

Independent Auditor's Report on the Restated Statement of Assets and Liabilities as on 30th June 2025, 31st March 2025, 2024 and 2023, Restated Statement of Profit and Loss and Restated Statement of Cash Flows for each of the period ended on 30th June 2025 and financial year ended 31st March 2025, 2024 and 2023 of Admach Systems Limited (Formerly known as Admach Systems Private Limited), (collectively, the "Restated Summary Statements")

To,
The Board of Directors,
Admach Systems Limited (Formerly known as Admach Systems Private Limited)
SURVEY NO 122, VILLAGE NANDOSHI,
OFF PUNE SINHAGAD ROAD,
Khadakwasla R.S., Pune,
Pune City, Maharashtra,
India, 411024

Dear Sir/Ma'am

1. We have examined the attached Restated Financial Information of Admach Systems Limited (Formerly known as Admach Systems Private Limited) (the "Company" or the "Issuer"), comprising the Restated Statement of Assets and Liabilities as at June 30, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 the Restated Statements of Profit and Loss, the Restated Cash Flow Statement for the period ended June 30, 2025 and financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 the Summary Statement of Significant Accounting Policies, and other explanatory information (collectively, the "Restated Financial Information"), as approved by the Board of Directors of the Company at their meeting held on November 22, 2025 for the purpose of inclusion in the Red Herring Prospectus /Prospectus prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("IPO").

These restated Summary Statement have been prepared in terms of the requirements of:

- a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act")
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and
 - c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").
2. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Red Herring Prospectus /Prospectus to be filed with Securities and Exchange Board of India, Registrar of Companies, Mumbai and the SME Platform of BSE Limited (BSE SME) in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company on the basis of preparation stated in Annexure 4 to the Restated Financial Information. The Board of Directors' responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The Board of Directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.



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📍 **Ahmedabad Branch**
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📍 **Mumbai Branch**
119, Plot No. 7, Near F M Banquets,
Udyog Nagar, Goregaon West,
Mumbai - 400104.

3. We have examined such Restated Financial Information taking into consideration:
- The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated 19 April, 2025 in connection with the proposed IPO of equity shares of the Issuer;
 - The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
 - The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
4. These Restated Financial Information have been compiled by the management from: -
- Audited financial statements of the company as at and for June 30, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 prepared in accordance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts Rules), 2014, which has been approved by the Board of Directors at their meeting held on 22 November, 2025, 14 July, 2025, 14 September, 2024 and 19 September, 2023 respectively.
5. We have audited the financial statements of the Company for the period ended June 30, 2025 and financial year ended March 31, 2025 prepared by the Company in accordance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts Rules), 2014 for the limited purpose of complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the "Peer Review Board" of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report dated 22 November, 2025 and 14 July, 2025 for the financial statements to the Board of Directors who have approved these in their meeting held on 22 November, 2025 and 14 July, 2025 respectively.
6. For the purpose of our examination, we have relied on:
- Auditors' Report issued by us dated 22 November, 2025 on Special Purpose Interim Financial Statements of the Company as at and for the period ended on June 30, 2025 and Auditors' Report issued by us dated 14 July, 2025 and 14 September, 2024 on the IGAAP financial statements of the Company as at and for the year ended on March 31, 2025 and March 31, 2024 respectively as referred in paragraph 4 and 5 above.
 - Auditors' Report issued by the previous auditor S.R. Patil & Associates on 19 September 2023 on the financial statements of the company as at and for the year ended March 31, 2023 as referred in Paragraph 4(a) above.



7. Based on our examination and according to the information and explanations given to us, we report that:
- a. The **"Restated Summary Statement of Assets and Liabilities"** as set out in **Annexure 1** to this report, of the Company as at and for the period ended on June 30, 2025 and financial year March 31, 2025, March 31, 2024 and March 31, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure 4 to this Report.
 - b. The **"Restated Summary Statement of Profit and Loss"** as set out in **Annexure 2** to this report, of the Company as at and for the period ended on June 30, 2025 and financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure 4 to this Report.
 - c. The **"Restated Summary Statement of Cash Flow"** as set out in **Annexure 3** to this report, of the Company as at and for the period ended on June 30, 2025 and financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Cash Flow have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure 4 to this Report.
 - d. The Restated Summary Statement have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
 - e. The Restated Summary Statements have been made after incorporating adjustments for prior period and other material amounts in the respective financial years to which they relate, if any and there are no qualifications which require adjustments;
 - f. Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;
 - g. There were no qualifications in the Audit Reports issued by the Statutory Auditors as at and for the period ended on June 30, 2025 and financial year ended March 31, 2025, March 31, 2024 and March 31, 2023, which would require adjustments in this Restated Financial Statements of the Company;



- h. Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Policies and Notes to Accounts as set out in **Annexure 4** to this report;
 - i. There was no change in accounting policies, which needs to be adjusted in the Restated Summary Statements.
 - j. There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Statements;
 - k. The Company has not declared dividend during the year.
8. We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company as at and for the period ended June 30, 2025 and financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 proposed to be included in the Red Herring Prospectus /Prospectus.

Annexure of Restated Financial Statements of the Company: -

- a. Restated Summary Statement of Assets and Liabilities in Annexure 1;
- b. Restated Summary Statement of Profit and Loss in Annexure 2;
- c. Restated Summary Statement of Cash Flows in Annexure 3
- d. Significant Accounting Policies and Notes to Accounts as restated in Annexure 4;
- e. Reconciliation of Restated Profit and Loss as appearing in Annexure 4H(a) to this report.
- f. Reconciliation of Restated Equity/Net worth as appearing in Annexure 4H(b) to this report.
- g. Details of Share Capital as Restated appearing in Annexure 5 to this report;
- h. Details of Reserves and Surplus as Restated appearing in Annexure 6 to this report;
- i. Details of Long Term/Short Term Borrowings as Restated appearing in Annexure 7 to this report;
- j. Details of Statement regarding Loan from Bank (Secured and Unsecured) as Restated appearing in Annexure 7.1 to this report;
- k. Details of Statement of Provisions as Restated appearing in Annexure 8 to this report;
- l. Details of Statement of Provisions as Restated appearing in Annexure 8.1 to this report;



- m. Details of Trade Payables as Restated appearing in Annexure 9 to this report;
- n. Details of Ageing Schedule of Trade Payables as Restated appearing in Annexure 9.1 to this report;
- o. Details of Other Current Liabilities as Restated appearing in Annexure 10 to this report;
- p. Details of Property, Plant and Equipment (tangible assets) as Restated appearing in Annexure 11 to this report;
- q. Details of Property, Plant and Equipment (Capital Work In Progress) as Restated appearing in Annexure 11A to this report;
- r. Details of Loans and Advances as Restated appearing in Annexure 13 to this report;
- s. Details of Other Current Assets as Restated appearing in Annexure 14 to this report;
- t. Details of Deferred Tax Assets/Liabilities (Net) as Restated appearing in Annexure 12 to this report;
- u. Details of Statement of Inventories as Restated appearing in Annexure 15 to this report;
- v. Details of Trade Receivables as Restated appearing in Annexure 16 to this report;
- w. Details of Statement of Cash and Bank Balances as Restated appearing in Annexure 17 to this report;
- x. Details of Revenue from operations as Restated appearing in Annexure 18 to this report;
- y. Details of Other Income as Restated appearing in Annexure 19 to this report;
- z. Details of Change in Inventory of Finished Goods, Stock In Trade and WIP as restated appearing in Annexure 20 to this report;
- aa. Details of Employee Benefit Expense as restated appearing in Annexure 21 to this report;
- bb. Details of Finance Cost as restated appearing in Annexure 22 to this report;
- cc. Details of Other Expense as restated appearing in Annexure 23 to this report;
- dd. Details of Accounting and other ratios as restated appearing in Annexure 24 to this report;
- ee. Details of statement of Capitalization as restated appearing in Annexure 25 to this report;
- ff. Statement of Tax Shelter as Restated appearing in Annexure 26 to this report;



