

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Statement of Balance Sheet as at 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Sr. No.	PARTICULARS	NOTE NO.	As at 31st March, 2024
I.	Equity and Liabilities		
(1)	Shareholder's Fund		
	(A) Share Capital	3	100.00
	(B) Reserves and Surplus	4	(1.63)
(2)	Share Application Money pending for Allotment		-
	Total Equity (A)		98.37
(3)	Non-Current Liabilities		
	(A) Long-Term Borrowings		-
	(B) Deferred Tax Liabilities(Net)	5	0.02
	(C) Long Term Provisions		-
	Total Non-Current Liabilities (B)		0.02
(4)	Current Liabilities		
	(A) Short Term Borrowings		-
	(B) Trade Payables:-		
	(i) Total outstanding dues of Micro-Enterprises and Small enterprises		-
	(ii) Total outstanding dues of creditors other than Micro-Enterprises and small enterprises	6	20.06
	(C) Other Current Liabilities	7	1.31
	(D) Short-Term Provisions		-
	Total Current Liabilities (C)		21.38
	Total Equity and Liabilities (A+B+C)		119.77
II.	ASSETS		
(1)	Non-Current Assets		
	(A) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	8	1.77
	(ii) Intangible Assets		-
	(iii) Capital Work-in-Progress		-
	(B) Non-Current Investment		-
	(C) Deferred Tax Assets(Net)		-
	(D) Long-Term Loan & Advances		-
	(E) Other Non-Current Assets		-
	Total Non-Current Assets (A)		1.77
(2)	Current Assets		
	(A) Current Investment		-
	(B) Inventories	9	6.64
	(C) Trade Receivables	10	18.38
	(D) Cash And Cash Equivalents	11	25.49
	(E) Short-Term Loan & Advances	12	1.00
	(F) Other Current Assets	13	66.49
	Total Current Assets (B)		118.00
	Total Assets (A+B)		119.77

Significant Accounting Policies

2

Other Additional Information

21

The Note No. 1 to 21 are Integral Part of these Financial Statements

In Terms of Our Audit Report of Even Date Attached

For M/s Goel Mintri & Associates

Chartered Accountants

(FR No. 013211N)

F.R. No. 013211N
M.No. 520858

GOPAL DATTA
(PARTNER)

Membership No. 520858

Place: Rewari

Date: 24/05/2024

KMT Engineering Private Limited

For and on behalf of the Board of

KMT ENGINEERING PRIVATE LIMITED

Seema Yadav
Director
KMT Engineering Private Limited

SEEMA YADAV
(Director)

DIN NO.:10512004

JAYASHREE KUMAR
(Director)

DIN NO.:02933321

Director

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Statement of Profit & Loss for the period from 17th February, 2024 to 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Sr. No.	PARTICULARS	NOTE NO.	As at 31st March, 2024
I.	INCOME		
	Revenue From Operations	14	15.58
	Other Income		-
	Total Income		15.58
II.	EXPENSES		
	Cost of Materials Consumed	15	16.52
	Change in Inventories of Finished goods, work-in-progress and Stock-in-Trade	16	(2.72)
	Employees Benefit Expenses	17	0.28
	Financial Costs		-
	Depreciation & Amortization Expenses	18	0.01
	Other Expenses	19	3.08
	Total Expenses		17.18
	Profit/ (Loss) Before Exceptional Items (I-II)		(1.61)
	Exceptional Items (If any)		-
	Profit/ (Loss) Before Tax		(1.61)
	Tax Expenses		
	Current Tax		-
	Deferred Tax		0.02
	Total Tax Expenses		0.02
	Profit/ (Loss) For The Year		(1.63)
	Earning per Equity Share of face value Rs. 10/- each :-	20	
	1.) Basic (in absolute figures)		(0.16)
	2.) Diluted (in absolute figures)		(0.16)

Significant Accounting Policies

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Other Additional Information

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The Note No. 1 to 21 are Integral Part of these Financial Statements

In Terms of Our Audit Report of Even Date Attached

For M/s Goel Mintri & Associates

Chartered Accountants

(FR No. 013211N)



GOPAL DUTT

(PARTNER)

