JVA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of
JAYTEE ALLOYS & COMPONENTS LIMITED
(Previously Known as Jaytee Alloys & Components P. Ltd.)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **JAYTEE ALLOYS & COMPONENTS LIMITED** ("the Company"), which comprises the Balance Sheet as at 31st March 2025, the statement of Profit and Loss and the Statement of Cash Flows for the period ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its Profit & Cash Flow for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period.
During the course of our audit, we did not identify any matter that required reporting under this section.

Emphasis of Matters: Nil

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Information other than the 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 Management Discussion and Analysis, Board's Report, including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include Financial Statements and our Auditor's Report thereon.

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

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information materially in consistent with the 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.

Responsibility of Management and Those Charged with Governance for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

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FRN # 026849N

Report on Other Legal and Regulatory Requirements

1. 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.

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

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

(f) Pursuant to Notification No. G.S.R. 464(E) dated 5th June, 2015 and as amended by Notification No G.S.R. 583(E) dated 13th June 2017 the requirement for reporting on internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is applicable to the company. With respect to the adequacy of the internal financial controls with reference to financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report.

(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.

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

i. The Company 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 it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner

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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 it's knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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 Company did not declare or pay dividend during the year and therefore the compliance under section 123 of Companies Act is not applicable to the company.

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 March 31, 2025 which has a feature of recording audit trail (edit log) facility, however, the same was not operational throughout the period.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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CHARTERED ACCOUNTANTS
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Chartered Accountants

VAIBHAV JAIN
PARTNER, FCA
M. No.: 518200

Place: Indirapuram
Date: 25-10-2025
UDIN: 25518200BMKSPI9235

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

We have audited the internal financial controls with reference to financial statements of JAYTEE ALLOYS & COMPONENTS LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("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 Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these 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, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by 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 these financial statements was established and maintained and if such controls operated effectively in all material respects.

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

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

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Meaning of Internal Financial Controls with Reference to these Financial Statements.

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI").

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

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

VAIBHAV JAIN
PARTNER, FCA
M. No.: 518200

Place: Indirapuram
Date: 25-10-2025
UDIN: 25518200BMKSPI9235

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

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

Re: JAYTEE ALLOYS & COMPONENTS LIMITED

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

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

(B) As of the reporting date, the Company does not hold any intangible assets recorded in the books.

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

(c) The title deeds of all immovable properties, other than those where the Company is a lessee under duly executed lease agreements, relating to freehold land and buildings included in Property, Plant and Equipment as disclosed in Note XIV to the financial statements, are held in the name of the Company.

(d) The Company has not revalued any of its Property, Plant and Equipment or Intangible Assets during the year. Accordingly, requirement to report on clause 3(i)(d) of the order is not applicable to the Company.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The Inventories have been physically verified during the year by the management. In our opinion, the frequency of such verification is reasonable. As informed, the discrepancies noticed on verification between the physical stocks and the book records were not material.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of twenty crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

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(iii) A. According to the information and explanation given to us, during the year, the Company has not granted loans, advance in nature of loans, stood guarantees or provided any security to Subsidiary Company.

According to the information and explanation given to us, during the year, the Company has not granted loans, advance in nature of loans, stood guarantees or provided any security to firms and Limited Liability partnerships or any other parties.

B. There are no amounts of loans and advances in the nature of loans granted to companies which are overdue for more than ninety days.

C. During the year, the Company has not extended loans to subsidiary companies to settle the loan granted to such companies which had fallen due during the year.

D. The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

(iv) There are no loans, investments, guarantees, and security in respect of which provisions of Section 185 of the Companies Act, 2013 is applicable and accordingly, the requirement to report on clause 3(iv) of the Order with respect to Section 185 of the Companies Act, 2013 is not applicable to the Company. According to the information and explanations given to us, the Company has complied with the provisions of Section 186(1) of the Companies Act, 2013, to the extent applicable. Loans, investments, guarantees, and securities, in respect of which provision of Section 185 and Section 186(1) of the Companies Act, 2013 as applicable have been complied with by the Company.

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

(vi) We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules prescribed by the Central Government for 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. However, we have not carried out a detailed examination of the records with a view to determine whether these are accurate or complete.

(vii) (a) The Company does not have liability in respect of Service tax, Duty of Excise and Sales tax and during the year since effective July 1, 2017, these statutory dues has been subsumed into Goods and Services Tax.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, considering the principles of materiality outlined in Standards on Auditing, in our opinion amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax, Provident fund, Employees' State Insurance, Income-Tax, CESS and other statutory dues have generally been regularly deposited by the Company with the appropriate authorities, though there have been slight delays in few cases. The Company does not have liability in respect of Duty of Customs.