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- gg. Details of Additional notes as restated appearing in Annexure 27 to this report;
- hh. Details of Ratios as restated appearing in Annexure 28 to this report;
- ii. Details of Expenditure on Corporate Social Responsibility as restated appearing in Annexure 29 to this report;
- gg. Details of Related Parties Transactions as Restated appearing in Annexure 30 to this report;

9. We, **M/s. Doshi Doshi & Co**, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "**Peer Review Board**" of the ICAI which is valid till January 31, 2026.
10. The Restated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the audited financial statements mentioned in paragraph 4 above.
11. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
12. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
13. Our report is intended solely for use of the Board of Directors for inclusion in the Red Herring Prospectus /Prospectus to be filed with Securities and Exchange Board of India, SME Platform of BSE Limited (BSE SME) and Registrar of Companies, Mumbai in connection with the proposed IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For **Doshi Doshi & Co**,
Chartered Accountants

Firm's Registration Number – 153683W

C. R. Doshi

Chintan R. Doshi

Partner

Membership Number - 158931

UDIN: 25158931BMIGPT1422



Place: Ahmedabad

Date: 22 November, 2025

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Admach Systems Limited (Formerly known as Admach Systems Private Limited)

CIN: U29299PN2008PLC131530

SURVEY NO 122, VILLAGE NANDOSHI, OFF PUNE SINHAGAD ROAD,
Khadakwasla R.S., Pune, Pune City, Maharashtra, India, 411024

Annexure 1: Restated Summary Statement of Assets and Liabilities

(Amount in Lakhs)

Particulars	Annexure	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Equity and Liabilities					
Shareholders' Funds					
Share Capital	5	499.02	499.02	200.00	125.00
Reserves and Surplus	6	2,005.29	1,703.57	372.88	113.08
Total Equity		2,504.31	2,202.59	572.88	238.08
Non-Current Liabilities					
Long-Term Borrowings	7	-	-	319.42	413.97
Long-Term Provisions	8	17.56	17.19	13.73	9.95
Total Non- Current Liabilities		17.56	17.19	333.15	423.92
Current liabilities					
Short-term borrowings	7	1,015.33	1,065.76	1,239.80	430.68
Trade payables	9				
i) Total outstanding dues of micro enterprise and small enterprise		232.75	405.02	293.47	36.26
ii) Total outstanding dues other than micro enterprise and small enterprise		1,338.84	1,222.69	752.91	300.22
Other current liabilities	10	597.14	461.29	273.08	542.57
Short-term provisions	8	316.49	215.12	112.91	7.33
Total Current Liabilities		3,500.55	3,369.88	2,672.17	1,317.06
TOTAL EQUITY & LIABILITIES		6,022.42	5,589.66	3,578.20	1,979.06
Assets					
Non-Current Assets					
Property, Plant and Equipment					
Property, Plant and Equipment	11	428.91	438.66	127.25	94.27
Capital Work In Progress	11A	19.03	14.52	-	32.27
Deferred Tax Assets (Net)	12	4.31	3.28	5.21	4.70
Long-Term Loans and Advances	13	-	-	153.84	357.66
Other Non-Current Assets	14	1.28	0.35	12.40	0.21
Total Non-Current Assets		453.53	456.81	298.70	489.11
Current Assets					
Inventories	15	2,523.84	2,732.56	2,634.07	1,109.92
Trade Receivables	16	2,522.52	1,837.44	481.78	196.76
Cash and Cash Equivalents	17	125.66	140.52	11.88	12.76
Short-Term Loans and Advances	13	352.82	376.29	147.12	161.21
Other Current Assets	14	44.05	46.04	4.65	9.29
Total Current Assets		5,568.89	5,132.85	3,279.50	1,489.95
TOTAL ASSETS		6,022.42	5,589.66	3,578.20	1,979.06

Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information in Annexure 4.
as per our report of even date attached

For Doshi Doshi & Co
Chartered Accountants
Firm Registration No. 153683W



Chintan Doshi
Partner
Membership No. : 158931



Place : Ahmedabad
Date : 22 November, 2025

For and on behalf of the Board of Directors of
Admach Systems Limited

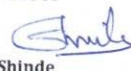


Ajay Longani
Managing Director
DIN : 01974794

Aniruddha Deshmukh
Company Secretary
Membership No.: ACS 67959
Place : Pune
Date : 22 November, 2025



Mahesh Longani
Director
DIN : 10716385



Shivdas Shinde
CFO
PAN : ELVPS1023P
Place : Pune
Date : 22 November, 2025



Admach Systems Limited (Formerly known as Admach Systems Private Limited)
CIN: U29299PN2008PLC131530
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Annexure 2: Restated Summary Statement of Profit and Loss

(Amount in Lakhs)


Particulars	Annexure	For period ended 30th June, 2025	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Revenue					
Revenue from operations	18	2,304.10	5,335.82	1,968.24	1,310.48
Other income	19	2.02	15.77	11.67	7.95
Total Income		2,306.12	5,351.59	1,979.91	1,318.43
Expenses					
Cost of materials consumed	20	1,213.11	3,281.01	1,994.65	1,089.12
Changes in inventories of Finished Goods, WIP and Traded Goods	20A	465.74	379.76 -	1,098.60 -	192.36
Employee Benefits Expense	21	85.77	317.53	262.04	220.74
Finance Costs	22	27.67	169.93	176.30	85.10
Depreciation and amortisation Expense	11	19.80	61.85	16.99	13.89
Other Expenses	23	90.85	326.61	181.13	93.15
Total Expenses		1,902.94	4,536.69	1,532.51	1,309.64
PROFIT BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX		403.18	814.90	447.39	8.79
Exceptional/Prior Period Items		-	-	-	-
PROFIT BEFORE TAX		403.18	814.90	447.39	8.79
Tax Expense					
Current tax		102.50	203.16	113.10	4.88
Deferred tax (credit)/charge		1.03	1.93 -	0.51 -	5.79
Total Tax Expenses		101.47	205.09	112.59 -	0.91
Profit for the period / year		301.71	609.81	334.81	9.70
Earnings per equity share of Rs. 10/- each (in Rs.)					
a) Basic/Diluted EPS	25	6.05	12.57	7.45	0.22
b) Adjusted/Diluted EPS	25	6.05	12.57	7.45	0.22

Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 4

As per our report of even date attached

For Doshi Doshi & Co
Chartered Accountants
Firm Registration No. 153683W

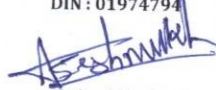

Chintan Doshi
Partner
Membership No. : 158931




Place : Ahmedabad
Date : 22 November, 2025

**For and on behalf of the Board of Directors of
Admach Systems Limited**


Ajay Longani
Managing Director
DIN : 01974794


Aniruddha Deshmukh
Company Secretary
Membership No.: ACS 67959
Place : Pune
Date : 22 November, 2025


Mahesh Longani
Director
DIN : 10716385


Shivdas Shinde
CFO
PAN : ELVPS1023P
Place : Pune
Date : 22 November, 2025



(Amount in Lakhs)

