated useful life of the asset or the lease term.

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term.

Where the Company is lessor:

Leases in which the Company transfers substantially all the risks and benefits of ownership of the assets are classified as finance leases. Assets given under finance lease are recognised as receivable at an amount equal to the net investment in the lease. After initial recognition, the Company apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognised immediately in the statement of profit and loss.

Leases in which the Company does not transfer substantially all the risks and benefits of ownership of the assets are classified as operating leases. Assets subject to operating leases are included in property, plant and equipment. Lease income on an operating lease is recognized in the statement of profit and loss on a SLM basis over the lease term. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

s) Segment reporting

Identification of segments

The Company's operating businesses are organized and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of geographical segments is based on the areas in which major operating divisions of the Company operate.

Inter-segment transfers

The Company generally accounts for intersegment sales and transfers at cost plus appropriate margins.

Allocation of common costs

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items

Unallocated items include general corporate income and expense items which are not allocated to any business segment.

Segment accounting policies

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a

t) Related party transactions

Transactions with related parties are conducted in the ordinary course of business and on an arm's length basis. The nature of the related party relationships, transactions entered into during the year, and the outstanding balances as at the year end have been disclosed in detail in note 29 to the Standalone Financial Statements.

The Company has complied with the disclosure requirements of Accounting Standard (AS) 18 – Related Party Disclosures. Related parties comprise key management personnel, their relatives, and enterprises over which they exercise significant influence, as well as other entities within the same group.

u) Events occurring after the balance sheet date

Events occurring after the balance sheet date that provide additional evidence of conditions existing at the balance sheet date are considered in the preparation of the Standalone Financial Statements. Events occurring after the balance sheet date that are indicative of conditions arising subsequent to the balance sheet date are not adjusted but disclosed, if material.

During the years under review, there were no events occurring after the balance sheet date that require adjustment or disclosure, except as disclosed in the Standalone Financial Statements.

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ANNEXURES FORMING PART OF FINANCIAL STATEMENTS

V **SHARE CAPITAL**

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Authorized Share Capital : (1,50,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2026) (1,50,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2025)		1500.00	1500.00
Issued Share Capital : (88,64,176 Equity Shares of Rs. 10/- each as at 31st March, 2026) (88,09,176 Equity Shares of Rs. 10/- each as at 31st March, 2025)		886.42	880.92
Subscribed and Fully Paid-up Share Capital : (88,64,176 Equity Shares of Rs. 10/- each as at 31st March, 2025) (88,09,176 Equity Shares of Rs. 10/- each as at 31st March, 2025)		886.42	880.92
Total		886.42	880.92

The reconciliation of the number of shares outstanding as at 31st March, 2026 & 31st March, 2025 is set out below:

Particulars		As at March 31, 2026 (Nos of Shares)	As at March 31, 2025 (Nos of Shares)
Equity Shares of Rs. 10/- each :			
Opening number of shares outstanding		88,09,176	-
Add: Nos of Shares issued during the year			
Subscription to MOA		-	10,000
*Conversion of Partnership firm into Company		-	23,89,342
Shares allotted against Business Takeover		-	4,75,540
**Shares allotted against Conversion of Loan into		-	61,510
***Bonus Issue		-	58,72,784
#Right Issue		25,000	-
Private Placement		30,000	-
Closing number of shares outstanding		88,64,176	88,09,176

*On May 14, 2024, Jaytee Manufacturing Company was converted into Jaytee Alloys & Components Private Limited, in accordance with the provisions of Section 366 of the Companies Act, 2013 for a consideration of ₹ 2,39,93,486 at partners capital value.

** Pursuant to the approval of the board meeting dated 30 September 2024, Company had converted loans aggregating to ₹ 73.82 lakhs into equity or ₹ 10 each at a premium of Rs. 110 each.

*** Pursuant to the approval of the board meeting dated 30 September 2024, Company had issued 58,72,784 equity shares of ₹ 10 each in the ratio of 2:1, utilising balance of securities premium.

During the year ended 31 March 2026, the Company made a rights issue of One (1) equity share for every fifty (50) equity shares held by the existing shareholders, aggregating to 1,76,184 equity shares, at an issue price of ₹ 120 per equity share, comprising a face value of ₹ 10 and a securities premium of ₹ 110 per equity share. The total amount of the rights issue was ₹ 2,11,42,080. Naman Jain renounced his entitlement in favour of Swati Jain, pursuant to which Swati Jain exercised rights and subscribed to 25,000 equity shares, which were duly allotted to her by the Company during the year. Other shareholders didn't accepted the offer. Accordingly, only 25,000 squity shares were allotted pursuant to the rights issue and rest were lapsed.

Further, pursuant to the approval of the shareholders in EGM dated 10 August 2026, the Authorised Share Capital of the Company was subdivided from ₹ 15,00,00,000 divided into 1,50,00,000 Equity Shares of ₹ 10 each to ₹ 15,00,00,000 divided into 3,00,00,000 Equity Shares of ₹ 5 each. Accordingly, paidup share capital was subdivided from ₹ 8,86,41,760 divided into 88,64,176 Equity shares of ₹ 10 each to ₹ 8,86,41,760 divided into 1,77,28,352 Equity Shares of ₹ 5 each

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JAYTEE ALLOYS & COMPONENTS

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The details of shareholder holding more than 5% shares as at 31st March, 2026 and 31st March, 2025 is set out below :

Particulars		As at March 31, 2026 (Nos of Shares)		As at March 31, 2025 (Nos of Shares)	
Equity Shares of Rs. 10/- each :					
Naman Jain		36.38%	32,24,670	36.61%	32,24,670
Ashok Kumar Jain		60.83%	53,91,726	61.21%	53,91,726
Total		97.20%	86,16,396	97.81%	86,16,396

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

The details of Promoter Shareholding as at 31 March, 2026 and 31 March, 2025 is set out below :

Particulars		As at March 31, 2026		As at March 31, 2025	
		% Held	(Nos of Shares)	% Held	(Nos of Shares)
Equity Shares of Rs. 10/- each :					
Naman Jain		36.38%	32,24,670	36.61%	32,24,670
% Change during the year			100%		100%
Ashok Kumar Jain		60.83%	53,91,726	61.21%	53,91,726
% Change during the year			100%		100%
Total			86,16,396		86,16,396

Their are no shares held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company.

The details of Bonus Shares, Shares allotted as fully paid up pursuant to contracts without payment being received in cash as at in past 5 years is set out below :

Particulars	As at March 31, 2026 (Nos of Shares)	As at March 31, 2025 (Nos of Shares)	As at March 31, 2024 (Nos of Shares)	As at March 31, 2023 (Nos of Shares)	As at March 31, 2022 (Nos of Shares)
Equity Shares of Rs. 10/- each :					
Bonus Shares	-	58,72,784.00	-	-	-
Share allotted as fully paid up pursuant to contract without payment being received in cash					
Shares allotted against conversion of partnership into company	-	23,89,342.00	-	-	-
Shares allotted against Business Takeover	-	4,75,540.00	-	-	-
Shares allotted against Conversion of Loan into Equity	-	61,510.00	-	-	-
Total	-	87,99,176	-		-

There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment

There are no securites convertible into equity/preference shares.

There are no calls unpaid on any equity shares.

No Shares have been forfeited by the company as at the date of Balance Sheet.

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

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VI RESERVES & SURPLUS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)		As at March 31, 2025 (₹)	
Surplus in statement of Profit & Loss account					
Opening Balance		197.98		-	
Add : Addition during the Year		666.35		232.52	
Less: Dividend Expense		(8.86)		-	
Less : Expenses relating to IPO		(34.54)	890.01	34.54	197.98
Securities Premium					
Opening Balance		3.48		-	
Add : Addition during the Year		63.50		590.76	
Less: Utilized during the year		-	66.98	587.28	3.48
Total			956.98		201.46

VII LONG TERM BORROWINGS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Secured Loans from Bank			
Term Loans			
-Vehicle Loan		21.85	14.89
-Home Loan		853.16	-
Long term maturity of finance lease liability		52.10	-
-From Banks and NBFC		204.17	-
Total		1,131.27	14.89

Notes:
1) Refer note XXIX, financial indebtedness for details of borrowings.
2) Company has not defaulted in payment on interest/ monthly instalment or repayment of principal amount.

VIII LONG TERM PROVISIONS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Provision for Gratuity		36.98	17.39
Total		36.98	17.39

IX DEFERRED TAX LIABILITIES

(Figures in Lakhs) *(Figures in Lakhs)*

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Opening Deferred Tax Assets/(Liability)		2.05	
Timing Differences			
- Fixed Assets		-	6.76
- Disallowance U/s 40a(ia)		-	(0.34)
- Gratuity Exp		16.37	(4.38)
Total		16.37	2.05

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JAYTEE ALLOYS & COMPONENTS LTD.

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Abhishek

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X SHORT TERM BORROWINGS

Particulars		As at March 31, 2026 (₹) (Figures in Lakhs)	As at March 31, 2025 (₹) (Figures in Lakhs)
Secured Loans from Bank		1,215.72	752.64
-Overdraft & Cash Credit		91.00	5.97
Current Maturities of Long Term Debts			
Unsecured Loans		10.01	10.71
From related parties		94.29	-
Bill discounting facility from others			
Total		1,411.02	769.33

Notes:
1) Refer note XXIX, financial indebtedness for details of borrowings.
2) Company has not defaulted in payment on interest/ monthly instalment or repayment of principal amount.

XI TRADE PAYABLES

Particulars		As at March 31, 2026 (₹) (Figures in Lakhs)	As at March 31, 2025 (₹) (Figures in Lakhs)
Trade Payables (Goods)			
Due to micro and small enterprises		144.20	243.27
Due to other than micro and small enterprises		335.81	273.27
Total		480.01	516.54

For ageing of Trade payables refer note-XXX

The disclosure pursuant to the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") is as under:

DISCLOSURE UNDER MSMED ACT, 2006

(a) Principal amount due to suppliers under MSMED Act, 2006		144.20	243.27
(b) Interest accrued and due to suppliers under MSMED Act on the above amount, unpaid		-	-
(c) Payment made to suppliers (other than interest) beyond the appointed day, during the year		-	-
(d) Interest paid to suppliers under MSMED Act (other than Section 16)		-	-
(e) Interest paid to suppliers under MSMED Act (Section 16)		-	-
(f) Interest due and payable towards suppliers under MSMED Act for payments already made		-	-
(g) Interest accrued and remaining unpaid at the end of each of the year to suppliers under		-	-

XII OTHER CURRENT LIABILITIES

Particulars		As at March 31, 2026 (₹) (Figures in Lakhs)	As at March 31, 2025 (₹) (Figures in Lakhs)
Advance from customers		8.25	0.20
Advance for Capital Assets		100.00	
Bonus Payable		20.60	19.40
Director Remuneration Payable		3.76	4.94
Employees Dues		38.63	28.95
Sitting Fee Payable		2.48	0.90
Interest accrued but not due on Borrowings		5.78	0.14
Interest Payable on Cash Credit facility		9.65	6.31
Other Payables		0.44	0.48

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Statutory Dues Payable		12.94	30.61
Electicity Payable		5.86	4.00
Current maturity of Finance Lease Obligation		16.24	-
Total		224.64	95.93



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XIII SHORT TERM PROVISIONS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Provision for Income Tax		83.09	77.58
Provision for Audit Fee		7.55	6.88
Provision for Gratuity		4.96	-
Total		95.60	84.46

XV OTHER NON CURRENT ASSETS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Security Deposits		13.66	7.30
Deposits With Banks		24.99	2.19
Capital Advances		-	17.00
Total		38.65	26.49

XVI INVENTORIES

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Valued at Cost or Net realizable value, whichever is lower			
Raw Material		1,633.00	750.65
Finished Goods		408.20	258.85
Total		2,041.21	1,009.51

XVII TRADE RECEIVABLES

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Trade Receivables (for Goods) more than 6 Months		113.03	161.68
Trade Receivables (for Goods) Upto 6 Months		1,145.67	889.19
Trade Receivables (Gross)		1,258.70	1,050.87
Less: Provision for doubtful debts		-	-
		1,258.70	1,050.87
Total		1,258.70	1,050.87

For ageing of Trade receivables refer note-XXXI

JAYTEE ALLOYS & COMPONENTS LTD.