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According to the information and explanations given to us and on the basis of our examination of the records of the Company, considering the principles of materiality outlined in Standards on Auditing, no undisputed amounts payable in respect of Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-Tax, Cess and other statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable except for the liability of Provident fund and Employees' State Insurance, the provisions for which had been provided during previous year. The Company does not have liability in respect of Duty of Customs.

(b) According to the records of the Company, there are no dues outstanding of income tax, custom duty, goods and service tax and other statutory dues on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961, as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Act.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act).

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Chartered Accountants

(x) (a) The Company has not raised money by way of initial public offer during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) The Company has issued Equity Shares during the year having fully complied the requirements of section 42 and/or 62 of the Companies Act, 2013 and the funds have been utilized for the purpose for which the funds were raised. Details of the issue made is given below:

Number of Eq Shares Issued	Face Value Per Share Rs.	Security Premium Per Share Rs.	Total Amount Rs.
23,89,342	10/-	-	2,38,93,420/-
5,37,050	10/-	110	6,44,46,000/-

(xi) (a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the audit procedures performed and information and explanations given by the management, we have neither come across any instance of fraud by the Company nor any fraud on the company has been noticed or reported during the course of our audit.

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

(c) No whistle-blower complaints were received during the year for our consideration.

(xii) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a) to 3(xii)(c) of the Order are not applicable to the Company.

(xiii) The transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013, where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) Internal-audit requirement under Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 is not applicable on the company.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

(b) The Company has not conducted any Non-Banking Financial or housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

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

JVA & ASSOCIATES ★ Chartered Accountants ★ FRN # 026849N

(d) There are no Core Investment Companies as a part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company

(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 auditor of the company during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The company has not transferred the amount remaining unspent in respect of other than ongoing projects, to a Fund specified in Schedule VII to the Companies Act, 2013 till the date of our report. However, the time period for such transfer, i.e. six months of the expiry of the financial year as permitted under the second proviso to sub-section (5) of section 135 of the Act, has not elapsed till the date of our report.

The Company does not have any ongoing project and therefore the reporting in respect of ongoing projects is not applicable.

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

VAIBHAV JAIN
PARTNER, FCA
M. No.: 518200

JVA & ASSOCIATES
FRN # 026849N
Chartered Accountants

Place: Indirapuram
Date: 25-10-2025
UDIN: 25518200BMKSPI9235

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 ASSETS AND LIABILITIES

(Figures in Lakhs)

	Particulars	Note No.		As at 31, March 2025 (₹)
I	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Funds**			
	(a) Share Capital	V		880.92
	(b) Reserves and Surplus	VI		201.45
(2)	Share Application Money Pending Allotment			-
(3)	**Non Current Liabilities**			
	Long Term Borrowings	VII		14.89
	Long Term Provisions	VIII		17.39
	Deferred Tax Liability (Net)	IX		2.05
(4)	**Current Liabilities**			
	Short Term Borrowings	X		769.33
	Trade Payables	XI		
	- total outstanding dues of micro enterprises and small enterprises		243.27	
	- total outstanding dues of creditors other than micro enterprises and small enterprises		273.27	516.54
	Other Current Liabilities	XII		91.93
	Short Term Provisions	XIII		88.46
	Total			2,582.97
II	**ASSETS**			
(1)	**Non-Current Assets**			
	Property, Plant & Equipment and Intangible Assets:			
	- Property, Plant & Equipment	XIV		307.47
	- Intangible Assets			-
	- Capital WIP	XIV-A		15.87
	Other Non Current Assets	XV		9.49
(2)	**Current Assets**			
	Inventories	XVI		1,009.51
	Trade Receivables	XVII		1,050.87
	Cash and Bank Balance	XVIII		108.02
	Short Term Loans & Advances	XIX		36.52
	Other Current Assets	XX		45.22
	Total			2,582.97

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

For JVA & Associates
Chartered Accountants
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FRN # 026849N
Chartered Accountants

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200
UDIN: 25518200BMKSPI9235

Place: Indirapuram
Date: 25-10-2025

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

Ashok Kumar Jain

Naman Jain
CEO & Director
DIN: 02704942

Ashok Kumar Jain
Director
DIN: 01874895

Sanjay Kumar Sharma
Chief Financial Officer
PAN: ATLPS8239F

Sonia Singhal
Company Secretary
M. No.: A73313

JAYTEE ALLOYS & COMPONENTS LTD.

