

INDEPENDENT AUDITOR'S REPORT

To the members of, KMT ENGINEERING PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **KMT Engineering Private Limited** ("the Company") which comprises the standalone Balance Sheet as at March 31st 2025, the standalone Statement of Profit and Loss for the year then ended, the standalone Statement of Cash Flow Statement and notes to standalone financial statements, including significant accounting policies and other explanatory information (hereinafter referred as the "Standalone Financials Statements").

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

Basis for Opinion

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

Information Other than the Standalone 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our Auditor's report thereon.

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

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

The accompanying standalone financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other total comprehensive income, changes in equity and cash flows of the Company in accordance with 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, 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 Company's Board of Directors/Management is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements:

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

As part of an audit in accordance with Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, we are also responsible for expressing an opinion on whether the Company has adequate internal financial controls system with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Board of Director's/Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, and on the basis of verification of the books and records of the Company, as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure A", a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. (A) As required by section 143(3) of the Act, 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 of the accompanying standalone financial statements.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books. The company has no



branches. The company have taken manufacturing unit on short term lease situated at khewat No.71/3, khatoni No. 87/3, rect. No. 42 Kila No. 17/3/2(2-0) in revenue estate of village Mamaria Thather, Distt, Rewari, Haryana.

- c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss including Standalone Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021
- e) On the basis of written representations received from the directors as on March 31st, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" wherein we have expressed an unmodified opinion;
- 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 knowledge and according to the explanations given to us by the management, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act. There was no remuneration paid during the year.

(B) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- d) (i) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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;

(ii) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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 the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

e) No dividend is declared or paid during the period by the Company.

f) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Goel Mintri & Associates
Chartered Accountants
(Firm Reg. No. 013211N)



Gopal Dutt
(Partner)
M.No.520858

Place: New Delhi
Date: 29-05-2025
UDIN: 25520858BMIEAE4566

Annexure A to the Independent Auditor's Report on the Standalone Financial Statements

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

To the best of our information and according to the information, explanations, and written representations provided to us by the Company and the books of account and other records examined by us in the normal course of audit we report that:

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

(B) The Company does not have any Intangible assets during the year.

(b) 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 a regular programme of physical verification of its property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the Company does not have any immovable property (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee).

(d) The Company has not revalued its Property, Plant and Equipment (including Right-to-Use Assets) during the year.

(e) According to the information and explanation given to us, no proceedings have been initiated during the year or are pending against the company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The inventories have been physically verified by the management during the year. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. Inventories lying with third parties have substantially been confirmed by them as at year end. No discrepancies of 10% or more in aggregate for each class of inventory (Including inventories lying with third parties) were noticed.

(b) During the period the company have not been taken any working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 8(4) of the Order are not applicable.



- (iii) During the year the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (iv) The company has not granted any loans or made investments and has not provided any guarantees or security, hence the provisions of section 185 and 186 of the Companies Act, 2013 has not applicable.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits from public within the meaning of provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules there under. Hence reporting under clause 3(v) of the Order is not applicable.
- (vi) The company is not required to maintain cost records specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. Hence reporting under clause 3(vi) of the Order is not applicable.
- (vii) (a). According to the information and explanations given to us and on the basis of our examination of the records, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it with appropriate authorities.
There is no undisputed amount payable in respect of Goods and Services Tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues outstanding as on 31st March 2025 for a period more than six months from the date they become payable.
- (b). According to the information and explanations given to us, there are no statutory dues referred to in sub clause (a) above which have not been deposited on account of any dispute.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (ix) (a) The company has not defaulted in repayments of loans or other borrowings or in the payment of interest thereon to any lender. Hence reporting under clause 3(ix)(a) is not applicable.
- (b) The company has not been declared wilful defaulter by any bank or financial institutions or Government or any Government Authorities.
- (c) The Company has not taken any Term loan from bank or financial institution during the current financial year.



