

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AADCR9636H			
Name	R.S.BROTHERS JEWELLERS PRIVATE LIMITED			
Address	7-2-1740, WARE HOUSE NO. 14 & 15, KSSP WARE HOUSING COMPLEX,, OPP:FIRE STATION, MAIN ROAD, SANANATHNAGAR , HYDERABAD , 36-Telangana, 91-INDIA, 500018			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	895322711300925	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	29,05,72,860	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	7,31,31,377	
	Interest and Fee Payable	5	2,11,601	
	Total tax, interest and Fee payable	6	7,33,42,978	
	Taxes Paid	7	7,33,42,978	
	(+) Tax Payable /(-) Refundable (6-7)	8	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
This return has been digitally signed by <u>P VENKATESWARLU</u> in the capacity of <u>Director</u> having PAN <u>AAOPP2527M</u> from IP address <u>183.82.4.159</u> on <u>30-Sep-2025 19:21:12</u> at <u>HYDERABAD</u> (Place) DSC SI.No & Issuer <u>2908692</u> & <u>279994009626CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN</u>				
System Generated Barcode/QR Code	 AADCR9636H068953227113009259e9a3b44d3c779d139cbd7b0da727f7db1305b55			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				

R S Brothers Jewellers Private Limited

(CIN : U27205TG2008PTC058971)

Audited Balance Sheet as at 31 March 2025

(All amounts are in Rupees in Lakhs, except share data and unless otherwise stated)

Particulars	Note	As at 31 Mar 2025	As at 31 Mar 2024
I.EQUITY AND LIABILITIES			
1. Shareholders' funds			
a) Share capital	3	780.00	780.00
b) Reserves and surplus	4	17,008.24	16,627.48
c) Money Received Against share Warrants		17,788.24	17,407.48
2. Share Application Pending for Allotment			
3. Non-current liabilities			
(a) Long-term borrowings	5	209.60	240.42
(b) Deffered Tax Liabilities(Net)		-	-
(c)Other Long Term Liabilities		-	-
(d) Long-term provisions	6	487.82	450.25
		697.41	690.67
4.Current liabilities			
(a) Short-term Borrowings	7	22,512.84	20,355.47
(b) Trade payables	8	6,116.82	3,717.99
(c) Other current liabilities	9	14,436.80	13,163.76
(d) Short-term provisions	6	52.19	-
		43,118.65	37,237.22
TOTAL		61,604.30	55,335.37
II. ASSETS			
1.Non-current assets			
a)Property Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	10	796.63	558.73
(ii) Intangible assets	11	62.16	40.65
(iii)Capital Work in Progress		-	-
b) Non Current Investments			
c) Deferred tax assets (Net)	12	224.97	428.25
d) Long-term loans and advances		-	-
e) Other Non Current Assets	13	0.20	0.20
		1,083.96	1,027.83
2.Current assets			
a) Current Investments			
b) Inventories	14	58,246.71	52,790.43
c) Trade receivables			
d) Cash and Cash Equivalents	15	1,523.26	794.72
e) Short term loans and advances	16	749.83	666.25
f) Other current assets	17	0.54	56.14
		60,520.34	54,307.54
TOTAL		61,604.30	55,335.37

The accompanying notes are an integral part of these financial statements

in terms of our report of even date

for **RCV & Co**

Chartered Accountants

Firm Registration No.: 0171808

T Venkatanarayana

Partner

Membership No. 215025

UDIN NO: 25215025BMKVNW7372

Place: Hyderabad

Date: 22.07.2025

For and on behalf of the Board of directors

P. Venkateswarlu

Director

Place: Hyderabad

Date: 22.07.2025

S Rajamouli

Director

Place: Hyderabad

Date: 22.07.2025

R S Brothers Jewellers Private Limited
(CIN : U27205TG2008PTC058971)

Audited Statement of Profit and Loss for the period ending 31 Mar 2025

(All amounts are in Rupees in Lakhs, except share data and unless otherwise stated)

Particulars	Note	Period ended 31 Mar 2025	Period ended 31 Mar 2024
INCOME			
I: Revenue from Operations	18	1,03,476.96	1,01,397.26
II: Other income	19	73.95	20.72
III. Total Income(I+II)		1,03,550.91	1,01,417.98
IV. EXPENSES			
a) Cost of Material Consumed		28,009.87	25,390.17
b) Purchase of Stok-in-Trade	20	69,347.18	69,865.96
c) Changes of Inventories of Finished Goods WIP and Stock-in-Trade	21	-4,942.19	-5,524.18
d) Employee benefits expenses	22	2,617.51	3,298.66
e) Other Expenses	23	2,961.09	3,262.41
f) Finance costs	24	2,707.98	2,165.56
g) Depreciation and amortisation	25	208.18	199.71
Total expenses		1,00,909.62	98,658.29
V. Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)		2,641.29	2,759.69
VI. Exceptional Items		-	-
VII. Profit / (Loss) before extraordinary items and tax (V-VI)		2,641.29	2,759.69
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		2,641.29	2,759.69
X. Tax expense			
(a) Current Tax		734.68	769.78
(b) Deferred Tax		203.27	-122.57
(c) Income Tax for previous years		1,322.58	63.41
Profit / (Loss) for period (IX - X)		380.76	2,049.07
Earnings per equity share in Rupees:			
Basic		4.88	26.27
Diluted		4.88	26.27
Nominal value of equity shares (Rs.)		10.00	10.00

The accompanying notes are an integral part of these financial statements in terms of our report of even date

for R C V & Co

Chartered Accountants

Firm Registration No.: 017180S

For and on behalf of the Board of directors

T Venkatanarayana

Partner

Membership No. 215025

UDIN NO: 25215025BMKVNW7372

Place: Hyderabad

Date: 22.07.2025

P. Venkateswarlu

Director

Place: Hyderabad

Date: 22.07.2025

S Rajamouli

Director

Place: Hyderabad

Date: 22.07.2025

R S Brothers Jewellers Private Limited

(CIN : U27205TG2008PTC058971)

Audited Cash flow statement for the period ending 31 March 2025

(All amounts are in Indian Rupees, except share data and unless otherwise stated)