Particulars	For period ended 30th June, 2025	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
A. Cash flow from operating activities				
Profit before tax, as restated	403.18	814.90	447.39	8.79
Adjustments for :				
Depreciation and amortisation expense	19.80	61.85	16.99	13.89
Provision for Gratuity	0.68	3.57	3.29	10.96
Finance costs	27.67	169.93	176.30	85.10
Interest & Dividend income	0.35	9.17	11.67	4.95
Operating profit before working capital changes	450.98	1,041.08	632.30	113.80
Changes in working capital:				
(Increase) / decrease Inventories	208.72	98.49	1,524.15	238.04
(Increase) / decrease in Trade Receivables	685.08	1,355.66	285.02	54.26
(Increase) / decrease in Other Current Assets	1.99	41.38	4.64	2.46
(Increase) / decrease in Other Non-Current Assets	0.94	12.05	12.19	-
(Increase) / decrease in Short term Loans and Advances	24.02	180.75	52.39	0.37
Increase / (decrease) in Trade Payables	56.12	581.33	709.90	334.56
Increase / (decrease) in Other Current Liabilities	135.85	188.21	269.49	299.06
Increase / (decrease) in Short Term Provision	1.37	11.59	3.18	0.39
Cash generated from / (utilised in) operations	30.00	157.99	793.22	216.45
Less : Income tax paid	0.07	112.66	5.29	5.74
Net cash flow generated from/ (utilised in) operating activities (A)	29.93	45.33	798.51	222.19
B. Cash flow from investing activities				
Net (Purchase) on property, plant and equipment, Intangible assets	14.56	387.78	17.69	37.69
Redemption / (Investment) of Fixed Deposits / Margin Money	47.52	105.42	265.40	339.55
Interest and Dividend Received	0.35	9.17	11.67	4.95
Net cash flow utilised in investing activities (B)	33.31	273.20	259.37	372.29
C. Cash flow from financing activities				
(Repayment) from Short Term Borrowings	50.43	174.04	79.17	-
(Repayment) from Long Term Borrowings	-	319.43	94.55	20.00
Proceeds from Short Term Borrowings	-	-	888.28	255.47
Proceeds from Long Term Borrowings	-	-	-	413.97
Proceeds from issue of Share capital	-	1,019.91	-	29.19
Interest/Finance Charges Paid	27.67	169.93	176.30	85.10
Net cash flow generated from/ (utilised in) financing activities (C)	78.10	356.51	538.26	593.53
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	14.86	128.64	0.88	0.95
Cash and cash equivalents at the beginning of the year	140.52	11.88	12.76	13.71
Cash and cash equivalents at the end of the year	125.66	140.52	11.88	12.76

Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 1, 2 and 4

The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013

For Doshi Doshi & Co
Chartered Accountants
Firm Registration No. 153683W

Chintan Doshi
Chintan Doshi

Partner
Membership No. : 158931



Place : Ahmedabad
Date : 22 November, 2025

For and on behalf of the Board of Directors of
Admach Systems Limited

Ajay Longani
Ajay Longani

Managing Director
DIN : 01974794

Amiruddha Deshmukh
Amiruddha Deshmukh

Company Secretary
Membership No.: ACS 67959

Place : Pune
Date : 22 November, 2025

Mahesh Longani
Mahesh Longani

Director
DIN : 10716385

Shivdas Shinde
Shivdas Shinde

CFO
PAN : ELVPS1023P

Place : Pune
Date : 22 November, 2025



Admach Systems Limited (Formerly known as Admach Systems Private Limited)

CIN: U29299PN2008PLC131530

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Annexure 4: Statement of Notes to the Restated Financial Information

A. Background of the Company

Admach Systems Limited ("the Company") formerly known as 'Admach Systems Private Limited' was incorporated on 29th February, 2008. Company primary business consist of providing Machine Designing and Machine Building services for the Engineering Industry in India and abroad Company areas of specialization are SPMs, Automation, Assembly Machines, Packaging Machines, Product Design and Robotic Material Handling Systems.

B SIGNIFICANT ACCOUNTING POLICIES

a. BASIS OF PREPARATION

The restated summary statement of assets and liabilities of the Company for the period/year ended on June 30, 2025, March 31, 2025, March 31, 2024 & March 31, 2023 and the related restated summary statement of profits and loss and cash flows for the period/year ended on June 30, 2025, March 31, 2025, March 31, 2024 & March 31, 2023 (herein collectively referred to as ("Restated Summary Statements") have been compiled by the management from the audited Standalone Financial Statements for the period/year ended on June 30, 2025, March 31, 2025, March 31, 2024 & March 31, 2023. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The Restated Financial Statements are prepared and presented under the historical cost convention and evaluated on a going-concern basis using the accrual system of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP) and the requirements of the Companies Act, including the Accounting Standards as prescribed by the Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of Companies (Accounts) Rules, 2014.

All assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in the Schedule III of the Companies Act, 2013.

b. USE OF ESTIMATES

The preparation of the financial statements is in conformity with Indian GAAP (Generally Accepted Accounting Principles) which requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities as on the date of the financial statements. The estimates and assumptions made and applied in preparing the financial statements are based upon management's best knowledge of current events and actions as on the date of financial statements. However, due to uncertainties attached to the assumptions and estimates made actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

c. REVENUE RECOGNITION:

(i) Revenue from sale of goods is recognised when significant risk and rewards of ownership of the goods have been passed to the buyer and it is reasonable to expect ultimate collection. Sale of goods is recognised net of GST and other taxes as the same is recovered from customers and passed on to the government.

(ii) Interest is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

(iii) Other items of income and expenses are recognised on accrual basis.

(iv) Income from export entitlement is recognised as on accrual basis.

d. FOREIGN CURRENCY TRANSACTIONS.

Initial recognition

Transactions in foreign currency are accounted for at exchange rates prevailing on the date of the transaction.

Measurement of foreign currency monetary items at Balance Sheet date

Foreign currency monetary items (other than derivative contracts) as at Balance Sheet date are restated at the year end rates.

Exchange difference

Exchange differences arising on settlement of monetary items are recognised as income or expense in the period in which they arise.

Exchange difference arising on restatement of foreign currency monetary items as at the year end being difference between exchange rate prevailing on initial recognition/subsequent restatement on reporting date and as at current reporting date is adjusted in the Statement of Profit & Loss for the respective year.

Any expense incurred in respect of Forward contracts entered into for the purpose of hedging is charged to the Statement of Profit and loss.



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Forward Exchange Contract

The Premium or discount arising at the inception of the Forward Exchange contracts entered into to hedge an existing asset/liability, is amortized as expense or income over the life of the contract. Exchange Differences on such contracts are recognised in the Statement of Profit and Loss in the reporting period in which the exchange rates change. Any Profit or Loss arising on cancellation or renewal of such a forward contract is recognized as income or expense in the period in which such cancellation or renewal is made.

The Foreign currency exposures that have not been hedged by a derivative instrument or otherwise are as per schedule 4 (E).

e. INVESTMENTS

Non-Current/ Long-term Investments are stated at cost. Provision is made for diminution in the value of the investments, if, in the opinion of the management, the same is considered to be other than temporary in nature. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

Current investments are carried at lower of cost and fair value determined on an individual basis. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

f. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(i) Tangible Assets

Property, plant and equipment are stated at historical cost less accumulated depreciation, and accumulated impairment loss, if any. Historical cost comprises of the purchase price including duties and non-refundable taxes, borrowing cost if capitalization criteria are met, directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management and initial estimate of decommissioning, restoring and similar liabilities.

Subsequent costs related to an item of property, plant and equipment are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are recognized in statement of profit and loss during the reporting period when they are incurred.

