G Sathiyan & Co
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of M/s. **CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of M/s. **CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at **31st March 2025**, the Statement of Profit and Loss, Cash Flow Statement, notes to the financial statements and a summary of significant accounting policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2025,** and its **Profit** for the year ended on that date.

Basis for Opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

115/2-1, Katcheri Street, Velur Road, **TIRUCHENGODE - 637 211.**
+91 97500 00016 sathiyan0802@gmail.com

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

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

In connection with our audit of the 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 during the course of our 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.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

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

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

   c. The Balance Sheet and the Statement of Profit or Loss dealt with by this Report are in agreement with the relevant books of account;

   d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, as amended.

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

f. The With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure – B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

   In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

   - The Company does not have any pending litigations which would impact its financial position;

   - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

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

   - The management has represented that, to the best of its knowledge and belief,

     i. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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; and

     ii. No funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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.

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

i. The Company has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act, 2013 is not applicable for the year under consideration.

j. Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the accounting software did not have the audit trail feature enabled throughout the year. Hence, we are unable to comment on the tampering or preservation of the audit trail due to the feature not being enabled throughout the year.

For G. SATHIYAN & CO
Chartered Accountants
(FRN. 028181S)

G. SATHIYAN & CO.
FRN: 028181S
TIRUCHENGODU
637 211.
Chartered Accountants

G. SATHIYAN
Proprietor
(MRN: 237652)
UDIN: 25237652BMIVQW8322

Place: Tiruchengode
Date : 20.08.2025

'ANNEXURE - A' REFERRED TO PARAGRAPH 5 (1) OF OUR REPORT OF EVEN DATE

(Referred to in paragraph 1 under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date to the financial statements of the Company for the year ended 31st March 2025)

i. In respect of its Property, Plant & Equipment:

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

(ii) The Company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of Paragraph 3 of the Order is not applicable to the company

b. The Property, plant and equipment of the company were physically verified during the period by the management. According to the information and explanations given to us no material discrepancies were noticed on such verification.

c. The title deeds of immovable properties shown in the Financial Statements are held in the name of the company.

d. The company has not revalued its Property, Plant, and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company

e. No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

ii. (a) The management has conducted the physical verification of inventory at reasonable intervals and the coverage and procedure of such verification by the management are appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of ` 5 crores, in aggregate, during the year, from banks on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly returns or statements comprising stock statements, book debt statements, statements on ageing analysis of the debtors and other stipulated financial information filed by the Company with such banks are in agreement with the audited books of account of the Company of the respective quarters and no material discrepancies have been observed.

iii.

(a) The Company has provided loans, the details of which are given below:

(Rs.'000)

To Whom	The aggregate amount granted/provided during the year	Balance Outstanding at the balance sheet date
Parties other than subsidiaries, joint ventures and associates	15,000.00	13,916.82
Subsidiaries, joint ventures and associates	2,700.00	2,700.00

(b) In our opinion, the investments made and the terms and conditions of the grant of loans/advances, during the year are, prima facie, not prejudicial to the Company's interest.

(c) With regard to the loans and advances made by the company, there is no fixed schedule of repayment of principal or payment of interest and there are no deviations.

(d) During the year under review, there is no amount which is overdue amount remaining outstanding as at the balance sheet date

(e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has granted any loans or advances during the year either repayable on demand or without specifying period of repayment. The details of said loans or advances are as follows:

Loans provided to	Aggregate amount granted during the year (Rs. In '000)	Percentage of the Total loan granted	Closing Balance (As on 31.03.2025) (Rs. In '000)
a. Promoters			
b. Related Parties	17,700.00	100%	16,616.82
c. Others			

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act in respect of Loans given.

v. The Company has not accepted any deposit from the public and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 and 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

vi. The maintenance of cost records has not been specified for the activities of the Company by the Central Government under section 148(1) of the Companies Act, 2013 for the business carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable.

vii. According to the information and explanation given to us and on the basis of our examination of the books of accounts, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Income Tax, Sales Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues with the appropriate authorities.

According to the information and explanations given to us there were no undisputed statutory dues as on 31st March 2025 for a period of more than six months from the date on which they become payable.

viii. In our opinion and according to the information and explanations given to us, there are no transactions, which were not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. a) In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of dues to financial institutions, or banks, or debenture holders.

b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.

c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

d) In our opinion and according to the information and explanations given to us, there are no funds raised on short-term basis which have been utilised for long-term purposes.

e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

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

(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

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

(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year (and up to the date of this report).

xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provision of Clause 3(xii) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of The Companies Act, 2013 as applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv. In our Opinion, and based on our examination, the company does not have an internal audit system commensurate with the size and nature of its business and is not required to have an internal audit system as per the provisions of section 138 of the companies act 2013.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with the directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. In our opinion the company has not incurred cash losses in the financial year covered by our audit and in the immediately preceding financial year.

xviii During the year, the statutory auditors have resigned, and there were no issues, objections, or concerns raised by the outgoing auditors

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

xx. There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

xxi. The company has not made investments in the subsidiary company. Therefore, the company does not require to prepare a consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

For G. SATHIYAN & CO
Chartered Accountants
(FRN. 028181S)

G. SATHIYAN & CO. FRN: 028181S TIRUCHENGODU 637 211. Chartered Accountants

G. SATHIYAN
Proprietor
(MRN: 237652)
UDIN: 25237652BMIVQW8322

Place: Tiruchengode
Date : 20.08.2025

'ANNEXURE – B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in Paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

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 over financial reporting of **CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED** ("the Company") as of March 31, 2025, in conjunction with our audit of the Ind AS 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 over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing issued by ICAI as specified 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 ICAI. Those Standards and the Guidance Note require that We comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting 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 over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting 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 over financial reporting 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 financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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 over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For G. SATHIYAN & CO
Chartered Accountants
(FRN. 028181S)

G. SATHIYAN & CO. FRN: 028181S TIRUCHENGODU 637 211. Chartered Accountants

CA G. SATHIYAN
Proprietor
(MRN: 237652)
UDIN:25237652BMIVQW8322

Place: Tiruchengode
Date :20.08.2025

SIGNIFICANT ACCOUNTING POLICIES

1. **Basis Of Preparation:**

The financial statements have been prepared to comply in all material respects with the accounting standards specified under Section 133 of Companies act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year

2. **Use Of Estimates:**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, disclosures relating to contingent liabilities and assets as at the balance sheet date and the reported amounts of income and expenses during the year. Difference between the actual amounts and the estimates are recognized prospectively in the year in which the events are materialized.

