

Dated: 23-05-2025

**The Secretary,
The BSE Limited,
P.J. Tower, Dalal Street,
Mumbai – 400 001**

SCRIP CODE: 503092

Sub: Outcome of the Board Meeting and submission of Audited Standalone Financial Results for the quarter and year ended March 31, 2025

Ref.: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder

Dear Sir(s),

We wish to inform you that the Board of Directors of the Company at its meeting held on 23rd May, 2025, inter alia, has:

1. Approved appointment of Mr. Ajay Kumar Monga as Chief Financial Officer of the Company with immediate effect. Brief Profile of Mr. Ajay Kumar Monga is enclosed herewith as '**Annexure A**'.
2. Approved Standalone audited financial results of the Company for the quarter and year ended March 31, 2025.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing following:

- a. Audited Standalone financial results for the quarter and year ended March 31, 2025 along with Auditor's Report duly signed by the Auditor of the Company. A Copy of the same is enclosed herewith as '**Annexure B**'.
 - b. Statement of Impact of Audit qualifications (for audit report with modified opinion). A Copy of the same is enclosed herewith as '**Annexure C**'.
3. Appointed Mr. Satnam Singh Saggu, Cost Accountants as cost auditors to conduct cost audit of



**PASUPATI
SPINNING
& WEAVING
MILLS LTD.**

CORP. OFFICE : 127-128, 1st FLOOR, TRIBHUVAN COMPLEX, ISHWAR NAGAR,
MATHURA ROAD, NEW DELHI-110065 (INDIA) PHONE : 91-11-47632200
E-mail : ho@pasupatitextiles.com ; admin@pasupatitextiles.com
Website : http://www.pasupatitextiles.com
CIN - L74900HR1979PLC009789

the Company for the Financial Year 2025-26. Brief Profile of Mr. Satnam Singh Saggu is enclosed herewith as '**Annexure D**'.

4. Appointed M/s Suresh Kumar Mittal & Company, Chartered Accountants, as an Internal Auditor to conduct the internal audit of the Company for financial year 2025-26. Brief Profile of M/s Suresh Kumar Mittal & Company is enclosed herewith as '**Annexure E**'
5. Appointed M/s Sumit Bajaj & Associates (FRN: S2019DE677200), Practicing Company Secretaries, as Secretarial Auditor, to conduct secretarial audit of the Company, for the period of five consecutive years from FY 2025- 26 to FY 2029-30, subject to approval of the Members at the ensuing Annual General Meeting of the Company. Brief Profile of M/s. Sumit Bajaj & Associates is enclosed herewith as '**Annexure F**'.
6. Approved related party transactions for the quarter ended 31.03.2025.

Kindly take the information on records and oblige.

Further, in accordance with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015; we wish to inform the following:

Time of commencement of the Board Meeting - 04.00 P.M.
Time of conclusion of the Board Meeting - 04.45 P.M.

For Pasupati Spinning and Weaving Mills Ltd

Ramesh Kumar Jain
Managing Director
DIN: 00575142

Annexure-A

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

1) Brief Profile of Mr. Ajay Kumar Monga appointed as the Chief Financial Officer (CFO) of the Company

Sl. No.	Particulars	Details of Change
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Ajay Kumar Monga
2.	Date of appointment/cessation (as applicable) & term of appointment	Mr. Ajay Kumar Monga has been appointed as the Chief Financial Officer of the Company with effect from May 23, 2025.
3.	Brief Profile (in case of appointment)	Mr. Ajay Kumar Monga is a Chartered Accountant by profession and have vast experience in leading financial and accounting operations, compliance, and reporting. He has a proven expertise in global accounting, consolidation, audit, strategic financial planning, budgeting, indirect taxation, and risk management.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

B.K. SHROFF & CO.