An item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gains or losses arising from de-recognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is de-recognized.

g. DEPRECIATION AND AMORTISATION

Depreciation is calculated using the Written Down Value method over their estimated useful lives. The estimates of useful lives of tangible assets are as prescribed by Schedule II of Companies Act, 2013.

h. INVENTORIES:

Inventories of traded goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is weighted average basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale.

i. IMPAIRMENT OF ASSETS:

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five years. For longer periods, a long term growth rate is calculated and applied to project future cash flows after the fifth year.

Impairment losses of continuing operations are recognised in the statement of profit and loss.



Sheet



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An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the Company estimates the asset's or cash-generating unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss.



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j. RETIREMENT BENEFITS:

(i) Short-term employee benefits

Short term employee benefits are recognised as an expense at the undiscounted amount in the statement of Profit and loss for the year which includes benefits like salary, wages, bonus and are recognised as expenses in the period in which the employee renders the related service

(ii) Post employment benefits:

Defined Contribution Plan

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognises contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre payment will lead to, for example, a reduction in future payment or a cash refund.

Defined benefit Plans

Unfunded Plan: The Company has a defined benefit plan for Post-employment benefit in the form of Gratuity.

Liability for the above defined benefit plan is provided on the basis of valuation, as at the Balance Sheet date, carried out by an independent actuary. The actuarial method used for measuring the liability is the Projected Unit Credit method.

Accumulated leave, which is expected to be utilised within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company recognises termination benefit as a liability and an expense when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the termination benefits fall due more than 12 months after the balance sheet date, they are measured at present value of future cash flows using the discount rate determined by reference to market yields at the balance sheet date on government bonds.

k. BORROWING COST

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, upto the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

l. EARNINGS PER SHARE:

The earnings in ascertaining the Company's EPS comprises the net profit after tax attributable to equity shareholders and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax attributable to Equity Shareholders (including the post tax effect of extra ordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period.

m. TAXATION:

Tax expense for the year comprising current tax & deferred tax are considered in determining the net profit for the year. Provision is made for current tax and based on tax liability computed in accordance with relevant tax laws applicable to the Company. Provision is made for deferred tax for all timing difference arising between taxable incomes & accounting income at currently enacted or substantively enacted tax rates, as the case may be. Deferred tax assets (other than in situation of unabsorbed depreciation and carry forward losses) are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date. Deferred tax assets, in situation of unabsorbed depreciation and carry forward losses under tax laws are recognised only to the extent that where is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be recognised. Deferred Tax Assets and Deferred Tax Liability are been offset wherever the Company has a legally enforceable right to set off current tax assets against current tax liability and where the Deferred Tax Asset and Deferred Tax Liability relate to Income taxes is levied by the same taxation authority.



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n. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

(i) Provisions

A provision is recognized when the Company has a present obligation as a result of past event, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

(ii) Contingent Liability

Contingent Liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

(ii) Contingent Assets

Contingent Assets are neither recognised nor disclosed in the financial statements.

o. SEGMENT REPORTING

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure.

As the primary business of the company consist of providing Machine Designing and Machine Building services for the Engineering Industry and Company manufacturing setup is only in India, Hence, there are no reporting requirement under business and geographical segment.

p. CASH & CASH EQUIVALENTS

Cash & cash equivalents comprise cash and cash on deposit with banks and corporations. The company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amount of cash to be cash equivalents.

q. LEASES

Leases where the Lessor effectively retains substantially all the risks and benefits of ownership of the Leased Asset, are classified as 'Operating Leases'. Lease rentals with respect to assets taken on 'Operating Lease' are charged to Statement of Profit and Loss on a straight line basis over the lease term.

Leases which effectively transfer to the Company substantially all the risks and benefits incidental to the ownership of the leased item are classified as 'Finance Lease'. Assets acquired on Finance Lease which substantially transfer all the risks and rewards of ownership to the Company are capitalized as assets by the Company at the lower of the fair value and the present value of the minimum lease payment and a liability is created for an equivalent amount. Lease rentals payable is apportioned between the liability and finance charge so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

r. Government Grants

Government grants / subsidies received towards specific fixed assets have been deducted from the gross value of the concerned fixed assets and grant / subsidies received during the year towards revenue expenses have been reduced from respective expenses.

Export benefits / incentives are accounted on accrual basis. Accordingly, estimated export benefits against exports affected during the year are taken into account as estimated incentives accrued till the end of the year. In case of License not revalidated after the date of expiry, the proportionate export benefit / incentive taken credit in earlier year(s) is written off in the year of expiry of License.



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C. Contingent liabilities and commitments

(i) Contingent liabilities

Particulars	(Amount in Lakhs)			
	For period ended 30th June, 2025	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Claims against the Company not acknowledged as debt				
Custom Duty saved on import of Capital Goods under EPCG Scheme	-	-	-	-
Bank Guarantees *	59.32	175.82	217.72	-
Indirect Tax Liability	-	-	-	-
Amount of Capital Commitments	-	-	-	-
Corporate Guarantee Given by Company	-	-	-	-
	59.32	175.82	217.72	-
Particulars	Amount ₹ (In Lakhs)			
Disputed Direct Tax Liabilities^	1.34			
Disputed Indirect Tax Liabilities	-			
Total	1.34			

*Bank Guarantees are issued against FD kept in lien in respect of the Party to whom the Guarantees have been given by the company.

^As per details available on the TRACES an aggregate outstanding amount of Rs. 133,610/- is determined to be paid from FY 2009-10 to FY 2025-26 against the company as default of on account of short deduction / payment of TDS and interest and penalty thereon u/s 201 and late filing fees u/s 234E of the Income Tax Act.

D. Earning & Expenditure in foreign currency on accrual basis

Particulars	(Amount in Lakhs)			
	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Foreign Currency Expenditure (Net off Remittance Charges)				
Earning	107.53	672.14	1.20	2.55
Purchase	34.20	515.85	5.80	0.35
Expenses	-	-	-	-

E. The year end foreign currency exposures that have not been hedged by a derivative instrument or otherwise are given below:

Particulars	(Amount in Lakhs)			
	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Foreign Currency Exposure that have not been Hedged by Derivative Instruments	178.94	326.27	0.73	0.73

F. Changes in Accounting Policies in the Periods/Years Covered In The Restated Financials

There is no change in significant accounting policies adopted by the Company.

G. Notes On Restatement Made In The Restated Financials

- 1) The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.
- 2) Contingent liabilities and commitments (to the extent not provided for) - A disclosure for a contingent liability is also made when there is a possible obligation that may, require an outflow of the Company's resources.
- 3) Figures have been rearranged and regrouped wherever practicable and considered necessary.
- 4) The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.
- 5) The balances of trade payables, trade receivables, loans and advances are unsecured and considered as good are subject to confirmations of respective parties concerned.
- 6) Realizations: In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets and loans and advances are approximately of the same value as stated.
- 7) Contractual liabilities: All other contractual liabilities connected with business operations of the Company have been appropriately provided for.
- 8) Amounts in the financial statements: Amounts in the financial statements are rounded off to nearest lakhs. Figures in brackets indicate negative values.



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Annexure 4: Statement of Notes to the Restated Financial Information

H. Restatement adjustments, Material regroupings and Non-adjusting items

(a) Impact of restatement adjustments

Below mentioned is the summary of results of restatement adjustments made to the audited financial statements of the respective period/years and its impact on profits.