3. **Revenue Recognition:**

   a. The company follows the mercantile system of accounting and recognizes income and Expenditure on an accrual basis except those with significant uncertainties.
   b. Sale of goods is recognized when the risk and rewards of ownership are passed on to the customers, which is generally on dispatch of goods.
   c. The Service income is recognized only after receipt of acknowledgement from the customers.
   d. Dividend Income is recognized when the right to receive the dividend is unconditional at the Balance Sheet date.
   e. Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

4. **Property, Plant and Equipment and Intangible Assets:**

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price and any cost directly attributable to bringing the assets to its working condition for its intended use. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost can be measured reliably.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Depreciation is provided on pro-rata basis on the Written Down Value method over the estimated useful life of the tangible assets, based on technical evaluation done by management's expert taking into account the nature of the assets, their estimated period of use and the operating conditions.

Intangible assets are recorded at consideration paid for acquisition of such assets and are carried at cost less accumulated amortization

Capital work in progress comprises of advances paid for acquisition of fixed assets and amounts expended on development/acquisition of Fixed Assets that are not yet ready for their intended use at the Balance Sheet Date.

Individual low-cost assets (acquired for less than Rs. 5,000) are depreciated fully in the year of acquisition.

5. **Investments:**

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.
Current investments are carried at a lower of cost and fair value. The comparison of cost and fair value is carried out separately in respect of each investment.

Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment.

6. **Foreign Exchange Fluctuations:**

Initial Recognition:
Transactions in foreign currency entered into by the Company are accounted at the exchange rate prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement:
Foreign currency monetary items (other than derivative contracts) of the Company outstanding at the Balance Sheet date are restated at year end exchange rates. Non-monetary items are carried at historical costs.

Treatment of exchange differences:
Exchange differences arising on settlement/restatement of short-term foreign currency monetary assets and liabilities of the Company are recognized as income/expense in the Statement of Profit and Loss.

7. **Inventories:**

Inventories are valued at lower of cost and net realizable value. Raw Material and Packing Material costs are determined on First in First out basis. Cost of Finished Goods are determined on the basis of cost of manufacturing, which includes material cost and overhead cost till the stage of completion.

8. **Expenses:**

Expenses are accounted on accrual basis and provision is made for all known losses and liabilities.

9. **Cash Flow Statement:**

Cash Flow Statement has been prepared in accordance with AS-3 of Companies [Accounting Standards] Rules, 2006, using the indirect method to determine cash flow from operating, investing and financing activities.

10. **Employee Benefits:**

Short term employee benefits:

Employee benefits such as salaries, wages and bonus, etc., are recognized as expense at the undiscounted amount in the Statement of Profit and Loss.

Provident Fund

The Company contributes towards Provident Fund and the same is recognized as expense in the Statement of Profit and Loss.

11. Borrowing Cost:

Borrowing Cost that is attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A Qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other costs are charged to revenue.

12. Related Party:

All transactions incurred between the related parties are recorded in accordance with the Accounting Standard - 18 issued by ICAI.

13. Leases:

Lease arrangements where, the risks and rewards incidental to the ownership of an asset substantially vests with the company are recognized as Finance Lease and are capitalized at the fair value of the asset or the present value of the minimum lease payment at the inception of the lease, whichever is lower.

Assets acquired on leases where a significant portion of risks and rewards of ownership are retained by the lessor are classified as Operating lease. Lease payments for the non-cancellable period of the operating leases are recognized as an expense over the lease term.

14. Taxation:

Current Tax

Provision for current income tax is recognized based on the estimated tax liability computed in accordance with the provisions of Income Tax Act, 1961.

Deferred Tax

The deferred tax charge or credit and the corresponding deferred tax liabilities and assets are recognized for future tax consequences resulting on account of timing differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using the enacted tax rates that have been enacted or substantially enacted at the balance sheet dates. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in the future, however, where there is unabsorbed depreciation or carry forward losses under taxation laws, deferred tax assets are recognized only if there is virtual certainty of realization of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

15. Earnings Per Share:

In arriving at the Basic EPS, the Company's net profit after tax, computed in terms of the Indian GAAP, is divided by the weighted average number of Equity shares outstanding on the last day of the reporting period.

16. Cash and Cash equivalents:

Cash and cash equivalents in the balance sheet comprise of cash at bank and in hand and short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

17. Contingent Liabilities and Provisions:

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources would be required to settle the obligation, in respect of which a reliable estimate can be made.

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED
1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214
CIN : U15490TZ2008PTC014423

Balance Sheet as at 31-Mar-2025

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

	Particulars	Note No	As at 31-Mar-2025	As at 31-Mar-2024
I	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Funds**			
	(a) Share Capital	1	50,000.00	50,000.00
	(b) Reserves and Surplus	2	1,28,536.09	69,185.50
	(c) Money received against share warrants		-	-
(2)	**Share application money pending allotment**		-	-
(3)	**Non-Current Liabilities**			
	(a) Long-term borrowings	3	-	517.38
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other Long - Term Liabilities		-	-
	(d)Long Term Provisions		-	-
(4)	**Current Liabilities**			
	(a) Short-term borrowings	4	27,653.43	31,800.00
	(b) Trade payables			
	(A) total outstanding dues of micro enterprises and small	5	19,706.94	17,015.05
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	5	1,443.31	9,892.17
	(c) Other current liabilities	6	310.02	6,136.81
	(d) Short-Term Provisions	7	24,519.05	14,063.53
	TOTAL		**2,52,168.84**	**1,98,610.45**
II	**ASSETS**			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangible Assets			
	(i) Tangible assets	8	20,336.14	21,416.47
	(ii) Intangible Assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv)Intangible assets under development		-	-
	(b) Non-Current Investments		-	-
	(c) Deferred tax asset (Net)	9	2,743.10	2,641.20
	(d) Long-Term Loans and Advances			
	(e) Other Non-Current Assets	10	8,435.81	4,048.15
(2)	**Current Assets**			
	(a) Current Investments		-	-
	(b) Inventories	11	1,03,421.94	53,248.13
	(c) Trade Receivables	12	71,039.01	76,619.96
	(d) Cash and Cash equivalents	13	742.07	886.79
	(e) Short-Term Loans and Advances	14	24,029.86	20,058.06
	(f) Other Current Assets	15	21,420.92	19,691.70
	TOTAL		**2,52,168.84**	**1,98,610.45**