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 14-05-2024 to 31-03-2025 (₹)
	INCOME:			
	Revenue from Operations	XXI		4,331.72
	Other Income	XXII		0.11
I	**Total Income**			4,331.83
	EXPENSES:			
	Cost of Material Consumed	XXIII		2,170.84
	Purchase of Stock- in- Trade			1,306.91
	Changes in Inventory of Finished Goods, Work-in - Progress and Stock- In- Trade	XXIV		(69.84)
	Employee Benefit Expense	XXV		409.65
	Finance Costs	XXVI		77.49
	Depreciation and Amortization Expense	XIV		13.95
	Other Expenses	XXVII		110.68
II	**Total Expenses**			4,019.67
III	Profit before exceptional items Tax (I-II)			312.15
IV	Exceptional Items			-
V	**Profit before Tax(III-IV)**			**312.15**
VI	**Tax Expenses:**			
	Previous Year Tax		-	
	Current Tax		77.58	
	Deferred Tax		2.05	79.64
VII	Profit (Loss) for the period (III-VI)			232.52
VIII	Earnings per Equity Share :	XXVIII		
	Basic			3.79
	Diluted			3.79
	Adjusted Basic EPS			2.68
	Adjusted Diluted EPS			2.68

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

For JVA & Associates
Chartered Accountants
FRN: 026849N

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200
UDIN: 25518200BMKSPI9235

Place: Indirapuram
Date: 25-10-2025

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

Ashok Kumar Jain

Naman Jain
CEO & Director
DIN: 02704942

Ashok Kumar Jain
Director
DIN: 01874895

Sanjay Kumar Sharma
Chief Financial Officer
PAN: ATLPS8239F

Somya Singhal
Company Secretary
M. No.: A73313

JAYTEE ALLOYS & COMPONENTS LTD.

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 14-05-2024 to 31-03-2025 (₹)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**	
	Net Profit before Tax And Exceptional Items	312.15
	Add: Depreciation	13.95
	Interest cost	67.52
	Foreign Exchange Fluctuation (Gain)/Loss	0.46
	Provision for Gratuity	17.39
	Balance W/off	9.23
	Less: Interest Income	(0.11)
	Operating Cash Flow before Working Capital Change	420.59
	Change in Working Capital	
	Trade Payables	516.54
	Other Current Liabilities	91.93
	Short Term Provisions	10.88
	Inventories	(1,009.51)
	Trade Receivables	(1,050.87)
	Short Term Loan & Advances	(19.52)
	Other Current Assets	(23.83)
	Cash Generated From Operations	(1,063.79)
	Tax Expenses	(30.61)
	Net Cash generated from Operating Activities (A)	(1,094.40)
B.	**CASH FLOW FROM INVESTING ACTIVITIES**	
	Interest Received	0.11
	Capital Advance to Suppliers	(17.00)
	Purchase of Property, Plant & Equipment's	(337.29)
	Deposit With Banks	(10.07)
	Net Cash Used In Investing Activities (B)	(364.25)

Ashok Kumar Jain

JVA & ASSOCIATES ★ Chartered Accountants ★ FRN # 026849N

JAYTEE ALLOYS & COMPONENTS LTD. ★

C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Interest Cost		(67.52)
	Proceeds from Long Term Borrowings		14.89
	Proceed from Short Term Borrowings		769.33
	Proceeds from Capital		884.39
	IPO Expenses		(34.54)
	Net Cash generated from Financing Activities (C)		1,566.55
	Effect of exchange differences on translation of foreign currency cash and cash equivalents		(0.46)
	Net Increase In Cash & Cash Equivalents		107.44
	Cash & Cash Equivalents (Opening Balance)		-
	Cash & Cash Equivalents (Closing Balance)		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

Reconciliation of Cash & Bank Balance

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

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

For JVA & Associates
Chartered Accountants
FRN: 026849N

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

UDIN: 25518200BMKSPI9235

Place: Indirapuram
Date: 25-10-2025

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

Naman Jain
CEO & Director
DIN: 02704942

Ashok Kumar Jain
Director
DIN: 01874895

Sanjay Kumar Sharma
Chief Financial Officer
PAN: ATLPS8239F

Somya Singhal
Company Secretary
M. No.: A73313

ANNEXURE IV: CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

A CORPORATE INFORMATION

Jaytee Alloys & Components Private Limited is a Company incorporated in India on 14-05-2024 as a result of conversion of M/s Jaytee Manufacturing Company, a Partnership Firm of Mr. Ashok Kumar Jain and Mr. Naman Jain, with the objective of takeover of the Prop. Firm of Mr. Ashok Kumar Jain. The company is then converted as a public limited on 17-12-2024.