Chartered Accountants

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New Delhi-110002
Phone : 23271407, 23284825, 23284826, 23270362
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: bkshroffdelhi@rediff.com

Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
PASUPATI SPINNING & WEAVING MILLS LIMITED

Qualified Opinion

We have audited the accompanying standalone quarterly financial results of Pasupati Spinning & Weaving Mills Limited (the company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us *except for the effects of the matter described in the Basis of Qualified Opinion*, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Qualified Opinion

The company has claimed additional compensation in respect of part of factory land acquired. The additional compensation demand is Rs.614.64 Lacs (including amount up to previous year Rs. 614.64 Lacs), which according to the management shall be accounted for as and when received. Had the additional compensation been accounted for the Loss for the year would have been lower and other current assets would have been higher by the said amount. (Refer Note no. 4 of the accompanying notes to the financial statements).

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 results under the provisions of the Companies Act, 2013 and the Rules 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 opinion.



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

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 results.

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 results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

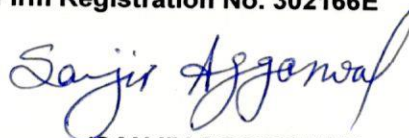
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the financial year, which were subjected to a limited review by us, as required under the listing Regulations.

For B. K. Shroff & Co.
Chartered Accountants
Firm Registration No. 302166E


(SANJIV AGGARWAL)
Partner
Membership Number: 085128

Place: New Delhi

Date: 23.05.2025

UDIN: 25085128BM09FS2932



PASUPATI SPINNING & WEAVING MILLS LIMITED

CIN L74900HR1979PLC009789

Phone no. +91-11-47632200, Email id: cs@pasupatitextiles.com

Regd. Office : Village Kapriwas (Dharuhera) Distt. Rewari, Haryana - 123106

Head Office : 127-128, Tribhuvan Complex, Ishwar Nagar, Mathura Road, New Delhi 110 065

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025						Rs. in Lacs except EPS
	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Note 5	Reviewed	Note 5	Audited	Audited
I	Revenue from Operations	2,785	2,531	2,651	10,050	10,793
II	Other Income	40	17	83	125	224
III	Total Revenue (I + II)	2,825	2,548	2,734	10,175	11,017
IV	Expenses :					
	a. Cost of material consumed	923	881	880	3,419	3,815
	b. Purchase of Stocks-in-Trade	125	9	15	170	71
	c. Changes in inventories of finished goods work-in-progress and stock-in-trade	159	(118)	106	(18)	269
	d. Job work expenses	84	147	110	455	288
	e. Power & Fuel	373	382	349	1,439	1,551
	f. Consumption of stores, sparees, dyes, chemicals and packing materials	261	325	320	1,166	1,298
	g. Share of profit/(loss) of joint venture partner(see note 6)	-	(3)	23	-	15
	h. Employees benefits expense	470	486	457	1,888	1,958
	i. Finance costs	136	115	110	487	497
	j. Depreciation and amortisation expense	53	44	55	209	221
	k. Other expenses	210	211	245	874	952
	Total Expenses (IV)	2,794	2,479	2,670	10,089	10,935
V	Profit / (Loss) before exceptional items and tax (III-IV)	31	69	64	86	82
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	31	69	64	86	82
VIII	Tax expense:					
	(a) Current Tax	4	9	16	13	29
	(b) Earlier Year's Tax	-	-	-	-	(3)
	(c) Deferred tax	(18)	20	21	(2)	26
	(d) Mat Credit Entitlement	(4)	(9)	(16)	(13)	(29)
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	49	49	43	88	59
X	Profit / (Loss) for the period from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	49	49	43	88	59
XIV	Other comprehensive income					
	a1. Items that will not be reclassified to profit or loss	14	4	4	26	15
	a2. Income tax relating to items that will not be reclassified to profit or loss	(4)	(1)	(1)	(7)	(4)
	b1. Items that will be reclassified to profit or loss	-	-	-	-	-
	b2. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
		10	3	3	19	11
XV	Total other comprehensive income for the period (XIII+XIV)	59	52	46	107	70
XVI	Paid-up equity share capital of Rs. 10/- each	934	934	934	934	934
XVII	Other Equity as shown in last audited Balance Sheet				2,216	2,110
XVIII	Earning per share					
	a) Basic - Rs.	0.51	0.54	0.45	0.94	0.63
	b) Diluted - Rs.	0.51	0.54	0.45	0.94	0.63