- (d) On an overall examination of the financial statements of the company, funds raised on short-term basis value, prima facie, not been used during the year for the long-term purpose by the company.
- (e) The company does not have any subsidiaries, associates or joint ventures. Hence reporting under clause 3(ix)(e) of the Order is not applicable
- (f) The Company does not have any subsidiaries, associates or joint ventures. Hence reporting on clause 3(ix)(f) of the Order is not applicable.
- (x) (a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Hence reporting under clause 3(x)(a) of the Order is not applicable
(b) According to the information & explanation given to us, the company have not issued any shares on preferential basis or through private placement of shares during the year. Hence reporting under clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on the audit procedures and according to the information and explanation given to us, 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.
(c) Company has not received any complaints during the year from whistle blower. Hence reporting under clause 3(xi)(c) of the Order is not applicable.
- (xii) The company is not a Nidhi Company. Hence reporting under clause 3(xii) of the Order is not applicable.
- (xiii) All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013, where applicable and the details of related party transactions have been disclosed in the standalone financial statement as required by applicable accounting standards.
- (xiv) The company is not required to have internal audit system as per the provisions of Companies Act, 2013. Hence reporting under clause 3(xiv) of the Order is not applicable.
- (xv) The company has not entered into any non-cash transactions with directors or persons connected with him, Hence No Compliance with the provisions of section 192 of Companies Act, 2013 required



(xvi) (a) According to the information and explanations given to us, 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), (c) of the order is not applicable.

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

(xvii) According to information & explanation given to us and based on the audit procedures conducted we are of opinion that the Company has not incurred any cash loss in current financial year and had incurred cash losses Rs. 1.59 Lacs in the preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Hence reporting under clause 3(xviii) of the Order is not applicable.

(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 our knowledge of the Board of Directors 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) In our opinion and according to the information and explanations given by the Management, provision of section 135 of the Companies Act, 2013 is not applicable on the company. Accordingly, reporting under clause 3(xx) of the Order is not applicable.

For Goel Mintri & Associates
Chartered Accountants
(Firm Reg. No. 013211N)



Gopal Dutt
(Partner)
M.No.520858

Place: New Delhi
Date: 29-05-2025

Annexure B to the Independent Auditor's Report on the Standalone Financial Statements

Report on the Internal Financial Controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act
(Referred to in paragraph 3 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

In conjunction with our audit of standalone financial statements of **KMT Engineering Private Limited** ("the Company") as at and for the year ended March 31st, 2025, we have audited the internal financial controls with reference to standalone financial statements of the Company as at that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at 31 March 2025, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Director's Responsibility for Internal Financial Controls

The Company's Management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note"). 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 with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements were established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements includes obtaining an understanding of such internal financial controls,



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 judgment, including the assessment of the risks of material misstatement of the standalone 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 with reference to standalone financial statements.

Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

A company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes, in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone financial statements includes those policies and procedures that;

- (a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Goel Mintri & Associates
Chartered Accountants
(Firm Reg. No. 013211N)


Gopal Dutt
(Partner)
M.No.520858

Place: New Delhi
Date: 29-05-2025

KMT ENGINEERING PRIVATE LIMITED
CIN:U29202HR2024PTC119036
Standalone Statement of Balance Sheet as at 31st March, 2025

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

Sr. No.	PARTICULARS	NOTE NO.	As at 31st March, 2025	As at 31st March, 2024
I.	Equity and Liabilities			
(1)	Shareholder's Fund			
	(A) Share Capital	3	100.00	100.00
	(B) Reserves and Surplus	4	0.53	-1.63
(2)	Share Application Money pending for Allotment		-	-
	<i>Total Equity (A)</i>		100.53	98.37
(3)	Non-Current Liabilities			
	(A) Long-Term Borrowings		-	-
	(B) Deferred Tax Liabilities(Net)	5	-	0.02
	(C) Long Term Provisions		-	-
	<i>Total Non-Current Liabilities (B)</i>		-	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	64.96	20.06
	(C) Other Current Liabilities	7	2.23	1.31
	(D) Short-Term Provisions	8	0.09	-
	<i>Total Current Liabilities (C)</i>		67.28	21.38
	Total Equity and Liabilities (A+B+C)		167.81	119.77
II.	ASSETS			
(1)	Non-Current Assets			
	(A) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment	9	29.48	1.77
	(B) Non-Current Investment		-	-
	(C) Deferred Tax Assets(Net)	5	0.06	-
	(D) Long-Term Loan & Advances		-	-
	(E) Other Non-Current Assets		-	-
	<i>Total Non-Current Assets (A)</i>		29.54	1.77
(2)	Current Assets			
	(A) Current Investment		-	-
	(B) Inventories	10	26.80	6.64
	(C) Trade Receivables	11	76.48	18.38
	(D) Cash And Cash Equivalents	12	2.25	25.49
	(E) Short-Term Loan & Advances	13	5.27	1.00
	(F) Other Current Assets	14	27.47	66.49
	<i>Total Current Assets (B)</i>		138.27	118.00
	Total Assets (A+B)		167.81	119.77