Particulars	(Amount in Lakhs)			
	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Profit after tax as per audited financial statements	301.71	630.25	324.10	4.18
Adjustments to net profit as per audited financial statements				
Foreign Exchange Loss restated	-	1.31	-	1.31
Land writeoff (refer note b(iii) below)	-	18.46	18.46	-
Income Tax Provision (refer note (b)(iv) below)	-	0.61	5.78	0.94
Deferred Tax Liability / Assets Adjustments (refer note (b)(v) below)	-	3.90	1.97	5.89
Total adjustments	-	20.44	10.71	5.52
Restated profit after tax for the period/ years	301.71	609.81	334.81	9.70

(b) Reconciliation of restated Equity / Networth:

Particulars	(Amount in Lakhs)			
	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Equity / Networth as per Audited Financials	2508.52	2,206.81	556.65	232.55
Adjustment for:				
Adjustment of items pertaining to Statement of Profit and loss (Refer profit and loss reco adjustments)	-	20.44	10.71	5.53
Foreign Exchange restated	-	1.31	1.31	-
Land push back (refer note no. b(iii))	-	18.45	-	-
Income tax push to next year (refer note no. b(iv))	4.21	4.84	0.94	-
Deferred Tax Impact (refer note no. b(v))	-	3.92	5.89	-
Equity / Networth as Restated	2,504.31	2,202.59	572.88	238.08

Note:

A positive figures represents addition and figures in brackets represents deletion in the corresponding head in the audited financial statements for respective reporting periods to arrive at the restated numbers.

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.

(c) Explanatory notes for the restatement adjustments

- (i) The Amount relating to the Gratuity Income / Expenses have been adjusted in the year to which the same related to & under which head the same relates to.
- (ii) Land was originally purchased by Mr. Ajay Longani for his Proprietary concern viz. Admach systems. All the assets and liabilities of the said proprietary concern M/s Admach Systems were later taken over by the Company i.e Admach Systems Limited on 30 November 2009 in lieu of consideration of shares of M/s Advance Systems Limited to Mr. Ajay Longani via Business Transfer Agreement between M/s Admach Systems (Proprietary concern) and M/s Admach Systems Limited (Company).

On verification of Land title deed in March 2024, it was revealed that the ownership of land was not transferred in the name of Company. Hence, the land amount was written off in March 2024 in IGAAP. Company have not transfer the land as per records of registrar.

Further, in FY 2025, Company have started the process of transfer of land on Company name based on same business transfer agreement executed on 30 November 2009 in registrar, and said land transfer process is in progress. Hence, Company have recorded land in books of accounts in FY 2025, as the shares were already issued to Mr. Ajay Longani in consideration of land at the time of inception of company.

In RFS, the impact of Write off in FY 2024 and Write back in FY 2025 is nullified.

- (iii) The Company has provided Excess or Short Provision in the year in which the Income Tax Return has been filled for the respective financial year. But in the Restated Financial Information the company has provided Excess or Short Provision in the year to which it relates to.
- (iv) There is change in deferred tax assets / liabilities as per audited books of accounts and as per restated books for respective financial covered under the restated financial information and the same has been given effect in the year to which the same relates to.



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Annexure 5: Restated Statement of Share capital

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Authorised share capital				
Equity shares of Rs.10 each				
- Number of shares	1,00,00,000	1,00,00,000	50,00,000	15,00,000
- Amount in Rs.	1,000.00	1,000.00	500.00	150.00
	1,000.00	1,000.00	500.00	150.00
Issued, subscribed and fully paid up				
Equity shares of Rs.10 each				
- Number of shares	49,90,200	49,90,200	20,00,000	12,50,000
- Amount in Rs.	499.02	499.02	200.00	125.00
	499.02	499.02	200.00	125.00

Reconciliation of equity share capital

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Balance at the beginning of the period/year				
- Number of shares	49,90,200	20,00,000	12,50,000	2,08,075
- Amount in Rs.	499.02	200.00	125.00	20.81
Add: Shares issued during the period/year				
- Number of shares	-	4,95,100	-	2,91,925
- Amount in Rs.	-	49.51	-	29.19
Add: Bonus Shares issued during the period/year				
- Number of shares	-	24,95,100	7,50,000	7,50,000
- Amount in Rs.	-	249.51	75.00	75.00
Balance at the end of the period/year				
- Number of shares	49,90,200	49,90,200	20,00,000	12,50,000
- Amount in Rs.	499.02	499.02	200.00	125.00

Note: Terms / Rights attach to the Equity Shares

- 1 The Company has only equity shares having par value of Rs. 10 per share which is issued, subscribed and paid up. Each holder of equity share is entitled to 1 vote per share. Repayment of Capital : In event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company in proportion to the number of number of equity shares held by the shareholders.
- 2 The share capital of the Company was increased from 24,95,100 equity shares of Rs. 10 each to 49,90,200 Equity Shares of Rs. 10 each by issuing 24,95,100 fresh Equity Shares by performing a Bonus Issue by Capitalising Securities premium on October 28, 2024.
- 3 The Company issued 4,95,100 number of shares as on July 11,2024 at Rs. 206, at a premium of Rs. 196 through Private Placement. This brought an increase in the paid up Sh. Cap of Rs. 49,51,000 and increase in reserves amounting to Rs. 9,70,39,600.
- 4 The share capital of the Company was increased from 12,50,000 equity shares of Rs. 10 each to 20,00,000 Equity Shares of Rs. 10 each by issuing 7,50,000 fresh Equity Shares by performing a Bonus Issue by Capitalising Reserves on March 31, 2024.
- 5 The Company issued 2,50,000 number of shares on July 18,2022 at Rs. 10/- Face value to existing shareholder.
- 6 The share capital of the Company was increased from 2,50,000 equity shares of Rs. 10 each to 10,00,000 Equity Shares of Rs. 10 each by issuing 7,50,000 fresh Equity Shares by performing a Bonus Issue by Capitalising Reserves on June 30, 2022.
- 7 The Company issued 41,925 number of shares on June 29,2022 at Rs. 10/- Face value to existing shareholder.



Signature



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Shareholders holding more than 5% of the shares of the Company

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Equity shares of Rs.10 each				
Mr. Ajay Chamanlal Longani				
- Number of shares	34,50,586	34,50,586	19,60,000	12,25,000
- Percentage holding (%)	69.15%	69.15%	98.00%	98.00%

Particulars	Shares held by Promoters at the end of the year As at 30 June 2025		
	No of Shares	% of total Shares	% Change during the period
Mr. AJAY CHAMANLAL LONGANI	34,50,586	69.15%	0.00%
Mr. MAHESH CHAMANLAL LONGANI	33,830	0.68%	0.00%
Ms. SONAL MAHESH LONGANI	33,830	0.68%	0.00%
Ms. RAJNI AJAY LONGANI	67,660	1.36%	0.00%

Particulars	Shares held by Promoters at the end of the year As at 31 Mar 2025		
	No of Shares	% of total Shares	% Change during the period
Mr. AJAY CHAMANLAL LONGANI	34,50,586	69.15%	76.05%
Mr. MAHESH CHAMANLAL LONGANI	33,830	0.68%	100.00%
Ms. SONAL MAHESH LONGANI	33,830	0.68%	100.00%
Ms. RAJNI AJAY LONGANI	67,660	1.36%	69.15%

Particulars	Shares held by Promoters at the end of the year As at 31 March 2024		
	No of Shares	% of total Shares	% Change during the year
Mr. AJAY CHAMANLAL LONGANI	19,60,000	98.00%	60.00%
Mr. MAHESH CHAMANLAL LONGANI	-	0.00%	0.00%
Ms. SONAL MAHESH LONGANI	-	0.00%	0.00%
Ms. RAJNI AJAY LONGANI	40,000	2.00%	60.00%

Particulars	Shares held by Promoters at the end of the year As at 31 March 2023		
	No of Shares	% of total Shares	% Change during the year
Mr. AJAY CHAMANLAL LONGANI	12,25,000	98.00%	0.40%
Mr. MAHESH CHAMANLAL LONGANI	-	0.00%	0.00%
Ms. SONAL MAHESH LONGANI	-	0.00%	0.00%
Ms. RAJNI AJAY LONGANI	25,000	2.00%	-0.40%

(i) The Figures disclosed above are based on the summary statement of assets and liabilities of the company.