The corporate identification number (CIN) of the company is **U24203UP2024PLC202623.**
The company design, manufacture, and supply high-quality, high-performance pressure regulating devices (various types of safety valves, vent tubes, and pressure indicators) to leading pressure cooker manufacturers in India. Additionally, they provide non-ferrous metals, alloys, and metal products to the automotive, optical, electronics, nuclear, defence, aerospace, and cookware industries across India. There radiation shielding products, including thyroid shields, lead pots, lead bricks, lead goggles, radiation glasses, lead-lined doors, lead sheets, protective aprons, x-ray screens, and lead gloves, serve industrial applications and medical facilities across India.

The design and technology department of the company is situated at Sahibabad, Ghaziabad and manufacturing facilities are situated at Uttar Pradesh and Himachal Pradesh.

B SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1.1 Basis of Accounting

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.

1.2 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.

Ashok Kumar Jain

JAYTEE ALLOYS & COMPONENTS LTD.

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

1.3 **Inventory**

Inventories are valued at the lower of cost and net realizable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

(i) Raw materials & Consumables: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

(ii) Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost is determined on weighted average basis.

(iii) Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

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

1.4 **Property, Plant and Equipment**

Property, Plant & Equipment's are initially recognised at cost. The initial cost of Property, Plant & Equipment's comprises its purchase price, installation expense including non-refundable duties and taxes net of any trade discounts and rebates. Property, Plant & Equipment's are stated at cost less accumulated depreciation and impairment losses, if any.

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

Depreciation on Property, Plant & Equipment's shall be provided on SLM Method as per the rates prescribed in Schedule II of the Companies Act, 2013. Depreciation on the added/disposed off during the year has been provided on pro-rata basis with reference to the date of addition/disposal.

Directly and indirectly attributable Expenditure related to and incurred during construction, procurement and installation (net of incidental income) of capital assets to get the assets ready for intended use and for a qualifying asset is included under "Capital Work in Progress". The same is allocated to the respective items of property, plant and equipment on completion of construction and/or installation of the property, plant and equipment. Capital work in progress is stated at cost.

Ashok Kumar Jain

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The useful lives estimated by the management are mentioned below:

Assets	Useful life (Years)
Factory Land & Building	30
Plant and Machinery	15
Office Equipment	5
Furniture and Fixtures	10
Computer & Accessories	3
Vehicle	15

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Profit or loss arising on disposal of fixed assets is recognized in the Statement of Profit and Loss in the period in which the sale transaction takes place. The profit or loss is determined as the difference between the net sale proceeds and the written down value of the asset, including any incidental expenses attributable to the sale.

1.5 Revenue Recognition

Revenue from sale of products is recognised when risks and rewards of ownership of products are passed on to the customers. Revenue from sales of services is recognized when the provisions of service is complete. Sales are recorded exclusive of indirect taxes such as Goods & Service Tax (GST).

Other Income typically includes items that are not part of the main operating activities of the entity, such as interest, dividends, and other financial income. The same has been recognised as revenue accrual basis.

1.6 Cash and Cash Equivalent

Cash and cash equivalents comprises Cash-in-Hand, Short-term Deposits and Balance in Current Accounts with Banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Ashok Kumar Jain

JAYTEE ALLOYS & COMPONENTS LTD. ★

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1.7 **Current and Non Current Classifications**

All assets and liabilities are classified into current and non-current.

Assets

An asset is classified as current when it satisfies any of the following criteria:

i. it is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;
ii. it is held primarily for the purpose of being traded;
iii. it is expected to be realised within 12 months after the reporting date, or
iv. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as noncurrent.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

i. it is expected to be settled in the company's normal operating cycle;
ii. it is held primarily for the purpose of being traded;
iii. it is due to be settled within 12 months after the reporting date; or
iv. the company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as noncurrent.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months.

1.8 **Accounting for Taxes on Income**

Income tax expenses comprise current tax (i.e., the amount of tax for the period determined in accordance with income-tax laws) and deferred tax charges or credits (reflecting the tax effects of timing differences between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantially enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that they will be realized in the future; however, where there is unabsorbed depreciation and carry forward loss under taxation laws, deferred tax assets are recognized only if there is virtual certainty of realization of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably or virtually certain (as the case may be) to be realized.

Ashok Kumar Jain

JAY TEE ALLOYS & COMPONENTS LTD.

JVA & ASSOCIATES
FRN # 026849N
Chartered Accountants

1.9 **Employees Retirement Benefit**

i) Short term employee benefits are recognized as an expense in the Profit and Loss account of the year in which the related service is rendered.

ii) Long term employee benefits are recognized as an expenses in the Profit & Loss account for the year in which the employee has rendered services. The expense is recognized assuming that such benefit is payable to all employees at the end of the accounting year.