Membership No. 520858

For and on behalf of the Board of
KMT ENGINEERING PRIVATE LIMITED

KMT Engineering Private Limited

KMT Engineering Private Limited

SEEMA YADAV

(Director)

DIN NO.:10512004

JAYASHREE KUMAR

(Director)

DIN NO.:02933321

Place: Rewari

Date: 24/05/2024

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes To Financial Statements For The Period Ended as on 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

PARTICULARS	As at 31st March, 2024
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NOTE - 4**RESERVES & SURPLUS****(a) Securities Premium Reserve**

Opening Balance	-
Add : Securities premium credited on Share issue	-
Less : Share Issued Expenses	-
Closing Balance	-

(b) Surplus in the statement of profit and loss

Profit/(Loss) for the period	(1.63)
Closing Balance	(1.63)
Total Reserve & Surplus (a + b)	(1.63)

NOTE - 5**DEFERRED TAX (NET)**

Net Deferred Tax (Assets) / Liabilities at beginning of the Year (A)	-
Movement in the components of Deferred Tax;	
- Property, Plant & Equipment	0.02
- Provision for Employee Benefits	-
Deferred Tax Credit / (Charge) during the Year (B)	0.02
Net Deferred Tax (Assets) / Liabilities at end of the Year (A+B)	0.02

NOTE - 6**TRADE PAYABLES ***

(i) Total outstanding dues of Micro-Enterprises and Small enterprises	-
(ii) Total outstanding dues of creditors other than Micro-Enterprises and small enterprises	20.06
Total	20.06

* (for ageing schedule refer Annexure "A")

NOTE - 7**OTHER CURRENT LIABILITIES**

Other Payables	1.31
Total	1.31

NOTE - 9**INVENTORIES**

Raw Materials	3.92
Work-in-Progress	-
Finished Goods	2.50
Stores & Spares or Loose Tools	0.23
Total	6.64



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes To Financial Statements For The Period Ended as on 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

NOTE - 10**TRADE RECEIVABLES ***

~ Unsecured	
(i) Undisputed - Considered Good	18.38
(ii) Undisputed - Considered Doubtful	-
(iii) Disputed - Considered Good	-
(iv) Disputed - Considered Doubtful	-
Total	18.38

* (for ageing schedule refer Annexure "B")

NOTE - 11**CASH & CASH EQUIVALENTS**

(A) Balance with Banks (Current Accounts)	25.49
(B) Cash-in-Hand	-
Total	25.49

NOTE - 12**SHORT-TERM LOAN & ADVANCES**

Advances to Supplier	
~ Unsecured, Considered Good	1.00
Total	1.00

NOTE - 13**OTHER CURRENT ASSETS**

GST Receivable / Recoverable	0.99
Other Receivables	65.50
Prepaid Expenses	-
Total	66.49

NOTE - 14**REVENUE FROM OPERATIONS**

Sales Considerations	
~ Domestic Sales	15.58
Total	15.58

NOTE - 15**COST OF MATERIALS CONSUMED****Raw Materials**

Opening Stock	-
Add; Purchase	
~ Domestic Purchase	18.84
Less; Closing Stock	(3.92)
Add; Manufacturing Expenses	1.60
Total	16.52



KMT ENGINEERING PRIVATE LIMITED

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Notes To Financial Statements For The Period Ended as on 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

NOTE - 16**CHANGE-IN-INVENTORIES OF:****(A) Finished Goods**

Opening Stock	-
Less; Closing Stock	(2.50)
Total (A)	(2.50)

(B) Work-in-Progress

Opening Stock	-
Less; Closing Stock	-
Total (B)	-

(C) Stock-in-Trade

Opening Stock	-
Less; Closing Stock	(0.23)
Total (C)	(0.23)

Total (A+B+C) **(2.72)****NOTE - 17****EMPLOYEES BENEFIT EXPENSES**

Salary Expenses	0.28
Total	0.28

NOTE - 18**DEPRECIATION & AMORTIZATION EXPENSES**

Depreciation on PPE (refer Note 8)	0.01
Amortization on Intangible Assets	-
Total	0.01

NOTE - 19**OTHER EXPENSES**

Audit Fees	0.30
Professional Fees	0.10
Preliminary Expenses	2.08
Rent Expenses	0.60
Total	3.08