(ii) The above statement should be read with the restated statement of assets & liabilities, Restated statement of Profit & Loss, Restated statement of Cashflow, significant accounting policies & notes to restated summary statements as appearing in annexures 1, 2, 3 & 4 respectively.



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Admach Systems Limited (Formerly known as Admach Systems Private Limited)
CIN: U29299PN2008PLC131530
SURVEY NO 122, VILLAGE NANDOSHI, OFF PUNE SINHAGAD ROAD,
Khadakwasla R.S., Pune, Pune City, Maharashtra, India, 411024

Annexure 6: Restated Statement of Reserves and surplus

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
A. Share Premium				
Balance at the beginning of the year	720.89	-	-	-
Addition for the year	-	970.40	-	-
Less : Issue of Bonus Shares	-	249.51	-	-
Balance at the end of the year	720.89	720.89	-	-
B. Surplus in the Restated Summary Statement of Profit and Loss				
Balance at the beginning of the year	982.69	372.88	113.08	178.38
Less : Issue of Bonus Shares	-	-	75.00	75.00
Add : Transferred from the Restated Summary Statement of Profit and Loss	301.71	609.81	334.81	9.70
Balance at the end of the year	1,284.40	982.69	372.88	113.08
Total (A+B)	2,005.29	1,703.57	372.88	113.08

Note:

- 1 The Figures disclosed above are based on the summary statement of assets and liabilities of the company.
- 2 The above statement should be read with the restated statement of assets & liabilities, Restated statement of Profit & Loss, Restated statement of Cashflow, significant accounting policies & notes to restated summary statements as appearing in annexures 1, 2, 3 & 4 respectively.



Admach Systems Limited (Formerly known as Admach Systems Private Limited)
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Annexure 7: Restated Statement of Long-term / Short-term borrowings

(Amount in Lakhs)

Particulars	As at 30th June, 2025		As at 31st March, 2025		As at 31st March, 2024		As at 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
<u>Secured</u>								
<u>Working capital loans</u>								
(a) Cash Credit	-	1015.33	-	1,065.76	-	1,074.56	-	186.27
	-	1,015.33	-	1,065.76	-	1,074.56	-	186.27
<u>Unsecured</u>								
<u>Term Loans</u>								
(a) From Banks - Term Loans (Unsecured)	-	-	-	-	231.68	-	352.63	-
(b) From financial institution - Term loans (Unsecured)	-	-	-	-	252.98	-	305.76	-
(c) Current Maturity of Term Loans	-	-	-	-	165.24	165.24	244.41	244.41
	-	-	-	-	319.42	165.24	413.97	244.41
	-	1,015.33	-	1,065.76	319.42	1,239.80	413.97	430.68



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Annexure 7.1: Restated Statement of Details regarding Loan From Bank (Secured and Unsecured)

Short Term Borrowing

Sr No.	Lender	Nature of Facility	Loan / Limit	Outstanding as at 30th June, 2025	Rate of Interest/Margin	Repayment Terms	Security/ Principal terms and conditions
1	ICICI Bank Limited	Cash Credit Facility	1,100.00	1,015.33	Repo Rate + 3.00%	On Demand	Note No. 1(A)
2	ICICI Bank Limited	Bank Guarantee	900.00	-		On Demand	Note No. 2(A)
1	State Bank Of India	Cash Credit Facility	1,100.00	-	1.25% Above the EBLR	On Demand	Note No. 1(B)
2	State Bank Of India	Bank Guarantee	250.00	-		On Demand	Note No. 2(B)

Note 1 : Fund Based Facility

A ICICI Bank Limited

The Primary Security given against the cash credit facility include flat with the following details :

- 1) Hypothecation of all present and future stocks and book debts created out of bank finance
- 2) The collateral Security given against the cash credit facility include flat with the following details :
i) Flat no. 210, 2nd Floor, Wing D, Swagat Residency, S. No. 52, Hissa No. 34+37/A and 37/B, Kothrud, Pune. ii) Row House no. 7, Wing B, 1st and 2nd Floor, R K Prestige, S. No. 52, Hissa no. 32, Kothrud, Pune. iii) Row House no. 8, R K Prestige, S. No. 52, Hissa no. 32, Kothrud, Pune. iv) Shop no. 7, Ground Floor, Building type E, R K Prestige, S. No. 52, Hissa no. 36 & 40, Kothrud, Pune. v) Plot no. 01 & 02, New Gat no. 122, Old Gat no. 181, Nr Shivsmarak, Chowk, Sanaswadi Road, Pune.
- 3) Third Party Guarantee of: Mr. Ajay Longani 2) Mr. Mahesh Longani 3) Mrs. Rajni Longani 4) Mrs. Sonal Longani

B State Bank Of India

The Primary Security given against the cash credit facility include flat with the following details :

- 1) Hypothecation of all present and future stocks and book debts created out of bank finance
- 2) The collateral Security given against the cash credit facility include flat with the following details :
i) Flat no. 210, 2nd Floor, Swagat Residency, Kumbre, Kothrud, Pune. ii) House no. 7, 1st and 2nd floor, R K Prestige, Kothrud, Pune. iii) House no. 8, 1st and 2nd Floor, R K Prestige, Kothrud, Pune. iv) Shop no. 7, Ground Floor, R K Prestige, Kothrud, Pune. v) Factory land and Building, gat no. 122 at Sanas Nagar, Nandoshi, Pune.
- 3) Third Party Guarantee of :- 1) Mahesh Longani, 2) Rajni Longani, 3) Sonal Longani, 4) Ajay Longani

Note 2 : Non-fund Based Facility

A ICICI Bank Limited

The Primary Security given against the cash credit facility include flat with the following details :

- 2) The collateral Security given against the cash credit facility include flat with the following details :
i) Flat no. 210, 2nd Floor, Wing D, Swagat Residency, S. No. 52, Hissa No. 34+37/A and 37/B, Kothrud, Pune. ii) Row House no. 7, Wing B, 1st and 2nd Floor, R K Prestige, S. No. 52, Hissa no. 32, Kothrud, Pune. iii) Row House no. 8, R K Prestige, S. No. 52, Hissa no. 32, Kothrud, Pune. iv) Shop no. 7, Ground Floor, Building type E, R K Prestige, S. No. 52, Hissa no. 36 & 40, Kothrud, Pune. v) Plot no. 01 & 02, New Gat no. 122, Old Gat no. 181, Nr Shivsmarak, Chowk, Sanaswadi Road, Pune.
- 3) Third Party Guarantee of: Mr. Ajay Longani 2) Mr. Mahesh Longani 3) Mrs. Rajni Longani 4) Mrs. Sonal Longani

B State Bank Of India

The Primary Security given against the cash credit facility include flat with the following details :