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XVIII CASH AND BANK BALANCE

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Cash and Cash Equivalents			
Cash on hand		23.41	11.75
Balance with Bank			
In Current Account		10.84	95.69
Other Bank Balance			
Deposit With Banks		9.73	0.58
Total		43.98	108.02

XIX SHORT TERM LOANS AND ADVANCES

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Recoverable from Employees		0.13	0.37
Balance with Statutory/Govt. authorities		93.87	30.61
Advance to Suppliers		198.02	19.15
Total		292.02	50.13

XX OTHER CURRENT ASSETS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Interest accrued on FDR		1.24	0.11
Prepaid Expenses		14.65	14.50
Other Recoverables		1.28	-
Total		17.18	14.61

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XXI REVENUE FORM OPERATIONS

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Sale of Goods		6,464.71	4,331.72
Other Operating Revenue			
Sale of Scrap		198.82	-
Total		6,663.53	4,331.72

XXII OTHER INCOME

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Interest on Fixed Deposits		1.30	0.11
Other Income		0.08	-
Total		1.38	0.11

XXIII COST OF MATERIAL CONSUMED

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Opening Stock of Raw Material		750.65	292.32
Opening Stock of Consumables		-	
Add:- Purchase of Raw Material & Consumables		5,685.86	3,433.38
Add: Stock acquired during business takeover		-	420.51
Less:- Closing Stock of Raw Material		1,633.00	750.65
Total		4,803.51	3,395.56

XXIV CHANGE IN INVENTORY

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Opening Stock of Finished Goods		258.85	-
Add: Stock acquired during business takeover		-	189.01
Less: Closing Stock of Finished Goods		408.20	258.85
Total		(149.35)	(69.84)

XXV EMPLOYEE BENEFIT COST

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Contribution to employees welfare funds		47.07	32.59
Salaries, wages and bonus		550.56	355.49
Gratuity		24.55	17.39
Staff Welfare		7.42	4.18
Total		629.61	409.65

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XXVI FINANCE COST

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Interest on Loan		134.43	67.52
Processing Charges		13.09	2.77
Bank Charges		10.49	7.19
Total		158.02	77.49

XXVII OTHER EXPENSES

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Direct Labour Charges		0.17	-
Repairs to Plant & Machinery		28.22	12.98
Power & Fuel		60.18	67.06
Testing & Inspection Charges		3.19	2.17
Audit Fee		8.00	5.00
Business Promotion Exps		7.95	2.86
Balance W/off		10.54	9.23
Commission		5.24	0.05
Conveyance		3.14	4.19
Directors Seating Fee		2.06	0.90
Discount/Rebates		0.14	0.43
Foreign Exchange Fluctuation Loss		0.98	0.46
Freight & Cartage		14.23	36.20
Legal & Professional Charges		46.00	6.78
Loading & Unloading Charges		7.01	-
Insurance Charges		3.95	0.82
Machinery on Lease		11.59	-
Office Expenses		5.72	3.06
Printing & Stationery		1.72	0.90
Postages and Courier Charges		0.86	0.12
Rates and Taxes		8.18	2.77
Rent		16.77	6.00
Repair & Maintenance		9.78	15.88
Software's and Subscriptions		7.22	0.83
Tender Fee		3.46	5.63
Telephone & Internet Expenses		0.49	0.32
Travelling Expenses		5.12	6.70
Vehicle Running & Maint.		12.66	1.56
Festival Expenses		1.21	-
Total		285.79	192.88

JAYTEE ALLOYS & COMPONENTS LTD.

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XXVIII EARNINGS PER SHARE

(Figures in Lakhs except Number of Shares and Earning Per Share) Shares and Earning Per Share)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Profit after tax *(In Lakhs)*		666.35	232.52
Profit attributable to ordinary shareholders *(In Lakhs)*		666.35	232.52
Weighted average number of ordinary shares		1,76,81,996	1,73,33,978
Nominal value of ordinary shares		10.00	10.00
Basic earning per Equity Share		3.77	1.34
Diluted earning per Equity Share		3.77	1.34

JAYTEE ALLOYS & COMPONENTS LTD.

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Note XIV Property, Plant & Equipment:

(Figures in Lakhs)

Particulars	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
	As at 01 April 2025	Additions during the period	Adjustments during the period*	As at 31 March 2026	As at 01 April 2025	Provided during the period	Deductions during the period	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025
	1	2	3	4	5	6	7	8=(5+6)	9=(4-8)	10=(1-5)
(A) **Tangible Assets [Owned]**										
Furniture & Fixtures	6.01	-		6.01	0.14	0.57	-	0.71	5.29	5.86
Electrical Fitting & Installation	7.62	11.28	-	18.91	0.66	1.15		1.81	17.10	6.96
Office Equipment's	9.16	12.09		21.25	1.01	3.28	-	4.29	16.96	8.15
Plant & Machinery	212.53	143.66	(1.50)	354.68	9.23	18.85	0.08	27.99	326.69	203.29
Vehicle	27.76	25.14	-	52.90	0.21	5.65	-	5.85	47.04	27.55
Computer & Computer Software's	10.11	3.26		13.37	1.36	3.81	-	5.17	8.20	8.75
Land & Building	48.24	1,053.03		1,101.27	1.34	5.27	-	6.62	1,094.65	46.89
(B) **Intangible Assets [Owned]**										
Software	-	15.87	-	15.87	-	5.03	-	5.03	10.85	-
	321.42	1,264.33	(1.50)	1,584.25	13.95	43.61	0.08	57.47	1,526.78	307.47

(Figures in Lakhs)

Particulars	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
	As at 01 April 2024	Additions during the period	Adjustments during the period*	As at 31 March 2025	As at 01 April 2024	Provided during the period	Deductions during the period	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024
	1	2	3	4	5	6	7	8=(5+6)	9=(4-8)	10=(1-5)
(A) **Tangible Assets [Owned]**										
Furniture & Fixtures	-	5.04	0.96	6.01	-	0.14	-	0.14	5.86	-
Office Equipment's	-	8.34	8.44	16.78	-	1.67	-	1.67	15.12	-
Plant & Machinery	-	65.92	146.61	212.53	-	9.23	-	9.23	203.29	
Vehicle	-	26.44	1.32	27.76	-	0.21	-	0.21	27.55	-
Computer & Computer Software's	-	7.50	2.61	10.11	-	1.36	-	1.36	8.75	-
Land & Building	-	30.75	17.49	48.24	-	1.34	-	1.34	46.89	-
	-	143.99	177.43	321.42	-	13.95	-	13.95	307.47	-

* Assets were acquired during Conversion of Jaytee Manufacturing Co. (Partnership Firm) into Company and acquisition of Business of Shree Manufacturing Co. (Prop.).

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Note XIV-A-: IWIP ageing schedule for the year ended as on March 31, 2026 and March 31, 2025:

IWIP as at 31.03.2026 *(Figures in Lakhs)*

IWIP	Amount in IWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

IWIP as at 31.03.2025 *(Figures in Lakhs)*

IWIP	Amount in IWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	15.87	-	-	-	15.87
Projects temporarily suspended	-	-	-	-	-

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

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Note XIV-B: CWIP ageing schedule for the year ended as on March 31st, 2026 & March 31st, 2025:

CWIP as at 31.03.2026 *(Figures in Lakhs)*

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	19.79	-	-	-	19.79
Projects temporarily suspended	-	-	-	-	-

CWIP as at 31.03.2025 *(Figures in Lakhs)*

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

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Annexure-XXX

Trade payables ageing schedule for the year ended as on March 31st 2026:

Particulars	Undisputed Trade Payables		Disputed Trade Payables	
	MSME	Others	MSME	Others
Less than 1 Year	144.20	335.18	-	-
1 Year - 2 Years	-	0.63	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**144.20**	**335.81**	-	-

Outstanding for following periods from the due date of payment as at 31.03.2025

Particulars	Undisputed Trade Payables		Disputed Trade Payables	
	MSME	Others	MSME	Others
Less than 1 Year	243.27	273.27	-	-
1 Year - 2 Years	-	-	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**243.27**	**273.27**	-	-

Trade receivables ageing schedule for the year ended as on March 31st, 2026:

Annexure-XXXI

Particulars	Undisputed Trade Receivables		Disputed Trade Receivables	
	Considered Good	Doubtful	Considered Good	Doubtful
Less than 6 Months	1,145.67	-	-	-
6 Months - 1 Year	49.13	-	-	-
1 Year - 2 Years	63.90	-	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**1,258.70**	-	-	-

Receivables for following periods from the due date of payment as at 31.03.2025

Particulars	Undisputed Trade Receivables		Disputed Trade Receivables	
	Considered Good	Doubtful	Considered Good	Doubtful
Less than 6 Months	889.19	-	-	-
6 Months - 1 Year	160.32	-	-	-
1 Year - 2 Years	1.36	-	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**1,050.87**	-	-	-

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

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Additional information required under Schedule III to Companies Act, 2013

1 Payment to Auditor

(Figures in Lakhs)

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Statutory Audit Fee	6.00	4.00
Tax Audit Fee	2.00	1.00
Other Professional Charges	-	6.08
Total	**8.00**	**11.08**

2 Related Party Transactions – As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

The list of related parties and nature of their relationship as at March 31st, 2026:

(a) Key Managerial Personnel (KMP) and Directors

Name of the person	Designation
Ashok Kumar Jain	Whole-time director
Naman Jain	Chief executive officer and Whole-time director
Swati Jain	Director
Dinesh Kumar Kohly	Director
Archana Jain	Independent Director
Tannu Shangle	Independent Director
Abhishek Goswami	Chief Financial Officer (w.e.f 02 September 2026)
Sanjay Kumar Sharma	Chief Financial Officer (ceased w.e.f 31 December 2025)
Somya Singhal	Compliance Officer and Company Secretary

(b) Name of the related party and nature of the related party relationship where control exists

Name of the person	Relationship
Jaytee Green Ventures Private Limited	Wholly owned subsidiary

(c) Related parties under AS 18 with whom transactions have taken place during the year