NOTE - 20**EARNING PER EQUITY SHARE****(A) Basic Earning Per Share**

(I) Net Profit/(Loss) attributable to Equity Shareholders (₹ In Lacs)	(1.63)
(II) Weighted Avg. No. of Shares outstanding (in absolute figures)	10,00,000
Basic Earning Per Share (in absolute figures) (I/II)	(0.16)

(B) Diluted Earning Per Share

(I) Net Profit/(Loss) attributable to Equity Shareholders (₹ In Lacs)	(1.63)
(II) Weighted Avg. No. of Shares outstanding (in absolute figures)	10,00,000
Add: Prospective Equity Shares(Pending for allotment)	-
	10,00,000
Diluted Earning Per Share (in absolute figures) (I/II)	(0.16)



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Statement of Cash Flow For the period ended as at 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

PARTICULARS	As at 31st March, 2024
Operating Activity	
Profit Before Tax	(1.61)
Add;	
-Depriciation & Amortization	0.01
Operating Profit Before Working Capital Changes	(1.59)
Change in Inventory	(6.64)
Change in Trade Receivables	(18.38)
Change in Short Term Loans & Advances	(1.00)
Change in Other Current Assests	(66.49)
Change in Trade Payables	20.06
Change in Other Current Liabilities	1.31
Net Change in working Capital	(71.14)
Cash Flow From Operations	(72.73)
Less:	
-Direct Tax paid	-
Net Cash Flow from Operating Activities (A)	(72.73)
Investing Activity	
Purchase of Property,Plant & Equipment	(1.78)
Net Cash Flow From Investing Activity (B)	(1.78)
Financing Activity	
Proceeds from Issue of Equity Shares	100.00
Net Cash Flow From Financing Activity (C)	100.00
Net Increase/(Decrease) in cash and cash equivalents during the year (A+B+C)	25.49
Cash & Cash Equivalents Opening balance (D)	-
<i>Balance with Banks</i>	-
<i>Cash-in-Hand</i>	-
Cash & Cash Equivalents Closing balance (E)	25.49
<i>Balance with Banks</i>	25.49
<i>Cash-in-Hand</i>	-
Change in Cash & Cash Equivalents during the Year (E-D)	25.49

For M/s Goel Mintri & Associates
Chartered Accountants
(FR No. 013211N)



GOPAL DUTT
(PARTNER)
Membership No. 520858

Place: Rewari
Date: 24/05/2024

For and on behalf of the Board of
KMT ENGINEERING PRIVATE LIMITED

KMT Engineering Private Limited

KMT Engineering Private Limited

SEEMA YADAV
(Director)
DIN NO.:10512004

JAYASHREE KUMAR
(Director)
DIN NO.:02933321

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes to the Financial Statements for the period ended as on 31st March, 2024

1) CORPORATE INFORMATION:

KMT Engineering Private Limited was a "Private" company incorporated on 17th day of February, 2024 under provisions of the Companies Act, 2013 applicable in India. It was Subsidiary Company of "Kalyani Cast-Tech Limited".

The Company have authorized share Capital of Rs. 1,00,00,000/- divided into 10,00,000 Equity shares having face value of Rs. 10/- each and paid-up share Capital of Rs. 1,00,00,000/- divided into 10,00,000 Equity shares having face value of Rs. 10/- each.

The registered office of the Company is situated at House No.-37, Sector-3, Part-2, Rewari, Haryana, Rewari, Rewari, Gokalgarh, Haryana, India, 123401.

"KMT Engineering Private Limited", a Company which incorporated with a aim to achieve the sucess in a buisness of Manufacturing, Fabrication and Desigining of Modular Trailers (such as Hydraulic, SPMT, etc), to build the Truck and Container Bodies and manufacturing of components for Railway Wagons & Coaches, Containers, auto mobiles industry, Modular Trailers and other rolling Stocks.

At present, Company was starts its manufactuirng and supplying of Container Components through its manufacturing situated at rewari. It was actively working on improving its working ability, production and quality for strengthen & increaseing its market share with a aim to become leading company of India.