1.10 **Investments**

Long term investments are stated at cost less other than temporary diminution in value, if any. Current investments are stated at lower of cost and fair value.

1.11 **Borrowing Cost**

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

1.12 **Provisions, Contingent Liabilities & Contingent Assets**

Provisions are recognised when there is a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of obligation, provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the time passage of time is recognised as a finance cost.

1.13 **Liabilities & Contingent Liabilities**

The company records a liability for any claims where a potential loss is probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Company provides disclosure in the Financial statements but does not record a liability in its accounts unless the loss becomes probable.

1.14 **Foreign Exchange Transaction**

Transactions in foreign currencies and non-monetary assets are recognised at the exchange rate prevailing on the date of the transaction. All monetary items denominated in foreign currency are converted at the year-end exchange rate. The exchange differences arising on such conversion and on settlement of the transactions are recognised within the Statement of Profit and Loss, other than those relating to depreciable capital assets which are adjusted to the cost of respective assets.

Ashok Kumar Jain

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1.15 **Earnings Per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends if any and attributable taxes) by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events of bonus issue to existing shareholders and share split.

For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares from the exercise of options on unissued share capital. The number of equity shares is the aggregate of the weighted average number of equity shares and the weighted average number of equity shares, which would be issued on the conversion of all the dilutive potential equity shares into equity shares. Options on unissued equity share capital (if any) are deemed to have been converted into equity shares.

1.16 **Statement of Cash Flows**

Cash flows are reported using the indirect method, whereby profit/loss before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts and payments. Cash flow for the year are classified by operating, investing and financial activities.

1.17 **Segment Reporting**

The Company identifies its operating segments based on internal management reporting structure and evaluates performance by business segments, namely the manufacturing of pressure cooker components and products of non-ferrous alloys.

1.18 Party balances whether in debit or in credit are subject to confirmation.

1.19 Company had created Charge on its assets amounting to Rs.9.68 Crores.

1.20 Previous years figures have been regrouped and reclassified wherever considered necessary.

Ashok Kumar Jain

JAYTEE ALLOYS & COMPONENTS LTD.

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

ANNEXURES FORMING PART OF FINANCIAL STATEMENTS

V SHARE CAPITAL *(Figures in Lakhs)*

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

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

Particulars		As at March 31, 2025 (Nos of Shares)
Equity Shares of Rs. 10/- each :		
Opening number of shares outstanding		-
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 Equity		61,510
Bonus Issue		58,72,784
Closing number of shares outstanding		88,09,176

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. For the year ended 31st March, 2025, the amount of per share dividend proposed as distribution to equity shareholders is Nil.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Ashok Kumar Jain

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

JAYTEE ALLOYS & COMPONENTS LTD.

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

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

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

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

The details of Bonus Shares, Shares allotted as fully pad up pursuant to contracts without payment being received in cash as at 31st March, 2025 is set out below :

Particulars		As at March 31, 2025 (Nos of Shares)
Equity Shares of Rs. 10/- each :		
Bonus Shares		58,72,784
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
Shares allotted against Business Takeover**		4,75,540
Shares allotted against Conversion of Loan into Equity***		61,510
Total		87,99,176

Ashok Kumar Jain

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

JAYTEE ALLOYS & COMPONENTS LTD. ★

*On May 14, 2024, Jaytee Manufacturing Company was converted into M/s Jaytee Alloys & Components Private Limited, in accordance with the provisions of Section 366 of the Companies Act, 2013 for a consideration of Rs. 2,39,93,486/- at the book value of the partnership firm.

**Subsequent to the conversion, M/s Shree Manufacturing Co. was taken over by M/s Jaytee Alloys & Components Private Limited under a Business Takeover Agreement dated August 1, 2024 for a consideration of Rs. 5,70,65,748/- at the book value of the firm. Company had allotted 4,75,540 equity shares to the proprietor of the firm pursuant to this takeover at a premium of Rs. 110 each as a non cash consideration.

***Company had converted loans aggregating to Rs. 73,82,428/- into equity during the period at a premium of Rs. 110 each.

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, 2025 (₹)
Surplus in statement of Profit & Loss account			
Opening Balance		-	
Add : Addition during the Year		232.52	
Less: Bonus Issue		-	
Less : Expenses relating to IPO		34.54	197.98
Securities Premium			
Opening Balance		-	
Add : Addition during the Year		590.76	
Less: Utilized during the year		587.28	3.48
Total			201.45

VII LONG TERM BORROWINGS

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Secured Loans from Bank *-Vehicle Loan*		14.89
Total		14.89

Ashok Kumar Jain

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

JAYTEE ALLOYS & COMPONENTS LTD.