STATEMENT OF STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Note 5	Reviewed	Note 5	Audited	Audited
I	Segment Revenue					
	(a) Textiles & Textile Articles	2,735	2,413	2,615	9,722	10,637
	(b) Logistic & Warehousing Services	50	118	36	328	156
	(c) Unallocated	-	-	-	-	-
	Total	2,785	2,531	2,651	10,050	10,793
	Less: Inter Segment Revenue	-	-	-	-	-
	Net sales/Income From Operations	2,785	2,531	2,651	10,050	10,793
II	Segment Results (Profit)(+)/ Loss (-) before tax and Finance Cost					
	(a) Textiles & Textile Articles	174	107	224	477	676
	(b) Logistic & Warehousing Services	(7)	77	(50)	96	(97)
	(c) Unallocated	-	-	-	-	-
	Total	167	184	174	573	579
	Less: (i) Finance Cost	136	115	110	487	497
	(ii) Un-allocable income	-	-	-	-	-
	Total Profit Before Tax	31	69	64	86	82
III	Capital Employed					
	A. Segment Assets					
	(a) Textiles & Textile Articles	10,220	10,383	9,795	10,220	9,795
	(b) Logistic & Warehousing Services	126	137	122	126	122
	(c) Unallocated	258	293	223	258	223
	Total	10,604	10,813	10,140	10,604	10,140
	B. Segment Liabilities					
	(a) Textiles & Textile Articles	7,395	7,581	7,036	7,395	7,036
	(b) Logistic & Warehousing Services	46	79	31	46	31
	(c) Unallocated	13	61	29	13	29
	Total	7,454	7,721	7,096	7,454	7,096
	C. Segment assets – Segment Liabilities					
	(a) Textiles & Textile Articles	2,825	2,802	2,759	2,825	2,759
	(b) Logistic & Warehousing Services	80	58	91	80	91
	(c) Unallocated	245	232	194	245	194
	Total	3,150	3,092	3,044	3,150	3,044

STATEMENT OF ASSETS AND LIABILITIES

		As at 31.03.2025	As at 31.03.2024
		Note 5	Audited
A.	ASSETS		
1	NON-CURRENT ASSETS		
	Property, Plant and Equipments	3,781	3,270
	Capital Work in Progress	-	11
	Financial Assets		
	(i) Investments	15	8
	(ii) Others	180	176
	Other Non Current Assets	19	20
2	CURRENT ASSETS		
	Inventories	2,563	2,634
	Financial Assets		
	(i) Trade receivables	2,840	2,895
	(ii) Cash and cash equivalents	12	159
	(iii) Bank Balances other than (ii) above	90	73
	Current Tax Assets (net)	258	223
	Other Current Assets	846	671
	TOTAL - ASSETS	10,604	10,140
B.	EQUITY AND LIABILITIES		
	EQUITY		
	Equity Share Capital	934	934
	Other Equity	2,216	2,110
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
	Financial Liabilities		
	(i) Borrowings	624	394
	(ii) Trade Payables		
	- Due to MSME	-	-
	- Others	244	140
	(iii) Other Financial Liabilities	35	35
	Provisions	82	108
	Deferred Tax Liabilities (net)	147	141
	Other Non Current Liabilities	3	5
2	CURRENT LIABILITIES		
	Financial liabilities		
	(i) Borrowings	4,775	4,792
	(ii) Trade Payables		
	- Due to MSME	85	104
	- Others	768	747
	Other current liabilities	632	508
	Provisions	45	93
	Current tax liabilities	14	29
	TOTAL - EQUITY AND LIABILITIES	10,604	10,140