2) SIGNIFICANT ACCOUNTING POLICIES:

The Financial statements have been prepared using the Significant Accounting Policies and Measurement bases summarized below:

● Basis Of Accounting And Preparation Of Financial Statements

The financial statements of the Company have been prepared on Going Concern basis in accordance with the accounting principles generally accepted in India. Further, the financial statements have been prepared on historical cost convention on the accrual basis.

These financial statements have been prepared to comply in all material aspects with the Accounting Standards as prescribed under section 133 of the Companies Act, 2013 (the "Act") read with rules under the Companies (Accounts) Rules, 2021 (amended) and other relevant provisions of the Companies Act, 2013.

The financial statements are presented in Indian Rupees(₹) which is also the functional currency of the Company.

● Use of Estimates

The Preparation of Financial Statements in conformity with Indian generally accepted accounting principles (IGAAP) requires the management to make estimates and assumptions that effect the reported amount of Assets and Liabilities (including the disclosure of contingent liabilities) at the date of the Financial Statements and the results of operation of during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

● Revenue Recognition

(a) Revenue from sales of goods are recognised when all significant risks and rewards of ownership have been transferred to the buyer and no significant uncertainty exists regarding the amount of the consideration that will be realized from the sale of goods. Sale are recognised, net of returns and trade discounts.

(b) Revenue from services are recognized on achievement of performance on the basis of completed service contract method.

(c) Interest income are recognised on accrual basis.

(d) Dividend income is accounted for when the right to receive it is established.

● Property, Plant & Equipments

Property, plant & equipment are carried at cost of acquisition/construction including import duties & non-refundable purchase taxes(after deducting trade discounts and rebates)and other incidental expenses directly attributable to bringing the asset to location and condition necessary for it to be capable of operating in the manner intended by the management, as the case may be, less accumulated depreciation, amortisation and impairment as necessary.

● Intangible Assets

Intangible Assets are measured as costs, on intial recognition. Following intial recognition, intangible assets are carried at costs less accumulated amortization and accumulated impairment Loss as necessary.



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes to the Financial Statements for the period ended as on 31st March, 2024

● Depreciation and Amortization

Depreciation on property, plant & equipments has been charged on written down value method in accordance with useful lives and rates specified in Schedule II of the "Companies Act, 2013". Depreciation on Assets purchase or sold during the year is taken on prorata basis.

Intangible Assets are amortized on written down value method assuming useful life of 5 years.

● Foreign Currency Transactions & Translations

(i) Foreign currency transactions are accounted for 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. Gain/loss arising out of fluctuation rate between transaction date and settlement date in respect of revenue items is recognized in the profit & loss account and in case of other assets, is recognized to the carrying cost of respective assets.

(ii) Foreign currency monetary items as on the date of balance sheet are translated at the exchange rate prevailing on the date of balance sheet. The resulting exchange difference, if any except on account on property, plant & equipment, is charged to the revenue account.

● Purchase

The costs of purchase consist of the purchase price including duties & taxes (other than those subsequently recoverable by the enterprise from the taxing authorities), freight inwards and other expenditure directly attributable to bringing the inventory to the present location and condition. Trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

● Inventories

Inventories are valued at cost or net realizable value, whichever is lower. Further, the company follows First In First Out system of accounting for stock in trade.

● Investments

Investments that are intended to be held for more than an year, from the date of acquisition, are classified as long-term investments and are carried at cost. However, provision for diminution in value of investments is made to recognise a decline, other than temporary, in the value of the investments. Current investments not intended to be held for a period more than one year, are stated at lower of cost and fair value.

● Leases

In respect of Operating lease, Lease rentals are accounted on accrual basis in accordance with the respective lease agreements.

● Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post effect of extraordinary items, if any) as adjusted for dividend, interest and other charges of expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

● Borrowing Costs

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets up to the date when such assets are ready for its intended use. All other borrowing costs are recognised in profit and loss in the period in which they are incurred. Borrowing costs includes interest, ancillary costs incurred in connection with the arrangement of the borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes to the Financial Statements for the period ended as on 31st March, 2024

- **Employee Benefits**

- (a) **Defined Contribution Plan:**

- The Company's Contribution towards Provident Fund are considered as Defined Contribution Plan and are charged as an expenses to the Statement of Profit and Loss statement when it falls due based on the amount of Contribution required to be made for the reporting period. There is no other obligation other than the contribution payable to the respective funds.

