

Independent Auditor's Report

To The Members of Aum Textfab Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Aum Textfab Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit (financial performance including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Material Uncertainty Related to Going Concern

We draw attention to Note 2 in the standalone financial statements, which specify that the Company is in process of exploring the modalities to start new business venture, however the Company has not yet implemented the same. This situation indicates the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, in view of future business opportunities, the management is of the view that going concern basis of accounting is appropriate for preparation of the accompanying standalone financial statement. Our opinion is not modified in respect of this matter.

Key Audit Matters: No significant matter requiring disclosure



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

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

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

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

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - I. 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.
 - II. 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 except for the matters stated in the paragraph VIII. below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - III. The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Change in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - IV. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - V. On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - VI. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
 - VII. 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:



- (a) The Company has no pending litigations impacting its financial position as per its standalone financial statements.
- (b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (d)
- i. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- ii. The Management has represented, that, to the best of its knowledge and belief, that no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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; and
- iii. Based on such audit procedures that has 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 (i) & (ii) above, contain any material misstatement.
- (e) The Company has not paid or declared any dividend during the year.
- (f) In our opinion and according to the information and explanation given to us, the Company has not paid or provided any managerial remuneration to any director during the year.
- VIII "In our opinion and according to information and explanation given to us the company has used accounting software, which has a feature of recording audit trail (edit log) facility only for the period from 01st April, 2024 to 31st March, 2025. Further, we did not come across any instance of the audit trail feature being tempered with."

Place : New Delhi
Dated : 09th May, 2025

FOR MEGA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN- 007541N



(SANDEEP MANAKTALA)
Partner
Membership No. : 091408
UDIN:- 25091408BMGYEU6562

Annexure 'A' to the Independent Auditors' Report of even date on the standalone financial statements of Addi Industries Limited

The Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended March 31, 2025, we report that:

- i) The Company does not carry any Property, Plant and Equipment.
- ii)
 - a) According to the information and explanations given to us, the Company does not have any inventory. Accordingly, the provisions of clause 3(ii) (a) of the Order are not applicable.
 - b) According to the information and explanations given to us and the records examined by us, the Company has not been sanctioned any working capital limits from banks or financial institutions. Accordingly, the provisions of clause 3(ii) (b) of the Order are not applicable.
- iii) According to the information and explanations given to us, the Company has neither made any investments nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties. Accordingly, the provisions of clauses 3(iii)(a) to (f) of the Order are not applicable.
- iv) In our opinion and according to the information and explanations given to us, the Company has not entered into any transaction covered under Sections 185 and 186 of the Act. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.
- v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year and had no unclaimed deposits at the beginning of the year within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi) On the basis of available information and explanation provided to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Amendment Rules, 2014 dated December 31, 2014 (as amended from time to time) to the current operations carried out by the Company. Accordingly, the provisions of clause 3(vi) Order are not applicable.
- vii) In respect of statutory dues:
 - a) The Company is generally regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other material statutory dues applicable to it with the appropriate authorities. Further there were no undisputed outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.
 - b) According to the records of the Company examined by us and the information and explanations given to us, there were no dues in respect of statutory dues referred to in sub-clause (vii) (a) above that have not been deposited with the appropriate authorities on account of any dispute.
- viii) According to the information and explanations given to us and the records examined by us, there are no unrecorded transactions that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of the Order are not applicable.



- ix) In respect of loans or other borrowings taken by the Company, according to the information and explanations given to us and audit procedures performed by us:
- The Company has not taken any loan from any lender. Therefore, the provisions of paragraph 3(ix)(a), (c), (d) and (f) of the Order are not applicable to the Company.
 - The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - The Company has not taken any funds from any entity or person on account of or to meet the obligations of its associates. Accordingly, the provisions of clause 3(ix)(e) of the Order are not applicable.
- x)
- During the year, the Company did not raise moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, the provisions of clause 3(x) (a) of the Order are not applicable.
 - During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible). Accordingly, provisions of clause 3 (x) (b) of the Order are not applicable.
- xi)
- As per the information and explanations given to us on our enquiries on this behalf, no fraud of material significance on or by the Company has been noticed or reported during the year.
 - In our opinion and according to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed during the year and upto the date of this report in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.
- xii) The Company is not a Nidhi company. Accordingly, provisions of clause 3(xii) (a) to (c) of the Order are not applicable.
- xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with Sections 177 and 188 of Act, where applicable, and the requisite details have been disclosed in the financial statements etc., as required by the applicable accounting standards.
- xiv) In respect to internal audit system in the Company:
- In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.
- 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 the directors or persons connected with them covered under Section 192 of the Act. Accordingly, provisions of clause 3 (xv) of the Order are not applicable.
- xvi)
- The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, provisions of clause 3 (xvi) (a), (b) and (c) of the Order are not applicable.
 - According to the information and explanations given to us, there are no core investment company (CIC) within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016). Accordingly, provisions of clause 3 (xvi) (d) of the Order are not applicable.
- xvii) According to the information and explanations given to us, the Company has not incurred any cash losses in the current financial year.
- xviii) There has been no resignation of the statutory auditors of the Company during the year. Accordingly, provisions of clause 3 (xviii) of the Order are not applicable.
- xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and Management's plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



xx) The provisions of Section 135 are not applicable to the Company. Accordingly, the provisions of clause (xx) (a) and (b) of the Order are not applicable to the Company.

xxi) The reporting under clause 3(xx) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report

Place : New Delhi
Dated : 09th May,2025

FOR MEGA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 007541N

(SANDEEP MANAKTALA)
Partner
Membership No. : 091408
UDIN:- 25091408BMGYEU6562

Annexure 'B' to the Independent Auditors' Report of even date on the Standalone Financial Statements of Aum Texfab Private Limited

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 standalone financial statements of Aum Texfab Private Limited ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements 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 company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to 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, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to 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 system with reference to 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 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 system with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control 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 control 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the standalone 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, an adequate internal financial controls system 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 with reference to financial statements 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.