Notes:

Name of Lender	Outstanding amount	Terms of Sanction
Secured Loan:		
HDFC Bank Limited (Vehicle Loan)	14.89	Sanction amount of loan is Rs. 21.34 Lakh. Loan will be repaid in 39 Equated Monthly Instalments (EMI) of Rs. 63,164/- and the same carries interest @10.61%

VIII LONG TERM PROVISIONS

(Figures in Lakhs)

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

IX DEFERRED TAX LIABILITIES

(Figures in Lakhs)

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

X SHORT TERM BORROWINGS

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Secured Loans from Bank		
-Overdraft & Cash Credit		752.64
Current Maturities of Long Term Debts		5.97
Unsecured Loans		
-From related parties		10.71
Total		769.33

Ashok Kumar Jain

JAYTEE ALLOYS & COMPONENTS LTD.

JVA & ASSOCIATES Chartered Accountants FRN # 026849N

Notes:

Name of Lender	Outstanding Amount	Terms of Sanction
Secured Loan:		
HDFC Bank Limited	743.92	Cash Credit and Bank Guarantee Rs. 1008.51 Lakh sanctioned for Working capital requirement. The CC carries interest @9% P.a.The loan is secured by hypothecation of Property No. A-36, Nirman Vihar, Delhi - 110016. And Loan is also secured through CGTMSE Guarantee and Personal Guarantee of Promoters of company.
HDFC Bank Limited	8.72	The cash credit (CC) facility obtained by the previous firm, M/s Shree Manufacturing Co., from HDFC was sanctioned for a total limit of Rs. 633 Lakh at an interest rate of 9.5%.The same is secured against following term : (i) The same is secured against Stock and Book debts of the firm. (ii) Mortgage against the Residential Property in the name of the proprietor of the firm Situated at A36 upper ground floor,Nirman Vihar, Delhi-110016. (iii) Personal guarantee from proprietor of firm.
HDFC Bank Limited (Vehicle Loan)	5.97	Sanction amount of loan is Rs. 21.34 Lakh. Loan will be repaid in 39 Equated Monthly Instalments (EMI) of Rs. 63,164/- and the same carries interest @10.61%
Unsecured Loan:		
Naman Jain	10.71	The loan will be repaid after one year from the date of disbursement and shall carry interest at the rate of 12.00% per annum. Sanction amount of loan is Rs. 200 Lakh.

Ashok Kumar Jain

JVA & ASSOCIATES ★ FRN # 026849N Chartered Accountants

JAYTEE ALLOYS & COMPONENTS

XI TRADE PAYABLES

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Trade Payables (Goods)		
Due to micro and small enterprises		243.27
Due to other than micro and small enterprises		273.27
Total		516.54

For ageing of Trade payables refer note-XXIX

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		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

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Advance from customers		0.20
Bonus Payable		19.40
Director Remuneration Payable		4.94
Employees Dues		28.95
Interest accrued but not due on Borrowings		6.46
Other Payables		1.38
Statutory Dues Payable		30.61
Total		91.93

JVA & ASSOCIATES ★ Chartered Accountants ★ FRN # 026849N

Ashok Kumar Jain

JAYTEE ALLOYS & COMPONENTS LTD.

XIII SHORT TERM PROVISIONS

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Provision for Income Tax		77.58
Provision for Electricity Exp.		4.00
Provision for Audit Fee		6.88
Total		88.46

XV OTHER NON CURRENT ASSETS

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated		
Security Deposits		7.30
Deposits With Banks		2.19
Total		9.49

XVI INVENTORIES

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Valued at Cost or Net realizable value, whichever is lower		
Raw Material		625.54
Finished Goods		258.85
Consumables		125.11
Total		1,009.51

XVII TRADE RECEIVABLES

(Figures in Lakhs)

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

For ageing of Trade receivables refer note-XXX

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XVIII CASH AND BANK BALANCE

(Figures in Lakhs)

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

*With original maturity of more than 90 days

XIX SHORT TERM LOANS AND ADVANCES

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated		
Recoverable from Employees		0.37
Advance to Suppliers		19.15
Capital Advances		17.00
Total		36.52

XX OTHER CURRENT ASSETS

(Figures in Lakhs)

Particulars		As at March 31, 2025 (₹)
Unsecured, considered good, unless otherwise stated		
Balance with Statutory/Govt. authorities		30.61
Interest accrued on FDR		0.11
Prepaid Expenses		14.50
Total		45.22

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XXI REVENUE FORM OPERATIONS

(Figures in Lakhs)

Particulars		For the period 14-05-2024 to 31-03-2025 (₹)
Sale of Goods		4,331.72
Total		4,331.72