Significant Accounting Policies

Other Additional Information

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. 0351/AN)



Place: Raigarh

Date: 29/05/2025

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


JAYASHREE KUMAR
(Director)
DIN NO.:02938321


Naresh Kumar
(Director)
DIN NO.:03302133

KMT ENGINEERING PRIVATE LIMITED
CIN:U29202HR2024PTC119036
Standalone Statement of Profit & Loss as at 31st March, 2025

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

Sr. No.	PARTICULARS	NOTE NO.	As at 31st March, 2025	As at 31st March, 2024
I.	INCOME			
	Revenue From Operations	15	463.65	15.58
	Other Income		-	-
	Total Income		463.65	15.58
II.	EXPENSES			
	Cost of Materials Consumed	16	409.65	16.52
	Change in Inventories of Finished goods,work-in-progress and Stock-in-Trade	17	-5.94	-2.72
	Employees Benefit Expenses	18	19.18	0.28
	Financial Costs	19	-	-
	Depreciation & Amortization Expenses	20	5.00	0.01
	Other Expenses	21	31.08	3.08
	Total Expenses		458.97	17.18
	Profit / (Loss) Before Exceptional Items (I-II)		4.67	-1.61
	Exceptional Items (If any)		-	-
	Profit / (Loss) Before Tax		4.67	-1.61
	Tax Expenses			
	Current Tax		2.61	-
	Deferred Tax		-0.08	0.02
	Total Tax Expenses		2.52	0.02
	Profit / (Loss) For The Year		2.15	-1.63
	Earning per Equity Share of face value Rs. 10/- each :-	22		
	1.) Basic (in absolute figures)		0.22	-0.16
	2.) Diluted (in absolute figures)		0.22	-0.16

Significant Accounting Policies

Other Additional Information

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

ICAI No. 01321154

MEMBERSHIP NO. 520858
PARTNER


Membership No. 820858

Place:Rewari

Date: 29/05/2025

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


JAYASHREE KUMAR
(Director)
DIN NO.:02933321


Naresh Kumar
(Director)
DIN NO.:03302133

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Standalone Statement of Cash Flow For the period ended as at 31st March, 2025

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

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Operating Activity		
Profit Before Tax	4.67	-1.61
Add;		
-Depreciation & Amortization	5.00	0.01
Operating Profit Before Working Capital Changes	9.67	-1.59
Change in Inventory	-20.16	-6.64
Change in Trade Receivables	-58.10	-18.38
Change in Short Term Loans & Advances	-4.27	-1.00
Change in Other Current Assests	39.02	-66.49
Change in Trade Payables	44.90	20.06
Change in Other Current Liabilities	0.91	1.31
Net Change in working Capital	2.31	-71.14
Cash Flow From Operations	11.98	-72.73
Less:		
-Direct Tax paid	-2.51	-
Net Cash Flow from Operating Activities (A)	9.47	-72.73
Investing Activity		
Purchase of Property,Plant & Equipment	-32.71	-1.78
Net Cash Flow From Investing Activity (B)	-32.71	-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)	-23.24	25.49
Cash & Cash Equivalents Opening balance (D)	25.49	-
Balance with Banks	25.49	-
Cash-in-Hand	-	-
Cash & Cash Equivalents Closing balance (E)	2.25	25.49
Balance with Banks	1.75	25.49
Cash-in-Hand	0.50	-
Change in Cash & Cash Equivalents during the Year (E-D)	-23.24	25.49