Place : New Delhi
Dated : 09th May,2025

FOR MEGA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN- 007541N

(SANDEEP MANAKTALA)
Partner
Membership No. : 091408
UDIN:- 25091408BMGYEU6562

Aum Texfab Private Limited

Balance Sheet As At March 31, 2025

(` in 'Lakh' unless otherwise stated)

Particulars	Notes	As At	
		March 31, 2025	March 31, 2024
ASSETS			
Non-Current Assets			
(a) Financial Assets			
(i) Investment	3	86.33	86.33
(b) Other Non-Current Assets	4	0.10	0.08
Total Non-Current Assets		86.43	86.41
Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	5	1.51	0.67
(ii) Other Bank Balances	6	152.02	138.83
Total Current Assets		153.52	139.50
Total Assets		239.95	225.91
Equity And Liabilities			
Equity			
(a) Equity Share Capital	7	79.00	79.00
(b) Other Equity	8	160.66	146.74
Total Equity		239.66	225.74
Liabilities			
Non-Current Liabilities			
		-	-
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	9	0.30	0.17
(b) Current tax liabilities (net)	10	-	-
Total Current Liabilities		0.30	0.17
Total Liabilities		0.30	0.17
Total Equity And Liabilities		239.95	225.91
Significant Accounting Policies	2.3	0.00	(0.00)

The accompanying notes are integral part of the financials statements

As per our Audit Report of even date attached

For Mega & Associates

Chartered Accountants


Firm's Registration Number: 007541N


(CA. GANDEEP MANAKTALA)
 Partner

Membership Number 091408

Place of Signature: New Delhi
 Date: 09th May, 2025

**For and on behalf of the Board of Directors of
 Aum Texfab Private Limited**


(Atul Jain)
 Director
 DIN 00028285


(Sunil Agarwal)
 Director
 DIN 00028330

Aum Texfab Private Limited
Statement Of Profit & Loss For The Period ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

Particulars	Notes	For the year	For the year
		ended 31 March 2025	ended 31 March 2024
I. Revenue From Operations		-	-
II. Other Income	11	16.87	15.75
III. Total Income (I + II)		16.87	15.75
IV. Expenses			
(a) Other Expenses	12	0.54	0.26
Total Expenses		0.54	0.26
V. Profit/ (Loss) Before Exceptional Items and Tax (III-IV)		16.33	15.49
VI. Exceptional Items		-	-
VII. Profit/ (Loss) Before Tax (V-VI)		16.33	15.49
VIII. Tax Expense:	13		
Current Tax		2.41	2.19
Deferred Tax		-	-
Tax adjustment for earlier years		-	-
Total Tax Expense		2.41	2.19
IX. Profit/(Loss) For The Year (VII-VIII)		13.92	13.30
X. Other Comprehensive Income			
(A) (i) Items that will not be reclassified subsequently to profit or loss			
(a) Remeasurement of defined benefit plans		-	-
(ii) Income tax on items that will not be reclassified subsequently to profit or loss		-	-
(B) (i) Items that will be reclassified subsequently to profit or loss		-	-
(ii) Income tax on items that will be reclassified subsequently to profit or loss		-	-
Other Comprehensive Income For The Year, Net of Tax		-	-
XI Total Comprehensive Income For The Year, Net of Tax		13.92	13.30
XII Earnings Per Share: (Face Value ` 10 Per Share)	14		
1) Basic (amount in `)		1.76	1.68
2) Diluted (amount in `)		1.76	1.68

Significant Accounting Policies

2.3

The accompanying notes are integral part of the financials statements

As per our Audit Report of even date attached

For Mega & Associates

Chartered Accountants

Firm's Registration Number: 007541N

(CA. SANDEEP MANAKTALA)

Partner

Membership Number 091408

Place of Signature: New Delhi
 Date: 09th May, 2025



**For and on behalf of the Board of Directors of
 Aum Texfab Private Limited**

(Signature)
 (Atul Jain)

Director
 DIN 00028285

(Signature)
 (Sunil Agarwal)

Director
 DIN 00028330

Aum Texfab Private Limited
Statement of Cash Flows For The Year Ended March 31, 2025

Particulars	(' in 'Lakh' unless otherwise stated)	
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
A. Cash Flow From Operating Activities		
Net Profit Before Tax	16.33	15.49
Adjustments for :		
Interest Income	(16.87)	(15.75)
Operation Profit Before Working Capital Changes	(0.54)	(0.26)
Adjustment For :		
(Increase)/ Decrease in Financial Assets (current and non current)	(13.19)	(14.39)
(Increase)/ Decrease in Other Assets (current and non current)	(0.02)	(0.05)
Increase / (Decrease) in Financial Liabilities (current and non current)		
Increase / (Decrease) in Other Liabilities (current and non current)	0.13	0.03
Net Cash Generated From Operations	(13.62)	(14.67)
Direct Taxes Paid(Net of Refund Received)	(2.41)	(2.19)
Net Cash From Operating Activities	(A) (16.03)	(16.86)
B. Cash Flow From Investing Activities		
Investment in Fixed Deposits		
Interest Received	16.87	15.75
Net cash Used In Investing Activities	(B) 16.87	15.75
C. Cash Flow From Financing Activities		
Proceeds From Issue of Share Capital	-	-
Net Cash Used In Financing Activities	(C) -	-
Net Increase in Cash & Cash Equivalent (A+B+C)	0.84	(1.11)
Cash And Cash Equivalents At The Beginning Of The Year	0.67	1.78
Cash And Cash Equivalents At The End Of The Year	1.51	0.67
Significant Accounting Policies	2.3	

The accompanying notes are an integral part of the financials statements

Note

- i) The above cash flow statement has been prepared under the indirect method as set out in the Ind AS-7-"Statement of cash flow"
- ii) Cash and cash equivalents consist of cash in hand and balances with scheduled banks in current accounts or deposits with original maturity of three months or less (refer note 5).