XXII OTHER INCOME

(Figures in Lakhs)

Particulars		For the period 14-05-2024 to 31-03-2025 (₹)
Interest on Fixed Deposits		0.11
Total		0.11

XXIII COST OF MATERIAL CONSUMED

(Figures in Lakhs)

Particulars		For the period 14-05-2024 to 31-03-2025 (₹)
Opening Stock of Raw Material		289.00
Opening Stock of Consumables		3.32
Add:- Purchase of Raw Material & Consumables		2,086.35
Add: Stock acquired during business takeover		420.51
Add:- Direct Expense		122.31
Less:- Closing Stock of Raw Material		625.54
Less: Closing Stock of Consumables		125.11
Total		2,170.84

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XXIV CHANGE IN INVENTORY

(Figures in Lakhs)

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

XXV EMPLOYEE BENEFIT COST

(Figures in Lakhs)

Particulars		For the period 14-05-2024 to 31-03-2025 (₹)
Contribution to employees welfare funds		32.59
Director Remuneration		37.55
Bonus		24.19
Gratuity		17.39
Salary & Wages		293.76
Staff Welfare		4.18
Total		409.65

XXVI FINANCE COST

(Figures in Lakhs)

Particulars		For the period 14-05-2024 to 31-03-2025 (₹)
Interest on Loan		67.52
Processing Charges		2.77
Bank Charges		7.19
Total		77.49

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XXVII OTHER EXPENSES

(Figures in Lakhs)

Particulars		For the period 14-05-2024 to 31-03-2025 (₹)
Audit Fee		5.00
Business Promotion Exps		2.86
Balance W/off		9.23
Commission		0.05
Conveyance		4.19
Directors Seating Fee		0.90
Discount/Rebates		0.43
Foreign Exchange Fluctuation Loss		0.46
Freight & Cartage		36.20
Legal & Professional Charges		6.78
Insurance Charges		0.82
Office Expenses		3.06
Printing & Stationery		0.90
Postages and Courier Charges		0.12
Rates and Taxes		2.77
Rent		6.00
Repair & Maintenance		15.88
Software's and Subscriptions		0.83
Tender Fee		5.63
Telephone & Internet Expenses		0.32
Travelling Expenses		6.70
Vehicle Running & Maint.		1.56
Total		110.68

XXVIII EARNINGS PER SHARE

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

Particulars		For the period 14-05-2024 to 31-03-2025 (₹)
Profit after tax *(In Lakhs)*		232.52
Profit attributable to ordinary shareholders *(In Lakhs)*		232.52
Weighted average number of ordinary shares		61,33,945
Nominal value of ordinary shares		10.00
Basic earning per Equity Share		3.79
Diluted earning per Equity Share		3.79
Adjusted Basic earning per Equity Share		2.68
Adjusted Diluted earning per Equity Share		2.68

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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 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	-	5.59	6.34	11.93	-	1.67	-	1.67	10.26	-
Plant & Machinery	-	68.67	148.71	217.38	-	9.23	-	9.23	208.15	
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: CWIP ageing schedule for the year ended as on March 31st, 2025:

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	15.87	-	-	-	15.87
Projects temporarily suspended	-	-	-	-	-

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Annexure-XXIX

Trade payables ageing schedule for the year ended as on March 31st 2025:

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, 2025:

Annexure-XXX

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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ANNEXURES FORMING PART OF FINANCIAL STATEMENTS

Additional information required under Schedule III to Companies Act, 2013

1 Payment to Auditor

(Figures in Lakhs)

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

2 Related Party Transactions – As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures

The list of related parties and nature of their relationship as at March 31st, 2025:

Name of related parties	**Nature of relationship**
Arihant Manufacturing Co.	Partnership Firm of the Director
Ashok Kumar Jain	Director
Ashok Kumar Jain HUF	HUF of Director
Archana Jain	Independent Director
Dinesh Kumar Kohly	Director
Jaytee Enterprises	Partnership Firm of the Director
Naman Jain	Director
NJN Industries	Partnership Firm of the Director
Rakesh Kumar Jain	Relative of Director
Renu Jain	Relative of Director
Sakshi Jain	Relative of Director
Sejal Jain	Relative of Director
Swastik Industries	Proprietorship firm of the Director
Swati Jain	Director
Shree Manufacturing Co.	Proprietorship firm of the Director
Somya Singhal	Compliance Officer
Sanjay Kumar Sharma	Chief Financial Officer
Tanu Shangle	Independent Director

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

(Figures in Lakhs)