	Year ended 31 March 2025	Year ended 31 Mar 2024
Cash flow from operating activities		
Profit/(Loss) before tax and Extraordinary Items	2,641.29	2,759.69
<i>Adjustments for:</i>	-	-
Depreciation and amortisation	208.18	199.71
Deferred tax	(203.27)	122.57
(Profit)/Loss on sale of Fixed asset	(1.40)	(3.10)
(Profit)/Loss on Sale of Land	-	-
Operating profits/(losses) before working capital changes	2,644.80	3,078.87
Decrease / (increase) in inventories	(5,456.28)	-5,966.44
Decrease / (increase) in trade receivables	-	-
(Decrease) /increase in Current Liabilities	5,881.42	5,095.33
Decrease / (increase) in other current assets	(27.97)	(324.55)
Increase / (decrease) in long Term Loans and advances - Current Asset	-	-
Increase / (decrease) in Short Term Loans and advances - Current Asset	-	-
Cash flow from operations	3,041.97	1,883.21
Income taxes (paid)/ received, net	(734.68)	(769.78)
Income tax paid pertains to earlier years	(1,322.58)	(63.41)
Net cash generated from operating activities - (A)	984.71	1,050.02
Cash flow from investing activities		
Purchase of additional assets	(469.18)	(313.39)
Proceeds on disposal of fixed assets	3.00	5.70
Interest income received	-	-
Net cash used in investing activities - (B)	(466.18)	(307.69)
Cash flow from financing activities		
(Decrease) /increase in Non - Current Liabilities	6.74	(229.92)
Decrease / (increase) in other non-current assets	203.27	(122.71)
Repayments made towards finance lease	-	-
Finance costs paid	-	-
Net cash used in financing activities - (C)	210.01	(352.63)
Net increase / (decrease) in cash and cash equivalents during the year (A + B + C)	728.54	389.70
Cash and cash equivalents at the beginning of the year	794.72	405.02
Cash and cash equivalents at the end of the year	1,523.26	794.72

Components of cash and cash equivalents

for R C V & Co

Chartered Accountants

Firm Registration No. : 017180S

T Venkatanarayana

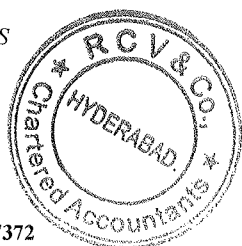
Partner

Membership No. 215025

UDIN NO: 25215025BMKVNW7372

Place: Hyderabad

Date: 22.07.2025

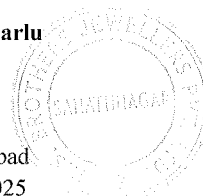


For and on behalf of the Board of directors

P. Venkateswarlu
Director

Place: Hyderabad

Date: 22.07.2025



S Rajamouli
Director

Place: Hyderabad

Date: 22.07.2025

R S Brothers Jewellers Private Limited

Notes to Financial Statements for the year ended 31st March'2025

Note No. 1- CORPORATE INFORMATION

R S Brothers Jewellers Private Limited (the Company) was incorporated on 02.05.2008 to carry on the business of trading of Gold Jewellery , Silver Articles and other allied business activities

Note No. 2 - SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements are prepared on accrual basis under historical cost convention in accordance with the generally accepted accounting principles and Accounting Standards issued by the Companies (Accounting Standard) Rules, 2014 as applicable and relevant provisions of the Companies Act, 2013. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year except otherwise stated. These financial statements are presented in INR and values are rounded off to nearest lakhs except when otherwise indicated. The financial statements are approved for issue by the Company's Board of Directors on

(b) Use of Accounting Estimates

The preparation of financial statements requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the year. Examples of such estimates are provision for taxes, useful life of fixed assets etc., Although these estimates are based upon Management's best knowledge of current events and actions, actual results could differ from these estimates.

(c) Revenue Recognition

- i. Sales : Revenue from Sales is recognized on delivery of goods to customers.
- ii. Interest : Interest is recognized on time proportion basis.
- iii. Other items of income are accounted for as and when the right to receive arises.

(d) Property, plant and equipment

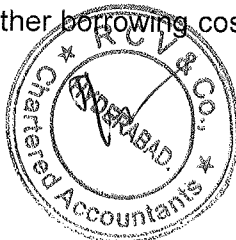
Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use

(e) Depreciation on Property, plant and equipment

Depreciation on Property, plant and equipment is provided on the Written down Value method as per the classification and on the basis of the rates specified in Schedule II of The Companies Act, 2013.

(f) Borrowing Cost

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such asset, till such time as the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognized as an expense in the period in which they are incurred.



(g) **INVENTORIES :**

Inventories are valued at lower of cost or net realizable value . Cost is determined using first-in-first-out (FIFO) method .

(h). **RETIREMENT BENEFITS TO EMPLOYEES :**

i) Provident Fund : The company contributed to the Employees Provident Fund maintained under the Employees Provident Fund scheme by the Central Government

ii) Employee State Insurance : The company contributed to Employee State Insurance maintained under ESIC Act by the State Government

iii) Gratuity : In accordance with the provisions of the Payment of Gratuity Act, 1972, the company provides for gratuity eligible employees on the basis of their years of service and salary

iv) Short term Employee Benefits: Short term employee benefits are recognized as an expense as per the Companies scheme base on expected obligation on undiscounted basis.

(i) **Impairment of Assets**

As at each Balance Sheet date, the carrying amount of assets are assessed for any indication of impairment so as to determine

- The provision for impairment loss, if any, required or
- The reversal, if any, required of impairment loss recognized in previous periods.

Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable

Recoverable amount is determined:

- In the case of individual assets, at the higher of the net selling price and the value in use;
- In the cash generating unit (a group of assets that generates identified, independent cash cash generating unit's net selling price and the value in use;

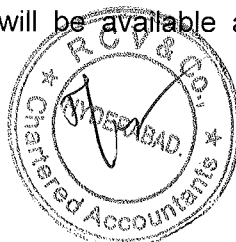
(Value in use is determined as the present value of estimated future cash flows from the continuing use of an asset from its disposal at the end of its useful life)

(j) **Taxes on Income**

Tax on income for the current period is determined on the basis of taxable income and tax computed in accordance with the provisions of the Income tax is determined in accordance with the provisions of the Income Tax Act, 1961 and based on expected outcome of assesment/appeals.