"Accompanying notes form part of the financial statements"

For and on behalf of the Board

"In terms of our report of even date"

G Sathiyan & Co.,
Chartered Accountants
Firm Regn. No.028181S

FRN: 028181S TIRUCHENGODU 637 211. G. SATHIYAN & CO. Chartered Accountants

C.Senthil Kumar

C.Senthil Kumar
Director
DIN: 03598902

S.Pugalenthiran
Director
DIN: 07801517

CA G.Sathiyan
Proprietor
Membership No : 237652
UDIN: 25237652BMIVQW8322

Place : Tiruchengode
Date : 20-08-2025

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED
1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214
CIN : U15490TZ2008PTC014423

Statement of Profit and Loss for the year ended 31-Mar-2025

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

S.No	Particulars	Note	Year Ended 31.03.2025	Year Ended 31.03.2024
I	Revenue from operations	16	7,00,516.09	5,05,817.62
II	Other Income	17	1,402.06	3,348.70
III	**Total Income (I +II)**		**7,01,918.15**	**5,09,166.32**
IV	**Expenses**			
	Cost of materials Consumed	18	5,18,791.04	3,47,332.84
	Purchases of Stock In trade	19	19,724.71	26,733.97
	Changes in Inventories of finished goods Work-in-Progress and Stock in trade	20	(35,283.21)	(18,102.87)
	Employee benefit expenses	21	30,776.72	39,419.92
	Finance Cost	22	3,355.39	2,582.90
	Depreciation and Amortization expense	23	1,501.38	1,783.29
	Other Expenses	24	83,205.52	66,884.08
	Total Expenses		**6,22,071.55**	**4,66,634.13**
V	Profit before exceptional and extraordinary items and tax (III-IV)		79,846.60	42,532.19
VI	Exceptional Items		-	-
VII	Profit before Extraordinary items(V-VI)		79,846.60	42,532.19
VIII	Extraordinary Items		-	
IX	Profit Before Tax(VII-VIII)		79,846.60	42,532.19
X	**Tax Expense**			
	1.Current Tax		20,597.92	10,861.65
	2.Deferred Tax		(101.90)	(137.22)
XI	Profit/(Loss) for the period from Continuing operations(IX-X)		**59,350.59**	**31,807.77**
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expenses of discontinuing operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII-XIII)		-	-
XV	Profit / (Loss)for the period (XI+XIV)		**59,350.59**	**31,807.77**
XVI	Earning per Equity share of Rs. Each (In Actual Rs)			
	(1) Basic		118.70	63.62
	(2) Diluted		118.70	63.62

"Accompanying notes form part of the financial statements"

For and on behalf of the Board

"In terms of our report of even date"

G Sathiyan & Co.,
Chartered Accountants
Firm Regn. No.028181S

G. SATHIYAN & CO. FRN: 028181S TIRUCHENGODU 637 211. Chartered Accountants

C. Senthil Kumar

C.Senthil Kumar
Director
DIN: 03598902

S.Pugalenthiran
Director
DIN: 07801517

CA G.Sathiyan
Proprietor
Membership No : 237652
UDIN: 25237652BMIVQW8322

Place : Tiruchengode
Date : 20-08-2025

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village, Tiruchengode, Namakkal - 637214

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

	PARTICULARS	Year Ended 31.03.2025	Year Ended 31.03.2024
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and Extraordinary items	79,846.60	42,532.19
	Adjustments for:		
	Depreciation	1,501.38	1,783.29
	Non cash adjustment	4.18	15.85
	Interest Paid	3,088.71	2,399.08
	Operating Profit Before Working Capital changes	**84,440.87**	**46,730.42**
	Increase/(Decrease) in Working Capital		
	Trade Receivables	5,580.94	(16,250.10)
	Short term loans and advances	(3,971.80)	8,204.40
	Inventories	(50,173.81)	(32,188.31)
	Other Current assets	(1,729.22)	(5,149.28)
	Trade Payables	(5,756.97)	(7,551.37)
	Short Term Provisions	719.25	106.34
	Other Current Liabilities	(5,826.79)	5,809.22
	Cash Generated from Operations	**23,282.47**	**-288.69**
	Less: Direct Taxes Paid	10,861.65	3,344.63
	Net Cash Flow from Operating Activities	**12,420.82**	**-3,633.32**
B.	**Cash Flow from Investing Activities**		
	Other non current assets	(4,387.66)	-683.07
	Purchase of Fixed Assets	(425.23)	(12,035.67)
	Investment in Capital Work in Progress	-	
	Sale/Reduction of Fixed Assets	-	-
	Net Cash Flow from Investing Activities	**(4,812.89)**	**(12,718.74)**
C.	**Cash Flow from Financing Activities**		
	Short Term Borrowings	(4,146.57)	5,378.92
	Long Term Borrowings	(517.38)	(301.23)
	Long Term Loans and Advances		-
	Increase in Share Capital	-	-
	Interest Paid	(3,088.71)	(2,399.08)
	Net Cash Flow from Financing Activities	**(7,752.66)**	**2,678.61**
		(144.73)	**-13,673.45**
	Cash & Cash Equivalents - Opening Balances	**886.79**	**14,560.25**
	Cash & Cash Equivalents - Closing Balances	**742.07**	**886.79**

G Sathiyan & Co.,
Chartered Accountants
Firm Regn. No.028181S

FRN: 028181S
TIRUCHENGODU
637 211.
G. SATHIYAN & CO.
Chartered Accountants

C. Senthil Kumar

C.Senthil Kumar
Director
DIN: 03598902

S.Pugalenthiran
Director
DIN: 07801517

CA G.Sathiyan
Proprietor
Membership No : 237652
UDIN: 25237652BMIVQW8322

Place : Tiruchengode
Date : 20-08-2025

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

Particulars	As at 31-Mar-2025	As at 31-Mar-2024
1 **SHARE CAPITAL**		
Authorised Ordinary Equity Share Capital		
495000 Equity Shares of Rs.100/- each	49,500.00	49,500.00
	49,500.00	49,500.00
Authorised Share Capital -Class B Equity Shares		
5000 Equity Shares of Rs.100/- each	500.00	500.00
	500.00	500.00
Issued, Subscribed & Paid up Capital-Ordinary Equity Share Capital		
495000 Equity Shares of Rs.100/- each fully subscribed	49,500.00	49,500.00
Issued, Subscribed & Paid up Capital-Class B Equity Share Capital	500.00	500.00
5000 Equity Shares of Rs.100/- each fully subscribed		

Reconciliation of Ordinary Equity shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	4,95,000	49,500.00	4,95,000	49,500.00
Changes during the year				
Outstanding at the end of the period	**4,95,000**	**49,500.00**	**4,95,000**	**49,500.00**

Reconciliation of Class B Equity Shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	5,000	500.00	5,000	500.00
Changes during the year (Class B Equity Shares)				
Outstanding at the end of the period	**5,000**	**500.00**	**5,000**	**500.00**

Total Equity Share Capital

Particulars	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
Total Equity Share Capital incl Class B	5,00,000	50,000	5,00,000	50,000

The company has only two class of equity shares. All the Ordinary Equity Shares and Class B Equity shares have same rights and preferances with respect to payment of dividend and repayment of capital. Ordinary Equity Share carries one vote for every such class of shares held. Class B Equity Share carries 231 votes for every such class of shares held. Out of 500,000 Equity Shares 5000 shares are Class B Equity shares (Differential Voting & Participating) issued during FY 2021-22.

Details of Shareholders holding more than 5% of Shares in the company

Particulars	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	%	No. of Shares	%
C.Senthilkumar- Ordinary Equity Shares	-	-	4,94,950	98.99%
C.Senthilkumar- Class B Equity Shares	-	-	5,000	1.00%
Functional & Innovative Foods Pvt Ltd- Ordinary Equity Share Capital	4,94,999	98.9998%	-	-
Functional & Innovative Foods Pvt Ltd- Class B Equity Shares	5,000	1.0000%	-	-
	4,99,999	**99.9998%**	**4,99,950**	**99.99%**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

Particulars	As at 31-Mar-2025	As at 31-Mar-2024

Shares held by Promoters at the end of the year 31/03/2025

Name of the Promoters	As at 31st March 2025		Changes during the year	
	No. of Shares	%	No. of Shares	%
C.Senthilkumar-Ordinary Equity Shares	1	0.00%	(4,94,949)	-98.99%
C.Senthilkumar-Class-B Equity Shares			(5,000)	-1.00%
S.Pugalenthiran-Ordinary Equity Shares			(50)	-0.01%
Functional & Innovative Foods Pvt Ltd-Ordinary Equity Share Capital	4,94,999	99.00%	4,94,999	99.00%
Functional & Innovative Foods Pvt Ltd- Class B Equity Shares	5,000	1.00%	5,000	1.00%
	5,00,000	**100.00%**	**-**	**0.00%**

Shares held by Promoters at the end of the year 31/03/2024

Name of the Promoters	As at 31st March 2024		Changes during the year	
	No. of Shares	%	No. of Shares	%
C.Senthilkumar-Ordinary Equity Shares	4,94,950	98.99%		0.00%
C.Senthilkumar-Class-B Equity Shares	5,000	1.00%		0.00%
S.Pugalenthiran-Ordinary Equity Shares	50	0.01%		0.00%
	5,00,000	**100.00%**	**-**	**0.00%**

	As at 31-Mar-2025	As at 31-Mar-2024
2 **RESERVE AND SURPLUS**		
Surplus		
Opening Balance	69,185.50	37,377.74
Less: Deductions	-	-
Add: Profit for the the Period	59,350.59	31,807.77
	1,28,536.09	**69,185.50**
3 **LONG TERM BORROWINGS**		
Term Loans		
From Banks		
Secured		
PNB Car Loan Ac - 016500NG00036042	-	507.38

(The above mentioned Car loan account has sanctioned Rs 10 lakhs at floating rate of interest 7.75% and is secured by hypothecation of Bolero car purchased. Mr Satish Kumar has provided personal guarantee. Repayment period is 84 months with Rs 15,460/- as monthly EMI)

	As at 31-Mar-2025	As at 31-Mar-2024
Other Loans and Advances-Unsecured		
Rent Advance	-	10.00
	-	**517.38**
4 **SHORT TERM BORROWING**		
Loans repayable on demand		
From Banks		
Secured		
Punjab national Bank Cash Credit Ac-0165008700007213	27,500.00	31,800.00

(The above mentioned Cash Credit account has sanctioned limit of Rs 10.00 crores with interest @9.60%(floating) and is secured by hypothecation of stocks and book debts of the company. Land and building in the name of Christy Apparels, Vacant land in the name of Christy Apparels Private Limited, Vacant land in the name of Christy Infrastructure Limited, Fixed Deposit in the name of Sri Paghalavan Knitters Private Limited have been provided as collateral security. Personal gurantee of all the directors and Corporate Guarantee of Christy Apparels, Christy Apparels Private Limited, Christy Infrastructure Private Limited have been provided for the full sanctioned amount. This cash credit from Punjab National Bank is renewable at every year as per the terms and conditions of the Banker.)

	As at 31-Mar-2025	As at 31-Mar-2024
Other Loans and Advances		
Secured		
PNB Car Loan Ac - 016500NG00036042	153.43	-
	27,653.43	**31,800.00**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

	Particulars	As at 31-Mar-2025	As at 31-Mar-2024
5	**TRADE PAYABLES**		
	A) Total outstanding dues of Micro enterprises and small enterprises	19,706.94	17,015.05
	B) Total outstanding dues of creditors other than Micro enterprises and small enterprises	1,443.31	9,892.17
		21,150.25	**26,907.22**

Trade Payables ageing schedule: As at 31st March,2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	19,706.94	-	-	-	19,706.94
(ii) Others	1,443.31	-	-	-	1,443.31
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**21,150.25**	-	-	-	**21,150.25**

Trade Payables ageing schedule: As at 31st March,2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	17,015.05	-	-	-	17,015.05
(ii) Others	9,892.17	-	-	-	9,892.17
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**26,907.22**	-	-	-	**26,907.22**

	Particulars	As at 31-Mar-2025	As at 31-Mar-2024
6	**OTHER CURRENT LIABILITIES**		
	Other Payables		
	Advance From Customers	146.40	6,002.65
	Reimbursement Expenses, Staff Payables and Withhelds	163.62	134.16
		310.02	**6,136.81**
7	**SHORT TERM PROVISIONS**		
	a)Provision for Employee Benefits		
	Salary and wages Payable	1,970.46	1,793.77
	EPF Payable	117.90	172.37
	ESI Payable	22.37	22.61
		2,110.72	**1,988.75**
	b)Others		
	Telephone and Cellphone Charges Payable	12.26	9.71
	EB Charges Payable	429.21	408.12
	TDS Payable	106.74	217.10
	TCS Payable	2.69	2.15
	GST Payable	1,125.39	333.68
	Freight, Loading Charges Payable	134.13	242.38
	Provision for Income Tax	20,597.92	10,861.65
		22,408.33	**12,074.78**
	Total a+b	**24,519.05**	**14,063.53**

Note : 8 Property, Plant and Equipment and Intangible Assets (Rs in thousands)										
Description of Assets	GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK	
	As on 01.04.2024	Additions	Deletions	As on 31.03.2025	As on 01.04.2024	Additions	Deletions	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
Land	4,813.54	-	-	4,813.54	-	-	-	-	4,813.54	4,813.54
Jewellery	10,532.24	-	-	10,532.24	-	-	-	-	10,532.24	10,532.24
Plant & Machinery	25,533.04	396.65	-	25,929.69	21,641.14	847.67	-	22,488.80	3,440.89	3,891.91
Computers	450.48	-	76.75	373.73	311.66	81.57	72.57	320.66	53.07	138.81
Electrical Fittings	1,592.47	-	-	1,592.47	1,081.80	132.19	-	1,214.00	378.47	510.66
Vehicles-2 wheeler	287.53	-	-	287.53	239.93	11.76	-	251.69	35.83	47.59
Vehicles-4 wheeler	7,449.52	-	-	7,449.52	6,041.90	401.95	-	6,443.85	1,005.67	1,407.62
Furniture & Fittings	181.74	28.58	-	210.32	107.64	26.26	-	133.90	76.42	74.10
Total	**50,840.55**	**425.23**	**76.75**	**51,189.03**	**29,424.08**	**1,501.38**	**72.57**	**30,852.90**	**20,336.14**	**21,416.47**
Prev Year Figures	**39,121.84**	**12,035.67**	**316.95**	**50,840.55**	**27,941.89**	**1,783.29**	**301.10**	**29,424.08**	**21,416.47**	**11,179.95**

Note : 9 Deferred Tax Asset

Christy Quality Foods Pvt Ltd

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Statement for Taxes on Income - Accounting Standard 22

For the period ended 31-Mar-25

Particulars	**2024-25**	**2023-24**
Tax Rate	22.00%	22.00%
Add Surcharge	10.00%	10.00%
	24.20%	24.200%
Add: Surcharge		
Add Education Cess	4.00%	4.00%
Total Tax Rate	25.168%	25.168%

Timing Difference of Depreciation

Particulars	**2024-25**	**2023-24**
Depreciation Under Companies Act	1,501.38	1,783.29
Depreciation Under Income Tax Act	1,096.49	1,238.08
Timing Difference	**404.90**	**545.22**
Deferred Tax (Liability) / Asset on the above	101.90	137.22
Add Opening balance (Liability) / Asset	2,641.20	2,503.97
Further (Liability) / Asset to be recognised	**2,743.10**	**2,641.20**
ABSTRACT		
Opening Balance (Liability) / Asset	2,641.19	2,503.97
Movement for the year	101.90	137.22
Closing Balance (Liability) / Asset	**2,743.10**	**2,641.20**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

	Particulars	As at 31-Mar-2025	As at 31-Mar-2024
10	**OTHER NON CURRENT ASSETS**		
	Security Deposits		
	Unsecured & Considered Good		
	Rent Deposit for building	1,005.00	1,000.00
	LPG Gas Deposit	4.80	4.80
	TNEB Deposit	865.41	1,176.38
	TNEB - Meter- Deposit	120.00	120.00
	EMD & FD & BG & SD	6,440.60	1,746.97
		8,435.81	**4,048.15**
11	**INVENTORIES**		
	Finished Goods	25,935.81	9,107.05
	Stock in Trade	1,152.53	1,203.24
	Work in Progress	33,016.50	14,562.06
	Raw Material	21,787.19	16,495.48
	Stores and Spares	21,529.90	11,880.31
	(Inventories are valued at Cost or Net Realizable Value Which ever is Low on First In First Out basis)		
		1,03,421.94	**53,248.13**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

	Particulars	As at 31-Mar-2025	As at 31-Mar-2024
12	**TRADE RECEIVABLE**		
	Outstanding - More than Six Months		
	Unsecured,considered good	9,991.25	5,255.61
	Others		
	Unsecured,considered good	59,917.65	71,364.35
	Dispute Unsecured - Considered good	1,130.12	-
		71,039.01	**76,619.96**

Trade Receivables ageing schedule as at 31st March,2025

Particulars	Outstanding for following periods from due date of payment		
	Less than 6 months	6 months -1 year	1-2 years
Unsecured			
(i) Undisputed Trade receivables -considered good	59,917.65	3,606.78	2,124.56
(i) Undisputed Trade receivables -considered doubtful	-	-	-
(iii) Disputed trade receivables considered good	162.78	-	68.38
(iv) Disputed trade receivables considered doubtful	-	-	-
Total	**60,080.42**	**3,606.78**	**2,192.94**

Particulars	Outstanding for following periods from due date of payment		
	2-3 years	More than 3 years	Total
Unsecured			
(i) Undisputed Trade receivables -considered good	4,259.90	-	69,908.90
(i) Undisputed Trade receivables -considered doubtful	-	-	-
(iii) Disputed trade receivables considered good	898.96	-	1,130.12
(iv) Disputed trade receivables considered doubtful	-	-	-
Total	**5,158.86**	**-**	**71,039.01**

Trade Receivables ageing schedule as at 31st March,2024

Particulars	Outstanding for following periods from due date of payment		
	Less than 6 months	6 months -1 year	1-2 years
Unsecured			
(i) Undisputed Trade receivables -considered good	71,364.35	711.99	495.43
(i) Undisputed Trade receivables -considered doubtful	-	-	-
(iii) Disputed trade receivables considered good	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-
Total	**71,364.35**	**711.99**	**495.43**

Particulars	Outstanding for following periods from due date of payment		
	2-3 years	More than 3 years	Total
Unsecured			
(i) Undisputed Trade receivables -considered good	3,689.33	358.85	76,619.96
(i) Undisputed Trade receivables -considered doubtful	-	-	-
(iii) Disputed trade receivables considered good	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-
Total	**3,689.33**	**358.85**	**76,619.96**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

	Particulars	As at 31-Mar-2025	As at 31-Mar-2024
13	**CASH & CASH EQUIVALENTS**		
	(a) Balance with Banks-Scheduled Commercial Banks		
	Current Accounts		
	Indian Bank-Tiruchengode-Current account	100.00	100.00
	Indian Bank-Erode-Current account	100.00	100.00
	SBI-Chithode-Current account	309.75	104.47
	PNB - Tiruchengode -Current Account	100.00	100.00
		609.75	**404.47**
	(b) Cash on Hand	132.31	482.32
	Total	**742.07**	**886.79**
14	**SHORT TERM LOANS AND ADVANCE**		
	a)Loans and advances to related parties		
	Unsecured & Considered Good		
	Loan to Limited Companies in which director is a director	16,616.82	16,780.32
	b)Others		
	Unsecured & Considered Good		
	Staff Advance	1,306.72	427.73
	Advances for finance requirements	6,106.32	2,850.01
		24,029.86	**20,058.06**
15	**OTHER CURRENT ASSETS**		
	Prepaid Expenses		
	Insurance	350.49	205.35
	Machinery AMC Expenses	10.16	88.39
	Advance to Creditors	338.44	11,677.95
	Excess TDS paid	-	2.38
	TDS and TCS Receivable	532.00	374.56
	Bank Interest Accured	-	0.37
	Advance Tax	19,800.00	7,000.00
	GST ITC, TDS & Electronic Cash ledger	389.84	342.70
		21,420.92	**19,691.70**
16	**REVENUE FROM OPERATIONS**		
	Sale of products	7,00,516.09	5,05,817.62
		7,00,516.09	**5,05,817.62**
17	**OTHER INCOME**		
	a) Interest Income		
	Interest On EB deposits	58.51	79.93
	Interest Received from bank-Sweep account	1.23	0.77
	Other Interest Received from bank	39.91	15.97
	Interest on advances	186.77	1,074.02
	b) Other Non-Operating Income		
	Discount Received	1,098.62	2,168.03
	Diesel Card Points	14.64	9.98
	Gifts and Perquisites	2.38	-
		1,402.06	**3,348.70**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

	Particulars	As at 31-Mar-2025	As at 31-Mar-2024
18	**COST OF MATERIALS CONSUMED**		
	Opening Inventory		
	Raw Material	16,495.48	5,529.94
	Packing Material	11,880.31	9,026.89
	Total	28,375.79	14,556.83
	Add: Purchase Accounts	5,33,732.35	3,61,151.80
	Total (a)	**5,62,108.13**	**3,75,708.62**
	Less: Closing Inventory		
	Raw Material	21,787.19	16,495.48
	Packing Material	21,529.90	11,880.31
	Total (b)	43,317.09	28,375.79
	Cost of Material Consumed (c = a-b)	**5,18,791.04**	**3,47,332.84**
19	**PURCHASES OF STOCK IN TRADE**		
	Opening stock	1,203.24	936.76
	Add: Purchase Accounts	19,674.00	27,000.45
	Closing stock	1,152.53	1,203.24
		19,724.71	**26,733.97**
20	**CHANGES IN INVENTORIES OF FINISHED GOODS, WIP and Stock In Trade**		
	a) opening stock		
	Finished goods	9,107.05	3,172.65
	Work in Progress	14,562.06	2,393.58
		23,669.10	**5,566.23**
	b) closing stock		
	Finished Goods	25,935.81	9,107.05
	Work in Progress	33,016.50	14,562.06
		58,952.32	**23,669.10**
	Changes in Inventory of FG, WIP and Stock in Trade	**-35,283.21**	**-18,102.87**
21	**EMPLOYEE BENEFITS EXPENSES**		
	Salary and Wages	26,644.34	24,713.54
	Bonus	2,537.52	2,397.05
	Director Remuneration and Bonus	52.00	52.00
	EPF	747.25	867.07
	ESI	222.11	235.96
	Insurance Charges	130.57	10,566.37
	Other Staff welfare Expenses	442.93	587.94
		30,776.72	**39,419.92**
22	**FINANCE COSTS**		
	Interest Expense	3,088.71	2,399.08
	Other Borrowing Costs		
	Bank Charges	266.68	183.82
		3,355.39	**2,582.90**
23	**DEPRECIATION AND AMORTIZATION EXPENSE**		
	Depreciation	1,501.38	1,783.29
		1,501.38	**1,783.29**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED
1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

	Particulars	As at 31-Mar-2025	As at 31-Mar-2024
24	**OTHER EXPENSES**		
	Manufacturing expenses		
	Power & Fuel	6,568.48	7,026.25
	Insurance charges	149.58	221.50
	Production Expenses	6,118.12	6,978.93
	Repairs and maintenance		
	Building	39.56	223.04
	Machinery	976.15	1,228.57
	Others	1,357.60	901.93
	Administration Expenses		
	Donation	17.60	16.00
	Rent	2,435.59	2,483.60
	Rates & Taxes	1,946.04	876.47
	Late fees, interest and charges	0.32	41.07
	Interest on Income Tax	413.81	13.99
	Payment To Auditors	50.00	50.00
	Professional charges	12,032.65	37.09
	Travelling Expenses	441.12	361.35
	Postage & Courier	7.38	8.20
	Printing & Stationery	193.73	220.29
	Telephone Charges	144.36	135.03
	Office maintenance Expenses	881.60	945.52
	General Expenses	409.53	342.50
	Licenses Fee	432.51	191.10
	Loss on Scrapping/Sales	4.18	15.85
	Electrical Maintanance	314.65	427.03
	Hotel, boarding & Lodging Expenses	45.96	-
	Selling & Distribution Expenses		
	Advertisement	169.70	347.20
	Diesel and Petrol Expenses	3,208.72	3,397.65
	Delivery Charges	285.42	247.34
	Freight & Forwarding	9,841.90	9,222.91
	Field and Other selling expenses	3,031.85	2,289.57
	Handling Charges	6,318.12	5,261.20
	Bad Debts	1,927.76	1,041.48
	Commission & Brokerage	23,441.54	22,331.44
		83,205.52	**66,884.08**

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED

1/364/B, SIDCO Industrial Estate, Andipalayam Village,
Tiruchengode, Namakkal, Tamil Nadu - 637214

(All amounts are in Indian Rupees rounded off to nearest thousands, unless otherwise stated)

Notes forming part of the Financial Statements

Particulars	**As at 31-Mar-2025**	**As at 31-Mar-2024**

25 Notes

1.Payment of Rs 50,000/- to auditor has been made in his capacity as Statutory Auditor in FY 23-24 and FY 24-25

2.Sales of products under broad heads are given below:

Name of the product	**Amount**	**Amount**
	2024-25	**2023-24**
Cereals, Processed and Flours	2,74,830.92	2,90,599.05
Pulses and Gram Flours	2,86,595.45	1,04,077.47
Jaggery	29,480.32	25,616.04
Cashewnuts	5,578.13	4,271.86
Other Groceries	1,04,031.28	81,253.20
Grand total	**7,00,516.09**	**5,05,817.62**

3.Purchase of products under broad heads are given below:

Name of the product	**Amount**	**Amount**
	2024-25	**2023-24**
Cereals, Processed and Flours	1,77,887.01	1,83,846.06
Pulses and Gram Flours	2,62,414.54	99,590.02
Jaggery	20,283.14	17,954.67
Cashewnuts	5,473.99	3,573.50
Packing Materials	14,594.41	17,077.51
Other Groceries	72,753.26	66,110.49
Grand Total	**5,53,406.35**	**3,88,152.25**

4. Rs. 7,00,013/- classified as Rent deposit for building under Other Non Current Assets In FY 23-24 has been reclassified as Advance for finance requirements under Short term loans and Advances in FY 24-25

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

26.CIF VALUE OF IMPORTS

(Rs'000)

Particulars	As at 31 March 2025	As at 31 March 2024
Value of Imports	-	-

27.EXPENDITURE IN FOREIGN EXCHANGE

(Rs'000)

Particulars	As at 31 March 2025	As at 31 March 2024
Expenditure In Foreign Exchange	-	-

28.EARNINGS IN FOREIGN EXCHANGE

(Rs'000)

Particulars	As at 31 March 2025	As at 31 March 2024
Earnings In Foreign Exchange	-	-

29.DIRECTOR'S REMENURATION

(Rs'000)

Particulars	As at 31 March 2025	As at 31 March 2024
Salary / Remuneration	52.00	52.00
Sitting Fees	-	-
Others	-	-
Total	**52.00**	**52.00**

30.AUDITOR'S REMUNERATION

(Rs'000)

Particulars	As at 31 March 2025	As at 31 March 2024
Audit Fees	50.00	50.00
Other Fees	-	-
Total	**50.00**	**50.00**

31. DEFERRED TAX

(Rs'000)

Deferred Tax Assets/(Liabilities)	As at 31 March 2025	As at 31 March 2024
Opening Balance	2,641.19	2,503.98
Change During the Year	101.90	137.22
Closing Balance	**2,743.10**	**2,641.19**

32.EARNINGS PER SHARE (Basic/Diluted):

(Rs.'000)

Particulars			As at 31.03.2025	As at 31.03.2024
Net Profit/ (Loss) attributable to equity shareholders (in Rs.) [A]			59,350.59	31,807.77
Weighted Average Number of Equity Shares [B]			50,000	50,000
Face Value of Shares (in Rs.)			100.00	100.00
Earnings Per Share - Basic	[A/B]	**(In Rs.)**	118.70	**63.62**
Earnings Per Share - Diluted	[A/B]	**(In Rs.)**	118.70	**63.62**

33. RELATED PARTY DISCLOSURE

A. Key Management Personnel:

S.No	Particulars	Designation
1	C. Senthil Kumar	Director
2	S. Pugalenthiran	Director
3	K. Karthik	Director

B. Relatives of Key Managerial Personnel: NIL

C. Enterprises owned or significantly influenced by Key management personnel /Directors or their relatives:

1. Rebala Nutri Foodee Private Limited
2. Christy Super Foods Private Limited
3. Christy Apparels Private Limited
4. Christy Infrastructure Limited
5. EEE Energy Private Limited
6. Functional & Innovative Foods Private Limited
7. Naalas Foods
8. Nataraja Spices & Food Products
9. Paghalavan Knitting LLP
10. Sri Paghalavan Knitters Pvt Ltd
11. PCM Enterprises
12. Tiruchengode MSME Cluster Packing
13. Adirath Foods

CHRISTY QUALITY FOODS (INDIA) PRIVATE LIMITED
U15490TZ2008PTC014423
1/364/B, SIDCO Industrial Estate, Andipalayam Village, Tiruchengode Taluk, Namakkal - 637 214

D. Transactions with related parties

(Rs'000)