As per our Audit Report of even date attached

For Mega & Associates

Chartered Accountants

Firm's Registration Number: 007541N

(CA. SANDEEP MANAKTALA)

Partner

Membership Number 091408

Place of Signature: New Delhi

Date: 09th May, 2025

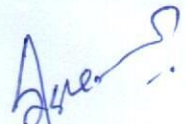
For and on behalf of the Board of Directors of
Aum Texfab Private Limited



(Atul Jain)

Director

DIN 00028285



(Sunil Agarwal)

Director

DIN 00028330

Aum Texfab Private Limited

Statement of Changes in Equity For The Year Ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

(A) Equity Share Capital

Balance as at March 31, 2023	Changes in Equity Share Capital during the year	Balance as at March 31, 2024	Changes in Equity Share Capital during the year	Balance as at March 31, 2025
79.00	-	79.00	-	79.00

(B) Other Equity

Balance as at April 1, 2018	
Profit for The Year	
Addition During the Year	
Balance as at March 31, 2019	
Profit for the Year	
Other Comprehensive Income/ (Loss) For The Year	
Balance as at March 31, 2020	
Profit for the Year	
Other Comprehensive Income/ (Loss) For The Year	
Balance as at March 31, 2021	
Profit for the Year	
Other Comprehensive Income/ (Loss) For The Year	
Balance as at March 31, 2022	
Profit for the Year	
Other Comprehensive Income/ (Loss) For The Year	
Balance as at March 31, 2023	
Profit for the Year	
Other Comprehensive Income/ (Loss) For The Year	
Balance as at March 31, 2024	
Profit for the Year	
Other Comprehensive Income/ (Loss) For The Year	
Balance as at March 31, 2025	

Reserves and surplus

Retained earnings	Total
76.15	76.15
10.92	10.92
-	-
87.07	87.07
11.71	11.71
-	-
98.78	98.78
11.62	11.62
-	-
110.40	110.40
11.69	11.69
-	-
122.09	122.09
11.35	11.35
-	-
133.44	133.44
13.30	13.30
-	-
146.74	146.74
13.92	13.92
-	-
160.66	160.66

Significant Accounting Policies

The accompanying notes are an integral part of the financials statements

As per our Audit Report of even date attached

For Mega & Associates
Chartered Accountants

Firm's Registration Number: 007541N

(Signature)
(CA. SANDEEP MANAKTALA)
Partner
Membership Number 091408



For and on behalf of the Board of Directors of
Aum Texfab Private Limited

(Signature)
(Atul Jain)
Director
DIN 00028285

(Signature)
(Sunil Agarwal)
Director
DIN 00028330

Place of Signature: New Delhi
Date: 09th May, 2025

Aum Texfab Private Limited

Notes to Financial Statements for the year ended March 31, 2025

Note 1 : Corporate Information

Aum Texfab Private limited (the Company) is a Private company incorporated in the year 1991 under the provisions of the Companies Act, 1956. The Company is engaged in the manufacturing and marketing of readymade garments. The company is wholly owned subsidiary of Addi Industries. The Registered office of the company is located at B-44, Maharani Bagh, South Delhi, New Delhi-110065.

The Financial Statements for the year ended 31 March, 2024 were approved by the Board of Directors on May 24, 2024

Note 2 : The Company is in process of exploring the modalities to start new business venture, however the Company has not yet implemented the same.

Note 2.1 : Statement of Compliance

In accordance with the notification issued by Ministry of Corporate Affairs, the Company has adopted Indian Accounting Standards (referred to as "Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 with effect from April 01, 2017. Previous year have been reinstated to Ind AS. In accordance with Ind AS 101 first time adoption of Indian Accounting Standards, the Company has presented a reconciliation from the presentation of financial statements notified under Companies (Accounting Standards) Rules, 2006 ("Previous GAAP") to Ind AS of shareholders' equity as at March 31, 2017 and of the comprehensive net income for the year ended March 31, 2017 and the opening Balance Sheet as at 1st April, 2016 have been restated in accordance with Ind AS for comparative information. Reconciliations and explanations of the effect of the transition from Previous GAAP to Ind AS on the Company's Balance Sheet, Statement of Profit and Loss and Statement of Cash Flows are provided in note 20.

Note 2.2 : Basis of Preparation

These financial statements have been prepared in accordance with Ind AS as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with section 133 of the Companies Act, 2013 and relevant presentation requirements of the Companies Act 2013. The financial statements have been prepared in accordance with the historical cost convention except for certain financial instruments that are measured at fair value as required under relevant Ind AS.

The financial statements are presented in ` and all values are rounded to the nearest lakh upto two decimal places except otherwise stated.

Note 2.3 : Significant accounting policies

a) Significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities, at the end of reporting period. Although these Adjustments are based on management's best knowledge of current event & actions, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements:

In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

Revenue recognition and presentation

The Company assesses its revenue arrangements against specific criteria, i.e. whether it has exposure to the significant risks and rewards associated with the sale of goods or the rendering of services, in order to determine if it is acting as a principal or as an agent. The Company has concluded that they operating on a principal to principal basis in all its revenue arrangements.

When deciding the most appropriate basis for presenting revenue or costs of revenue, both the legal form and substance of the agreement between the Company and its business partners are reviewed to determine each party's respective role in the transaction.

Useful lives of Property, Plant and Equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Estimates and Assumptions:

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Income taxes

The Company is subject to income tax laws as applicable in India. Significant judgment is required in determining provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognises liabilities for anticipated tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

Recoverability of deferred taxes

In assessing the recoverability of deferred tax assets, management considers whether it is probable that taxable profit will be available against which the losses can be utilised. The ultimate realisation of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the projected future taxable income and tax planning strategies in making this assessment.



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Aum Texfab Private Limited

Notes to Financial Statements for the year ended March 31, 2025

Defined benefit plans

The present value of the gratuity and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates for the respective countries.

b) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

Assets:

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Liabilities:

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle: The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

c) Uses of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires the management to make judgement, estimates and assumptions that affect the reported amounts of revenues, expenses, assets & liabilities (including contingent liabilities) at the end of the reporting period. Although these estimates are based on the managements' best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amount(s) of assets or liabilities in future periods. Differences between the actual results and estimates are recognized in the year in which the results are known / materialized. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

d) Revenue recognition & Purchase Recognition

Sales are recognised on transfer of significant risks and rewards to the customer, which takes place on dispatch of goods from the warehouse/storage area and port respectively. The sales are accounted for net of trade discount, sales tax, goods and service tax and sale returns.