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable income and accounting income that originate in one period if they are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax



(k) Provision, Contingent Liabilities and Contingent Assets

Provision are recognized for liabilities that can be measured only by using a substantial degree of

- The company has a present obligation as a result of a past event
- A Probable Outflow of resources Expected to Settle the Obligation and
- The amount of the obligation can be reliably estimated

Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received Contingent Liability is disclosed in A present obligation arising from a past event, when it is not probable that an outflow of resources A possible obligation, unless the probability of outflow of resources is remote

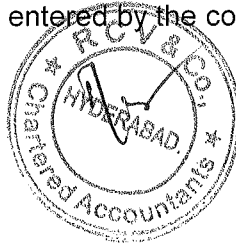
Contingent Assets are neither recognized nor disclosed. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each balance sheet date.

(l) Earnings per Share

Basic earnings per share are 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.

(m) Foreign currency transactions and translations:

There are no foreign currency transactions entered by the company during the financial year.



3 Share capital

Authorised

81,00,000 (31 March 2024: 81,00,000) equity shares of Rs.10/- each

Issued, subscribed and paid-up

81,00,000 (31 March 2024: 81,00,000) equity shares of Rs.10/- each fully paid-up

As at
31 Mar 2025

As at
31 Mar 2024

	810.00	810.00
	780.00	780.00
	780.00	780.00

(a) Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Equity shares

	31 Mar 2025		31-Mar-2024	
	Number	Amount	Number	Amount
At the commencement of the year	7800000	780.00	7800000	780.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
At the end of the year	7800000	780.00	7800000	780.00

(b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares referred to as equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the share holdes in the ensuing general meeting.

During the year ended 31st March 2025, no dividend is declared by the Board of Directors (Previous Year : NIL)

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

(c) Shares held by holding/ultimate holding company and/or their subsidiaries/associates - Not Applicable

(d) Particulars of shareholders holding more than 5% shares of a class of shares

Class of shares / Name of shareholder	31 Mar 2025		31 March 2024	
	Number of Shares Held	% Hodling in that class of shares	Number of Shares Held	% Hodling in that class of shares
Equity shares of Rs 10/- each fully paid with voting rights				
P M L Kumari	13,65,000	17.50%	13,65,000	17.50%
T Prasada Rao	9,75,000	12.50%	9,75,000	12.50%
S Rajamouli	12,67,500	16.25%	12,67,500	16.25%
G Lalitha	7,80,000	10.00%	7,80,000	10.00%
P Venkateswarulu	7,21,500	9.25%	7,21,500	9.25%
P V L Sindhu	6,63,000	8.50%	6,63,000	8.50%
P V L Spandana	6,63,000	8.50%	6,63,000	8.50%
Kalpesh V Jain	4,87,500	6.25%	4,87,500	6.25%

(e) Shares held by Promoters

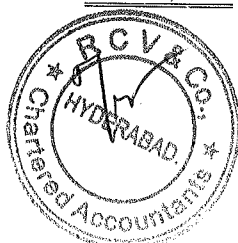
Promoter Name	31 Mar 2025			31 March 2024		
	No. of Shares	% of Total Shares	% of Change during the year	No. of Shares	% of Total Shares	% of Change during the year
Equity shares of Rs 10/- each fully paid with voting rights						
P M L Kumari	13,65,000	17.50%	-	13,65,000	0.18	-
T Prasada Rao	9,75,000	12.50%	-	9,75,000	0.13	-
S Rajamouli	12,67,500	16.25%	-	12,67,500	0.16	-
G Lalitha	7,80,000	10.00%	-	7,80,000	0.10	-
P Venkateswarulu	7,21,500	9.25%	-	7,21,500	0.09	-
P V L Sindhu	6,63,000	8.50%	-	6,63,000	0.09	-
P V L Spandana	6,63,000	8.50%	-	6,63,000	0.09	-
Kalpesh V Jain	4,87,500	6.25%	-	4,87,500	0.06	-

Note: Promoters are considered as per the Annual Return filed for the financial Year 2023-24

4 Reserves and surplus

Surplus / (Deficit) in the statement of profit and loss

	31 Mar 2025	31 March 2024
Opening balance	16,627.48	14,578.41
Add : Profit / (Loss) for the year	380.76	2,049.07
At the end of the year	17,008.24	16,627.48



R S Brothers Jewellers Private Limited

(CIN : U27205TG2008PTC058971)

Audited Notes to the financial statements for the period ended 31 Mar 2025

(All amounts are in Indian Rupees in Lakhs, except share data and unless otherwise stated)

5 Long-term borrowings

	Non-current portion		Current portion *	
	31 Mar 2025	31 March 2024	31 Mar 2025	31 March 2024
Secured				
Term Loan from Banks	-	194.39	194.58	234.00
Assets acquired under finance lease(refer note (a) below)	209.60	46.03	93.79	134.59
Unsecured Loans from related parties				
Chitesh V Jain	-		289.50	185.50
P V Sujatha	-		16.00	16.00
S Rajamouli	-		30.00	-
Amav Jain	-		30.00	30.00
Muskan Jain	-		49.28	49.00
Chandravathi Jain	-		14.00	14.00
Kalpesh V Jain	-		3.00	3.00
Chavi Jain	-		55.00	55.00
Sheetal Jain	-		52.00	52.00
Vimal Kumar Jain	-		6.00	6.00
Chitesh V Jain - HUF	-		15.00	15.00
Kalpesh V Jain - HUF	-		35.00	35.00
Vimal Kumar Jain - HUF	-		50.00	50.00
T Prasad Rao	-		250.00	125.00
	209.60	240.42	1,183.15	1,004.09

* Amount disclosed under 'Short Term Borrowings'

Details of Nature of Security and terms of repayment for Long-Term Borrowings - Refer Note No.

6 Provisions

	Long - term		Short - term	
	31 Mar 2025	31 March 2024	31 Mar 2025	31 March 2024
Provision for employee benefits				
Gratuity	487.82	450.25	45.31	-
Provision for Income Tax (Net)			6.88	-
	487.82	450.25	52.19	-

7 Short Term Borrowings

	31 Mar 2025	31 March 2024
Loans Repayable on Demand		
Secured Loans		
Working Capital Loans from Banks - Rupee Loans	21,329.69	19,351.38
Current maturities of long term Debt (refer note 5)	1,089.36	869.50
Current maturities of Equipment Finance (refer note 5)	93.79	134.59
	22,512.84	20,355.47

Details of Nature of Security and terms of repayment for Short-Term Borrowings - Refer Note No.

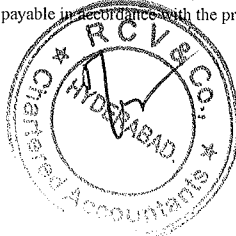
8 Trade payables

	31 Mar 2025	31 March 2024
Sundry Creditors	6,116.82	3,717.99
	6,116.82	3,717.99

Trade Payable

Particulars	As at 31 Mar 2025	As at 31 March 2024
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,116.82	3,717.99
Total	6,116.82	3,717.99

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion 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.



R S Brothers Jewellers Private Limited

(CIN : U27205TG2008PTC058971)

Audited Notes to the financial statements for the period ended 31 Mar 2025

(All amounts are in Indian Rupees in Lakhs, except share data and unless otherwise stated)

Trade Payables ageing schedule:

Particulars	As at 31 Mar 2025			As at 31 March 2024		
	Outstanding for following periods from due date of payment			Outstanding for following periods from due date of payment		
	Less than 1 Year	1-2 Years	Total	Less than 1 Year	1-2 Years	Total
MSME	1,326.28	-	1,326.28	754.41	-	754.41
Others	3,464.26	-	3,464.26	2,963.58	-	2,963.58
Disputed dues-MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
Total	4,790.54	-	4,790.54	3,717.99	-	3,717.99

9 Other current liabilities

	As at 31 Mar 2025	As at 31 March 2024
Creditors for Expenses	367.45	783.55
Employee benefits payable	180.28	220.42
Statutory dues payable	62.39	202.77
Advance received from customers	13,826.68	11,957.02
	14,436.80	13,163.76

11 Intangible assets

Particulars	Software Total	Total
Gross Block		
Balance as on 1st April 2024	87.89	87.80
Additions	50.60	50.60
Disposals / write off	-	-
Balance as at 31 Mar 2025	138.40	138.40
Accumulated amortisation		
Balance as on 1st April 2024	47.15	47.15
Amortisation for the year	29.09	29.09
Accumulated amortisation on Disposals	-	-
Balance as at 31 Mar 2025	76.24	76.24
Net Block		
As at 31 March 2024	40.65	40.65
As at 31 Mar 2025	62.16	62.16

12 Deferred Tax Assets (Net)

	As at 31 Mar 2025	As at 31 March 2024
Related to Fixed Assets & disallowances under IT act	224.97	428.25
	224.97	428.25

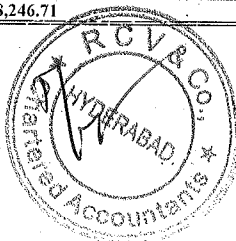
13 Other Non Current Assets

Unsecured, considered good

	As at 31 Mar 2025	As at 31 March 2024
Security deposits	0.20	0.20
	0.20	0.20

14 Inventories

Gold & Silver Ornaments	58,229.29	52,762.03
Others	17.42	28.39
	58,246.71	52,790.43



R S Brothers Jewellers Private Limited

(CIN : U27205TG2008PTC058971)

Audited Notes to the financial statements for the period ended 31 Mar 2025

(All amounts are in Indian Rupees in Lakhs, except share data and unless otherwise stated)

15 Cash and bank balances

	As at 31 Mar 2025	As at 31 March 2024
Cash and cash equivalents		
- Cash on hand	353.84	250.61
- Balances with banks		
On current accounts	52.88	103.68
Deposits with Banks	1,116.54	440.43
	1,523.26	794.72

16 Short-term loans and advances

(unsecured, considered good)

Other short-term loans and advances

(unsecured, considered good)

To parties other than related parties

Credit Card Receivables	222.20	248.28
Prepaid expenses	14.07	14.07
Advance tax	-	-
Staff advances	462.40	403.13
GST Input	51.16	0.78

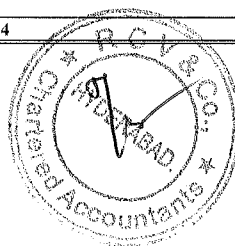
	749.83	666.25
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17 Other current assets

Unaccrued Interest on vehicle loans

Income tax provision

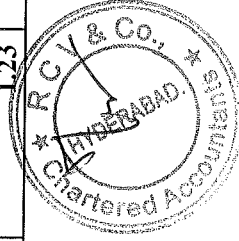
	0.54	5.98
		50.16
	0.54	56.14



R S Brothers Jewellers Private Limited
Audited Notes to financial statements for the period ended 31 March 2025

10 PROPERTY, PLANT AND EQUIPMENT

Particulars	Plant & Machinery	Office Equipment	Electrical Fittings	Furniture and fittings	Motor vehicles	Computers	Total
Balance as at 1st April 2024	223.60	9.36	136.59	561.43	624.24	140.30	1,695.52
Additions	19.76	-	2.33	53.19	337.62	5.68	418.58
Disposals / write off	-	-	-	-	35.17	-	35.17
Balance as at 31 Mar 2025	243.37	9.36	138.92	614.62	926.69	145.98	2,078.93
Accumulated depreciation							
Balance as at 1st April 2024	143.20	7.28	93.75	403.84	384.85	103.87	1,136.78
Depreciation for the year	15.94	0.85	11.63	46.96	78.75	24.96	179.09
Depreciation Adjustment	-	-	-	-	-	-	-
Accumulated depreciation on Disposals	-	-	-	-	33.57	-	33.57
Balance as at 31 Mar 2025	159.14	8.13	105.38	450.80	430.03	128.83	1,282.30
Net Block							
As at 31 March 2024	80.41	2.08	42.85	157.58	239.39	36.43	558.73
As at 31 Mar 2025	84.23	1.23	33.54	163.82	496.66	17.15	796.63



18 Revenue from operations

	Year ended	Year ended
	Mar 31 2025	Mar 31 2024
Sales	1,03,464.97	1,01,373.62
Other Sales	12.00	23.64
	1,03,476.97	1,01,397.26

19 Other income

Interest income on Fixed Deposits	72.56	17.62
Profit on sale of assets	1.40	3.10
	73.95	20.72

Cost of Material Consumed

Opening Stock	2,515.58	2,073.32
Add : Purchases	28,523.97	25,832.43
	31,039.55	27,905.75
Less : Closing Stock	3,029.68	2,515.58
Total	28,009.87	25,390.17

20 Purchases of Stock in Trade

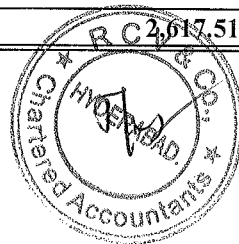
Ornaments Purchase	69,347.18	69,865.96
Total	69,347.18	69,865.96