- **Tax Expenses**

- a) Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Provision for current tax are measured on the basis of the assessable income at the tax rates and tax laws are enacted on the balance sheet date.

- b) Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax asset and deferred tax liability are calculated by applying tax rate and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

- c) Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation or carried forward losses are recognised, if there is virtual certainty that there will be adequate future taxable income against which such deferred tax assets can be realised. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.

- **Provisions, contingent liabilities and contingent assets**

- Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events, for which a reliable estimate can be made and it is probable that there will be an outflow of resources. Provision is not discounted to its present value and is determined based on the best estimate required to settle an obligation at the year end. These are reviewed every year end and adjusted to reflect the best current estimate. Contingent liabilities are not recognised but are disclosed in the Notes to Accounts of the Financial Statements. Contingent assets are neither recognised nor disclosed in the Financial Statements.

- **Impairment of Assets**

- The carrying amounts of assets are reviewed at each Balance Sheet date to assess if there is any indication of impairment based on internal/external factors. An impairment loss on such assessment will be recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of the assets is net selling price or value in use, whichever is higher. While assessing value in use, the estimated future cash flows are discounted to the present value by using weighted average cost of capital. A previously recognised impairment loss is further provided or reversed depending on changes in the circumstances and to the extent that the assets carrying amount does not exceeds the carrying amount that would have been determined if no impairment loss had previously been recognised.

- **Cash and cash equivalents**

- Cash and cash equivalents include cash in hand, demand deposits with banks, other short-term highly liquid investments with original maturities of 12 months or less.

- **Current / non-current classification**

- All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set-out in the Act. Deferred tax assets and liabilities are classified as non-current assets and noncurrent liabilities, as the case may be

- **Segment Reporting**

- Company operates in a single reportable operating segment. Hence there are no separate reportable segments.



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED AS ON 31st MARCH, 2024*(All amounts in ₹ lakhs, except share data and where otherwise stated)*

PARTICULARS	As at 31st March, 2024
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NOTE - 3**SHARE CAPITAL****AUTHORISED SHARE CAPITAL**

10,00,000 Equity Shares of Rs. 10 /- Each	100.00
	100.00

ISSUED, SUBSCRIBED AND FULLY-PAID UP SHARE CAPITAL

10,00,000 Equity Shares of Rs. 10 /- Each	100.00
	100.00

TERM/RIGHTS ATTACHED TO EQUITY SHARES

The Company has only one class of equity shares having a par value of Rs10 per share. Holder of each equity share is entitled to one vote. The Company declares and pays dividends in Indian Rupees (If any). The dividend proposed by the board of directors is subject to the approval of shareholders at the ensuing Annual General Meeting.

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

SHARE RECONCILIATION STATEMENT	EQUITY	EQUITY
PARTICULARS	NO. OF SHARES AS AT 31.03.2024	AMOUNT (in Lakhs) AS AT 31.03.2024
Shares Outstanding At The Beginning Of The Year	-	-
Shares Issued During The Year	10,00,000	100.00
Shares Bought Back During The Year	-	-
Shares Outstanding At The End Of The Year	10,00,000	100.00

DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% OF PAID UP EQUITY SHARE CAPITAL

SHAREHOLDER	AS AT 31.03.2024	AS AT 31.03.2024
	No. of Shares	Percentage
Kalyani Cast-Tech Limited (Holding Company)	510000	51.00%
Jayashree Kumar	245000	24.50%
Seema Yadav	245000	24.50%

DETAILS OF PROMOTERS SHAREHOLDERS HOLDING AT THE END OF YEAR

PROMOTER	AS AT 31.03.2024	AS AT 31.03.2024	% Change during the year
	No. of Shares	Percentage	
Kalyani Cast-Tech Limited (Holding Company)	510000	51.00%	-
Jayashree Kumar	245000	24.50%	-
Seema Yadav	245000	24.50%	-



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Property, Plant & Equipments and Intangible Assets as on 31st March, 2024

Note No.- 8 PROPERTY, PLANT & EQUIPMENT

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Particulars	Plant & Machinery	Total
Cost		
As at 17th February, 2024 (i.e. incorporation date)	-	-
Addition during the period	1.78	1.78
Disposals during the period	-	-
At 31st March, 2024	1.78	1.78
Accumulated Depreciation		
As at 17th February, 2024 (i.e. incorporation date)	-	-
Charge for the period	0.01	0.01
Adjustment during the Period	-	-
At 31st March, 2024	0.01	0.01
Net Block		
At 31st March, 2024	1.77	1.77



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Note. 21 Other Additional Information

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Notes to the Financials Statements for the Period ended As on 31st March, 2024

C/Y
FY 2023-24

21.01 Contingent Liabilities

- | | |
|---|-----|
| (i) Claims against the company not acknowledged as debts | NIL |
| (ii) Guarantees to Banks and Financial Institutions against credit facilities extended to third parties | NIL |
| (iii) Other money for which the company is contingently liable | NIL |

21.02 Commitments

- | | |
|---|-----|
| (i) Uncalled liability on partly paid up shares | NIL |
| (ii) Estimated amount of contracts remaining to be executed on capital accounts (Net of Advances) | NIL |
| (iii) Other Commitments | NIL |

21.03 All figures of the Financial Statements & Notes are shown in Lacs ('00000) except Earning Per Share (Basic & Diluted).

21.04 Net Gain/(Loss) on Foreign Currency Transaltion NIL

21.05 (a) CIF Value of Imported Goods

 `- Raw Material NIL

(b) Total Value of Imported Goods Consumed

 `- Raw Material NIL

(c) % of Imported Goods Consumend w.r.t. total Consumption of Raw Material

 `- Raw Material NIL

21.06 Earning in Foreign Currency (in Rs.)

 `- For Export of Goods NIL

21.07 Expenditure in Foreign Currency NIL

21.08 Director's Remuneration NIL

21.09 In the opinion of Board of Director & best of their knowledge and belief, the provisions of all known liabilities are

21.10 In the opinion of Board of Directors current assets, loan & advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.

21.11 As per information available with the company,no amount is due to any undertaking/enterprises covered under Micro,Small and medium Enterprises Development Act,2006

21.12 Auditors Remuneration & Fees includes

Fees	CY 2023-24
For Statutory Audit	0.30
Total	0.30

21.13 Related Parties Disclosures

As per accounting standard - 18 issued by the Institute of Chartered Accountants of India, the company's related parties and

A) Name of the related parties and description of relationship

1. Key Management Personnel

Mrs. Jayashree Kumar (Director)

Mrs. Seema Yadav (Director)

2. Relatives of the Key Management Personnel

Mr. Naresh Kumar (Authorised Signatory from Kalyani Cast-Tech Limited)

Shri Pradyut Kumar (Son of Mrs. Jayashree Kumar)

3. Holding Company

Kalyani Cast-Tech Limited (Formerly Known as "Kalyani Cast tech Private Limited")



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Note. 21 Other Additional Information

(All amounts in ₹ lakhs, except share data and where otherwise stated)

B) Transaction during the year and balances outstanding at the year end in respect of transaction entered into during the year with related parties:

Name	FY 2023-24	Balance outstanding Carried to Balance Sheet
B.1 Sale of Materials (Incl. GST)		
Kalyani Cast-Tech Limited	18.38	18.38

21.14 (A) The Financial Statements of the Company prepared from the Date of Incorporation [i.e.,17-02-2024] to the end of the Financial Year [i.e., 31-03-2024]. Since, this is the first financial statement of the company from the date of Incorporation. Hence no correspondance previous year figures have been reported.

(B) The Total Share Capital of the company was Rs. 100 Lacs (divided into 10,00,000 Shares @ Rs. 10/- each), out of which Rs. 34.50 Lacs received by the company during the period and remaining amount of Rs. 65.50 Lacs was pending as on the year end and shown as "Other Receivables" under the head "Other Current Assets" as per Note No. 13