CASH FLOW STATEMENT

PARTICULARS	For the period 01.04.2024 to 31.03.2025	For the period 01.04.2023 to 31.03.2024
	Note 5	Note 5
Cash Flow from Operating Activities		
Net Profit/(Loss) after Tax and OCI	106	70
Adjustments for:		
Depreciation	209	221
Interest Income	(6)	(4)
(Profit)/Loss on Fixed Assets sold/discarded	92	-
(Profit)/Loss on revaluation of Investments	(7)	(1)
Interest Charged	447	465
Tax Impact	6	27
Operating Profit before Working Capital Changes	847	778
Adjustments for:		
Trade & Other Receivables	(139)	196
Inventories	72	351
Trade Payables & Other Liabilities	155	(280)
Cash Generated from Operations	935	1,045
Interest Paid	(447)	(465)
Taxes Paid	(51)	(28)
Net Cash from Operating Activities	437	552
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(897)	(528)
Sale of Fixed Assets	96	-
Interest Received	6	4
Net Cash used in Investing Activities	(795)	(524)
Cash Flow from Financing Activities		
Proceeds from /Repayment of Borrowings		
- Short Term	38	214
- Long Term	167	(132)
Contribution from Joint Venture Partner	-	(57)
Proceeds from/Repayment of Unsecured Loans	6	-
Net Cash used in Financing Activities	211	25
Net (Decrease)/Increase in Cash & Cash equivalents	(147)	53
Cash & Cash equivalents at start of the period	159	106
Cash & Cash equivalents at close of the period	12	159
Note: Brackets represent cash outflows		

Notes:

- 1 Figures have been regrouped/rearranged wherever considered necessary.
 - 2 The above results have been considered by the audit committee at its meeting held on 23rd May 2025 and by the Board of Directors at its meeting held on 23rd May 2025.
 - 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules. 2016.
 - 4 In earlier years, the company had received compensation of Rs.61.61 lacs on acquisition of part of its factory land at Dharuhera. Representation has been made before Sub Divisional Magistrate, Gurgaon cum competent authority(LA) of National Highway Authority of India for payment of compensation at a higher rate. Additional compensation of Rs. 614.64 lacs demanded in the representation will be accounted for as and when received.
 - 5 Figures of last quarter are balancing figures between the audited figures in respect of the full financial year and reviewed year to date figures upto the third quarter of the financial year.
- 6(a) The company had entered into joint venture with Star Cotspin Ltd (Star) in respect of cotton yarn which was got manufactured from an outside party on job work basis. As per the terms of the joint venture agreement dated 1.4.2013, the profit sharing ratio between Star and company is 75:25. All the income and expenses of joint venture operations were included in the income and expenses of the company as per the terms of joint venture agreement and amount of share of profit(loss) of SCL had been debited /credited in expenses. The operations were temporarily suspended from 16.08.2016 as premises of the party doing job work was sealed. The company had initiated legal action for release of its material lying in the premises, which has been decided in favour of the company. However, the material has not yet been handed over to the company. The Company is taking appropriate legal actions to get the possession of its material.
- 6(b) The company(Pasupati) had entered into another joint venture agreement with Star Cotspin Limited(Star) efective from 15.03.2022 for the purpose of manufactuirng and sale of yarn to be manufactured at existing Dharuhera plant of Pasupati . As per terms, the profit is to be shared between Star and Pasupati in 50:50 ratio and loss is of Star. All the income, expenses, assets and liabilities of joint venture operations are included in the accounts of Pasupati as per the terms of joint venture agreement and amount of loss has been debited to Star. However due to adverse market conditions, joint venture agreement has been terminated w.e.f. 1st August 2022. Necessary steps for realisation of assets and payments of liabilities appearing on that date are being taken.

Place: New Delhi
Date: 23/05/2025

For Pasupati Spinning & Weaving Mills Ltd

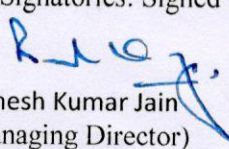
Ramesh Kumar Jain
Chairman & Managing Director

PASUPATI SPINNING AND WEAVING MILLS LIMITED
(CIN No. L74900HR1979PLC009789)

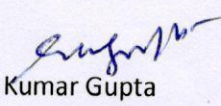
Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