21 Changes in Inventories of Finished Goods

Opening Stock of Finished Goods	50,274.84	44,750.66
Closing Stock of Finished Goods	55,217.03	50,274.84
Total	-4,942.19	-5,524.18

22 Employee benefits expenses

Salaries & wages	2,287.11	2,976.33
Provident Fund	58.15	55.92
Staff welfare expenses	41.37	50.62
PF Administrative Charges	5.01	4.81
E S I	19.36	21.11
Gratuity	100.13	100.78
Bonus	106.38	89.09
	24,617.51	3,298.66



23 Other Expenses

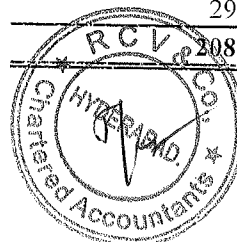
Advertisement	511.82	549.65
Business promotion expenses	22.33	51.61
Rent	998.52	924.90
Jobwork & Other Charges	546.66	618.47
Shop Maintenance - House Keeping Services	38.79	37.58
Shop Maintenance - Security Services	52.35	50.28
Show room maintenance	83.22	89.82
Carriage Inwards	15.90	19.20
Packing Material	167.22	205.43
Hall Marking Charges	33.98	65.54
Professional charges	24.36	175.47
Insurance	131.60	133.48
Printing and stationery	20.16	16.56
Travelling and conveyance	16.27	21.40
Rates and taxes	7.66	45.46
Communication expenses	5.24	2.99
Repairs and maintenance		
- Computers	61.73	33.70
- Electrical	1.56	3.46
- Ornaments	0.00	-
- Vehicles	27.75	14.46
- Weighing Machine	1.89	1.64
- Showroom	12.69	21.35
Expenses under CSR Scheme	62.40	65.81
Auditors remuneration		
-Statutory audit	3.96	3.96
-Tax audit	0.42	0.42
Donations	110.00	100.00
Other Expenses	2.61	9.77
	2,961.09	3,262.41

24 Finance costs

Interest on Bank CC A/c	1,897.49	1,308.33
Interest on Vehicle Loan	8.37	35.15
Interest on Gold Loan	50.95	36.41
Interest on Unsecured Loan	63.70	38.12
Bank Charges	687.47	747.55
	2,707.98	2,165.56

25 Depreciation & Amortization Expenses

Depreciation on Property, Plant and Equipmen	179.09	198.32
Depreciation on Intangible Assets	29.09	1.39
	208.18	199.71



R S Brothers Jewellers Private Limited

Audited Notes to the financial statements for the period ended 31 March 2025

(All amounts are in Indian Rupees in Lakhs, except share data and unless otherwise stated)

26 Earnings per Equity Share

Particulars	Unit	Year ended 31 March 2025	Year ended 31 March 2024
Earning Per Equity Share			
Net Profit after Tax	Rupees	3,80,75,958	20,49,06,695
Equity Shares outstanding	Numbers	78,00,000	78,00,000
Nominal value of Equity Share	Rupees	10.00	10.00
Basic Earnings Per Share	Rupees	4.88	26.27
Diluted Earnings Per Share	Rupees	4.88	26.27

27 Contingent liabilities

Rs. In lakhs

	Year ended 31 March 2025	Year ended 31 March 2024
Claims against the Company not cknowledged as debts :		
Corporate Gurantee *	12,500.00	12,500.00
Income Tax	6,565.14	-

* Corporate Gurantee Given on behlaf of the company by RSB Retail India Limited (Previously known as R S Brothers Retail India Private Limited)

28 Segment Reporting

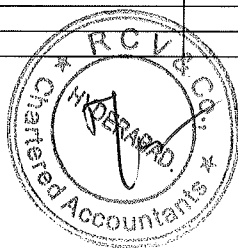
As company's business activity falls with in a single primary business i.e. Trading of Gold Jewellery & Silver Articles. Hence the disclosure requirement of Accounting Standar (AS)-17 'Segmental Reporting' issued by the Institute of Chartered Accountants of India is not applicable.

29 Expenditure in foreign currency : NIL**30 The amounts recognised in the Balance Sheet are as under:**

i) GRATUITY	2024-25	2023-24
Present Value of Obligation	533.12	450.25
Fair value of plan assets	-	-
Net Liability recognized in Balance Sheet as Provision	533.12	450.25

Changes in the preent value of obligation representing reconciliation of operaning and closing balances there are as under

PARTICULARS	2024-25	2023-24
a. Change in present value of obligation		
Present value of obligation at the beginning of the year	450.25	352.25
Interest cost	31.89	26.45
Current Service Cost	85.54	80.46
Prior Service Cost - Vested Benefit	-	-
Benefits paid	17.26	-
Actuarial (Gain) / Loss on obligation	17.30	8.91
Present value of obligation at the end of the year	533.12	450.25
b. Changes in the Fair Value of Plan Assets		
Fair value of Plan Assets as at the beginning of the year		
Expected Return on Plan Assets		
Contributions		
(Benefits paid)		
Fair value of Plan Assets as at the end of the year		



R S Brothers Jewellers Private Limited

Audited Notes to the financial statements for the period ended 31 March 2025

(All amounts are in Indian Rupees in Lakhs, except share data and unless otherwise stated)

ii) The amounts recognized in the Statement of Profit & Loss for the year ended 31st March 2025 are as under

PARTICULARS	2024-25	2023-24
Current Service Cost	85.54	80.46
Interest Cost	31.89	26.45
Past Service Cost		
Less : Expected Return on Plan Assets		
Actuarial (Gain) / Loss recognized during the year	17.30	8.91
Expenses recognized in the statement of Profit & Loss	100.13	98.01

iii) Principle actuarial assumptions at the Balance Sheet date are as follows

PARTICULARS	2024-25	2023-24
Discount rate per annum	6.96%	7.22%
Rate of escalation in Salary (per Annum)	15.00%	15.00%
Retirement age	58 Years	58 Years

The rate of escalation in Salary considered in actuarial valuation is estimated taking into account inflation, seniority, promotion and other relevant factors.

The company has determined the liability for employee gratuity benefits as at 31st March 2025 in accordance with the Revised Accounting Standard 15 - Employee benefits notified under relevant provisions of the Companies Act 2013

31 Managerial Remuneration

(Amount in Lakhs)

Particulars	2024-25	2023-24
Director Remuneration	369.65	1,211.66

32 Details of Products Sold

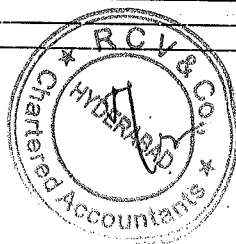
(Amount in Lakhs)

(A) Products Sold	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Gold Jewellery	96,244.50	93,576.64
Silver Articles	7,220.48	7,792.01
Others	11.98	28.61
Total	1,03,476.96	1,01,397.26

(B) Details of Raw Material Consumed

(Amount in Lakhs)

Product Purchase	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Gold Jewellery	26,926.47	24,131.98
Silver Articles	1,069.36	1,232.19
Others	14.04	26.00
Total	28,009.87	25,390.17



R S Brothers Jewellers Private Limited

Audited Notes to the financial statements for the period ended 31 March 2025

(All amounts are in Indian Rupees in Lakhs, except share data and unless otherwise stated)

(C) Details of Product Purchased (Stock in Trade)

(Amount in Lakhs)

Product Purchase	(Amount in Lakhs)	(Amount in Lakhs)
Gold Jewellery	64,828.70	64,473.07
Silver Articles	4,518.48	5,392.89
Total	69,347.18	69,865.96

(D) Details of Inventories at the end

Particulars	As at 31st March 2025	As at 31st March 2024
A. Rawmaterial		
Standard Gold	2,371.68	2,125.56
Silver Fine	640.52	360.92
Others	17.48	29.10
Total (A)	3,029.68	2,515.58
B. Stock in Trade		
Standard Gold	48,410.73	47,327.33
Silver Articles	6,806.30	2,947.52
Total (B)	55,217.03	50,274.85
Grand Total (A + B)	58,246.71	52,790.43

33 As per Accounting Standard (AS-18) on Related Party Disclosures issued by the Institute of Chartered Accountants of India, the disclosure of transactions with related parties as defined in the Accounting Standard are given below

List of Related parties with whom transactions have taken place and relationships.

a. Associates

M/s. RSB Retail India Limited

b. Key Management Personnel

Sri P Venkateswarulu

Sri S Rajamouli

Sri T Prasada Rao

Mr Kalpesh V Jain

Mr Chitesh V Jain

Mr T Rakesh

c. Relatives of Key Management Personnel

Smt P V Sujatha

Sri Vimal Kumar Jain

Smt Chandravathi V Jain

Smt Sapna K Jain

Smt Sheetal C Jain

Ms Muskaan Jain

Mr Arnav Jain

Ms Chavi Jain

Smt S Lalitha

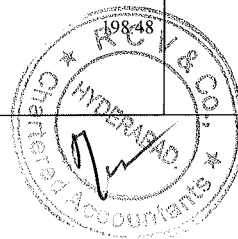
Smt P V L Sindhu

Sri Pranay Kumar

Smt G Bharathi

d. Transactions with related parties are as follows:

Particulars	KMP		Relatives of KMP		Associate	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
1. Unsecured Loans						
(a) Received during the year	627.50	415.00	-	65.15	-	-
(b) Returned during the year	403.22	125.00	28.70	20.41	-	-
2. Expenditure						
(a) Rent paid during the year	-	-	-	-	996.00	923.50
(b) Interest on Un-secured Loans	39.22	17.38	24.48	20.73	-	-
(c) Remuneration	369.65	1,211.66	219.48	198.48	-	-
(d) Management Fees	-	160.00	-	-	-	-



R S Brothers Jewellers Private Limited
Audited Notes to the financial statements for the period ended 31 March 2025

(All amounts are in Indian Rupees in Lakhs, except share data and unless otherwise stated)

e. Disclosure in respect of transaction which are more than 10% of the total transaction of the same type related parties during the year

Particulars	2024-25	2023-24
Unsecured Loans Taken		
Chitesh V Jain	312.50	215.00
S Rajamouli	100.00	-
T Prasad Rao	215.00	200.00
Muskan Jain	-	10.15
Chavi Jain	-	55.00
Unsecured Loans Returned		
Chitesh V Jain	219.01	50.00
S Rajamouli	71.91	-
T Prasad Rao	112.03	75.00
Kalpesh V Jain	0.27	-
Chitesh V Jain - HUF	1.35	-
Kalpesh V Jain - HUF	3.15	-
P V Sujatha	1.44	20.41
Muskan Jain	4.13	-
Vimal Kumar Jain - HUF	4.50	-
Chandravathi Jain	1.26	-
Vimal Kumar Jain	0.54	-
Arnav Jain	2.70	-
Chavi Jain	4.95	-
Sheetal Jain	4.68	-
Directors Remuneration		
Sri P Venkateswarulu	-	324.00
Sri S Rajamouli	-	324.00
Sri T Prasada Rao	-	210.00
Sri. Chitesh V Jain	80.81	56.82
Sri. Kalpesh V Jain	56.82	56.82
Sri T. Rakesh	232.02	240.02
Management Fee		
M/s. P Venkateswarulu Pvt Ltd	-	60.00
M/s S Rajamouli Pvt Ltd	-	60.00
M/s T Prasada Rao Pvt Ltd	-	40.00
Rent paid		
RSB Retail India Limited	996.00	923.50
Purchases From		
RSB Retail India Limited	4.59	-
Sales to		
RSB Retail India Limited	10.49	-
Advertisement Expenses Paid		
RSB Retail India Limited	9.97	-
Inrerest Paid		
Chitesh V Jain	10.51	8.43
Kalpesh V Jain	0.27	0.27
T Prasada Rao	22.03	4.17
S Rajamouli	1.91	-
Chitesh V Jain - HUF	1.35	1.35
Kalpesh V Jain - HUF	3.15	3.16
P V Sujatha	1.44	2.37
Chandravathi Jain	1.26	1.26
Muskaan Jain	4.41	3.80
Vimal Kumar Jain	0.54	0.54
Sheetal Jain	4.68	4.69
Arnav Jain	2.70	2.71
Chavi Jain	4.95	0.85
Vimal Kumar Jain - HUF	4.50	4.51
Salaries		
Mrs. G.Lalitha	120.02	120.02
Mrs. P.V.L.Sindhu	12.02	12.02
Smt G Bharathi	-	6.02
Smt Sapna K Jain	30.21	18.21
Sri P Pranay Kumar	27.02	24.00
Smt Sheetal C Jain	30.21	18.21

f. Disclosure in respect of non-monetary transactions with the Related Parties during the year