Purchases are recognized upon receipt of such goods by the Company. Purchases of imported goods are recognised after completion of custom clearance formalities and upon receipt of such goods by the Company at the warehouse.

e) Property, Plant and Equipment

Property Plant and Equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes non-refundable taxes, duties, freight, insurance, labour cost, allocable borrowing costs and other directly attributable cost to the construction / acquisition of the assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Gain or loss arising on account of sale of fixed assets are measured as the difference between the net proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss in the year in which the asset is sold.

The Schedule II to the Companies Act, 2013 requires that useful life and depreciation for significant components of an asset should be determined separately. Identification of significant components is matter of judgement and decided on case to case basis on the facts and circumstances of each cases. The company capitalise these cost as a separate component of the asset with consequent expensing of net carrying value of replaced part.

Depreciation on Property Plant and Equipment is provided on straight-line method over the useful lives of assets specified in Schedule II to the Companies Act, 2013. Depreciation for assets purchased / sold during a period is proportionately charged to Statement of Profit & Loss. Leasehold improvements are amortised over the lease term or the useful life of the assets, whichever is lower.

Asset costing less than 5000/- has been depreciated fully in the year of purchase

Subsequent costs: The cost of replacing a part of an item of property, plant and equipment is recognised in the carrying amount of the item of property, plant and equipment, if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably with the carrying amount of the replaced part getting derecognised. The cost for day-to-day servicing of property, plant and equipment are recognised in statement of profit and loss as and when incurred.

Transition to Ind AS: On transition to Ind AS, the Company has elected to continue with the carrying value of all its Property, Plant and Equipment as at April 1, 2016, measured as per the previous GAAP, and use that carrying value as the deemed cost of such property, plant and equipment.

f) Employee's Benefits

Expenses and Liabilities in respect of employee benefits are recorded in accordance with Indian Accounting Standard 19 – Employees Benefits issued by the Company (Indian Accounting Standard) Rules, 2015.



Aum Texfab Private Limited

Notes to Financial Statements for the year ended March 31, 2025

Short Term Employee Benefits: All employees' benefits falling due wholly within twelve months of rendering the services are classified as short term employee benefits. The benefits like salaries, wages, short term compensated absences etc. and the expected cost of bonus are recognized in the period in which the employee renders the related services at undiscounted amount.

Defined contribution plans

The Company also has certain defined contribution plans. Contributions are made to provident fund in India for employees at the rate of 12% of basic salary as per regulations. The contributions are made to registered provident fund administered by the government. The obligation of the Company is limited to the amount contributed and it has no further contractual or any constructive obligation.

Provident fund: The Company's contribution paid/payable towards employee Provident Fund to Government administered provident fund scheme is recognised as an expense in statement of profit or loss during the period in which the employee renders the related service. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payment is available.

Post Employment Benefit Plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods and discounting that amount.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method.

Re-measurements of the net defined benefit liability i.e. Gratuity, which comprise actuarial gains and losses are recognised in Other Comprehensive Income (OCI). The Company determines the net interest expense (income) on the net defined benefit liability for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then- net defined benefit liability, taking into account any changes in the net defined benefit liability during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in the Statement of Profit or Loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in the statement of profit or loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs

Other Long Term Employee Benefits

Liabilities for compensated absences which are not expected to be settled wholly within the operating cycle after the end of the period in which the employees render the related service are measured at the present value of the estimated future cash outflows which is expected to be paid using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period on Government bonds that have terms approximating to the terms of the related obligation.

g) Foreign Currency Transactions

Initial Recognition: The transactions in foreign currency are initially accounted for at the rate prevailing as on the transaction date.

Conversion: Monetary items denominated in foreign currency at the year end and not covered by forward exchange contracts are translated at the year end rates and those covered by forward exchange contracts are translated at the rate ruling on the date of transaction as increased or decreased by the proportionate difference between the forward rate and the exchange rate on the date of transaction, such difference have been recognised over the life of the contract.

Exchange Difference: The Exchange difference arising on the settlement of monetary items or reporting these items at rates different from rates at which these were initially recorded/ reported in previous financial statements are recognized in Statement of Profit and Loss in the period in which they arise.

h) Inventories

Raw Material and Finished Goods are valued at the lower of cost and net realizable value.

- The cost of raw material is determined on the basis of Weighted Average Cost method.

- The cost of manufactured finished goods and work-in-progress includes raw material value determined on the basis of weighted average cost method and includes conversion and other costs incurred in bringing the inventories to their present location and condition.

Stores & Spares and Stock-in-Process are valued at cost.

i) **Taxes on Income :** Tax expense comprises current and deferred tax.

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the Statement of Profit and Loss.



Aum Texfab Private Limited
Notes to Financial Statements for the year ended March 31,2025

Deferred Tax

Deferred tax reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Deferred tax assets subject to consideration of prudence, are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Such assets are reviewed as at each balance sheet date to re-assess realization.

j) Financial instruments

A financial instrument is a contract that gives rise to a financial asset for one entity and a financial liability or equity instrument for another entity.

Initial recognition and measurement

Trade receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset is initially recognised at fair value. In case of financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost are recognised in the statement of profit and loss. In other cases, the transaction cost are attributed to the acquisition value of the financial asset.

Classification and subsequent measurement

Financial assets

Financial asset are subsequently classified as measured at:

- amortised cost;
- fair value through other comprehensive income (FVOCI)
- fair value through profit and loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On the recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment-by- investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets:

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement of profit or loss. Any gain or loss on de-recognition is recognised in statement of profit or loss.
Debt investments at FVOCI	These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in statement of profit or loss. Other net gains and losses are recognised in OCI. On de- recognition, gains and losses accumulated in OCI are reclassified to statement of profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in statement of profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to statement of

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL, if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit or loss. Any gain or loss on de-recognition is also recognised in statement of profit or loss.