In Terms of Our Audit Report of Even Date Attached

For M/s Goel Mintri & Associates

Chartered Accountants

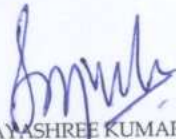
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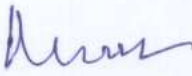


Place:Rewari

Date: 29/05/2025

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


 JAYASHREE KUMAR
 (Director)
 DIN NO.:02933321


 Naresh Kumar
 (Director)
 DIN NO.:03302133

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes to the Financial Statements for the period ended as on 31st March, 2025

1) CORPORATE INFORMATION:

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

The Company have authorized share Capital of Rs. 15,00,00,000/- divided into 150,00,000 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 Designing 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, 2025

● 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, 2025

- **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, 2025*(All amounts in ₹ lakhs, except share data and where otherwise stated)***PARTICULARS**

As at 31st March, 2025 As at 31st March, 2025

NOTE - 3**SHARE CAPITAL****AUTHORISED SHARE CAPITAL**

15000000 Equity Shares Of Rs. 10/- Each	100.00
Previous Year : 10,00,000 Equity Shares of Rs. 10 /- Each	100.00

ISSUED, SUBSCRIBED AND FULLY-PAID UP SHARE CAPITAL

10,00,000 Equity Shares of Rs. 10 /- Each	100.00
Previous Year : 10,00,000 Equity Shares of Rs. 10 /- E	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

PARTICULARS	EQUITY		EQUITY		EQUITY	
	NO. OF SHARES AS AT 31.03.2025	NO. OF SHARES AS AT 31.03.2024	AMOUNT (in Lakhs) AS AT 31.03.2025	AMOUNT (in Lakhs) AS AT 31.03.2024	AMOUNT (in Lakhs) AS AT 31.03.2024	
Shares Outstanding At The Beginning Of The Year	1,000,000	-	100.00	-	-	
Shares Issued During The Year	-	1,000,000	-	-	100	
Shares Bought Back During The Year	-	-	-	-	-	
Shares Outstanding At The End Of The Year	1,000,000	1,000,000	100.00	100.00	100	

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

SHAREHOLDER	AS AT 31.03.2025		AS AT 31.03.2024		AS AT 31.03.2024	
	No. of Shares	Percentage	No. of Shares	Percentage	Percentage	
Kalyani Cast-Tech Limited (Holding Company)	510000	51.00%	510000	51.00%	51.00%	
Jayashree Kumar	245000	24.50%	245000	24.50%	24.50%	
Seema Yadav	245000	24.50%	245000	24.50%	24.50%	

DETAILS OF PROMOTERS SHAREHOLDERS HOLDING AT THE END OF YEAR

PROMOTER	AS AT 31.03.2025		AS AT 31.03.2025		AS AT 31.03.2024		% Change during the year
	No. of Shares	Percentage	No. of Shares	Percentage	Percentage		
Kalyani Cast-Tech Limited (Holding Company)	510000	51.00%	510000	51.00%	51.00%	0.00%	
Jayashree Kumar	245000	24.50%	245000	24.50%	24.50%	0.00%	
Seema Yadav	245000	24.50%	245000	24.50%	24.50%	0.00%	



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes To Financial Statements For The Period Ended as on 31st March, 2025

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

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
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) Opening Balance	-1.63	-1.63
Profit/(Loss) for the period	2.15	-
Closing Balance	0.53	-1.63
Total Reserve & Surplus (a + b)	0.53	-1.63
LONG TERM BORROWINGS		
(A) Secured Loan	-	-
(B) Unsecured Loan	-	-
Total (A+B)	-	-
NOTE - 5		
DEFERRED TAX (NET)		
Net Deferred Tax (Assets) / Liabilities at beginning of the Year (A)	0.02	-
Movement in the components of Deferred Tax;		
- Property, Plant & Equipment	-0.08	0.02
- Provision for Employee Benefits	-	-
Deferred Tax Credit / (Charge) during the Year (B)	-0.08	0.02
Net Deferred Tax (Assets) / Liabilities at end of the Year (A+B)	-0.06	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	64.96	20.06
Total	64.96	20.06
* (for ageing schedule refer Annexure "A")		
NOTE - 7		
OTHER CURRENT LIABILITIES		
Statutory Dues Payable	0.31	1.31
Other Payables	1.92	-
Total	2.23	1.31
NOTE-8		
SHORT TERM PROVISIONS		
Provision for Taxation	0.09	-
Total	0.09	-
NOTE-9		
NON-CURRENT INVESTMENTS		
Total	-	-
LONG-TERM LOAN & ADVANCES		
Capital Advances	-	-
- Unsecured, Considered Good	-	-
Total	-	-