Sl. No	Particulars	As at 31.03.2025	As at 31.03.2024
1	Remuneration Paid	52.00	52.00
2	**Purchase of Goods & Services,**		
	Rebala Nutri Foodee Private Limited	7,642.50	1,867.76
	Christy Super Foods Private Limited	1,297.55	655.85
	Functional & Innovative Foods Private Limited	6,042.50	-
3	**Sale of Goods & Services**		
	Functional & Innovative Foods Private Limited	1,227.97	892.98
	Rebala Nutri Foodee Private Limited	283.77	1,087.18
	Christy Super Foods Private Limited	449.06	1,799.43
4	**Outstanding Payables**		
	EEE Energy Private Limited	-	10.00
	Christy Apparels Private Limited		5,934.87
	Functional & Innovative Foods Private Limited	100.09	-
	C. Senthilkumar	156.00	104.00
5	**Outstanding Receivables**		
	Functional & Innovative Foods Private Limited	-	170.01
	EEE Energy Private Limited	-	1,160.65
6	**Interest Received**		
	Christy Infrastructure Limited	-	1.,074.02
7	**Loans and Advances**		
	Christy Infrastructure Limited	9,916.82	9,916.82
	Christy Apparels Private Limited	4,000.00	-
	Functional & Innovative Foods Private Limited	-	6,863.50
	Rebala Nutri Foodee Pvt Ltd	2,700.00	-

34. DISCLOSURE WITH RESPECT TO MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT,2006

The disclosure in respect of the amount payable to enterprises which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 as at **March 31, 2025** has been made in the financial statements based on information received and available with the company. Further in the view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The company has not received any claim for interest from any supplier under the said Act.

(Rs. ' 000)

Particulars	As at 31.03.2025	As at 31.03.2024
The principal amount remaining unpaid to any supplier at the end of the year	Nil	Nil
Interest due remaining unpaid to any supplier at the end of the year	Nil	Nil
The amount of interest paid by the company along with the amounts of the payment made to the supplier beyond the appointed day during the year	Nil	Nil
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.	Nil	Nil
The amount of interest accrued and remaining unpaid at the end of the year	Nil	Nil
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.	Nil	Nil

35. FINANCIAL RATIOS:

Particulars	As at 31.03.2025	As at 31.03.2024	% of variance
Liquidity Ratio			
Current Ratio (times)	3.00	2.16	38.71%
Solvency Ratio			
Debt-Equity Ratio (times)	0.41	0.67	-38.13%
Debt Service Coverage Ratio (times)	23.04	16.15	42.75 %
Profitability ratio			
Net Profit Ratio (%)	8.47%	6.29%	34.77%
Return on Equity Ratio (%)	39.88%	30.80%	29.49%
Return on Capital employed (%)	46.60%	37.69%	23.64%
Return on Investment (%)	39.88%	30.80%	29.49%
Utilization Ratio			
Trade Receivables turnover ratio (times)	9.21	7.08	30.02%
Inventory turnover ratio (times)	6.42	9.58	-32.95%
Trade payables turnover ratio (times)	97.64	17.50	457.83%
Net capital turnover ratio (times)	5.87	6.24	-5.55%

Reason for variations of above 25%:

1 Return on Equity Ratio: Increase in Net profit due to increase in turnover
2 Trade Payables Turnover Ratio: Increase in Purchases
3 Net Profit Ratio: Increase in Net profit due to increase in turnover
4 Return on Capital employed: Increase in Net profit due to increase in turnover
5 Return on Investment: Increase in Net profit due to increase in turnover

36. Title deeds of Immovable Property

All the title deeds of the Immovable Property are held in the name of the Company.

37. Revaluation of Property, Plant and Equipment

The Company had not revalued its Property, Plant and Machinery During the Year.

38. Loans and Advances

The company has not advanced/loaned/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

39. Capital Work in Progress

There is no Capital Work in Progress during the year.

40. Intangible Assets Under Development

There are no Intangible Assets under Development during the year.

41. Details of Benami Property

The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property

42. Security of Current Assets against Borrowings

The Company has borrowings from banks and financial institutions secured by current assets, and quarterly returns/statements of current assets have been filed with these lenders. For the year ended **31st March 2025**, these statements are in agreement with the books of accounts. No material discrepancies were identified; therefore, no reconciliation is required.

43. Willful Defaulter

The Company has not been declared as willful defaulters by any bank or financial institution or government or any government authority.

44. Relationship with Struck Off Companies

The Company has no transactions with struck off companies during the year

45. Registration of Charges

No charges or satisfaction is yet to be registered with Registrar of Companies beyond the statutory period.

46. Compliance with Number of Layers of Company

The Company has complied with the no. of layers prescribed u/s 2(87) read with the applicable Rules

47. Compliance with Approved Scheme of Arrangements

There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237.

48. Utilization of Borrowed Funds & Share Premium

a)The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to or in any other person or entity, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The Company has not been received any funds from any persons or entity, including foreign entities (Funding Party) 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.

49. Undisclosed Income

There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

50. Corporate Social Responsibility

As per the provisions of Section.135 of the Companies Act, 2013, every company having a net worth of ₹500 crore or more, or turnover of ₹1,000 crore or more, or net profit of ₹5 crore or more during the immediately preceding financial year is required to undertake Corporate Social Responsibility (CSR) activities.

During the current financial year, the Company was not covered under the CSR provisions. However, as the net profit of the Company has exceeded ₹5.00 crores in the current year, the Company will fall under the ambit of CSR from the subsequent financial years and will accordingly undertake and comply with the CSR commitments as required under the Act and applicable rules.

51. Crypto Currency

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

52. The Previous Year Figures Are Rearranged and Regrouped Wherever Necessary.

53. Figures have been rounded off to the nearest thousand up-to two decimals as per the requirement schedule III, unless otherwise stated and previous year figures have been regrouped / rearranged wherever necessary to conform to Current year presentation.

For and on behalf of the Board

"In terms of our report of even date"
For G. SATHIYAN & CO
Chartered Accountants
(FRN. 028181S)

G. SATHIYAN & CO.
FRN: 028181S
TIRUCHENGODU
637 211.
Chartered Accountants

C. Senthil Kumar
Director
DIN: 03598902

S. Pugalenthiran
Director
DIN: 0781517

CA G. SATHIYAN
Proprietor
(MRN: 237652)
UDIN : 25237652BMIVQW8322

Place : Tiruchengode
Date : 20.08.2025