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Aum Texfab Private Limited

Notes to Financial Statements for the year ended March 31, 2025

De-recognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

Derivative financial instruments

The Company holds derivative financial instruments to hedge its foreign currency risk exposures. Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

k) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

Financial assets that are debt instruments, and are initially measured at fair value with subsequent measurement at amortised cost e.g., trade and other receivables, security deposits, loan to employees, etc.

The Company follows 'simplified approach' for recognition of impairment loss allowance for trade receivables.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original effective interest rate.

As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historically observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss.

l) Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than deferred tax assets, are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit ('CGU') is the greater of its value in use or its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets ('CGU').

An impairment loss is recognized, if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount and is recognised in statement of profit and loss.

Impairment losses recognised in prior periods are assessed at end of each reporting period for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.



Aum Texfab Private Limited

Notes to Financial Statements for the year ended March 31, 2025

m) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized in the accounts in respect of present probable obligations arising as a result of past events and it is probable that there will be an outflow of resources, the amount of which can be reliably estimated.

Contingent liabilities are not recognised but disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent Assets are neither recognized nor disclosed in the financial statements.

n) Earning per share

In determining earnings per share, the company considers the net profit after tax and includes the post tax effect of any extra ordinary items.

- Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating Diluted Earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

o) Leases

a) In respect of transaction entered into prior to April 1, 2001; lease rentals of asset acquired are charged to statement of P&L

b) Lease transactions entered into on or after April 1, 2001:

The Lease under which the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Such assets are capitalized at the inception of the lease at the lower of the fair value or the present value of minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost, so as to obtain a constant periodic rate of interest on the outstanding liability for each period.

- Assets acquired under leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Lease rentals in case of Operating leases are charged to the statement of profit & loss on accrual basis over the lease term.

p) Cash Flow Statement

The cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated as specified in Indian Accounting Standard 7 - Cash Flow Statement.

q) Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

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Aum Texfab Private Limited

Notes to Financial Statements For The Year Ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

Note 3 : Non Current Investments

Investment At Amortised Cost

Investment in Bonds

	As March 31, 2025	At March 31, 2024
	86.33	86.33
	86.33	86.33

Aggregate amount of Quoted investments and market value thereof

Aggregate amount of Unquoted investments.

Aggregate amount of impairment in Value of investments

	86.33	86.33
	-	-
	-	-

Note 4 : Non Current Assets(Net)

Advance Income Tax (including TDS) Net of provisions

	As March 31, 2025	At March 31, 2024
	0.10	0.08
	0.10	0.08

Note 5 : Cash and Cash Equivalents

Balances With Scheduled Banks :

- Current Accounts

Security Deposit

Cash on hand

	As March 31, 2025	At March 31, 2024
	1.24	0.57
	0.2	
	0.10	0.10
	1.51	0.67

Note 6 : Other Bank Balance

Deposit accounts with original maturity of more than 3 months but less than 12 months

	As March 31, 2025	At March 31, 2024
	152.02	138.83
	152.02	138.83



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Aum Texfab Private Limited
Notes to Financial Statements For The Year Ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

Note 7 : Share Capital

Authorised:

10,000,000 * (March 31,2024: 10,000,000 *) equity shares of `10/- each

As	At	As	At
March 31, 2025		March 31, 2024	

	1,000.00		1,000.00
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	1,000.00		1,000.00
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Issued, Subscribed & Paid Up:

790,007 * (March 31,2024: 790,007* .) equity shares of `10/- each

	79.00		79.00
--	-------	--	-------

	79.00		79.00
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* In absolute numbers

a) Reconciliation of Authorised, Issued and Subscribed Share Capital:

I. Reconciliation of Authorised Share Capital as at Year End :

	As		At	
	March 31, 2025		March 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Balance as at April 1, 2024	100.00	1,000.00	100.00	1,000.00
Increase/(decrease) during the year	-	-	-	-
Balance as at March 31, 2025	100.00	1,000.00	100.00	1,000.00

II. Reconciliation of Issued and Subscribed Share Capital as at Year End :

	March 31, 2025		March 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Outstanding at the Beginning Of The Year	7.90	79.00	7.90	79.00
Add: Increase/(Decrease) During The Year	-	-	-	-
Outstanding at the End Of The Year	7.90	79.00	7.90	79.00

b) Terms/rights Attached to Equity Shares

The company has only one class of equity shares having a par value of ` 10 per share. Each holder of Equity shares is entitled to one vote per share. 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. No dividend is proposed by Board of Directors of the Company.

c) Details of shareholders holding more than 5% shares in the company

	March 31, 2025		March 31, 2024	
	No. of Shares	% holding	No. of Shares	% holding
Addi Industries Limited	7.90	100.00%	7.90	100.00%

d) The Company has not issued any shares pursuant to any contract without payment being received in cash or as fully paid up by way of bonus shares. The Company has not bought back any shares.

Note 8 : Other Equity

Retained Earnings

As	At	As	At
March 31, 2025		March 31, 2024	

	160.66		146.74
--	--------	--	--------

Total

	160.66		146.74
--	--------	--	--------

a) Retained Earnings

Balance as at March 31, 2021

Add: Profit/Loss for the year

Balance as at March 31, 2022

Add: Profit/Loss for the year

Balance as at 31-03-2023

Add: Profit/Loss for the year

Balance as at 31-03-2024

Add: Profit/Loss for the year

Balance as at 31-03-2025

Amount (` in 'lakh')

110.39

11.69

122.08

11.36

133.44

13.30

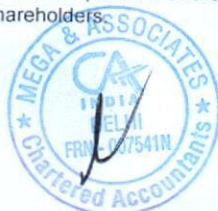
146.74

13.92

160.66

a) Nature and purpose of reserves

i) Retained Earnings: Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders.