- 1) Hypothecation of all present and future stocks and book debts created out of bank finance
- 2) The collateral Security given against the cash credit facility include flat with the following details :
i) Flat no. 210, 2nd Floor, Swagat Residency, Kumbre, Kothrud, Pune. ii) House no. 7, 1st and 2nd floor, R K Prestige, Kothrud, Pune. iii) House no. 8, 1st and 2nd Floor, R K Prestige, Kothrud, Pune. iv) Shop no. 7, Ground Floor, R K Prestige, Kothrud, Pune. v) Factory land and Building, gat no. 122 at Sanas Nagar, Nandoshi, Pune.
- 3) Third Party Guarantee of :- 1) Mahesh Longani, 2) Rajni Longani, 3) Sonal Longani, 4) Ajay Longani



Annexure 12: Deferred Tax Assets/Liabilities

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	Year Ended 31st March, 2023
Deferred Tax Assets & Liabilities Provision				
WDV As Per Companies Act 2013	410.45	420.20	108.79	75.81
WDV As Per Income Tax Act	409.07	415.40	115.24	83.54
Difference in WDV	1.38	4.80	6.45	7.73
Gratuity Provision	18.50	17.82	14.25	10.96
Unabsorbed Depreciation & Business Loss				
Total Timing Difference	17.12	13.02	20.70	18.69
Tax Rate as per Income Tax	25.17%	25.17%	25.17%	25.17%
DTA / (DTL)	4.31	3.28	5.21	4.70
Deferred Tax Assets & Liabilities Summary				
Opening Balance of DTA / (DTL)	3.28	5.21	4.70	1.09
Add: Credit / (charge) for the Year	1.03	1.93	0.51	5.79
Closing Balance of DTA / (DTL)	4.31	3.28	5.21	4.70

Note:

In accordance with accounting standard 22, Accounting for taxes on income, issued by the institute of Chartered Accountant of India, the Deferred Tax Liabilities (net of Assets) is provided in the books of account as at the end of the year/ (period)

Annexure 8: Restated Statement of Provisions

(Amount in Lakhs)

Particulars	As at 30th June, 2025		As at 31st March, 2025		As at 31st March, 2024		As at 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Provision for employee benefits:								
Provision for Gratuity	17.56	0.94	17.19	0.64	13.73	0.52	9.95	1.01
Provision for expenses	-	16.48	-	17.85	-	6.26	-	3.08
Provision For Income Tax (Net of Advance tax)		299.07	-	196.63	-	106.13	-	3.24
	17.56	316.49	17.19	215.12	13.73	112.91	9.95	7.33

Note:

1 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.

2 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Admach Systems Limited (Formerly known as Admach Systems Private Limited)

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Annexure 8.1: Restated Statement of Provisions

(Amount in Lakhs)

The following table sets out the status of the Gratuity Scheme in respect of employees of the Company:

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Projected Benefit Obligation	18.50	17.82	14.25	10.96
Funding Status	Unfunded	Unfunded	Unfunded	Unfunded
Fund Balance	N.A	N.A	N.A	N.A
Current Liability	0.94	0.64	13.73	1.01
Non Current Liability	17.56	17.19	0.52	9.95

The actuarial assumptions used in accounting for the gratuity plan were as follows:

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Demographic Assumption:				
Mortality Rate	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2012-14)
Retirement Age	58 years	58 years	58 years	58 years
Attrition Rate	3.00%	3.00%	3.00%	3.00%
Financial Assumption:				
Salary Escalation Rate	5.00%	5.00%	5.00%	5.00%
Discount Rate	6.80%	6.80%	7.20%	7.50%

Annexure 9: Restated Statement of Trade payables

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
- Total outstanding dues of micro and small enterprises (Refer note below)	232.75	405.02	293.47	36.26
- Total outstanding dues of creditors other than micro and small enterprises	1,338.84	1,222.69	752.91	300.22
	1,571.59	1,627.71	1,046.38	336.47



Signature



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Annexure 9.1: Trade payables ageing schedule

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Disputed Dues		-	-	-
Undisputed Dues				
(a) Micro, Small & Medium Enterprise				
Less than 1 year	222.15	386.87	286.13	25.68
1 to 2 years	10.59	18.15	-	-
2 to 3 years	0.01	-	-	10.58
More than 3 Years	-	-	7.34	-
(b) Other				
Less than 1 year	1,243.57	1,125.78	628.07	161.80
1 to 2 years	4.20	8.96	15.73	21.28
2 to 3 years	4.82	1.23	14.33	117.13
More than 3 Years	86.26	86.72	94.78	-

Note: Micro and Small Enterprises

- 1 The Company has obtained necessary confirmations from suppliers regarding their status under the Micro, Small and Medium Enterprises (MSME) Development Act, 2006 (the 'Act') and disclosures of MSME is below :-

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31 March, 2024	As at 31 March, 2023
i. Amount due and outstanding to MSME suppliers as at the end of the accounting period / year.	232.75	405.02	293.47	36.26
ii. Interest paid during the period / year to MSME.	-	-	-	-
iii. Interest payable at the end of the accounting period / year to MSME.	-	-	-	-
iv. Interest accrued and unpaid at the end of the accounting period / year to MSME.	8.25	12.00	-	-

Annexure 10: Restated Statement of Other Current Liabilities

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Other Current Liabilities				
Employee Payable	31.25	42.29	27.24	11.78
Statutory Dues	126.37	15.28	12.67	7.46
Advance received from customers	439.52	403.72	227.15	514.54
Interest payable but not due	-	-	6.02	8.79
	597.14	461.29	273.08	542.57

Notes:

- 1 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.
- 2 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



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Annexure 11: Restated Statement of Property, Plant and Equipment

(Amount in Lakhs)

Gross block	Land at nandoshi	Computers & Accessories	Buildings	PLANT & MACHINERY	Furniture	Office Equipment	Electrical Installations	Motor Vehicles	Total
Balance for the year ended 31 March 2022	18.46	27.49	93.82	26.05	13.64	9.92	3.99	68.45	261.82
Additions	-	4.20	-	0.39	0.42	0.42	-	-	5.43
Disposals	-	-	-	-	-	-	-	-	-
Balance for the year ended 31 March 2023	18.46	31.69	93.82	26.44	14.06	10.34	3.99	68.44	267.24
Additions	-	6.93	35.14	3.66	1.95	1.07	-	1.23	49.98
Disposals	-	-	-	-	-	-	-	-	-
Balance for the year ended 31 March 2024	18.46	38.62	128.96	30.10	16.01	11.41	3.99	69.66	317.21
Additions	-	2.27	-	361.72	-	2.49	-	6.78	373.26
Disposals	-	-	-	-	-	-	-	-	-
Balance for the year ended 31 March 2025	18.46	40.89	128.96	391.82	16.01	13.90	3.99	76.45	690.48
Additions	-	10.05	-	-	-	-	-	-	10.05
Disposals	-	-	-	-	-	-	-	-	-
Balance for the year ended 30 June 2025	18.46	50.94	128.96	391.82	16.01	13.90	3.99	76.45	700.53
Accumulated depreciation and amortisation									
Balance for the year ended 31 March 2022	-	21.95	43.51	18.00	12.72	7.79	3.03	52.08	159.08
Depreciation charge	-	3.41	3.28	1.50	0.08	0.93	0.21	4.47	13.89
Deduction/Adjustment	-	-	-	-	-	-	-	-	-
Balance for the year ended 31 March 2023	-	25.36	46.79	19.50	12.80	8.72	3.24	56.55	172.97
Depreciation charge	-	5.59	5.29	1.42	0.50	0.81	0.16	3.23	16.99
Deduction/Adjustment	-	-	-	-	-	-	-	-	-
Balance for the year ended 31 March 2024	-	30.95	52.08	20.92	13.30	9.53	3.40	59.78	189.96
Depreciation charge	-	4.41	5.95	45.83	0.53	1.36	0.12	3.65	61.85
Deduction/Adjustment	-	-	-	-	-	-	-	-	-
Balance for the year ended 31 March 2025	-	35.36	58.03	66.75	13.83	10.89	3.52	63.44	251.82
Depreciation charge	-	2.19	1.36	14.72	0.14	0.34	0.03	1.02	19.80
Deduction/Adjustment	-	-	-	-	-	-	-	-	-
Balance for the year ended 30 June 2025	-	37.55	59.39	81.47	13.97	11.23	3.55	64.46	271.62

Net block

Balance for the year ended 31 March 2023	18.46	6.33	47.03	6.94	1.26	1.62	0.75	11.89	94.27
Balance for the year ended 31 March 2024	18.46	7.67	76.88	9.18	2.71	1.88	0.59	9.88	127.25
Balance for the year ended 31 March 2025	18.46	5.53	70.93	32.507	2.18	3.01	0.47	13.01	438.66
Balance for the year ended 30 June 2025	18.46	13.39	69.57	310.35	2.04	2.67	0.44	11.99	428.91

1 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.