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Property, Plant & Equipments and Intangible Assets as on 31st March, 2025

Note No.- 8 PROPERTY, PLANT & EQUIPMENT*(All amounts in ₹ lakhs, except share data and where otherwise stated)*

Particulars	Plant & Machinery	Vehicle	Total
Cost As			
At 1st April, 2023	-	-	-
Addition	1.78	-	1.78
Disposals	-	-	-
At 31st March, 2024	1.78	-	1.78
Addition	24.11	8.60	32.71
Disposals	-	-	-
At 31st March, 2025	25.89	8.60	34.49
Accumulated Depreciation As			
As At 1st April, 2023	-	-	-
Charge for the Year	0.01	-	0.01
Adjustment during the Year	-	-	-
As At 31st March, 2024	0.01	-	0.01
Charge for the Year	4.33	0.66	5.00
Adjustment during the Year	-	-	-
At 31st March, 2025	4.35	0.66	5.01
Net Block			
As At 31st March, 2024	1.77	-	1.77
At 31st March, 2025	21.54	7.94	29.48



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes To Financial Statements For The Period Ended as on 31st March, 2025

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

OTHER NON-CURRENT ASSETS

Total

-
-
-

CURRENT INVESTMENTS

Total

-
-
-

NOTE - 10

INVENTORIES

Raw Materials	18.15	3.92
Consumables	-	-
Finished Goods	8.66	2.50
Stores & Spares or Loose Tools	-	0.23
Total	26.80	6.64

NOTE - 11

TRADE RECEIVABLES *

- Unsecured		
(i) Undisputed - Considered Good	76.48	18.38
(ii) Undisputed - Considered Doubtful	-	-
(iii) Disputed - Considered Good	-	-
(iv) Disputed - Considered Doubtful	-	-
Total	76.48	18.38

* (for ageing schedule refer Annexure "B")

NOTE - 12

CASH & CASH EQUIVALENTS

(A) Balance with Banks (Current Accounts)	1.75	25.49
(B) Cash-in-Hand	0.50	-
Total	2.25	25.49

NOTE - 13

SHORT-TERM LOAN & ADVANCES

Advances to Supplier		
- Unsecured, Considered Good	5.27	1.00
Total	5.27	1.00

NOTE - 14

OTHER CURRENT ASSETS

Other Receivables	-	65.50
Advance On Land Purchase	20.00	-
Goods & Service Tax	7.47	0.99
Total	27.47	66.49

NOTE - 15

REVENUE FROM OPERATIONS

Sales Considerations		
- Domestic Sales	359.56	15.58
HR Coil Shearing And Bending	104.09	-
Total	463.65	15.58

OTHER INCOME

Total

-
-
-

NOTE - 16

COST OF MATERIALS CONSUMED

Raw Materials		
Opening Stock	3.92	-
Add; Purchase		
- Domestic Purchase	408.46	18.84
Less; Closing Stock	18.15	3.92
Add; Manufacturing Expenses	15.41	1.60
Total	409.65	16.52



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes To Financial Statements For The Period Ended as on 31st March, 2025

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

NOTE - 17

CHANGE-IN-INVENTORIES OF:

(A) Finished Goods		
Opening Stock	2.50	-
Less; Closing Stock	8.66	2.50
Total (A)	-6.16	-2.50
(B) Work-in-Progress		
Opening Stock	-	-
Less; Closing Stock	-	-
Total (B)	-	-
(C) Stock-in-Trade		
Opening Stock	0.23	-
Less; Closing Stock	-	0.23
Total (C)	0.23	-0.23
Total (A+B+C)	-5.94	-2.72