Name of the entity	Relationship
Ashok Kumar Jain HUF	HUF of Whole-time director
Renu Jain	Relative of Whole-time director
Sakshi Jain	Relative of Whole-time director
Arihant Manufacturing Co.	Partnership Firm of the Chief executive officer and Whole-time director
NJN Industries	Partnership Firm of the Chief executive officer and Whole-time director
Shree Manufacturing Co.	Proprietorship firm of the Whole-time director
Swastik Industries	Proprietorship firm of the relative of Chief executive officer and Whole-time director

2.1 Particulars of transaction with related parties during the period 01-04-2025 to 31-03-2026 and 14-05-2024 to 31-03-2025

(Figures in Lakhs)

Name of related parties	Nature of transaction	01-04-2025 to 31-03-2026	14-05-2024 to 31-03-2025
Naman Jain	Director Remuneration Provided	24.00	20.00
Swati Jain	Director Remuneration Provided	12.00	7.00
Ashok Kumar Jain	Director Remuneration Provided	12.00	10.55
Archana Jain	Director Seating Fee	0.74	0.20
Dinesh Kumar Kohly	Director Seating Fee	0.58	0.30
Tanu Shangle	Director Seating Fee	0.74	0.40
Naman Jain	Interest on Unsecured Loan	2.39	4.51
Naman Jain	Unsecured loan received	120.27	89.50
Naman Jain	Unsecured loan repaid	123.36	83.30
Ashok Kumar Jain	Rent	12.00	6.00
Arihant Manufacturing Co.	Purchases	254.82	211.61
NJN Industries	Purchases	148.41	115.25
NJN Industries	Sales	-	4.68
Somya Singhal	Salary	7.83	2.33
Somya Singhal	Salary	0.32	0.09
Sanjay Kumar Sharma	Salary	11.25	2.54
Sanjay Kumar Sharma	Salary	0.41	0.05

JVA & ASSOCIATES Chartered Accountants FRN # 026643N

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Ashok Kumar Jain HUF	Conversion of Loan into Equity	-	44.57
Renu Jain	Conversion of Loan into Equity	-	29.26
Ashok Kumar Jain	Issue of Equity Shares towards Business Takeover	-	570.66
Naman Jain	Issue of Equity Shares towards conversion of Partnership firm into	-	107.26
Ashok Kumar Jain	Issue of Equity Shares towards conversion of Partnership firm into	-	131.67
Swati Jain	Issue of Shares	30.00	-
Shree Manufacturing Co	Purchases of machinery	-	3.50
Shree Manufacturing Co	Purchases	-	14.64
Shree Manufacturing Co	Sales	123.10	1,016.24

2.2 Particulars of amount payable\(receivable) to\from related parties as at 31st March, 2026 and 31st March, 2025

(Figures in Lakhs)

Name of related parties		As at 31st March, 2026	As at 31st March, 2025
Naman Jain	Borrowings	10.01	10.71
Naman Jain	Director Remuneration Payable	2.55	3.73
Swati Jain	Director Remuneration Payable	1.00	1.00
Ashok Kumar Jain	Director Remuneration Payable	1.00	1.00
Archana Jain	Seating Fee Payable	0.78	0.20
Dinesh Kumar Kohly	Seating Fee Payable	0.72	0.30
Tanu Shangle	Seating Fee Payable	0.98	0.40
Arihant Manufacturing Co.	Creditors	93.64	33.18
NJN Industries	Creditors	72.55	94.24
Somya Singhal	Salary Payable	0.40	0.55
Sanjay Kumar Sharma	Salary Payable	-	1.19
Shree Manufacturing Company	Trade & Other Receivables	211.14	147.20

3 Significant Accounting Ratios:-

Ratios	31 March 2026	31 March 2025	Variation (%)	Remarks to Variation more
(a) Current Ratio	1.65	1.52	8%	NA
(b) Debt-Equity Ratio	1.38	0.72	90%	Increase is on account of fresh term loans availed to fund capital expenditure working capital limits to support higher operations.
(c) Debt Service Coverage Ratio	2.79	1.55	80%	Increase is driven by higher earnings available for debt service.
(d) Return on Equity Ratio	45.55%	42.96%	6%	Increase is driven by higher profit after tax on account of improved margins.
(e) Inventory Turnover Ratio	3.05	3.29	-7%	
(f) Trade Receivables Turnover Ratio	5.60	4.12	36%	Increase is due to higher revenue from operations coupled with faster realisation of trade receivables.
(g) Trade Payables Turnover Ratio	11.41	6.65	72%	Increase is due to higher purchases during the year and early settlement of dues, resulting in lower closing trade payables.
(h) Net Capital Turnover Ratio	6.03	5.65	7%	
(i) Net Profit Ratio	10.00%	5.37%	86%	Increase is driven by higher profit after tax on account of improved margins.
(j) Return on Capital Employed	23.95%	20.85%	15%	Increase is driven by higher profit after tax on account of improved margins.
(k) Return on Investment	NA	NA		

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

JVA & ASSOCIATES Chartered Accountants FRN-0

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3.1 **Explanation to Item included in numerator and denominator for computing the above ratios.**

	Ratio	Formula	Items included in Numerator & Denominator
a)	Current Ratio	Current Assets / Current Liabilities	Current assets=Inventories + Trade Receivables + Cash and cash equivalents + Short Term Loans & Advances + Other current assets
			Current Liability=Short-term borrowings + Trade payables + Other current liabilities + Short-term provisions
b)	Debt Equity Ratio	Debts / Shareholders Equity	Debts= Long-term borrowings + Short-Term borrowings
			Shareholder's Equity=Share capital + Reserves and surplus
c)	Debt Service Coverage Ratio	Earning Available for debt services / Debt Services	Earning Available for debt Service = Profit after Tax + Depreciation & Amortisation + Interest Expenses
			Debt Service = Interest Expenses + Short Term Borrowings
d)	Return on Equity	(Net profit after tax - Preference dividends) /Average Shareholder's Equity	Average Shareholder's Equity=((Op. Share capital + Reserves and surplus)+(Cls. Share capital+Reserves and surplus))/2
e)	Inventory Turnover Ratio	COGS / Average Inventory	Average Inventory = (Opening Inventory + Closing Inventory) / 2
f)	Trade Receivables Turnover Ratio	Revenue from Operation / Average Accounts Receivables	Average Accounts Receivable = (Opening Accounts Receivables+Closing Accounts Receivables)/2
g)	Trade Payables Turnover Ratio	Purchases / Average Accounts Payables	Average Accounts Payables = (Opening Accounts Payables+Closing Accounts Payables)/2
h)	Net Capital Turnover Ratio	Revenue from Operation / Working Capital	Working Capital= Current Assets - Current Liabilities
i)	Net Profit Ratio	Net Profit after Tax / Revenue from Operation	-
j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Profit before Interest & Tax
			Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability
k)	Return on Investment	Income from Investments / Time weighted average Investments)	-

4 **Value of Imports calculated on CIF basis by the Company during the Financial Year in respect of:**

(figures in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
a) Raw Material	142.94	80.51
b) Capital Goods	-	-

5 **Expenditure/ income in foreign currency (accrual basis)**

(figures in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
a) Raw Material	142.94	80.51
b) Exports (FOB)	0.93	0.70

6 **Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption:**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Imported	142.94	80.51
	2.98%	2.37%
Indigenous	4,660.57	3,315.04
	97.02%	97.63%

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

JVA & ASSOCIATES Chartered Accountants FRN-020548N

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7 - Other statutory information

a) Corporate Social Responsibility: The Company's net worth, turnover, and profit are below the limits prescribe under Section 135(1) of the Companies Act, 2013. Hence, the provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company.

b) Company does not hold benami property and no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.

c) The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013.

d) The Company has borrowings from banks on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the unaudited books of accounts.

e) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey).

f) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

g) The Company is not declared as a wilful defaulter by any bank or financial Institution or other lender.

h) The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017 (as amended).

i) The Company has not traded or invested in crypto currency or virtual currency during the period/ years reported in Restated Standalone Financial Statements.

j) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during reporting periods of Restated Standalone Financial Statements.

k) Personal expenses of directors have not been recorded in the Company's Restated Standalone Financial Statements unless they are authorized per company policies and have a business connection.

l) Title deeds of all the immovable property (other than properties where the Company is lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

m) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

n) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

o) The Ministry of Corporate Affairs (MCA) has prescribed a new requirement for company under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 inserted by the Companies (Accounts) Amendment Rules 2021 requiring companies, which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

The Company uses an accounting software for maintaining books of account. During the year ended 31 March 2026, the Company has enabled audit trail (edit log), which has operated throughout the year at the application level for all relevant transactions recorded in the accounting software. The company has enabled the feature of recording audit trail (edit log) at the database level for the said accounting software to log certain transactions recorded with privileged access and any direct data changes. Further, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

p) Additional regulatory information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

For JVA & Associates
Chartered Accountants

FRN: 026849N

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200
UDIN: 26518200WWCPXE2273

Place: Ghaziabad

Date: 07-09-2026

For & On Behalf of Board of Directors
Jayatee Alloys & Components Limited

Naman Jain
Chief executive officer & Whole-time director
DIN: 02704942

Abhishek Goswami
Chief Financial Officer

Ashok Kumar Jain
Whole-time director
DIN: 01874895

Somya Singhal
Compliance Officer &
Company Secretary
M. No.: A73313

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JVA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of
JAYTEE ALLOYS & COMPONENTS LIMITED
(formerly Jaytee Alloys & Components Private Limited)

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **JAYTEE ALLOYS & COMPONENTS LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiary, **M/s. JAYTEE GREEN VENTURES PRIVATE LIMITED** (the Holding Company and its subsidiary together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st March 2026, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flows for the year ended on that date, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March 2026, and its consolidated profit and its consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

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

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to the Board's Report, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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

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

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

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

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Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company and its subsidiary company, which are companies incorporated in India, have adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern.



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If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements. We remain solely responsible for our audit opinion.

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

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

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

Report on Other Legal and Regulatory Requirements

1. With respect to the matters specified in paragraph 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government in terms of section 143(11) of the Act, to be included in the Auditor's Report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Holding Company and its subsidiary included in the consolidated financial statements, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

2. As required by section 143(3) of the Act, based on our audit of the Holding Company and its subsidiary, we report, to the extent applicable, that:

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

   (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books, and the back-up of the books of account and other books and papers maintained in electronic mode has been kept on servers physically located in India on a daily basis.

   (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

   (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under section 133 of the Act.



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(e) On the basis of the written representations received from the directors of the Holding Company as on 31st March 2026 taken on record by the Board of Directors of the Holding Company and its subsidiary company respectively, none of the directors of the Group companies incorporated in India is disqualified as on 31st March 2026 from being appointed as a director in terms of section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary company incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of those companies.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Holding Company and its subsidiary company incorporated in India to their directors during the year is in accordance with the provisions of section 197 of the Act.

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

(i) The Group does not have any pending litigations which would impact its consolidated financial position.

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

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company and its subsidiary company incorporated in India.

(iv) (a) The respective managements of the Holding Company and its subsidiary, which are companies incorporated in India, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiary to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or its subsidiary ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective managements of the Holding Company and its subsidiary, which are companies incorporated in India, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Holding Company or its subsidiary from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



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(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The interim dividend declared and paid by the Holding Company during the year is in accordance with section 123 of the Act, as applicable. The subsidiary company has not declared or paid any dividend during the year.