Name of related parties	**Nature of transaction**	**14-05-2024 to 31-03-2025**
Naman Jain	Director Remuneration Provided	20.00
Swati Jain	Director Remuneration Provided	7.00
Ashok Kumar Jain	Director Remuneration Provided	10.55
Archana Jain	Director Seating Fee	0.20
Dinesh Kumar Kohly	Director Seating Fee	0.30
Tanu Shangle	Director Seating Fee	0.40
Naman Jain	Interest on Unsecured Loan	4.51
Ashok Kumar Jain	Rent	6.00
Arihant Manufacturing Co.	Purchases	211.61
NJN Industries	Purchases	115.25
NJN Industries	Sales	4.68

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Somya Singhal	Salary	2.86
Sanjay Kumar Sharma	Salary	2.50
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	107.26
Ashok Kumar Jain	Issue of Equity Shares towards conversion of Partnership firm	131.67
Shree Manufacturing Co.	Purchases	12.23
Shree Manufacturing Co.	Sales	118.83

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

(Figures in Lakhs)

Name of related parties		As at 31st March, 2025
Naman Jain	Borrowings	10.71
Naman Jain	Director Remuneration Payable	2.85
Swati Jain	Director Remuneration Payable	1.00
Ashok Kumar Jain	Director Remuneration Payable	1.00
Archana Jain	Seating Fee Payable	0.20
Dinesh Kumar Kohly	Seating Fee Payable	0.30
Tanu Shangle	Seating Fee Payable	0.40
Arihant Manufacturing Co.	Creditors	33.18
NJN Industries	Creditors	94.24
Somya Singhal	Salary Payable	0.55
Sanjay Kumar Sharma	Salary Payable	1.19

3 Corporate Social Responsibility

	2024-25 *(Figures in Lakhs)*
amount required to be spent by the company during the year	Nil
amount of expenditure incurred	Nil
shortfall at the end of the year	NA
total of previous year shortfall	NA
nature of CSR activities	NA
details of related party transactions	NA
where a provision is made with respect to a liability incurred by entering into a contractual obligation,	NA

4 <u>Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013</u>

1 On the basis of our examination of the records of the company, the title deeds of all the immovable properties (other than immovable properties, where the company is the lessee and the lease agreements are duly executed in favour of the lessor) disclosed in the financial statements are held in the name of the company.

2 According to records examined by us, the Company has not revalued its Property, Plant and Equipment on fair value during reporting periods; based on valuation by registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017 and does not have any intangible assets and right of use assets, which required to be revalued. Hence, the disclosure as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 is not applicable.

3 The Company has not granted Loan & Advances in the nature of Loans are granted to promoters, directors, KMPs and the related parties *(as defined under Companies Act, 2013)* either severally or jointly with any other person, that are:

(a) Repayable on demand or

(b) without specifying any terms or period of repayment

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4 The Company has Capital Work-in-Progress as at the balance sheet date. The CWIP aging schedule and completion schedule have been disclosed separately as required under Schedule III.

5 The Company does not have any Intangible assets under development

6 No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

7 The Company has availed borrowings from banks and financial institutions secured against current assets. In our opinion and according to the information and explanations given to us, the monthly returns and statements comprising stock statements & book debt statements filed by the Company with such banks are in agreement with the unaudited books of account of the Company of the respective month.

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

9 There is no transaction, which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme, hence disclosure regarding whether the previously unrecorded income and related assets have been properly recorded in the books of account during the period under consideration is not applicable.

10 The company has not traded or invested in Crypto currency or Virtual Currency during the reporting period/s, hence disclosure regarding the same is not applicable.

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

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

13 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies

14 Significant Accounting Ratios:

Ratios	31 March 2025
(a) Current Ratio	1.53
(b) Debt-Equity Ratio	0.72
(c) Debt Service Coverage Ratio	0.38
(d) Return on Equity Ratio	21.48%
(e) Inventory Turnover Ratio	3.38
(f) Trade Receivables Turnover Ratio	4.12
(g) Trade Payables Turnover Ratio	4.04
(h) Net Capital Turnover Ratio	5.53
(i) Net Profit Ratio	5.37%
(j) Return on Capital Employed	35.08%
(k) Return on Investment	NA

Since this is the 1st Balance Sheet of the Company, variance analysis has not been made.

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14.1 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) /
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)	-

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

16 A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

17 **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, 2025
a) Raw Material	80.51
b) Capital Goods	-

17.1 **Other Expenditure in foreign currency during the financial year: NIL**

17.2 **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	Indigenous RM	Imported RM	Total
For the Period ended March 31, 2025			
Value (In Lakhs)	2,005.83	80.51	2,086.35
%age	96.14	3.86	100.00

17.3 **Earnings in foreign currency during the period: Export Sales Rs.70,232/-**

Ashok Kumar Jain

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