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Aum Texfab Private Limited
Notes to Financial Statements For The Year Ended Dec 31, 2025

(` in 'Lakh' unless otherwise stated)

Note 9 : Trade Payables

	As Dec 31, 2025	At March 31, 2024	As March 31, 2024	At
- Outstanding dues to micro and small enterprises		0.15		-
- Outstanding dues to parties other than micro and small enterprises (Refer Note 'a' below)		0.14		0.17
	0.30		0.17	

- (a) Trade payables to related parties amounts to ` Nil lakh as at March 31, 2025 (March 31, 2024 : ` Nil Lakh,)
- (b) As per Schedule III of the Companies Act, 2013 and notification number GSR 719 (E) dated November 16, 2007 & as certified by the management, the amount due to Micro, small & medium enterprises as defined in Micro, Small and Medium Enterprises Development Act, 2006 is as under:
- The amount of interest paid by the Company as per the Micro Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) - -
 - The amounts of the payments made to micro and small suppliers beyond the appointed day during each accounting year - -
 - The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006. - -
 - The amount of interest accrued and remaining unpaid at the end of each accounting year - -
 - The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006. - -
- c) Refer note 22 for information about liquidity risk and market risk related to trade payables.
- d) There are no amount due for payment to the Investor Education and Protection Fund under Section 125(1) of the Companies Act, 2013 as at March 31, 2025, March 31, 2024 .

Note 10 : Current tax liabilities (net)

	As Dec 31, 2025	At March 31, 2024	As March 31, 2024	At
Advance Income Tax (including TDS) Net of Provision				
1.52 lakh (March 31, 2022 : ` 1.09 Lakh)				
	-	-	-	-



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Aum Texfab Private Limited

Notes to Financial Statements For The Period Ended March 31, 2025

(in 'Lakh' unless otherwise stated)

Note 11 : Other Income

	For The Year Ended March 31, 2025	For The Year Ended March 31, 2024
Interest on		
- Fixed Deposits	9.81	8.69
- Interest on Tax free Bond	7.06	7.06
- Interest on Income Tax Refund	0.00	-
	16.87	15.75

Note 12 : Other Expenses

	For The Year Ended March 31, 2025	For The Year Ended March 31, 2024
Legal & Professional Charges	0.15	0.06
Rate Fee & Taxes	0.07	0.04
Bank Charges	0.00	0.00
Membership fees	0.18	0.02
Payment to Auditors (Refer Note below)	0.14	0.14
	0.54	0.26

Note:

Details of Payments to Auditors

As Auditor:

- Statutory audit

0.14

0.14

In other capacity

- Taxation & Other Matters

0.14

0.14



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Aum Textfab Private Limited

Notes to financial statements for the year ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

Note 13: Income tax

The major components of income tax expense for the years ended March 31, 2025 and March 31, 2024 are:

13.1 Income tax recognised in profit or loss

	For the year ended March 31, 2025	For the year ended March 31, 2024
Tax Expense:		
a) Current tax	2.41	2.19
b) Adjustments in respect of current income tax of previous year	-	-
c) Deferred tax	-	-
Income tax expense reported in the statement of profit or loss	2.41	2.19

13.2 Income tax recognised in other comprehensive income

	For the year ended March 31, 2025	For the year ended March 31, 2024
Remeasurement of defined benefit plans	-	-
Income-tax on items that will not be reclassified subsequently to statement of profit and loss	-	-
	-	-

Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax

	For the year ended March 31, 2025	For the year ended March 31, 2024
Accounting profit before tax from continuing operations	16.33	15.49
Accounting profit before income tax	16.33	15.49
At India's statutory income tax rate of 26.00% (March 31, 2023: 26%)	4.25	4.03
Adjustments in respect of current income tax of previous years	-	-
Exempt income	(1.83)	(1.83)
Non-deductible/Taxable expenses for tax purposes:		
Others	-	-
At the effective income tax rate	2.41	2.19
Income tax expense reported in the statement of profit and loss	2.41	2.19
Variance	-	-

The tax rate used for the current year reconciliation above is the corporate tax rate of 26.00% (March 31, 2024: 26%) payable by corporate entities in India on taxable profits under the Indian tax law.



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Aum Texfab Private Limited
Notes to Financial Statements For The Year Ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

Note 14 : Earning Per Share (EPS)

		For the year ended March 31, 2025	For the year ended March 31, 2024
Basic/ Diluted Earning Per Share			
Profit attributable to the equity holders of the parent (In Lakh)	(A)	13.92	13.30
Weighted average equity Shares outstanding at the end of the year(in lakh)	(B)	7.90	7.90
Earning per share - Basic/Diluted	(A/B)	1.76	1.68

Note 15 : Commitments and contingencies

a) The commitments are Nil (March 31, 2024 : Nil).

b) Contingent liabilities

(i) There are no claims against the Company which are not acknowledged as debt as at March 31, 2025

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Aum Texfab Private Limited
Notes to financial statements for the year ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

Note 16 : Related Party Disclosures

A. Name of the Related Parties and Description of Relationship:

Wholly Owned Holding Company	Addi Industries Limited
Key Management Personnel	Mr. Atul Jain Mr. Sunil Agarwal

B. Transactions during the year with related party

Particulars	Wholly Owned Holding Company	Key Managerial Personnel	Total
Reimbursement of Taxes	-	-	-
Balance Outstanding	-	-	-
Amount receivable/ payable	-	-	-
	(-)	(-)	(-)

Note: Figures in brackets represents corresponding amounts of previous years.

c) Details of Transactions With Related Parties, The Amount of Which Is In Excess of 10% Of The Total Related Party Transactions of The Same Type:

Nature of Transaction	For the year ended March 31, 2025		For the year ended March 31, 2024	
	(` in 'lakh')	%	(` in 'lakh')	%
Reimbursement of Taxes Addi Industries Ltd	-	100.00%	-	100.00%



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Aum Texfab Private Limited

Notes to Financial Statements for the Year Ended March 31, 2025

(' in 'Lakh' unless otherwise stated)

Note 17 : Segment Information

i) The Company is engaged in the business of Export of Garments and operates within India. The Company has determined single reporting segments based on the information reviewed by the Group's Chief Operating Decision Maker ('CODM') and hence there is no other reportable segment as per Ind AS 108 "Operating Segment".

Note 18 : Recent accounting pronouncement Standards issued but not yet effective

The standard issued, but not yet effective up to the date of issuance of the Company's financial statements is disclosed below. The Company intends to adopt this standard when it becomes effective.

Appendix B to Ind AS 21, Foreign currency transactions and advance consideration: On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

The amendment will come into force from April 1, 2018. The Company has evaluated the effect of this on the financial statements and the impact is not material.