(vi) Based on our examination, which included test checks, the Holding Company and its subsidiary have used accounting software for maintaining their books of account for the financial year ended 31st March 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Holding Company and its subsidiary as per the statutory requirements for record retention.

For JVA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 026849N

VAIBHAV JAIN
PARTNER
M. No.: 518200

Place: Ghaziabad
Date: 07.09.2026
UDIN: 26518200TQREGE5136

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ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of JAYTEE ALLOYS & COMPONENTS LIMITED on the consolidated financial statements of even date)

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

In conjunction with our audit of the consolidated financial statements of the Group as of and for the year ended 31st March 2026, we have audited the internal financial controls with reference to consolidated financial statements of **JAYTEE ALLOYS & COMPONENTS LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiary company, **M/s. JAYTEE GREEN VENTURES PRIVATE LIMITED**, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary company, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary company, which are companies incorporated in India.

Meaning of Internal Financial Controls with reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and

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fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Consolidated Financial Statements

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Holding Company and its subsidiary company, which are companies incorporated in India, have, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For JVA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 026849N

JVA & ASSOCIATES ★ Chartered Accountants ★ FRN # 026849N

VAIBHAV JAIN
PARTNER
M. No.: 518200

Place: Ghaziabad
Date: 07.09.2026
UDIN: 26518200TQREGE5136

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JAYTEE ALLOYS & COMPONENTS LIMITED
(Formerly Known as Jaytee Alloys & Components Private Limited)

Reg. Office : A 33/11, Site-4, I.E.Sahibabad, Ghaziabad Uttar Pradesh, India - 201010
CIN # U24203UP2024PLC202623

Annexure-I

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Figures in Lakhs)

	Particulars	Note No.	As at 31, March 2026 (₹)		As at 31, March 2025 (₹)	
I	**EQUITY AND LIABILITIES**					
(1)	**Shareholder's Funds**					
	(a) Share Capital	V		886.42		880.92
	(b) Reserves and Surplus	VI		955.19		201.46
(2)	Share Application Money Pending Allotment			-		-
(3)	**Non Current Liabilities**					
	Long Term Borrowings	VII		1,131.27		14.89
	Long Term Provisions	VIII		36.98		17.39
	Deferred Tax Liability (Net)	IX		16.37		2.05
(4)	**Current Liabilities**					
	Short Term Borrowings	X		1,412.28		769.33
	Trade Payables	XI				
	- total outstanding dues of micro enterprises and small enterprises		132.11		243.27	
	- total outstanding dues of creditors other than micro enterprises and small enterprises		360.76	492.87	273.27	516.54
	Other Current Liabilities	XII		225.36		95.93
	Short Term Provisions	XIII		95.60		84.46
	Total			5,252.34		2,582.97
II	**ASSETS**					
(1)	**Non-Current Assets**					
	Property, Plant & Equipment and Intangible Assets:					
	- Property, Plant & Equipment	XIV		1,515.93		307.47
	- Intangible Assets	XIV		10.85		-
	- Intangible Assets WIP	XIV-A		-		15.87
	- Capital WIP	XIV-B		19.79		-
	Other Non Current Assets	XV		39.25		26.49
(2)	**Current Assets**					
	Inventories	XVI		2,052.17		1,009.51
	Trade Receivables	XVII		1,258.70		1,050.87
	Cash and Bank Balance	XVIII		44.66		108.02
	Short Term Loans & Advances	XIX		293.82		50.13
	Other Current Assets	XX		17.18		14.61
	Total			5,252.34		2,582.97

See accompanying annexures & notes forming part of the Audited consolidated financial statements (Refer Annexure No. IV to XXXII)

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, ACA
Founder Partner
M. No.: 518200

UDIN: 26518200TGREGE5136

Place: Ghaziabad
Date: 07-09-2026

For & On Behalf of Board of Directors
Jaytee Alloys & Components Limited

Naman Jain
Chief executive officer & Whole-time director
DIN: 02704942

Ashok Kumar Jain
Whole-time
DIN: 01874895

Abhishek Goswami
Chief Financial Officer

Sonam Singhal
Compliance Officer & Company Secretary
M. No.: A73313

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JAYTEE ALLOYS & COMPONENTS LIMITED
(Formerly Known as Jaytee Alloys & Components Private Limited)

Reg. Office : A 33/11, Site-4, I.E.Sahibabad, Ghaziabad Uttar Pradesh, India - 201010
CIN # U24203UP2024PLC202623

Annexure-II

STATEMENT OF CONSOLIDATED PROFIT AND LOSS

(Figures in Lakhs)

	Particulars	Note	For the period 01-04-2025 to 31-03-2026 (₹)		For the period 14-05-2024 to 31-03-2025 (₹)	
	INCOME:					
	Revenue from Operations	XXI	6,663.53		4,331.72	
	Other Income	XXII	1.38		0.11	
I	**Total Income**		6,664.91		4,331.83	
	EXPENSES:					
	Cost of Material Consumed	XXIII	4,813.14		3,395.56	
	Changes in Inventory of Finished Goods, Work-in - Progress and Stock- In- Trade	XXIV	(160.31)		(69.84)	
	Employee Benefit Expense	XXV	631.41		409.65	
	Finance Costs	XXVI	158.04		77.49	
	Depreciation and Amortization Expense	XIV	43.61		13.95	
	Other Expenses	XXVII	287.09		192.88	
II	**Total Expenses**		5,772.98		4,019.68	
III	Profit before exceptional items Tax (I-II)		891.93		312.14	
IV	Exceptional Items		-		-	
V	**Profit before Tax(III-IV)**		**891.93**		**312.14**	
VI	**Tax Expenses:**					
	Previous Year Tax		-		-	
	Current Tax		213.06		77.57	
	Deferred Tax		14.32	227.38	2.05	79.62
VII	Profit (Loss) for the period (III-VI)		664.55		232.52	
VIII	Earnings per Equity Share :	XXVIII				
	Basic		3.76		1.34	
	Diluted		3.76		1.34	

See accompanying annexures & notes forming part of the Audited consolidated financial statements (Refer Annexure No. IV to XXXII)

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200

UDIN: 26518200TQREGES136

Place: Ghaziabad
Date: 07-09-2026

For & On Behalf of Board of Directors
Jaytee Alloys & Components Limited

Naman Jain
Chief executive officer & Whole-time director
DIN: 02704942

Ashok Kumar Jain
Whole-time
DIN: 01874895

Abhishek Goswami
Chief Financial Officer

Sonya Singhal
Compliance Officer & Company Secretary
M. No. A73313

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JAYTEE ALLOYS & COMPONENTS LIMITED

(Formerly Known as Jaytee Alloys & Components Private Limited)

Reg. Office : A 33/11, Site-4, I.E.Sahibabad, Ghaziabad Uttar Pradesh, India - 201010

CIN # U24203UP2024PLC202623

Annexure-III

STATEMENT OF CONSOLIDATED CASH FLOW

(Figures in Lakhs)

	Particulars	For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax And Exceptional Items	891.93	312.14
	Add: Depreciation	43.61	13.95
	Interest cost	158.04	77.49
	Foreign Exchange Fluctuation (Gain)/Loss	0.98	0.46
	Provision for Gratuity	24.55	17.39
	Balance W/off	10.54	9.23
	Less: Interest Income	(1.30)	(0.11)
	Operating Cash Flow before Working Capital Change	**1,128.34**	**430.55**
	Change in Working Capital		
	(Decrease)/ Increase in trade payables	(24.65)	516.08
	(Decrease)/ Increase in other current liabilities	129.43	95.93
	(Decrease)/ Increase in short term provisions (excl. income tax & gratuity)	0.67	6.88
	(Decrease)/ Increase in long term provisions (excl. gratuity)	-	-
	Decrease/ (Increase) in inventories	(1,042.66)	(1,009.51)
	Decrease/ (Increase) in trade receivables	(207.83)	(1,050.87)
	Decrease/ (Increase) in loans and advances (excl. balance with statutory authorities)	(178.65)	(19.52)
	Decrease/ (Increase) in other non-current assets	(12.76)	(26.49)
	Decrease/ (Increase) in other current assets	(13.11)	(23.83)
	Cash Generated From Operations	**(221.21)**	**(1,080.78)**
	Direct Taxes Paid (net of refunds)	(272.59)	(30.60)
	Net Cash generated from Operating Activities (A)	**(493.80)**	**(1,111.38)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Interest Received	1.30	0.11
	Purchase of Property, Plant & Equipment's & Intangibles (incl. CWIP / Intangible WIP)	(1,266.84)	(337.29)
	Deposit With Banks	(9.14)	(0.58)
	Net Cash Used In Investing Activities (B)	**(1,274.68)**	**(337.76)**

Ashok Kumar Jain

JAYTEE ALLOYS & COMPONENTS LTD.

JVA & ASSOCIATES Chartered Accountants FRN - 0006[illegible]N

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C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Interest Cost			(158.04)	(77.49)
	Proceeds from Long Term Borrowings			1,116.38	14.89
	Proceed from Short Term Borrowings			642.95	769.33
	Proceeds from Capital			69.00	884.39
	IPO Expenses			34.54	(34.54)
	Dividend Paid			(8.86)	-
	Net Cash generated from Financing Activities (C)			1,695.97	1,556.59
	Net Increase In Cash & Cash Equivalents			**(72.51)**	107.44
	Cash & Cash Equivalents (Opening Balance)			107.44	-
	Cash & Cash Equivalents (Closing Balance)			**34.93**	107.44

Notes To The Cash Flow Statement (Indirect Method):

1) Cash & Cash equivalents consists of cash on hand and balances with banks

2) : 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

Reconciliation of Cash & Bank Balance

Cash and Cash Equivalent				
Cash in hand			23.41	11.75
Balance with Bank				
In Current Account			11.52	95.69
Deposit With Banks			-	-
Cash & Cash Equivalent			**34.93**	**107.44**
Other Bank Balance				
Deposit With Banks			9.73	0.58
Cash & Bank Balance			**44.66**	**108.02**

See accompanying annexures & notes forming part of the Audited consolidated financial statements (Refer Annexure No. IV to XXXII)

For JVA & Associates
Chartered Accountants
FRN: 020849N

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200
UDIN: 26518200TGREGE5136

Place: Ghaziabad
Date: 07-09-2026

For & On Behalf of Board of Directors
Jaytee Alloys & Components Limited

Naman Jain
Chief executive officer & Whole-time director
DIN: 02704942

Ashok Kumar Jain
Whole-time director
DIN: 01874895

Abhishek Goswami
Chief Financial Officer

Somya Singhal
Compliance Officer & Company Secretary
M. No.: A73613

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1. Company Information

Jaytee Alloys & Components Limited (formerly Jaytee Alloys & Components Private Limited) (the "Company" or "Holding Company") was incorporated on 14 May 2024 under the name of "Jaytee Alloys & Components Private Limited" under the provisions of the Companies Act 2013 as a result of conversion of M/s Jaytee Manufacturing Company, a Partnership Firm of Ashok Kumar Jain (Director) and Naman Jain (Chief executive officer and Whole-time director) with, corporate identification number (CIN) U24203UP2024PTC202623. Pursuant to the approval of shareholders in extra-ordinary general meeting dated 09 December 2024 and the Registrar of Companies, Uttar Pradesh II, the Company was converted from a Private Limited Company to a Public Limited Company with effect from 17 December 2024, and consequently, the name of the Company has been changed to Jaytee Alloys & Components Limited with new CIN: U24203UP2024PLC202623.
The Group is engaged in manufacture and supply of pressure cooker components and the formulation, processing and supply of non-ferrous alloy compositions. The Group continues to be engaged in the same business, there has been no change in the nature of business pursuant to the conversion.