21.15 Analytical Ratios

Sr. No.	Particular	Numerator	Denominator	FY 2023-24	% Variance	Reason
1	Current Ratio (in times)	Current Assets	Current Liabilities	5.52	NA	-
2	Debt Equity Ratio (in times)	Total Debts (Short-Term Debt +Long Term Debt)	Shareholders Fund (Share Capital + Reserve & Surplus)	NA	NA	-
3	Return on Equity (in %)	(Net Profit After tax - Preference Dividend)	Shareholders Fund (Share Capital + Reserve & Surplus)	-1.65%	NA	-
4	Inventory Turnover Ratio (in times)	Cost of Goods Sold	Average Inventory	2	NA	-
5	Trade Receivable Turnover Ratio (in times)	Net Credit Sales (Total Credit Sales - Sales Return)	Average Accounts Receivable	1	NA	-
6	Trade Payable turnover Ratio (in times)	Net Credit Purchase (Total Credit Purchase - Purchase Return)	Average Accounts Payables	1	NA	-
7	Debt service coverage Ratio	Earning Available for Debt Service (EBITDA)	Debt Service (Finance Costs + Repayment of Current Maturity of Debt)	NA	NA	-
8	Net Capital Turnover Ratio	Revenue from Operations	Avg. Working Capital (Current Assets - Current Laibilities)	0.16	NA	-
9	Return on Capital Employed (in %)	EBIT	Average Capital Employed	-3%	NA	-
10	Return on Investment	Income/ Profit from Investment	Cost of Invested Fund	NA	NA	-
11	Net Profit Ratio (in %)	Profit After Tax	Net Sales	-10%	NA	-



KMT ENGINEERING PRIVATE LIMITED

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Note. 21 Other Additional Information

(All amounts in ₹ lakhs, except share data and where otherwise stated)

21.16 Additional Regulatory Information

- (i) The company does not have any Immovable Property.
- (ii) There is no any Proceeding have been initiated or pending on or against of the company for holding any benami Property under the Benami Transaction(Prohibition) Act, 1988 (section 45 of 1988) and the rules made thereunder.
- (iii) The Company does not have any borrowings or Loan from the Bank or any Financial Institution.
- (iv) Since, the Company does not have any borrowing from any Bank or Financial Institutions or any other lenders, hence cannot be declared a wilful defaulter by any Bank or Financial Institutions or any other lenders.
- (v) The Company does not have any transaction with "the Companies struck off under section 248 of the companies Act 2013 or Section" 560 of Companaies Act 1956.
- (vi) There is no charge or modification yet to be registered with the Registrar of the companies beyond the statutory period.
- (vii) The company is not covered Under Section 135 of "Companies Act, 2013".
- (viii) Company doesnot has traded or invested in crypto Currency or Virtual Currency during the financial Year.

21.17 Others

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

In Terms of Our Audit Report of even Date attached

For M/s Goel Mintri & Associates

Chartered Accountants

(FR No. 013211N)



GOPAL DUTT

(PARTNER)

Membership No. 520858

For and on behalf of the Board of
KMT ENGINEERING PRIVATE LIMITED

KMT Engineering Private Limited

SEEMA YADAV

(Director)

DIN NO.:10512004

KMT Engineering Private Limited

JAYASHREE KUMAR

(Director)

DIN NO.:02933321

Director

Place: Rewari

Date: 24/05/2024

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes to the Financial Statements For the year ended as on 31st March, 2024

Annexure "A" - Trade Payables

As on 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

S.No.	Particulars	Outstanding period from the due date of payment				Total
		< 1year	1-2 years	2-3 years	> 3years	
1	Dues for MSME	-	-	-	-	-
2	Others	20.06	-	-	-	20.06
3	Disputed Dues - MSME	-	-	-	-	-
4	Disputed dues - Others	-	-	-	-	-
Total		20.06	-	-	-	20.06



KMT ENGINEERING PRIVATE LIMITED

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Notes to the Financial Statements For the Period ended as on 31st March, 2024

Annexure "B" - Trade Receivables

As on 31st March, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

S.No.	Particulars	Outstanding period from the due date of payment					Total
		< 6 Months	6-12 Months	1-2 years	2-3years	> 3 years	
1	Undisputed - Considered Good	18.38	-	-	-	-	18.38
2	Undisputed - Considered Doubtful	-	-	-	-	-	-
3	Disputed - Considered Good	-	-	-	-	-	-
4	Disputed - Considered Doubtful	-	-	-	-	-	-
Total		18.38	-	-	-	-	18.38