Name of the Related Party	As at 31 March 2025	As at 31 March 2024	Purpose
RSB Retail India Limited (Previously known as R S Brothers Retail India Private Limited)	12500.00	12500.00	Corporate Guarantee provided for the facilities availed with SBI by the company

34 Details of Nature of Security and terms of repayment for long-term & short term borrowings -

1. **AXIS Car Loans:** The Above loan from Bank includes, Term Loan from AXIS Bank is secured by Vehicle Carrying a value of Rs. 83.66 Lakhs. The Principle is repayable in 37 Months commencing from 10/04/2020. Loan sanctioned Rs. 72,00,000 and EMI 2,23,096. There is no default in Repayment of loan and Interest during the year.
2. **AXIS Car Loans:** The Above loan from Bank includes, Term Loan from AXIS Bank is secured by Vehicle Carrying a value of Rs. 184.51 Lakhs. The Principle is repayable in 37 Months commencing from 01/04/2022. Loan sanctioned Rs. 1,80,00,000 and EMI 5,39,407. There is no default in Repayment of loan and Interest during the year.
3. **AXIS Car Loans:** The Above loan from Bank includes, Term Loan from AXIS Bank is secured by Vehicle Carrying a value of Rs. 165.00 Lakhs. The Principle is repayable in 37 Months commencing from 10/04/2022. Loan sanctioned Rs. 1,65,00,000 and EMI 4,94,456. There is no default in Repayment of loan and Interest during the year.
4. **HDFC Car Loans:** The Above loan from Bank includes, Term Loan from HDFC Bank is secured by Vehicle Carrying a value of Rs. 262.80 Lakhs. The Principle is repayable in 39 Months commencing from 12/04/2025 Loan sanctioned Rs. 2,62,80,000 and EMI 7,77,367. There is no default in Repayment of loan and Interest during the year.
5. **AXIS Car Loans:** The Above loan from Bank includes, Term Loan from AXIS Bank is secured by Vehicle Carrying a value of Rs. 25.40 Lakhs. The Principle is repayable in 60 Months commencing from 01/05/2025. Loan sanctioned Rs. 25,40,000 and EMI 53,345. There is no default in Repayment of loan and Interest during the year.

SBI Term Loan: The above loan from Bank includes, Term Loan from SBI Bank is secured Primary and collecter securities as detailed below. The Term Loan Sanctioned Rs. 9.35 Crores and repayable in 48 Monthly installments of Rs. 19,47,920 commencing from 28/02/2022 and Interest Rate 7.95% PA.

Primary Security: Csh Credit , CCECL : First pari-passu charge by way of Hypothecation of entire current assets, present and future, with other working capital lenders.
GECL 2.0 :Extension of charge (2nd charge) on the entire current assets of the company both present and future

Collateral Security:

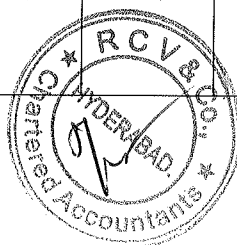
Immovable Properties:

1. Residential building bearing No.1-88 on Plot No.12-A, Sy. No.888/1-2 adm. 600 sq.yds along with built-up area of 800 sft. situated at Sai Nagar, Malkajgiri, Ranga Reddy District, standing in the names of Smt.P.V.Sujatha w/o Sri.P.Venkateswarlu, Sri.S.Sudarsana Gupta S/o Sri.S.R.Hanumantha Rao, Smt.S.Suvarna W/o Sri.S.Rajamouli, and Smt.P.Malathi Lakshmi Kumari W/o Sri.P.Satyanarayana.
2. Commercial/residential building bearing No.1-26 and 1-26/1, Plot No.2, Sy.No.907, adm. 260.33 sq.yds, along with built up area of 3,728 sft situated in Malkajgiri, Ranga Reddy Dist., standing in the names of Sri. S. Sudarsana Gupta and Smt.P.V.Sujatha W/o Sri.Venkateswarlu.
3. Commercial space unit No.601, 6th Floor, Pavani Prestige, situated at 6-3-789, Ward No.5, Block-H, in Sy.No.91/1 (old) and Sy.No.222/P (new) TS No.17, situated at Ameerpet, Hyderabad, adm. 3178 sft, alongwith undivided share of land adm. 89 sq.yds, standing in the names of Sri.P.Venkateswarlu S/o Sri.Bapa Rao and Smt.P.V.Sujatha W/o Sri.P.Venkateswarlu
4. Flat No.602, 6th Floor, Pavani Prestige, situated at 6-3-789, Ward No.5, Block-H, in Sy.No.91/1 (old) and Sy.No.222/P (new) TS No.17, situated at Ameerpet, Hyderabad, adm. 3178 sft., alongwithundivided share of land adm. 89 sq.yds standing in the names of Sri.S.Rajamouli S/o Sri.Viswanathan and Smt.S.Suvarna W/o Sri.S.Rajamouli.
5. Flat No.603, 6th Floor, Pavani Prestige, situated at 6-3-789, Ward No.5, Block-H, Sy.No.91/1 (old) and Sy.No.222/P (new) TS No.17, situated at Ameerpet, Hyderabad, adm. 1765 sft., alongwith undjided share of land adm. 49 sq.yds standing in the names of Sri.T.Prasad Rao S/o Sri.Krishna Murthy and Smt.TV.S.Padmavathi W/o Sri.T.Prasad Rao.
6. Flat No.608, 6th Floor, Pavani Prestige, situated at 6-3-789, Ward No.5, Block-H, Sy.No.91/1 (old) and Sy.No.222/P (new) TS No.17, situated at Ameerpet, Hyderabad, adm. 1879 sft., along with undivided share of land adm. 52 sq.yds standing in the names of Sri.P.Satyanarayana Rao S/o Sri.Bapa Rao and Smt.P.Malathi Lakshmi Kumari W/o Sri.P.Satyanarayana.
7. Commercial space at Shop No.98 to 100, Ground Floor, Chenoy Trade Centre, bearing Municipal No.1-7-255 to 263, 275 to 280 and 1-7-350 to 377, with built-up area of 963 sft and undivided share of land of 19.76 sq.yds, situated at Chenoy Trade Centre, Park Lane, Secunderabad, standing in the name of Smt. Chandravathi Jain W/o Sri. Vimal Jain.
8. Residential plot bearing No.15, adm.3300.88sq.yds in Sy.No.267/1 and 267/2, situated at Thokatta Village, Trimulgherry Mandal, Bowenpally, Secunderabad Cantonment, Secunderabad, standing in the name of R.S.Brothers Retail India Pvt. Ltd.
9. Additional land with area of 1519.76 Sq. yds., in addition to the existing land admeasuring 3300.88 Sq. yds. (offered as collateral security to the company) at the same location belonging to RS Brothers Retail India Private Limited
10. Extension of EM on property originally mortgaged to SBI, Balanagar Branch, for the home loan availed by Sri.P. Venkateswarlu for H.No.8 2-293/82/832, Plot No.832, with an extent of 1195.99 sq.yds, with Stilt + 3 floors residential, building, situated at Road No.41, Jubilee Hills, Hyderabad, standing in the name of Sri.P. Venkateswarlu
11. Commercial Plot bearing Survey Number: Lux 1 A B C D, M NO. 7-2 LUX-1, situated at lux 1 A, B, C, D, NO. 7-2-LUX-1, Industrial Estate, Sanath Nagar, Hyderabad, Admeasuring Total Area: 7720 SQ YARDS belonging to R S Brothers Retail India Pvt Ltd, who is the Corporate Guarantor. Title Deed No: 2839/2017.