2.1 Basis of preparation

The financial statements have been prepared under historical cost convention and evaluated on a going concern basis using the accrual system of accounting in accordance with accounting standards notified under Section 133 of the of the Companies Act, 2013, read with Rule 7 of Companies (Account) Rule, 2014 (as amended) and other recognised accounting practices and policies generally accepted in India (Indian GAAP) as adopted consistently by the Company.

All assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in the Schedule III of the Companies Act, 2013.

2.2 Basis of consolidation

The Consolidated Financial Statements of the Group are prepared in accordance with principles and procedures for preparation and presentation of consolidated financial statements as laid down under the Accounting Standard 21 (AS 21) on 'Consolidation of Financial Statements', notified by Companies (Accounting Standards) Rules, 2021, (as amended) by and to the extent possible in the same format as that adopted by the Holding Company for its separate financial statements.

The standalone financial statements of the Holding Company and its subsidiary company have been combined on a line-by-line basis by adding together the book values of like items of assets and liabilities, income and expenses in respective components of financial statements after eliminating intra group balances and intra group transactions except where cost cannot be recovered.

The unrealized profits or losses resulting from the intra group transactions and balances have been eliminated. The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and necessary adjustments required for deviations, if any, are made in the Consolidated Financial Statements. The Consolidated Financial Statements are presented in the same manner as the Holding Company's separate financial statements.

The notes to the Consolidated Financial Statements for the Group are intended to serve as a means of informative disclosure and a guide towards better understanding of the consolidated position of the Group. The Group has disclosed such notes from the standalone financial statements of the Holding Company and its subsidiary which are necessary for presenting a true and fair view of the Consolidated Financial Statements.

The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

The Subsidiaries considered in the consolidated financial statements:

Name of Entity	Audit Status	Material Subsidiary	Establishment of Control	Degree of Control
Jaytee Green Ventures Private Limtied	Audited	No	10 April 2025	100%

2.3 Use of Estimates

The preparation of financial statements in accordance with the generally accepted accounting principles (Indian GAAP), which requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income, expenses and the disclosure of contingent liabilities at the end of the reporting period. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimate is recognized in the period in which the estimates are revised and in any future period affected.

2.4 Changes in accounting policies and disclosures

a) Changes in accounting policies

Accounting policies have been consistently applied by the Group. Any change in accounting policy is made only if the adoption of a different policy is required by statute or accounting standard, or if it results in a more appropriate presentation of the Consolidated Financial Statements.
During the period under review, there has been no change in the accounting policies followed by the Group and are applied consistently to all the periods presented in the Consolidated Financial Information, except as disclosed in the Consolidated Financial Statements.

b) Standards issued but not effective
There are no standards that are notified, and not yet effective, upto the date of adoption of the Group's financial statements.

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Chartered Accountants
FRN # 026843N

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Annexure IV - Notes to Consolidated Financial Statements
(All amounts in Rupees lakhs, unless otherwise stated)

2.5 Summary of significant accounting policies

a) Current and Non-Current Classification (Assets and Liabilities)

All assets and liabilities are classified as current or non-current in accordance with the Group's normal operating cycle and the criteria set out in Schedule III to the Companies Act, 2013. Assets expected to be realized or intended for sale or consumption in the normal operating cycle, held primarily for trading purposes, expected to be realized within twelve months after the reporting date, or cash and cash equivalents not restricted in use for at least twelve months, are classified as current assets. All other assets are classified as non-current. Similarly, liabilities expected to be settled in the normal operating cycle, held for trading, due to be settled within twelve months, or where the Group does not have an unconditional right to defer settlement for at least twelve months after the reporting date, are classified as current liabilities. All other liabilities are classified as non-current. The Group has identified its normal operating cycle as twelve months for the purpose of classification.

b) Use of estimates

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

c) Property plant and equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. All other repair and maintenance costs are recognised in profit or loss as incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is de-recognised.

d) Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is de-recognised.

e) Depreciation and amortisation

Depreciation on property, plant and equipment is calculated on straight line method ('SLM') based on estimated useful life of the asset in accordance with Schedule II of the Act. The management believes that the useful life of assets assessed by the Group, pursuant to the Companies Act, 2013, taking into account changes in environment, changes in technology, the utility and efficacy of the asset in use, fairly reflects its estimate of useful lives of the fixed assets. The estimated useful lives of assets in years are given below:

Asset	Estimated useful life as assessed by the Company	Estimated useful life specified under Schedule II of the Companies Act, 2013
Land	NA	NA
Building	30	30
Plant and Machinery	15	15
Electrical Installation & Equipment	10	10
Computers	3	3
Furniture & Fixtures	10	10
Office equipments	5	5
Vehicles	8	8

Intangible assets are amortised over three (3) years, the estimated useful economic life determined in accordance with schedule II of the Act, on a SLM basis. If the persuasive evidence exists to the affect that useful life of an intangible asset exceeds ten years, the Group amortises the intangible asset over the best estimate of its useful life. Such intangible assets and intangible assets not yet available for use are tested for impairment annually, either individually or at the cash-generating unit level. All other intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

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f) Inventories

Raw materials, components, stores and spares are valued at lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average method basis. Stores and spares which do not meet the definition of property, plant and equipment are accounted as inventories.

Work-in-progress and finished goods are valued at lower of cost and net realisable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on a weighted average method basis

Traded goods are valued at lower of cost and net realisable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

g) Impairment of assets

Impairment loss, if any, is provided to the extent, the carrying amount of assets exceeds their recoverable amount. Recoverable amount is higher of net selling price and its value in use. Value in Use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the Group estimates the asset's or cash-generating unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss.

h) Revenue recognition

1) Revenue from operations

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

i) Revenue from sale of goods is recognised when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods.
ii) Revenues from service / service contracts are recognised pro-rata basis over the period of the contract as and when services are rendered.
iii) Other operating income includes scrap sales and is recognised when due, where the Group is reasonably certain of ultimate collection.

The Group collects Goods and Service Tax (GST) and other taxes on behalf of the government and, therefore, these are not economic benefits flowing to the Group. Hence, they are excluded from revenue.

2) Other income

i) Interest income is recognised on accrual basis on a time proportion basis taking into account the amount outstanding and the applicable interest rate.
ii) Other income is recognised when due, where the Group is reasonably certain of ultimate collection.

i) Employee benefits

Short-term employee benefits such as salaries, wages, bonus, and ex-gratia are recognised as an expense in the period in which the related service is rendered.

Provident Fund - Retirement benefit in the form of provident fund is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognises contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability after deducting the contribution already paid.

ESIC - ESIC is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the ESIC. The Group recognises contribution payable to the ESIC as an expenditure, when an employee renders the related service.

Gratuity - The Group operates defined benefit plans for its employees gratuity. The costs of providing benefits under these plans are determined on the basis of actuarial valuation at each reporting date. Separate actuarial valuation is carried out for each plan using the projected unit credit method. Actuarial gains and losses for both defined benefit plans are recognised in full in the period in which they occur in the statement of profit and loss. If the contribution already paid exceeds the contribution due for a services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Compensated leave absence - Unutilized leave balances are not permitted to be carried forward to subsequent periods. Accordingly, the leave encashment liability relating to accumulated leave as at the reporting date is paid to employees at the end of each year.

j) Borrowing costs

Borrowing cost includes interest and amortisation of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

k) Income tax

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Group operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

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l) Earnings per share

Basic earnings per share (EPS) is calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstandings during the period.

Diluted earnings per share (DEPS) reflect the potential dilution that could occur if securities or other contracts to issue equity shares were exercised or converted to equity during the year. Diluted earnings per equity share are computed using the weighted average number of equity shares and the dilutive potential equity shares outstanding during the period except where the results are anti-dilutive.

m) Deferred tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.
Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future. In case of unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each Balance Sheet date and appropriately adjusted to reflect the amount that is reasonably / virtually certain to be realised.
Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognises MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

n) Investment

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

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.

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

o) Provisions, Contingent Liabilities and Contingent Assets

A Provision is recognised when the Group has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a realisable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the best current estimates if any.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. Contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Group does not recognise a contingent liability but discloses its existence in the financial statements.

Contingent Assets are neither recognised nor disclosed.

p) Foreign currency transactions

Transactions in foreign currencies are initially recorded in the reporting currency (Indian Rupees) by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction.

Conversion of foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

Exchange differences arising on the settlement of monetary items or on reporting such items at rates different from those at which they were initially recorded are recognised in the Statement of Profit and Loss in the period in which they arise.

In the case of foreign currency transactions related to exports and imports, revenue or expense is recognised at the exchange rate prevailing on the date of the transaction. Outstanding receivables or payables at the year-end are at the closing exchange rate, and any exchange gain or loss is recognised in the Statement of Profit and Loss.

q) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments in bank deposits with an original maturity of three months or less.

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JVA & ASSOCIATES Chartered Accountants

r) Leases

Where the Group is lessee:

Finance leases, which effectively transfer to the Group substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of profit and loss. Lease management fees, legal charges and other initial direct costs of lease are capitalised.

A leased asset is depreciated on a SLM basis over the useful life of the asset. However, if there is no reasonable certainty that the Group will obtain the ownership by the end of the lease term, the capitalised asset is depreciated on a SLM basis over the shorter of the estimated useful life of the asset or the lease term.

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term.

Where the Group is lessor:

Leases in which the Group transfers substantially all the risks and benefits of ownership of the assets are classified as finance leases. Assets given under finance lease are recognised as receivable at an amount equal to the net investment in the lease. After initial recognition, the Group apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognised immediately in the statement of profit and loss.

Leases in which the Group does not transfer substantially all the risks and benefits of ownership of the assets are classified as operating leases. Assets subject to operating leases are included in property, plant and equipment. Lease income on an operating lease is recognized in the statement of profit and loss on a SLM basis over the lease term. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

s) Segment reporting

Identification of segments

The Group's operating businesses are organized and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of geographical segments is based on the areas in which major operating divisions of the Group operate.

Inter-segment transfers

The Group generally accounts for intersegment sales and transfers at cost plus appropriate margins.

Allocation of common costs

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items

Unallocated items include general corporate income and expense items which are not allocated to any business segment.

Segment accounting policies

The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Group as a whole.

t) Related party transactions

Transactions with related parties are conducted in the ordinary course of business and on an arm's length basis. The nature of the related party relationships, transactions entered into during the year, and the outstanding balances as at the year end have been disclosed in detail in note 29 to the Consolidated Financial Statements.