NOTE - 18

EMPLOYEES BENEFIT EXPENSES

Salary Expenses	19.18	0.28
Total	19.18	0.28

NOTE - 19

FINANCE COSTS

Total	-	-
--------------	---	---

NOTE - 20

DEPRECIATION & AMORTIZATION EXPENSES

Depreciation on PPE (refer Note 8)	5.00	0.00
Amortization on Intangible Assets	-	-
Total	5.00	0.00

NOTE - 21

OTHER EXPENSES

Audit Fees	0.30	0.30
Freight Outward	6.52	-
Bank Charges	0.01	-
Consultancy Charges	6.50	-
Rent Expenses	7.20	0.60
Repair & Maintenance (Vehicle)	0.05	-
ROC Fees	10.50	-
Round Off	-0.00	-
Professional Fees	-	0.10
Preliminary Expenses	-	2.08
Total	31.08	3.08

NOTE - 22

EARNING PER EQUITY SHARE

(A) Basic Earning Per Share		
(I) Net Profit/(Loss) attributable to Equity Shareholders (₹ In Lacs)	2.15	-1.63
(II) Weighted Avg. No. of Shares outstanding (in absolute figures)	1,000,000.00	1,000,000.00
Basic Earning Per Share (in absolute figures) (I/II)	0.22	-0.16
(B) Diluted Earning Per Share		
(I) Net Profit/(Loss) attributable to Equity Shareholders (₹ In Lacs)	2.15	-1.63
(II) Weighted Avg. No. of Shares outstanding (in absolute figures)	1,000,000.00	1,000,000.00
Add: Prospective Equity Shares(Pending for allotment)	-	-
	1,000,000.00	1,000,000.00
Diluted Earning Per Share (in absolute figures) (I/II)	0.22	-0.16

For M/s Goel Mittal & Associates

Chartered Accountants

(FR No. 033211N)

F.R. No. 013211N

M.No. 520858

GOPAL DUTT

(PARTNER)

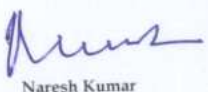
Membership No. 520858

Place: Rewari

Date: 29/05/2025

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


JAYASHREE KUMAR
(Director)
DIN NO. 02933321


Naresh Kumar
(Director)
DIN NO. 03302133

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Note. 23 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, 2025

	CY FY 2024-25	CY FY 2023-24
23.01 Contingent Liabilities		
(i) Claims against the company not acknowledged as debts	NIL	NIL
(ii) Guarantees to Banks and Financial Institutions against credit facilities extended to third parties	NIL	NIL
(iii) Other money for which the company is contingently liable	NIL	NIL
23.02 Commitments		
(i) Uncalled liability on partly paid up shares	NIL	NIL
(ii) Estimated amount of contracts remaining to be executed on capital accounts (Net of Advances)	30.00	NIL
(iii) Other Commitments	NIL	NIL
23.03 All figures of the Financial Statements & Notes are shown in Lacs ('00000) except Earning Per Share (Basic & Diluted).		
23.04 Net Gain/(Loss) on Foregin Currency Transaltion	NIL	NIL
23.05 (a) CIF Value of Imported Goods		
- Raw Material	NIL	NIL
(b) Total Value of Imported Goods Consumed		
- Raw Material	NIL	NIL
(c) % of Imported Goods Consumend w.r.t. total Consumption of Raw Material		
- Raw Material	NIL	NIL
23.06 Earning in Foreign Currency (in Rs.)		
- For Export of Goods	NIL	NIL
23.07 Expenditure in Foreign Currency	NIL	NIL
23.08 Director's Remuneration	NIL	NIL
23.09 In the opinion of Board of Director & best of their knowledge and belief, the provisions of all known liabilities are adequate		
23.10 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		
23.11 As per information available with the company,no amount is due to any undertaking/enterprises covered under Micro,Small and medium Enterprises		
23.12 Auditors Remuneration & Fees includes		
Fees	CY 2024-25	PY 2023-24
For Statutory Audit	0.30	0.30
Total	0.30	0.30

23.13 Related Parties Disclosures

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

A) Name of the related parties and description of relationship**1. Key Management Personnel**

Mrs. Jayashree Kumar (Director)

Mrs. Seema Yadav (Director)