Amendment to Ind AS 12 - Income Taxes: The amendment to Ind AS 12 requires the entities to consider restriction in tax laws in sources of taxable profit against which entity may make deductions on reversal of deductible temporary difference (may or may not have arisen from same source) and also consider probable future taxable profit. The company is evaluating the requirements and its impact on the financial statements.

Ind AS 115- Revenue from Contract with Customers: On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Ind AS 115, Revenue from Contract with Customers. The core principle of the new standard is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Further the new standard requires enhanced disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers.

The standard permits two possible methods of transition:

- Retrospective approach - Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors
- Retrospectively with cumulative effect of initially applying the standard recognized at the date of initial application (Cumulative catch - up approach) The effective date for adoption of Ind AS 115 is financial periods beginning on or after April 1, 2018.

The Company will adopt the standard on April 1, 2018 by using the cumulative catch-up transition method and accordingly comparatives for the year ending or

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Aum Texfab Private Limited

Notes to Financial Statements For The Year Ended March 31, 2025

(in 'Lakh' unless otherwise stated)

Note 19: Capital Management

For the purpose of Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the parent. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt.

	As March 31, 2025	At March 31, 2024
Gross Debt	0.30	0.17
Less: Cash and Cash Equivalents (Refer Note No. 5)	1.51	0.67
Net debt	(1.21)	(0.50)
Equity share capital (Refer Note No. 7)	79.00	79.00
Other equity (Refer Note No. 8)	160.66	146.74
Total Capital	239.66	225.74
Gearing ratio	-0.01	0.00

No changes were made in the objectives, policies or processes for managing capital during the years ended March 31, 2025 and March 31, 2024.

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements.



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Aum Texfab Private Limited
Notes to Financial Statements For The Year Ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

Note 20 : Fair Values

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

a) Fair value of Financial Assets:

Financial assets measured at amortised cost	Carrying Values				Fair Values			
	As	At	As	At	As	At	As	At
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
Investment in Tax Free Bonds		86.33		86.33		86.33		86.33
Cash and Cash Equivalents		1.51		0.67		1.51		0.67
Other Bank Balances		152.02		138.83		152.02		138.83
		239.85		225.84		239.85		225.84

b) Fair Value of Financial Liabilities:

Financial Liabilities Measured At Amortised Cost	Carrying Values				Fair Values			
	As	At	As	At	As	At	As	At
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
Trade payables		0.30		0.17		0.30		0.17
		0.30		0.17		0.30		0.17

Management has assessed that trade receivables, cash and cash equivalents, other bank balances, trade payables, Interest accrued on FDR approximate their carrying amounts largely due to the short-term maturities of these instruments.



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Aum Texfab Private Limited

Notes to Financial Statements For The Year Ended March 31, 2025

(in 'Lakh' unless otherwise stated)

Note 21: Financial risk management objectives and policies

The Company's principal financial liabilities comprise trade and other payables and interest accrued. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations.

The Company's principal financial assets includes loans, security deposits, trade receivables, cash and cash equivalents, deposits with bank, interest accrued in deposits, receivables from related and other parties and interest accrued thereon.

The Company is exposed to credit risk, liquidity risk and market risk.

A. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk borrowings, short term deposits and derivative financial instruments.

i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. However, the Company does not have any interest rate risk.

ii) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a foreign currency)

Company is not exposed to foreign currency sensitivity because Company does not have any outstanding foreign currency exposure as on March 31, 2024 and March 31, 2025.

B. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

i) Trade receivables

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating. Outstanding customer receivables are regularly monitored.

The ageing analysis of trade receivables as of the reporting date is as follows:

Particulars	Neither past due	Less than 30	30 to 90	90 to 180	More than 180	Total
	nor impaired	days	days	days	days	
Trade Receivables as of April 01, 2024	-	-	-	-	-	-
Trade Receivables as of March 31, 2025	-	-	-	-	-	-

ii) Financial instruments and cash

Credit risk from balances with banks is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Company's Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the Company's finance committee. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.



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Aum Texfab Private Limited
Notes to Financial Statements For The Year Ended March 31, 2025

(` in 'Lakh' unless otherwise stated)

C. Liquidity risk

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

The Company's objective is to, at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Company closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate sources of financing including loans from banks at an optimised cost.

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted

As at March 31, 2025	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
Trade payables	-	0.30	-	-	-	0.30
Total	-	0.30	-	-	-	0.30

As at March 31, 2024	On demand	Less than 3 months	3 to 12 months	1 to 5 years	> 5 years	Total
Trade payables	-	0.17	-	-	-	0.17
Total	-	0.17	-	-	-	0.17

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Aum Texfab Private Limited
Notes to Financial Statements for the Year Ended March 31, 2025

(in 'Lakh' unless otherwise stated)

Note 22 : In view of the management, the current assets and current financial assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet as at March 31, 2025 *

Note 23 : The closing balance of trade receivables, trade payables and loans and advances are subject to confirmation.

For Mega & Associates

Chartered Accountants

Firm's Registration Number 007541N

(CA. SANDEEP MANAKTALA)

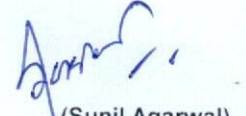
Partner

Membership Number 091408



For and on behalf of the Board of Directors of
Aum Texfab Private Limited


(Atul Jain)
Director
DIN 00028285


(Sunil Agarwal)
Director
DIN 00028330

Place of Signature: New Delhi

Date: 09th May, 2025

Notes on Accounts (All amount in rupees' in Lakhs , unless otherwise stated)

24. Contingent Liabilities

(a) Claims against the company not acknowledged as Debts

Particulars	Year Ended	Year Ended
	31 st March, 2025	31 st March, 2024
Contingent Liabilities	NIL	NIL

Management believes that the ultimate outcome of above matters will not have a material adverse impact on its financial position, result of operations and cash flows.

b) Estimated amount of contracts remaining to be executed on capital account and not provided for Rs. NIL (Previous year Rs Nil).