The Group has complied with the disclosure requirements of Accounting Standard (AS) 18 – Related Party Disclosures. Related parties comprise key management personnel, their relatives, and enterprises over which they exercise significant influence, as well as other entities within the same group.

u) Events occurring after the balance sheet date

Events occurring after the balance sheet date that provide additional evidence of conditions existing at the balance sheet date are considered in the preparation of the Consolidated Financial Statements. Events occurring after the balance sheet date that are indicative of conditions arising subsequent to the balance sheet date are not adjusted but disclosed, if material.

During the years under review, there were no events occurring after the balance sheet date that require adjustment or disclosure, except as disclosed in the Consolidated Financial Statements.

JVA & ASSOCIATES ★ Chartered Accountants ★ F.R.N. 020834CN

Ashok Kumar Jain

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ANNEXURES FORMING PART OF FINANCIAL STATEMENTS

V SHARE CAPITAL

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Authorized Share Capital : (1,50,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2026) (1,50,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2025)		1500.00	1500.00
Issued Share Capital : (88,64,176 Equity Shares of Rs. 10/- each as at 31st March, 2026) (88,09,176 Equity Shares of Rs. 10/- each as at 31st March, 2025)		886.42	880.92
Subscribed and Fully Paid-up Share Capital : (88,64,176 Equity Shares of Rs. 10/- each as at 31st March, 2025) (88,09,176 Equity Shares of Rs. 10/- each as at 31st March, 2025)		886.42	880.92
Total		886.42	880.92

The reconciliation of the number of shares outstanding as at 31st March, 2026 & 31st March, 2025 is set out below:

Particulars		As at March 31, 2026 (Nos of Shares)	As at March 31, 2025 (Nos of Shares)
Equity Shares of Rs. 10/- each :			
Opening number of shares outstanding		88,09,176	-
Add: Nos of Shares issued during the year			
Subscription to MOA		-	10,000
*Conversion of Partnership firm into Company		-	23,89,342
Shares allotted against Business Takeover		-	4,75,540
**Shares allotted against Conversion of Loan into		-	61,510
***Bonus Issue		-	58,72,784
#Right Issue		25,000	-
Private Placement		30,000	-
Closing number of shares outstanding		88,64,176	88,09,176

*On May 14, 2024, Jaytee Manufacturing Company was converted into Jaytee Alloys & Components Private Limited, in accordance with the provisions of Section 366 of the Companies Act, 2013 for a consideration of ₹ 2,39,93,486 at partners capital value.

** Pursuant to the approval of the board meeting dated 30 September 2024, Company had converted loans aggregating to ₹ 73.82 lakhs into equity or ₹ 10 each at a premium of Rs. 110 each.

*** Pursuant to the approval of the board meeting dated 30 September 2024, Company had issued 58,72,784 equity shares of ₹ 10 each in the ratio of 2:1, utilising balance of securities premium.

During the year ended 31 March 2026, the Company made a rights issue of One (1) equity share for every fifty (50) equity shares held by the existing shareholders, aggregating to 1,76,184 equity shares, at an issue price of ₹ 120 per equity share, comprising a face value of ₹ 10 and a securities premium of ₹ 110 per equity share. The total amount of the rights issue was ₹ 2,11,42,080. Naman Jain renounced his entitlement in favour of Swati Jain, pursuant to which Swati Jain exercised rights and subscribed to 25,000 equity shares, which were duly allotted to her by the Company during the year. Other shareholders didn't accepted the offer. Accordingly, only 25,000 squity shares were allotted pursuant to the rights issue and rest were lapsed.

Further, pursuant to the approval of the shareholders in EGM dated 10 August 2026, the Authorised Share Capital of the Company was subdivided from ₹ 15,00,00,000 divided into 1,50,00,000 Equity Shares of ₹ 10 each to ₹ 15,00,00,000 divided into 3,00,00,000 Equity Shares of ₹ 5 each. Accordingly, paidup share capital was subdivided from ₹ 8,86,41,760 divided into 88,64,176 Equity shares of ₹ 10 each to ₹ 8,86,41,760 divided into 1,77,28,352 Equity Shares of ₹ 5 each.

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

Abhishek

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The details of shareholder holding more than 5% shares as at 31st March, 2026 and 31st March, 2025 is set out below :

Particulars		As at March 31, 2026 (Nos of Shares)		As at March 31, 2025 (Nos of Shares)	
Equity Shares of Rs. 10/- each :					
Naman Jain		36.38%	32,24,670	36.61%	32,24,670
Ashok Kumar Jain		60.83%	53,91,726	61.21%	53,91,726
Total		97.20%	86,16,396	97.81%	86,16,396

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

The details of Promoter Shareholding as at 31 March, 2026 and 31 March, 2025 is set out below :

Particulars		As at March 31, 2026		As at March 31, 2025	
		% Held	(Nos of Shares)	% Held	(Nos of Shares)
Equity Shares of Rs. 10/- each :					
Naman Jain		36.38%	32,24,670	36.61%	32,24,670
% Change during the year			100%		100%
Ashok Kumar Jain		60.83%	53,91,726	61.21%	53,91,726
% Change during the year			100%		100%
Total			86,16,396		86,16,396

Their are no shares held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company.

The details of Bonus Shares, Shares allotted as fully paid up pursuant to contracts without payment being received in cash as at in past 5 years is set out below :

Particulars	As at March 31, 2026 (Nos of Shares)	As at March 31, 2025 (Nos of Shares)	As at March 31, 2024 (Nos of Shares)	As at March 31, 2023 (Nos of Shares)	As at March 31, 2022 (Nos of Shares)
Equity Shares of Rs. 10/- each :					
Bonus Shares	-	58,72,784.00	-	-	-
Share allotted as fully paid up pursuant to contract without payment being received in cash					
Shares allotted against conversion of partnership into company	-	23,89,342.00	-	-	-
Shares allotted against Business Takeover	-	4,75,540.00	-	-	-
Shares allotted against Conversion of Loan into Equity	-	61,510.00	-	-	-
Total	-	87,99,176	-		-

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JAYTEE ALLOYS & COMPONENTS LTD

Ashok Kumar Jain

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There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment

There are no securites convertible into equity/preference shares.

There are no calls unpaid on any equity shares.

No Shares have been forfeited by the company as at the date of Balance Sheet.

VI RESERVES & SURPLUS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)		As at March 31, 2025 (₹)	
Surplus in statement of Profit & Loss account					
Opening Balance		197.98		-	
Add : Addition during the Year		664.55		232.52	
Less: Dividend Expense		(8.86)		-	
Less : Expenses relating to IPO		(34.54)	888.21	34.54	197.98
Securities Premium					
Opening Balance		3.48		-	
Add : Addition during the Year		63.50		590.76	
Less: Utilized during the year		-	66.98	587.28	3.48
Total			955.19		201.46

VII LONG TERM BORROWINGS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Secured Loans from Bank			
Term Loans			
-Vehicle Loan		21.85	14.89
-Home Loan		853.16	-
Long term maturity of finance lease liability		52.10	-
-From Banks and NBFC		204.17	-
Total		1,131.27	14.89

Notes:

1) Refer note XXIX, financial indebtedness for details of borrowings.

2) Company has not defaulted in payment on interest/ monthly instalment or repayment of principal amount.

VIII LONG TERM PROVISIONS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Provision for Gratuity		36.98	17.39
Total		36.98	17.39

IX DEFERRED TAX LIABILITIES

(Figures in Lakhs) *(Figures in Lakhs)*

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Opening Deferred Tax Assets/(Liability)		2.05	
Timing Differences			
- Fixed Assets		-	6.76
- Disallowance U/s 40a(ia)		-	(0.34)
- Gratuity Exp		16.37	(4.38)
Total		16.37	2.05

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X SHORT TERM BORROWINGS

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
		(Figures in Lakhs)	*(Figures in Lakhs)*
Secured Loans from Bank			
-Overdraft & Cash Credit		1,215.72	752.64
Current Maturities of Long Term Debts		91.00	5.97
Unsecured Loans			
From related parties		11.27	10.71
Bill discounting facility from others		94.29	-
Total		1,412.28	769.33

Notes:
1) Refer note XXIX, financial indebtedness for details of borrowings.
2) Company has not defaulted in payment on interest/ monthly instalment or repayment of principal amount.

XI TRADE PAYABLES

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
		(Figures in Lakhs)	*(Figures in Lakhs)*
Trade Payables (Goods)			
Due to micro and small enterprises		132.11	243.27
Due to other than micro and small enterprises		360.76	273.27
Total		492.87	516.54

For ageing of Trade payables refer note-XXX

The disclosure pursuant to the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") is as under:

DISCLOSURE UNDER MSMED ACT, 2006

(a) Principal amount due to suppliers under MSMED Act, 2006		132.11	243.27
(b) Interest accrued and due to suppliers under MSMED Act on the above amount, unpaid		-	-
(c) Payment made to suppliers (other than interest) beyond the appointed day, during the year		-	-
(d) Interest paid to suppliers under MSMED Act (other than Section 16)		-	-
(e) Interest paid to suppliers under MSMED Act (Section 16)		-	-
(f) Interest due and payable towards suppliers under MSMED Act for payments already made		-	-
(g) Interest accrued and remaining unpaid at the end of each of the year to suppliers under		-	-

XII OTHER CURRENT LIABILITIES

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
		(Figures in Lakhs)	*(Figures in Lakhs)*
Advance from customers		8.25	0.20
Advance for Capital Assets		100.00	
Bonus Payable		20.60	19.40
Director Remuneration Payable		3.76	4.94
Employees Dues		39.33	28.95
Sitting Fee Payable		2.48	0.90
Interest accrued but not due on Borrowings		5.78	0.14
Interest Payable on Cash Credit facility		9.65	6.31
Other Payables		0.46	0.48

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Ashok Kumar Jain

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Statutory Dues Payable		12.94	30.61
Electicity Payable		5.86	4.00
Current maturity of Finance Lease Obligation		16.24	-
Total		225.36	95.93

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XIII SHORT TERM PROVISIONS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Provision for Income Tax		83.09	77.58
Provision for Audit Fee		7.55	6.88
Provision for Gratuity		4.96	-
Total		95.60	84.46

XV OTHER NON CURRENT ASSETS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Security Deposits		13.76	7.30
Deposits With Banks		25.49	2.19
Capital Advances		-	17.00
Total		39.25	26.49

XVI INVENTORIES

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Valued at Cost or Net realizable value, whichever is lower			
Raw Material		1,633.00	750.65
Finished Goods		419.16	258.85
Total		2,052.17	1,009.51

XVII TRADE RECEIVABLES

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Trade Receivables (for Goods) more than 6 Months		113.03	161.68
Trade Receivables (for Goods) Upto 6 Months		1,145.67	889.19
Trade Receivables (Gross)		1,258.70	1,050.87
Less: Provision for doubtful debts		-	-
Total		1,258.70	1,050.87

For ageing of Trade receivables refer note-XXXI

JAYTEE ALLOYS & COMPONENTS LTD.