Mr. Naresh Kumar (Director) Date Of Joining - 01-February-2025

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

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

Note. 23 Other Additional Information

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 2024-25	Balance as on 31-03-2025	FY 2023-24	Balance as on 31-03-2024
Kalyani Cast-Tech Limited				
B.1 Sale of Materials (Incl. GST)	424.28	76.48	18.38	18.38
B.2 Bending Charges	116.58	-	-	-

23.14 The Financial Statements for the FY 2024-25 are not comparable with Financial Statement of FY 2023-24 since Financial Year 2023-24 consist of the period from 17-02-2024

23.15 Analytical Ratios

Sr. No.	Particular	Numerator	Denominator	FY 2024-25	FY 2023-24	% Variance	Reason
1	Current Ratio (in times)	Current Assets	Current Liabilities	2.05	5.52	-63%	Increase in CA and as well as CL
2	Debt Equity Ratio (in times)	Total Debts (Short-Term Debt + Long Term Debt)	Shareholders Fund (Share Capital + Reserve & Surplus)	NA	NA	NA	-
3	Return on Equity (in %)	(Net Profit After tax - Preference Dividend)	Shareholders Fund (Share Capital + Reserve & Surplus)	2.14%	-1.65%	-230%	Increase in Revenue from operation
4	Inventory Turnover Ratio (in times)	Cost of Goods Sold	Average Inventory	15	2	625%	Increase in Inventory
5	Trade Receivable Turnover Ratio (in times)	Net Credit Sales (Total Credit Sales - Sales Return)	Average Accounts Receivable	10	1	1053%	Increase in Trade Receivables
6	Trade Payable turnover Ratio (in times)	Net Credit Purchase (Total Credit Purchase - Purchase Return)	Average Accounts Payables	10	1	926%	Increase in Trade Payables
7	Debt service coverage Ratio	Earning Available for Debt Service (EBITDA)	Debt Service (Finance Costs + Repayment of Current Maturity of Debt)	NA	NA	NA	-
8	Net Capital Turnover Ratio	Revenue from Operations	Avg. Working Capital (Current Assets - Current Liabilities)	6.53	0.16	3952%	Increase in Revenue from operation
9	Return on Capital Employed (in %)	EBIT	Average Capital Employed	5%	-3%	-244%	Increase in Revenue from operation
10	Return on Investment	Income/ Profit from Investment	Cost of Invested Fund	NA	NA	NA	-
11	Net Profit Ratio (in %)	Profit After Tax	Net Sales	0%	-10%	-104%	Increase in Revenue from operation



KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Note. 23 Other Additional Information

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

23.16 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,
- (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
- (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 has not traded or invested in crypto Currency or Virtual Currency during the financial Year.

23.17 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.

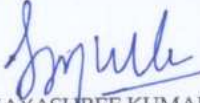
In Terms of Our Audit Report of even Date attached

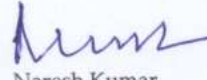
For M/s. Gopal Mittal & Associates
Chartered Accountants
(F.R. No. 013211N)

GOPAL MITTAL
(PARTNER)
Membership No. 520858

Place:Rewari
Date: 29/05/2025

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


JAYASHREE KUMAR
(Director)
DIN NO.:02933321


Naresh Kumar
(Director)
DIN NO.:03302133

KMT ENGINEERING PRIVATE LIMITED

CIN:U29202HR2024PTC119036

Notes to the Financial Statements For the year ended as on 31st March, 2025

Annexure "A" - Trade Payables

As on 31st March, 2025

(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	64.96	-	-	-	64.96
3	Disputed Dues - MSME	-	-	-	-	-
4	Disputed dues - Others	-	-	-	-	-
	Total	64.96	-	-	-	64.96

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

CIN:U29202HR2024PTC119036

Notes to the Financial Statements For the Period ended as on 31st March, 2025

Annexure "B" - Trade Receivables

As on 31st March, 2025

(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	76.48	-	-	-	76.48
2	Undisputed - Considered Doubtful	-	-	-	-	-
3	Disputed - Considered Good	-	-	-	-	-
4	Disputed - Considered Doubtful	-	-	-	-	-
	Total	76.48	-	-	-	76.48

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