25. a. Balances of Trade Receivables and Recoverables shown under Assets and Trade and other Payables shown under Liabilities include balance payables subject to confirmation/reconciliation and consequential adjustments if any. However reconciliations are carried out on ongoing basis. The Company have not carried out any separate confirmation.

b. In the opinion of the management, the current assets, loans and advances appearing in the balances sheet have a value equivalent to the amount stated therein if realized during the ordinary course of business and all known liabilities have been provided.

26. There are no Micro and Small Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March 2023. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent the status of such parties identified on the basis of information available with the Company. The Company have not carried out any separate confirmation.

27. Auditors Remuneration:-

Particulars	Year Ended	Year Ended
	31 st March, 2025	31 st March, 2024
Audit Fees	0.14	0.14
Tax Audit Fees	NIL	NIL
Total	0.14	0.14

28. Salaries includes directors remuneration on account of salary Rs. Nil/- (Previous Year Rs Nil/-).



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29. Earnings and Expenditure in Foreign Currency:

Particulars	Year ended 31-03-2025	Year ended 31-03-2024
Total (Earnings and Expenditure)	Nil	Nil

30. Related Party Transactions :- Nil

31. Trade Payable ageing schedule.

(A)

FY 2024-25	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.16	-	-	-	0.16
(ii) Others	0.14	-	-	-	0.14
(iii) Disputed Dues-MSME	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-

(B)

FY 2023-24	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	0.17	-	-	-	0.17
(iii) Disputed Dues-MSME	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-

32. Trade Receivables ageing schedule

(C)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
FY 2024-25						



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(i) Undisputed Trade Receivables - considered good						
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good.	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered Doubtful	-	-	-	-	-	-

(D)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
FY 2023-24						
(i) Undisputed Trade Receivables - considered good						
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good.	-	-	-	-	-	-



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(iv) Disputed Trade Receivables considered Doubtful	-	-	-	-	-	-
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33. Title Deeds of Immovable Property not held in name of the Company- Nil

34. The company has not granted any loans or advances to the promoters, directors, KMPs and related parties (as defined under Companies Act, 2013), either severally or jointly with any person, that are;

- (a) repayable on demand or
(b) without specifying any terms or period of repayment,

Type of borrower	Amount of loan and advances in the nature of loan outstanding	Percentage to the total Loan and advance in the nature of loans
Promoter	NA	NA
Directors	NA	NA
KMPs	NA	NA
Related Parties	NA	NA

35.

The company does not hold any property within the meaning of Prohibition of Benami Property Transactions Act, 1988 (45 of 1988).

36. The Company was not declared a wilful defaulter by any bank or financial institution or other lender (as defined under the companies Act, 2013), or consortium thereof, in accordance with the guideline on wilful defaulters issued by the Reserve Bank of India.

37. Relationship with Struck off Companies

The company has not transactions with companies struck off under section 248 of the companies Act, 2013 or section 560 of Companies Act, 1956, hence the company was not required to comply with this regulatory requirement.

38. The company was not required to register any charge or satisfaction of charge with the Registrar of Companies beyond the statutory period.

39. There was no instance, where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.



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40.Ratios:-

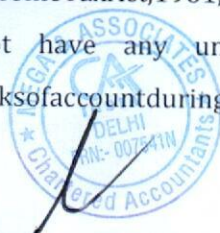
Particulars	Numerator	Denominator	31-Mar-25	31-Mar-24	Change	Reason for variation
Current Ratio,	Total Current Assets	Total Current Liabilities	511.73	820.58	(37.64%)	Increase in Current Assets and Current Liabilities.
Debt-Equity Ratio,	Long Term Borrowings	Total Share Holders Equity (Funds)	NA	NA	NA	NA
Debt Service Coverage Ratio,	Profit after Tax + Depreciation	Installments due during the year +unsecured loan due for payment during the year	NA	NA	NA	NA
Return on Equity Ratio,	Net Profit after tax	Average shareholder equity (Funds)	5.98%	6.07%	(1.48%)	NA
Inventory turnover ratio,	Cost of goods sold	Average inventory	NA	NA	NA	NA
Trade Receivables turnover ratio,	Net sale	Average Accounts receivable	NA	NA	NA	NA
Trade payables turnover ratio,	Net purchase	Average Accounts payable	NA	NA	NA	NA
Net capital turnover ratio,	Net sale	Shareholder's equity	NA	NA	NA	NA
Net profit ratio,	Net Profit after tax	Revenue	82.51%	84.44%	(2.29%)	NA
Return on Capital employed,	Earnings before interest and taxes	Shareholder's equity /Net worth	6.81%	6.86%	(0.79%)	NA
Return on investment	Income/Loss on investment	Average investment	19.54%	18.24%	7.13%	NA

41. The company has not sought any approval for scheme of Arrangements from the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, hence the company was not required to comply with this regulatory requirement.

42. The Company has neither borrowed funds nor received any share premium during the year, hence the company was not required to comply with this regulatory requirement.

(5) The Company have not received any share premium during the year, hence the company was not required to comply with this regulatory requirement.

(6) The Company does not have any transactions not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments or search or survey under the Income Tax Act, 1961, unless there is immunity for disclosure under any scheme. The company does not have any unrecorded income and related assets that needs to be recorded in the books of account during the year.



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43.

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

44. Figures for the previous year have been re-grouped/recast wherever necessary to make them comparable with those of current year.

45. Deferred Tax Asset

	Deferred Tax Assets/(Liability) as at April 01, 2024	Current year (Charge) / Credit	Deferred Tax Assets / (Liability) as at March 31, 2025
Deferred Tax Asset Difference in depreciation and other difference in block of fixed assets as per Income Tax & Financial Books.	NA	NA	NA
Deferred Tax Asset	NA	NA	NA

For Mega & Associates

Chartered Accountants

Firm's Registration Number 007541N


(CA. SANDEEP MANAKTALA)

Partner

Membership Number 091408




**For and on behalf of the Board of Directors of
AumTexfab Private Limited**


(Atul Jain)

Director

DIN 00028285


(Sunil Agarwal)

Director

DIN 00028330

Place of Signature: New Delhi

Date: 09th May, 2025