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XVIII CASH AND BANK BALANCE

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Cash and Cash Equivalents			
Cash on hand		23.41	11.75
Balance with Bank			
In Current Account		11.52	95.69
Other Bank Balance			
Deposit With Banks		9.73	0.58
Total		44.66	108.02

XIX SHORT TERM LOANS AND ADVANCES

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Recoverable from Employees		0.13	0.37
Balance with Statutory/Govt. authorities		95.65	30.61
Advance to Suppliers		198.04	19.15
Total		293.82	50.13

XX OTHER CURRENT ASSETS

(Figures in Lakhs)

Particulars		As at March 31, 2026 (₹)	As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated			
Interest accrued on FDR		1.24	0.11
Prepaid Expenses		14.65	14.50
Other Recoverables		1.28	-
Total		17.18	14.61

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XXI REVENUE FORM OPERATIONS

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Sale of Goods		6,464.71	4,331.72
Other Operating Revenue			
Sale of Scrap		198.82	-
Total		6,663.53	4,331.72

XXII OTHER INCOME

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Interest on Fixed Deposits		1.30	0.11
Other Income		0.08	-
Total		1.38	0.11

XXIII COST OF MATERIAL CONSUMED

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Opening Stock of Raw Material		750.65	292.32
Opening Stock of Consumables		-	
Add:- Purchase of Raw Material & Consumables		5,695.49	3,433.38
Add: Stock acquired during business takeover		-	420.51
Less:- Closing Stock of Raw Material		1,633.00	750.65
Total		4,813.14	3,395.56

XXIV CHANGE IN INVENTORY

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Opening Stock of Finished Goods		258.85	-
Add: Stock acquired during business takeover		-	189.01
Less: Closing Stock of Finished Goods		419.16	258.85
Total		(160.31)	(69.84)

XXV EMPLOYEE BENEFIT COST

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Contribution to employees welfare funds		47.07	32.59
Salaries, wages and bonus		552.36	355.49
Gratuity		24.55	17.39
Staff Welfare		7.42	4.18
Total		631.41	409.65

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XXVI FINANCE COST

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Interest on Loan		134.46	67.52
Processing Charges		13.09	2.77
Bank Charges		10.49	7.19
Total		158.04	77.49

XXVII OTHER EXPENSES

(Figures in Lakhs)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Direct Labour Charges		0.17	-
Repairs to Plant & Machinery		28.22	12.98
Power & Fuel		60.18	67.06
Testing & Inspection Charges		3.19	2.17
Audit Fee		8.00	5.00
Business Promotion Exps		7.95	2.86
Balance W/off		10.54	9.23
Commission		5.24	0.05
Conveyance		3.14	4.19
Directors Seating Fee		2.06	0.90
Discount/Rebates		0.14	0.43
Foreign Exchange Fluctuation Loss		0.98	0.46
Freight & Cartage		14.23	36.20
Legal & Professional Charges		46.42	6.78
Loading & Unloading Charges		7.01	-
Insurance Charges		3.95	0.82
Machinery on Lease		11.59	-
Office Expenses		5.94	3.06
Printing & Stationery		1.72	0.90
Postages and Courier Charges		0.86	0.12
Rates and Taxes		8.26	2.77
Rent		17.19	6.00
Repair & Maintenance		9.78	15.88
Software's and Subscriptions		7.22	0.83
Tender Fee		3.46	5.63
Telephone & Internet Expenses		0.49	0.32
Travelling Expenses		5.12	6.70
Vehicle Running & Maint.		12.66	1.56
Misc. Exp.		0.16	
Festival Expenses		1.21	-
Total		287.09	192.88

XXVIII EARNINGS PER SHARE

(Figures in Lakhs except Number of Shares and Earning Per Share) Shares and Earning Per Share)

Particulars		For the period 01-04-2025 to 31-03-2026 (₹)	For the period 14-05-2024 to 31-03-2025 (₹)
Profit after tax *(In Lakhs)*		664.55	232.52
Profit attributable to ordinary shareholders *(In Lakhs)*		664.55	232.52
Weighted average number of ordinary shares		1,76,81,996	1,73,33,978
Nominal value of ordinary shares		10.00	10.00
Basic earning per Equity Share		3.76	1.34
Diluted earning per Equity Share		3.76	1.34

Ashok Kumar Jain

JAYATEE ALLOYS & COMPONENTS LTD.

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Note XIV Property, Plant & Equipment:

(Figures in Lakhs)

Particulars	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
	As at 01 April 2025	Additions during the period	Adjustments during the period*	As at 31 March 2026	As at 01 April 2025	Provided during the period	Deductions during the period	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025
	1	2	3	4	5	6	7	8=(5+6)	9=(4-8)	10=(1-5)
(A) Tangible Assets [Owned]										
Furniture & Fixtures	6.01	-		6.01	0.14	0.57	-	0.71	5.29	5.86
Electrical Fitting & Installation	7.62	11.28	-	18.91	0.66	1.15		1.81	17.10	6.96
Office Equipment's	9.16	12.09		21.25	1.01	3.28	-	4.29	16.96	8.15
Plant & Machinery	212.53	143.66	(1.50)	354.68	9.23	18.85	0.08	27.99	326.69	203.29
Vehicle	27.76	25.14	-	52.90	0.21	5.65	-	5.85	47.04	27.55
Computer & Computer Software's	10.11	3.26		13.37	1.36	3.81	-	5.17	8.20	8.75
Land & Building	48.24	1,053.03		1,101.27	1.34	5.27	-	6.62	1,094.65	46.89
(B) Intangible Assets [Owned]										
Software	-	15.87	-	15.87	-	5.03	-	5.03	10.85	-
	321.42	1,264.33	(1.50)	1,584.25	13.95	43.61	0.08	57.47	1,526.78	307.47

(Figures in Lakhs)

Particulars	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
	As at 01 April 2024	Additions during the period	Adjustments during the period*	As at 31 March 2025	As at 01 April 2024	Provided during the period	Deductions during the period	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024
	1	2	3	4	5	6	7	8=(5+6)	9=(4-8)	10=(1-5)
(A) Tangible Assets [Owned]										
Furniture & Fixtures	-	5.04	0.96	6.01	-	0.14	-	0.14	5.86	-
Office Equipment's	-	8.34	8.44	16.78	-	1.67	-	1.67	15.12	-
Plant & Machinery	-	65.92	146.61	212.53	-	9.23	-	9.23	203.29	-
Vehicle	-	26.44	1.32	27.76	-	0.21	-	0.21	27.55	-
Computer & Computer Software's	-	7.50	2.61	10.11	-	1.36	-	1.36	8.75	-
Land & Building	-	30.75	17.49	48.24	-	1.34	-	1.34	46.89	-
	-	143.99	177.43	321.42	-	13.95	-	13.95	307.47	-

* Assets were acquired during Conversion of Jaytee Manufacturing Co. (Partnership Firm) into Company and acquisition of Business of Shree Manufacturing Co. (Prop.).

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JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

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Note XIV Property, Plant & Equipment:

(Figures in Lakhs)

Particulars	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
	As at 01 April 2025	Additions during the period	Adjustments during the period*	As at 31 March 2026	As at 01 April 2025	Provided during the period	Deductions during the period	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025
	1	2	3	4	5	6	7	8=(5+6)	9=(4-8)	10=(1-5)
(A) **Tangible Assets [Owned]**										
Furniture & Fixtures	6.01	-		6.01	0.14	0.57	-	0.71	5.29	5.86
Electrical Fitting & Installation	7.62	11.28	-	18.91	0.66	1.15		1.81	17.10	6.96
Office Equipment's	9.16	12.09		21.25	1.01	3.28	-	4.29	16.96	8.15
Plant & Machinery	212.53	143.66	(1.50)	354.68	9.23	18.85	0.08	27.99	326.69	203.29
Vehicle	27.76	25.14	-	52.90	0.21	5.65	-	5.85	47.04	27.55
Computer & Computer Software's	10.11	3.26		13.37	1.36	3.81	-	5.17	8.20	8.75
Land & Building	48.24	1,053.03		1,101.27	1.34	5.27	-	6.62	1,094.65	46.89
(B) **Intangible Assets [Owned]**										
Software	-	15.87	-	15.87	-	5.03	-	5.03	10.85	-
	321.42	1,264.33	(1.50)	1,584.25	13.95	43.61	0.08	57.47	1,526.78	307.47

(Figures in Lakhs)

Particulars	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
	As at 01 April 2024	Additions during the period	Adjustments during the period*	As at 31 March 2025	As at 01 April 2024	Provided during the period	Deductions during the period	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024
	1	2	3	4	5	6	7	8=(5+6)	9=(4-8)	10=(1-5)
(A) **Tangible Assets [Owned]**										
Furniture & Fixtures	-	5.04	0.96	6.01	-	0.14	-	0.14	5.86	-
Office Equipment's	-	8.34	8.44	16.78	-	1.67	-	1.67	15.12	-
Plant & Machinery	-	65.92	146.61	212.53	-	9.23	-	9.23	203.29	
Vehicle	-	26.44	1.32	27.76	-	0.21	-	0.21	27.55	-
Computer & Computer Software's	-	7.50	2.61	10.11	-	1.36	-	1.36	8.75	-
Land & Building	-	30.75	17.49	48.24	-	1.34	-	1.34	46.89	-
	-	143.99	177.43	321.42	-	13.95	-	13.95	307.47	-

* Assets were acquired during Conversion of Jaytee Manufacturing Co. (Partnership Firm) into Company and acquisition of Business of Shree Manufacturing Co. (Prop.).

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JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar

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Note XIV-A-: IWIP ageing schedule for the year ended as on March 31, 2026 and March 31, 2025:

IWIP as at 31.03.2026

(Figures in Lakhs)

IWIP	Amount in IWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

IWIP as at 31.03.2025

(Figures in Lakhs)

IWIP	Amount in IWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	15.87	-	-	-	15.87
Projects temporarily suspended	-	-	-	-	-

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Note XIV-B: CWIP ageing schedule for the year ended as on March 31st, 2026 & March 31st, 2025:

CWIP as at 31.03.2026 *(Figures in Lakhs)*

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	19.79	-	-	-	19.79
Projects temporarily suspended	-	-	-	-	-

CWIP as at 31.03.2025 *(Figures in Lakhs)*

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	
Projects in Progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

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Annexure-XXX

Trade payables ageing schedule for the year ended as on March 31st 2026:

Particulars	Undisputed Trade Payables		Disputed Trade Payables	
	MSME	Others	MSME	Others
Less than 1 Year	132.11	360.13	-	-
1 Year - 2 Years	-	0.63	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**132.11**	**360.76**	-	-

Outstanding for following periods from the due date of payment as at 31.03.2025

Particulars	Undisputed Trade Payables		Disputed Trade Payables	
	MSME	Others	MSME	Others
Less than 1 Year	243.27	273.27	-	-
1 Year - 2 Years	-	-	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**243.27**	**273.27**	-	-

Trade receivables ageing schedule for the year ended as on March 31st, 2026:

Annexure-XXXI

Particulars	Undisputed Trade Receivables		Disputed Trade Receivables	
	Considered Good	Doubtful	Considered Good	Doubtful
Less than 6 Months	1,145.67	-	-	-
6 Months - 1 Year	49.13	-	-	-
1 Year - 2 Years	63.90	-	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**1,258.70**	-	-	-