35 Note on Additional Regulatory information

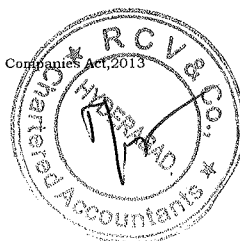
Additional Regulatory Information Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet as given in Part I of Division II of Schedule III to

a. Ratios								
Ratio Name	Formula	31st March 2025			31st March 2024			(Amount in Lacs)
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
Current	Current Assets / Current Liabilities	60,520.34	43,118.64	1.40	54,307.55	37,237.23	1.46	(3.76%)
Debt-Equity	Total Debt / Shareholder's Equity	1,183.15	17,788.24	0.07	1,198.48	17,407.48	0.07	(3.39%)
Debt Service Coverage	Earnings available for debt service (PAT + Interest cost + Foreign Exchange Loss or (Gain) (net) + Depreciation) / Debt Service (Interest cost & lease payments + repayment of non current debt made during the period excluding refinanced loans))	3,296.91	2,707.98	1.22	4,414.33	2,165.56	2.04	(40.27%) Due to decrease in profits



Return on Equity	Net Profit after Taxes / Avg Equity Shareholder's Fund	380.76	17,597.86	0.02	2,049.07	13,942.61	0.15	(85.28%)	Due to decrease in profits
Inventory Turnover	Average Inventory /Total Turnover	55,518.57	1,03,464.97	0.54	49,807.20	1,01,373.62	0.49	0.09	
Trade Receivables Turnover	Revenue from operations / Average Accounts Receivable	NA	NA	NA	NA	NA	NA	NA	The Company had no Trade Receivables, Hence This ratio is not applicable
Trade Payable Turnover	Operating exp & Other expense/ Average Trade Payable	97,993.47	4,917.41	19.93	96,293.03	5,351.40	17.99	0.11	
Net Capital Turnover	Revenue from Operation / Working Capital	1,03,464.97	17,401.70	5.95	1,01,373.62	17,070.32	5.94	0.01	
Net Profit	Profit After Tax / Revenue from Operations	380.76	1,03,464.97	0.00	2,049.07	1,01,373.62	0.02	-0.82	
Return on Capital Employed	Earnings before Interest and Taxes / Capital Employed (Tangible Networth+Total Debt)	3,823.42	61,604.31	0.06	4,984.40	55,335.37	0.09	(31.10%)	Due to decrease in profits
Return on Investment	PAT/(Paid up Capital+Share Premium)	380.76	780.00	0.49	2,049.07	780.00	2.63	(81.42%)	Due to decrease in profits

- b. The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- c. The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period
- d. The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property
- e. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- f. The Company is not declared wilful defaulter by and bank or financials institution or lender during the year.
- g. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- h. writing or otherwise) that the Company shall;
- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries), or
- ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- The company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries), with the understanding that the intermediary shall;
- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries), or
- ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- j. The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was obtained.
- k. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- l. Quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- m. The title deeds of all the immovable properties, (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment and capital work-in-progress are held in the name of the Company as at the balance sheet date.
- n. The Company didn't apply for any scheme of arrangements in terms of section 230 to 237 of the Companies Act, 2013



o. Details of Corporate Social Responsibility (CSR) expenditure:

The Company was required to spend 62.40 lakhs (March 31, 2024 : 65.81 lakhs) towards CSR during the year in accordance with the provisions of Section 135 of the Companies Act, 2013. The Company has spent 62.40 lakhs during the year (March 31, 2024 : 65.81 lakhs) on CSR activities during the year for purpose of construction / acquisition of any asset.

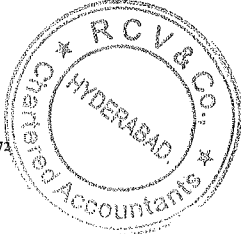
PARTICULARS	(Figures in lakhs)	
	Year ended 31st March, 2025	Year ended 31st March, 2024
Amount required to be spent by the Company during the year, as per Section 135 of the Act	62.40	65.81
Amount of expenditure incurred on:		
(i) Construction / acquisition of an asset	-	-
(ii) On purpose other than (i) above	62.40	65.81
Shortfall at the end of the year	-	-
Total of previous years shortfall	-	-
Reason for shortfall	Not Applicable	Not Applicable
Nature of CSR activities	Promotion of Education and Social Welfare	Promotion of Education and Social Welfare
Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard	-	-

37 Rounding of amounts all amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

38 Previous year's figures have been regrouped / reclassified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April, 2021.

for R C V & Co
Chartered Accountants
Firm Registration No. : 0171805

T Venkatarayana
Partner
Membership No. 215025
UDIN NO: 25215025BMKVNW7372
Place: Hyderabad
Date: 22.07.2025



For and on behalf of the Board of directors

P. Venkateswarlu
Director

Place: Hyderabad
Date: 22.07.2025



S Rajamouli
Director

Place: Hyderabad
Date: 22.07.2025