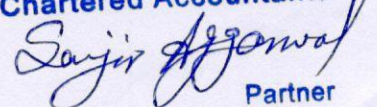
Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 (Rs in Lacs)				
I	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	10050.79	10050.79
	2.	Total Expenditure	10089.05	10089.05
	3.	Net Profit/(Loss)	106.39	721.03
	4.	Earnings Per Share	0.94	7.52
	5.	Total Assets	10603.9	11218.54
	6.	Total Liabilities	7453.86	7453.86
	7.	Net Worth	3150.04	3764.68
	8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL
II	<p>Audit Qualification (each audit qualification separately):</p> <p>a. Details of Audit Qualification: The company has claimed additional compensation in respect of part of factory land acquired. The additional compensation demand is Rs.614.64 Lacs (including amount upto previous year Rs. 614.64 Lacs), which according to the management shall be accounted for as and when received. Had the additional compensation been accounted for the profit for the year and other current assets would have been higher by the said amount.</p> <p>b. Type of Audit Qualification : Qualified Opinion</p> <p>c. Frequency of qualification: Repetitive</p> <p>d. For Audit Qualification(s) where the impact is quantified: Management's view: Although, the company has made representation to the competent authority for payment of compensation at market rate in respect of part of company's factory land acquired by Government of Haryana, the company feels that final decision in this regard may take a very long time and moreover there is uncertainty about the success of company's representation. Hence, it has been decided that its affect would be given in company's books as and when actual compensation is received from Government of Haryana.</p> <p>e. For Audit Qualification(s) where the impact is not quantified (i) Management's estimation on the impact : NOT APPLICABLE (ii) If management is unable to estimate the impact, reasons for the same: NOT APPLICABLE (iii) Auditors' Comments on (i) or (ii) above: No other comments have been made by the Auditors</p>			

III. Signatories: Signed by


Ramesh Kumar Jain
(Managing Director)


AK Monga
CFO


Raj Kumar Gupta
Chairman of Audit Committee

For B. K. SHROFF & CO.
Chartered Accountants

Partner
B.K. Shroff & Co.
Statutory Auditor

Annexure-D

Details of Cost Auditor

Sl. No.	Particulars	Details of Change
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Satnam Singh Saggu as Cost Auditor of the Company.
2.	Date of appointment/cessation (as applicable) & term of appointment	Appointment at the Board Meeting held on May 23, 2025 Appointed as a Cost Auditor of the Company for financial year 2025-26 to conduct the Cost Audit.
3.	Brief Profile (in case of appointment)	Mr. Satnam Singh Saggu is Practicing Cost & Management Accountant. He is a Member of the Institute of Cost Accountants of India. He possesses varied Industrial exposure with an extensive experience in the areas of cost & management accounting, cost audit, internal audit and other value added services.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Annexure-E

Details of Internal Auditor

Sl. No.	Particulars	Details of Change
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s Suresh Kumar Mittal & Company, Practising Chartered Accountants as Internal Auditor of the Company.
2.	Date of appointment/cessation (as applicable) & term of appointment	Appointment at the Board Meeting held on May 23, 2025 Appointment as Internal Auditor to conduct the Internal Audit of the Company for financial year 2025-26.
3.	Brief Profile (in case of appointment)	M/s Suresh Kumar Mittal & Company, Chartered Accountant firm are expert financial professionals who take care of the budgeting, auditing, taxing and business strategies for their clients
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Annexure-F

Details of Secretarial Auditor

Sl. No.	Particulars	Details of Change
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s Sumit Bajaj & Associates, Practising Company Secretaries as Secretarial Auditor of the Company.
2.	Date of appointment/cessation (as applicable) & term of appointment	Appointment at the Board Meeting held on May 23, 2025 for a period of five consecutive years from FY 2025-26 to FY 2029-30, subject to the approval of shareholders of the Company at the ensuing Annual General Meeting.
3.	Brief Profile (in case of appointment)	<p>M/s. Sumit Bajaj & Associates is a prominent secretarial services firm in India.</p> <p>The firm offers specialized services in corporate laws, capital market transactions, listing and delisting of equity shares, compliance audits, corporate governance, mergers and acquisitions, and economic laws.</p> <p>With a strong commitment to excellence, the firm delivers client-focused solutions aimed at helping businesses achieve their goals efficiently and effectively.</p> <p>M/s. Sumit Bajaj & Associates is a peer-reviewed firm and is eligible to be appointed as Secretarial Auditors of the Company. They are not disqualified under the SEBI Listing Regulations, in accordance with the SEBI Circular dated December 31, 2024.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable