



# AANANDALAKSHMI SPINNING MILLS LIMITED

**Date:** May 28, 2025

To  
The General Manager  
Department of Corporate Services  
B. S. E. Limited  
1<sup>st</sup> Floor, Rotunda Building  
B.S.Marg, Fort  
Mumbai - 400 001

Dear Sir,

**Sub: Outcome of Board Meeting held on Wednesday, May 28, 2025**  
**Ref: Regulation 30 and 33 of SEBI (LODR) Regulations, 2015.**  
**Scrip Code: 539096**

With reference to the above cited subject, we would like to inform you that the Board of Directors of the Company at their meeting held on Wednesday, 28<sup>th</sup> May, 2025 at the Registered Office of the Company have inter-alia, approved the following:

1. Approved the audited financial results along with Balance Sheet, Cash flow statement and Auditors Reports of the company for the quarter and year ended 31<sup>st</sup> March, 2025.
2. Approved the appointment of M/s. LANS & CO., Chartered Accountants as the internal auditors of the company for the financial Year 2025-26.
3. Any other routine business with the permission of chair.

The meeting commenced at 4:00 PM and concluded at 6:05 PM

We request you to take the above information on record and acknowledge the receipt of the same.

Yours faithfully,  
For **AANANDA LAKSHMI SPINNING MILLS LIMITED**

**DEVENDER KUMAR AGARWAL**  
Managing Director  
DIN: 00042156





# AANANDALAKSHMI SPINNING MILLS LIMITED

AUDITED BALANCE SHEET AS AT MARCH 31, 2025

Amount in ₹ Lakhs

Particulars	As at	As at
	March 31, 2025	March 31, 2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	2.72	6.09
(b) Investment property	165.70	174.35
(c) Financial Assets		
Other financial assets	3.62	25.59
<b>Total non-current assets</b>	<b>172.04</b>	<b>206.03</b>
<b>Current assets</b>		
(a) Inventories	194.26	117.67
(b) Financial Assets		
(i) Trade receivables	7.32	59.91
(ii) Cash and cash equivalents	20.12	5.59
(iii) Others financial assets	369.63	892.19
(c) Current Tax Assets (Net)	9.83	27.45
(d) Other current assets	20.83	26.23
<b>Total current assets</b>	<b>621.99</b>	<b>1,129.04</b>
<b>TOTAL ASSETS</b>	<b>794.03</b>	<b>1,335.07</b>
<b>EQUITY</b>		
<b>Equity</b>		
(a) Equity Share capital	349.93	349.93
(b) Other Equity	(1,885.26)	(2,193.87)
<b>Total equity</b>	<b>(1,535.33)</b>	<b>(1,843.94)</b>
<b>Liabilities</b>		
<b>Non - current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	753.03	911.89
(ii) Other financial liabilities	236.24	171.65
(b) Other non -current liabilities	-	-
<b>Total non - current liabilities</b>	<b>989.27</b>	<b>1,083.54</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	575.29	1,076.79
(ii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	15.30	20.91
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	186.04	259.74
(iii) Other financial liabilities	112.26	198.43
(b) Other current liabilities	450.66	525.13
(c) Provisions	0.54	14.47
<b>Total current liabilities</b>	<b>1,340.09</b>	<b>2,095.47</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>794.03</b>	<b>1,335.07</b>

For and on behalf of Board of Directors

Place: Secunderabad  
Date: May 28, 2025



D.K. 15

Devender Kumar Agarwal  
Managing Director



Registered Office :

Surya Towers, 6th Floor, 105, S.P. Road,  
Secunderabad - 500 003, Telangana, India.

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CIN No. L17121TG2013PLC086564



# AANANDALAKSHMI SPINNING MILLS LIMITED

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2025

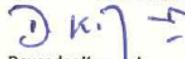
(Amount in ₹ in Lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations	147.11	43.24	5.87	254.14	209.54
II.	Other income	149.89	9.16	44.93	177.63	464.39
III.	<b>Total Income (I+II)</b>	<b>297.00</b>	<b>52.40</b>	<b>50.80</b>	<b>431.77</b>	<b>673.93</b>
IV.	<b>Expenses</b>					
	Cost of plots sold	5.51	5.70	2.86	15.99	9.98
	Trading Goods Purchased (Cotton Lint)	-	-	-	-	7.12
	Change in inventories of finished goods, stock in trade and Work in Progress	0.71	-	(1.77)	0.71	(7.12)
	Employee benefit Expenses	0.57	8.56	3.69	26.12	13.37
	Finance costs	-	-	-	0.04	-
	Depreciation and amortisation expenses	2.56	2.68	-	10.59	11.85
	Other expenses	16.24	6.20	0.63	39.98	44.36
	<b>Total Expenses (IV)</b>	<b>25.59</b>	<b>23.14</b>	<b>5.41</b>	<b>93.43</b>	<b>79.56</b>
V.	<b>Profit/ (Loss) from Continuing Operations before exceptional items and tax (III-IV)</b>	<b>271.41</b>	<b>29.26</b>	<b>45.39</b>	<b>338.34</b>	<b>594.37</b>
	Add: Exceptional Income	-	-	-	-	90.98
VI.	<b>Profit/ (Loss) from Continuing Operations before tax</b>	<b>271.41</b>	<b>29.26</b>	<b>45.39</b>	<b>338.34</b>	<b>685.35</b>
VII.	<b>Tax expense:</b>					
	Current tax	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-
	Tax Related to earlier years	-	-	-	-	-
	Deferred tax	-	-	-	-	-
VIII.	<b>Profit/(Loss) from Continuing operations</b>	<b>271.41</b>	<b>29.26</b>	<b>45.39</b>	<b>338.34</b>	<b>685.35</b>
IX.	<b>Profit/ (Loss) from Discontinued Operations before exceptional items and tax</b>	<b>70.81</b>	<b>(47.04)</b>	<b>(183.53)</b>	<b>(27.94)</b>	<b>(277.12)</b>
	Add: Exceptional Income	-	-	-	-	-
	Less: Tax Expense on Dis Continued operations	1.80	-	-	1.80	-
X.	<b>Profit/(Loss) from Dis Continued operations</b>	<b>69.01</b>	<b>(47.04)</b>	<b>(183.53)</b>	<b>(29.74)</b>	<b>(277.12)</b>
XII.	<b>Profit / (Loss) for the period ( VIII+X )</b>	<b>340.42</b>	<b>(17.78)</b>	<b>(138.14)</b>	<b>308.60</b>	<b>408.23</b>
XIII.	<b>Other Comprehensive Income</b>					
	(i) Items that will be reclassified to the profit or loss	-	-	-	-	-
	(ii) Income tax on items that will be reclassified to the profit or loss	-	-	-	-	-
	(i) Items that will not be reclassified to the profit or loss	-	-	-	-	-
	a) Remeasurement of Defined employee benefit plans	-	-	-	-	-
	(ii) Income tax on items that will not be reclassified to the profit or loss	-	-	-	-	-
XIV.	<b>Total Other Comprehensive Income (net of taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV.	<b>Total Comprehensive Income</b>	<b>340.42</b>	<b>(17.78)</b>	<b>(138.14)</b>	<b>308.60</b>	<b>408.23</b>
	<b>Earnings per Equity Share (of face value of ₹ 10 each) (not annualised except for the year end) (in ₹)</b>					
XVI.	<b>Continuing Operations</b>					
	Basic and Diluted	7.76	0.84	1.30	9.67	19.59
XVII.	<b>Discontinued Operations</b>					
	Basic and Diluted	1.97	(1.34)	(5.24)	(0.85)	(7.92)
XVIII.	<b>Continuing and discontinued Operations</b>					
	Basic and Diluted	9.73	(0.51)	(3.95)	8.82	11.67
XIX.	Paid up Equity Share Capital (Equity Shares of face value of ₹ 10 each)	349.93	349.93	349.93	349.93	349.93
XX.	Total Reserves excluding Revaluation Reserves				(1,885.26)	(2,193.87)

Place: Secunderabad  
Date: May 28, 2025



For and on behalf of Board of Directors

  
Devender Kumar Agarwal  
Managing Director



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CIN No. L17121TG2013PLC086564



# AANANDALAKSHMI SPINNING MILLS LIMITED

AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR PERIOD ENDED MARCH 31, 2025

Sl. No.	Particulars	Amount in ₹ lakhs	
		As at March 31, 2025	As at March 31, 2024
I.	<b>Cash flow from operating activities:</b>		
	Profit before tax	310.40	408.23
	Add: Other Comprehensive Income	-	-
		310.40	408.23
	<b>Adjustment for non-cash transactions:</b>		
	Depreciation and amortization expenses	10.59	13.27
	Assets Discarded	-	13.50
	(Profit) / Loss on sale of fixed assets	(0.58)	(90.98)
	(Profit) / Loss on sale of Investments	-	-
	Bad debts Written Off / Recovered (Net)	21.16	163.34
	Debit balances Written off	-	-
	Inventory Written off	-	3.01
	Fair value gain/ (Loss) on Investments (Net)	-	-
	Sundry Credit balances written back	(90.79)	(19.02)
	Government Grant Income	-	-
	Provision for Expected Credit Loss	-	-
	Adjustments relating to earlier years	-	(42.13)
		250.78	449.22
	<b>Adjustment for investing and financing activities:</b>		
	Dividend received	-	-
	Interest paid on borrowings (Net)	84.15	71.43
		84.15	71.43
	<b>Adjustment for changes in working capital:</b>		
	Decrease / (increase) in inventories	(76.59)	(84.79)
	Decrease / (increase) in trade receivables	229.05	(342.41)
	Decrease / (increase) Other non current financial assets	21.96	38.86
	Decrease / (increase) Other current financial assets	324.95	(408.92)
	Decrease / (increase) in other current assets	5.40	235.40
	(Decrease) / Increase in trade payables	0.29	(89.49)
	(Decrease) / Increase in other current financial liabilities	(74.97)	(50.00)
	(Decrease) / Increase in other non current liabilities	-	163.53
	(Decrease) / Increase in other current liabilities	(74.48)	271.23
	(Decrease) / Increase in short term provisions	(13.92)	-
		341.69	(266.59)
	<b>Cash generated from operations</b>	676.62	254.06
	Less: Direct taxes paid (net of refunds)	15.84	(0.53)
	<b>Net cash flow from operating activities (I)</b>	692.46	253.53
II.	<b>Cash flows from investing activities</b>		
	Purchase of fixed assets, including CWIP	-	(185.92)
	Proceeds from Sale of fixed assets	2.01	301.45
	<b>Net cash flow from/ (used in) investing activities (II)</b>	2.01	115.53
III.	<b>Cash flows from financing activities</b>		
	Interest paid for the year (Net)	(19.57)	(71.43)
	Proceeds from Loans and Borrowings	27.03	-
	Repayments of Loans and other borrowings	(687.40)	(297.28)
	<b>Net cash flow (used in) financing activities (III)</b>	(679.94)	(368.71)
IV.	<b>Net (decrease)/increase in cash and cash equivalents (I + II + III)</b>	14.53	0.35
	Cash and cash equivalents at the beginning of the year	5.59	5.24
V.	<b>Cash and cash equivalents at the end of the year</b>	20.12	5.59
VI.	<b>Components of cash and cash equivalents:</b>		
	Cash on Hand	3.51	0.75
	With banks:	-	-
	On Cash Credit Account	16.61	4.84
	<b>Total cash and cash equivalents</b>	20.12	5.59

Note: This statement has been prepared considering both continuing and Discontinuing Operations

For and on behalf of Board of Directors

  
Devender Kumar Agarwal  
Managing Director

Place: Secunderabad  
Date: May 28, 2025



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# AANANDALAKSHMI SPINNING MILLS LIMITED

## NOTES:

01. Though, the Company has accumulated losses of ₹ 3,449.58 lakhs as at March 31, 2025, and also current liabilities are in excess of Current assets, Considering the market value of its new activity the Financial Statements are prepared on a going concern basis.
02. These financial results have been prepared in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015, prescribed under section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
03. Accounting Policies declared by the Company in Annual accounts for the year ended March 31, 2024, have been consistently followed.
04. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 28, 2025.
05. Pursuant to a resolution passed at their meeting held on August 13, 2020, the Board of Directors have resolved to discontinue the operations of its spinning division with effect from September 22, 2020, as the Division has become unviable due to Continued cash losses. The Board of Directors have also resolved to dispose the non – current assets of the said division.

Accordingly, these non – current assets have been classified as assets held for sale as at March 31, 2025 and the financial performance of Spinning division has been presented as discontinued operations in the Statement of Profit and Loss for the Nine months ended December 31, 2024, and in accordance with the provisions of Ind As 105 – Non -current of the division are presented as Assets Held for Sale of Discontinued Operations.

## Results of Spinning division:

Particulars	Amount in ₹ Lakhs				
	Quarter ended			Year ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
<b>Income:</b>					
Revenue from operations	--	--	--	--	--
Other income	90.79	(21.39)	17.10	91.29	3.34
<b>Total</b>	<b>90.79</b>	<b>(21.39)</b>	<b>17.10</b>	<b>91.29</b>	<b>3.34</b>
<b>Expenditure:</b>					
Finance Costs	21.85	22.35	27.69	91.18	77.24
Depreciation and amortisation	--	--	2.80	--	1.42
Other expenses	(1.87)	3.30	170.14	28.05	201.80
<b>Total</b>	<b>19.98</b>	<b>25.65</b>	<b>200.63</b>	<b>119.23</b>	<b>280.46</b>
Profit /(Loss) for period /year before Tax	70.81	(47.04)	(183.53)	(27.94)	(277.12)
Tax Expenses	(1.80)	--	--	(1.80)	--
Profit /(Loss) for period /year after tax	69.01	(47.04)	(183.53)	(29.74)	(277.12)



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# AANANDALAKSHMI SPINNING MILLS LIMITED

## Non-Current Assets held for sale as at March 31, 2025:

### Assets:

#### Non-Current assets

Property, plant, and equipment 19.10

**Assets held for sale directly related to the disposal 19.10**

06. The Chief Operating Decision Maker reviews business performance at overall Company level as one segment. Therefore, Segment Reporting as per Ind – AS 108 is not applicable to the Company.
07. Comparative figures have been re-arranged wherever necessary to make them comparable with those of Current period, without any fiscal impact on the results.
08. The figures for the fourth quarter of the current financial year and for the previous financial year are the balancing the figures of audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial years respectively.



Place: Secunderabad  
Date: May 28, 2025

For and on behalf of the Board of Directors

Devender Kumar Agarwal  
Managing Director



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# AANANDALAKSHMI SPINNING MILLS LIMITED

## ANNEXURE I

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025</b> <b>[Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]</b>				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	523.06	523.06
	2	Total Expenditure	212.67	215.36
	3	Net Profit/(Loss)	308.61	305.92
	4	Earnings Per Share	8.82	8.74
	5	Total Assets	794.03	794.03
	6	Total Liabilities	2,329.36	2,332.05
	7	Net Worth	(1,535.33)	(1,538.02)
	8	Any other financial item(s) (as felt appropriate by the management)	NA	NA
<b>Note: This statement has been prepared by considering both continuing and discontinued operations.</b>				
II.	<b>Audit Qualification (each audit qualification separately):</b>			
	<b>a. Details of Audit Qualification:</b>			
	<b>Qualification are quantified:</b>			
	1. No Provision is made in the books of accounts for the interest payable on the outstanding unpaid statutory dues of Tax Deducted at Source upto the date to the extent of ₹ 2.69 Lakhs.			
	<b>Qualification are not quantified:</b>			
	1. As of March 31, 2025 the company has certain long pending payables aggregating to ₹ 58.59 lakhs of which the period of limitation is already expired as per the Limitation Act 1963. In the absence of sufficient evidence, we are unable to determine whether any adjustments required to be made to the accompanying financial statements in respect of the said payables.			
	<b>b. Type of Audit Qualification:</b> Qualified Opinion			
	<b>c. Frequency of Qualification:</b> Repetitive from the Four years.			
	<b>d. For Audit Qualification(s) where the impact is quantified by the auditor,</b>			
	<b>Management's Views:</b> Management considered above qualifications			

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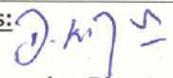
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# AANANDALAKSHMI SPINNING MILLS LIMITED

	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <ul style="list-style-type: none"><li>(i) Management's estimation on the impact of audit qualification:</li><li>(ii) If management is unable to estimate the impact, reasons for the same:</li><li>(iii) Auditors' Comments on (i) or (ii) above:</li></ul>
III.	<p><b>Signatories:</b></p> <ul style="list-style-type: none"><li>• Managing Director </li><li>• Audit Committee Chairman </li><li>• Statutory Auditor </li></ul> <p> </p> <p>Place: Hyderabad Date: May 28, 2025</p>

Independent Auditor's Report on the Quarterly and year-to-date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

**TO THE BOARD OF DIRECTORS OF ANANDALAKSHMI SPINNING MILLS LIMITED**

**Report on the audit of the Financial Results**

**Qualified Opinion:**

We have audited the accompanying standalone quarterly results of **ANANDALAKSHMI SPINNING MILLS LIMITED** (the "Company") for the quarter ended 31st March 2025 and the year-to-date results for the period 1st April 2024 to 31st March 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2025, as well as the year to results for the period from 1st April 2024 to 31st March 2025.

**Basis for Qualified Opinion:**

- i. No provision is made in the books of account for the interest payable on outstanding unpaid statutory dues of Tax deducted at source up to the date to an extent of ₹ 2.69 lakhs.
- ii. As of March 31, 2025, the company has certain long pending payables aggregating to ₹ 58.59 lakhs of which the period of limitation is already expired as per the Limitation Act, 1963. In the absence of sufficient evidence, we are unable to determine whether any adjustments required to be made to the accompanying financial statements in respect of the said Payables.



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

**Management's Responsibilities for the Financial Results:**

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down on Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

**Auditor's Responsibilities for the Audit of the Financial Results:**

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

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

- i. Identify and assess the risks of material misstatement of the statement, 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.



- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results 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.
- v. Evaluate the overall presentation, structure, and content of the statement, including the disclosures, and whether the statement represents 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.

**Other Matter:**

The results for the Quarter ended 31st March 2025 and Quarter ended 31st March 2024, are the balancing figures of audited figures in respect of the full financial years and the unaudited published figures up to the third quarter of the relevant financial years which were subjected to limited review by us.

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for K S. Rao & CO;  
Chartered Accountants  
Firm's Registration Number: 003109S

  
(V. VENKATESWARA RAO)  
Partner

Place : Hyderabad  
Date : May 28, 2025

Membership Number: 219290  
UDIN:25219290BMJBMS6782