Receivables for following periods from the due date of payment as at 31.03.2025

Particulars	Undisputed Trade Receivables		Disputed Trade Receivables	
	Considered Good	Doubtful	Considered Good	Doubtful
Less than 6 Months	889.19	-	-	-
6 Months - 1 Year	160.32	-	-	-
1 Year - 2 Years	1.36	-	-	-
2 Years - 3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**1,050.87**	-	-	-

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Ashok Kumar Jain

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Additional information required under Schedule III to Companies Act, 2013

1 **Payment to Auditor**

(Figures in Lakhs)

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Statutory Audit Fee	6.00	4.00
Tax Audit Fee	2.00	1.00
Other Professional Charges	-	6.08
Total	8.00	11.08

2 **Related Party Transactions** – As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

The list of related parties and nature of their relationship as at March 31st, 2026:

(a) Key Managerial Personnel (KMP) and Directors

Name of the person	Designation
Ashok Kumar Jain	Whole-time director
Naman Jain	Chief executive officer and Whole-time director
Swati Jain	Director
Dinesh Kumar Kohly	Director
Archana Jain	Independent Director
Tannu Shangle	Independent Director
Abhishek Goswami	Chief Financial Officer (w.e.f 02 September 2026)
Sanjay Kumar Sharma	Chief Financial Officer (ceased w.e.f 31 December 2025)
Somya Singhal	Compliance Officer and Company Secretary

(b) Name of the related party and nature of the related party relationship where control exists

Name of the person	Relationship
Jaytee Green Ventures Private Limited	Wholly owned subsidiary

(c) Related parties under AS 18 with whom transactions have taken place during the year

Name of the entity	Relationship
Ashok Kumar Jain HUF	HUF of Whole-time director
Renu Jain	Relative of Whole-time director
Sakshi Jain	Relative of Whole-time director
Arihant Manufacturing Co.	Partnership Firm of the Chief executive officer and Whole-time director
NJN Industries	Partnership Firm of the Chief executive officer and Whole-time director
Shree Manufacturing Co.	Proprietorship firm of the Whole-time director
Swastik Industries	Proprietorship firm of the relative of Chief executive officer and Whole-time director

2.1 **Particulars of transaction with related parties during the period 01-04-2025 to 31-03-2026 and 14-05-2024 to 31-03-2025**

(Figures in Lakhs)

Name of related parties	Nature of transaction	01-04-2025 to 31-03-2026	14-05-2024 to 31-03-2025
Naman Jain	Director Remuneration Provided	24.00	20.00
Swati Jain	Director Remuneration Provided	12.00	7.00
Ashok Kumar Jain	Director Remuneration Provided	12.00	10.55
Archana Jain	Director Seating Fee	0.74	0.20
Dinesh Kumar Kohly	Director Seating Fee	0.58	0.30
Tanu Shangle	Director Seating Fee	0.74	0.40
Naman Jain	Interest on Unsecured Loan	2.39	4.51
Naman Jain	Unsecured loan received	120.27	89.50
Naman Jain	Unsecured loan repaid	123.36	83.30
Ashok Kumar Jain	Rent	12.00	6.00
Arihant Manufacturing Co.	Purchases	254.82	211.61
NJN Industries	Purchases	148.41	115.25
NJN Industries	Sales	-	4.68
Somya Singhal	Salary	7.83	2.33
Somya Singhal	Salary	0.32	0.09
Sanjay Kumar Sharma	Salary	11.25	2.54
Sanjay Kumar Sharma	Salary	0.41	0.05

JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

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Ashok Kumar Jain HUF	Conversion of Loan into Equity	-	44.57
Renu Jain	Conversion of Loan into Equity	-	29.26
Ashok Kumar Jain	Issue of Equity Shares towards Business Takeover	-	570.66
Naman Jain	Issue of Equity Shares towards conversion of Partnership firm into	-	107.26
Ashok Kumar Jain	Issue of Equity Shares towards conversion of Partnership firm into	-	131.67
Swati Jain	Issue of Shares	30.00	-
Shree Manufacturing Co	Purchases of machinery	-	3.50
Shree Manufacturing Co	Purchases	-	14.64
Shree Manufacturing Co	Sales	123.10	1,016.24
Jaytee Green ventures P Ltd	Purchases	11.52	-

2.2 Particulars of amount payable\(receivable) to\from related parties as at 31st March, 2026 and 31st March, 2025

(Figures in Lakhs)

Name of related parties		As at 31st March, 2026	As at 31st March, 2025
Naman Jain	Borrowings	10.01	10.71
Naman Jain	Director Remuneration Payable	2.55	3.73
Swati Jain	Director Remuneration Payable	1.00	1.00
Ashok Kumar Jain	Director Remuneration Payable	1.00	1.00
Archana Jain	Seating Fee Payable	0.78	0.20
Dinesh Kumar Kohly	Seating Fee Payable	0.72	0.30
Tanu Shangle	Seating Fee Payable	0.98	0.40
Arihant Manufacturing Co	Creditors	93.64	33.18
NJN Industries	Creditors	72.55	94.24
Somya Singhal	Salary Payable	0.40	0.55
Sanjay Kumar Sharma	Salary Payable	-	1.19
Shree Manufacturing Company	Trade & Other Receivables	211.14	147.20

3 Significant Accounting Ratios:-

Ratios	31 March 2026	31 March 2025	Variation (%)	Remarks to Variation more
(a) Current Ratio	1.65	1.52	8%	
(b) Debt-Equity Ratio	1.38	0.72	91%	Increase is on account of fresh term loans availed to fund capital expenditure working capital limits to support higher operations.
(c) Debt Service Coverage Ratio	2.78	1.55	80%	Increase is driven by higher earnings available for debt service.
(d) Return on Equity Ratio	45.46%	42.96%	6%	Increase is driven by higher profit after tax on account of improved margins.
(e) Inventory Turnover Ratio	3.04	3.29	-8%	Decline is on account of higher inventory holding at year end to service a larger order book and expanded production capacity.
(f) Trade Receivables Turnover Ratio	5.77	4.12	40%	Increase is due to higher revenue from operations coupled with faster realisation of trade receivables.
(g) Trade Payables Turnover Ratio	11.28	6.65	70%	Increase is due to higher purchases during the year and early settlement of dues, resulting in lower closing trade payables.
(h) Net Capital Turnover Ratio	6.04	5.65	7%	Decline is on account of higher working capital balance at the year end due to increased inventory holding and trade receivable balance.
(i) Net Profit Ratio	9.97%	5.37%	86%	Increase is driven by higher profit after tax on account of improved margins.
(j) Return on Capital Employed	23.91%	20.85%	15%	Increase is driven by higher profit after tax on account of improved margins.
(k) Return on Investment	NA	NA		

JAYTEE ALLOYS & COMPONENTS LLP

Ashok Kumar Jain

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3.1 Explanation to Item included in numerator and denominator for computing the above ratios.

	Ratio	Formula	Items included in Numerator & Denominator
a)	Current Ratio	Current Assets / Current Liabilities	Current assets=Inventories + Trade Receivables + Cash and cash equivalents + Short Term Loans & Advances + Other current assets
			Current Liability=Short-term borrowings + Trade payables + Other current liabilities + Short-term provisions
b)	Debt Equity Ratio	Debts / Shareholders Equity	Debts= Long-term borrowings + Short-Term borrowings
			Shareholder's Equity=Share capital + Reserves and surplus
c)	Debt Service Coverage Ratio	Earning Available for debt services / Debt Services	Earning Available for debt Service = Profit after Tax + Depreciation & Amortisation + Interest Expenses
			Debt Service = Interest Expenses + Short Term Borrowings
d)	Return on Equity	(Net profit after tax - Preference dividends) /Average Shareholder's Equity	Average Shareholder's Equity=((Op. Share capital + Reserves and surplus)+(Cls. Share capital+Reserves and surplus))/2
e)	Inventory Turnover Ratio	COGS / Average Inventory	Average Inventory = (Opening Inventory + Closing Inventory) / 2
f)	Trade Receivables Turnover Ratio	Revenue from Operation / Average Accounts Receivables	Average Accounts Receivable = (Opening Accounts Receivables+Closing Accounts Receivables)/2
g)	Trade Payables Turnover Ratio	Purchases / Average Accounts Payables	Average Accounts Payables = (Opening Accounts Payables+Closing Accounts Payables)/2
h)	Net Capital Turnover Ratio	Revenue from Operation / Working Capital	Working Capital= Current Assets - Current Liabilities
i)	Net Profit Ratio	Net Profit after Tax / Revenue from Operation	-
j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Profit before Interest & Tax
			Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability
k)	Return on Investment	Income from Investments / Time weighted average Investments)	-

4 **Value of Imports calculated on CIF basis by the Company during the Financial Year in respect of:**

(figures in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
a) Raw Material	142.94	80.51
b) Capital Goods	-	-

5 **Expenditure/ income in foreign currency (accrual basis)**

(figures in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
a) Raw Material	142.94	80.51
b) Exports (FOB)	0.93	0.70

6 **Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption:**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Imported	142.94	80.51
	2.97%	2.37%
Indigenous	4,670.20	3,315.04
	97.03%	97.63%

JAYTEE ALLOYS & COMPONENTS LTD.

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

Ashok Kumar Jain

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7 - Other statutory information

a) Corporate Social Responsibility: The Company's net worth, turnover, and profit are below the limits prescribe under Section 135(1) of the Companies Act, 2013. Hence, the provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company.

b) Company does not hold benami property and no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.

c) The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013.

d) The Company has borrowings from banks on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the unaudited books of accounts.

e) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey).

f) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

g) The Company is not declared as a wilful defaulter by any bank or financial Institution or other lender.

h) The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017 (as amended).

i) The Company has not traded or invested in crypto currency or virtual currency during the period/ years reported in Restated Standalone Financial Statements.

j) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during reporting periods of Restated Standalone Financial Statements.

k) Personal expenses of directors have not been recorded in the Company's Restated Standalone Financial Statements unless they are authorized per company policies and have a business connection.

l) Title deeds of all the immovable property (other than properties where the Company is lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

m) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

n) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

o) The Ministry of Corporate Affairs (MCA) has prescribed a new requirement for company under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 inserted by the Companies (Accounts) Amendment Rules 2021 requiring companies, which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

The Company uses an accounting software for maintaining books of account. During the year ended 31 March 2026, the Company has enabled audit trail (edit log), which has operated throughout the year at the application level for all relevant transactions recorded in the accounting software. The company has enabled the feature of recording audit trail (edit log) at the database level for the said accounting software to log certain transactions recorded with privileged access and any direct data changes. Further, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

p) Additional regulatory information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

For JVA & Associates
Chartered Accountants

FRN: 026849N

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200
UDIN: 26518200TQREGE5130

Place: Ghaziabad

Date: 07/09/2026

& On Behalf of Board of Directors
...ee Alloys & Components Limited

Naman Jain
Chief executive officer & Whole-time director
DIN: 02704942

Abhishek Goyanka
Chief Financial Officer

Place: Ghaziabad
Date : 07/09/26

Ashok Kumar Jain
Whole-time director
DIN: 01874803

Sunya Singhal
Compliance Officer &
Company Secretary
M. No.: A71...

Place: Ghaziabad
Date : 07/09/26

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