2 The above statement should be read with the restated summary statement of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

3 The title deeds of Immovable properties, classified as fixed assets, are not held in the name of the Company the details are as follows :-



Description of Property	Gross Carrying value	Held in name of	Whether Promoter, Director	Period held - indicate range	Reason for being held in name of Company
Land at nandoshi	18.46	Mr. Alay Chamani Longani	Director	More than Fifteen Years	<p>The manufacturing facility is situated on property acquired by the Company under the Agreement of Assignment of Business dated November 30, 2009, through which the business of M/s. Admach Systems, a proprietorship owned by Alay Chamani Longani was purchased. Pursuant to the said assignment, the land stood transferred. However, owing to professional exigencies and administrative oversight, a separate registered conveyance for the immovable property and mutation were not completed at that time.</p> <p>Subsequent to executing and registering the requisite conveyance/confirmatory deed on July 11, 2025, and paying all applicable stamp duty and registration fees, the transfer of title has been duly completed in favour of the Company; however, mutation of the land records to reflect the Company's name stands initiated before the jurisdictional land revenue authority and is presently pending at the said authority.</p>



Annexure 11A: Restated Capital Work in Progress

Particulars	CWIP	Total
Balance for the year ended 31 March 2022	-	-
Additions	32.27	32.27
Capitalised	-	-
Balance for the year ended 31 March 2023	32.27	32.27
Additions	-	-
Capitalised	32.27	32.27
Balance for the year ended 31 March 2024	-	-
Additions	14.52	14.52
Capitalised	-	-
Balance for the year ended 31 March 2025	14.52	14.52
Additions	4.51	4.51
Capitalised	-	-
Balance for the period ended 30 June 2025	19.03	19.03

The Agieng details of Capital work in progress (CWIP) is as under :

Amount of CWIP for the period	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Projects in Progress				
Less than 1 year	4.51	14.52	-	32.27
1-2 years	14.52	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	19.03	14.52	-	32.27
Projects Temporary Suspended				
Less than 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	-	-	-	-

Note:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of company.
- The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Annexure 13: Restated Statement of Loans and advances

(Amount in Lakhs)

Particulars	As at 30th June, 2025		As at 31st March, 2025		As at 31st March, 2024		As at 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Deposits With Bank	-	22.87	-	70.39	153.84	21.97	357.66	83.55
Advance to vendors	-	286.73	-	272.13	-	40.76	-	8.38
Advance recoverable in cash or kind	-	29.05	-	8.72	-	12.24	-	19.27
Balance with Government Authorities	-	14.17	-	25.05	-	72.15	-	45.10
Advance tax (Net of Provisions)	-	-	-	-	-	-	-	4.91
	-	352.82	-	376.29	153.84	147.12	357.66	161.21

Note :-

- 1 No Securities have been taken by the company against advances given to suppliers.
- 2 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.
- 3 The Figures disclosed in Fixed Deposit refers to Fixed deposit whose maturity is over and above 12 months. The Fixed deposits are lien marked as security with the bank as a bank guarantee.
- 4 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1.2,3 & 4 respectively.

Annexure 14: Other Current Assets

(Amount in Lakhs)

Particulars	As at 30th June, 2025		As at 31st March, 2025		As at 31st March, 2024		As at 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Security deposit - Long term	1.28	-	0.35	-	12.40	-	0.21	-
Prepaid expenses	-	1.17	-	2.62	-	1.79	-	0.41
Export Incentives Receivable	-	0.09	-	0.98	-	-	-	-
Pre-IPO Exp	-	36.78	-	36.78	-	-	-	-
Accrued Interest on Fixed Deposit with Banks	-	6.01	-	5.66	-	2.86	-	8.88
	1.28	44.05	0.35	46.04	12.40	4.65	0.21	9.29

Note :-

- 1 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.
- 2 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1.2,3 & 4 respectively.



Signature



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Annexure 16: Restated Statement of Trade Receivables

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Unsecured				
(i) Undisputed - Considered Good				
1. From Directors / Promoters / Promotor Group / Associates / Relative of Directors / Group Companies				
Within Six Months	-	-	-	-
6 Months to 1 Year	-	-	-	-
1 Year to 2 Years	-	-	-	-
2 Years to 3 Years	-	-	-	-
More Than 3 Years	-	-	-	-
	-	-	-	-
2. From Others				
Within Six Months	2,398.68	1,718.25	408.46	106.21
6 Months to 1 Year	4.64	-	-	-
1 Year to 2 Years	44.36	46.04	3.30	0.14
2 Years to 3 Years	4.83	3.14	0.01	-
More Than 3 Years	70.01	70.01	70.01	90.41
	2,522.52	1,837.44	481.78	196.76
(ii) Undisputed - which have significant increase in credit risk	-	-	-	-
(iii) Undisputed - credit impaired	-	-	-	-
(iv) Disputed - considered good	-	-	-	-
(v) Disputed - which have significant increase in credit risk	-	-	-	-
(vi) Disputed- credit impaired	-	-	-	-
	2,522.52	1,837.44	481.78	196.76

Note :-

- As per the view of the Management of the Company there is no doubtful debts and hence provision for doubtful debts have not been made.
- The figures disclosed above are based on the restated summary statement of assets & Liabilities of company
- The above statement should be read with restated summary of the assets & Liabilities , restated statements of Profit & Loss, restated statement of cash flow statement , significant accounting policies & notes to restated summary statements as appearing in the annexures 1,2,3&4 respectively

Annexure 15: Restated Statement of Inventories

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Raw Materials & Packing Material	1,482.34	1,225.32	747.07	321.52
Work in progress	1,041.50	1,507.24	1,887.00	788.40
	2,523.84	2,732.56	2,634.07	1,109.92

Note :-

Value of Inventories as on 30th June, 2025 and 31st March, 2025 has been taken as certified by the management of the company.

Annexure 17: Restated Statement of Cash and Cash Equivalents

(Amount in Lakhs)

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Cash and cash equivalents				
In Indian Rupees	8.19	8.17	11.00	12.00
Balances with Banks				
In Current Accounts	117.47	132.35	0.88	0.76
	125.66	140.52	11.88	12.76

Note :-

- The figures disclosed above are based on the restated summary statement of assets & Liabilities of company
- The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Admach Systems Limited (Formerly known as Admach Systems Private Limited)

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Annexure 18: Restated Statement of Revenue from operations

(Amount in Lakhs)

Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Revenue from operations				
Sale of products (Export)	107.53	672.14	1.20	2.55
Sale of products (Domestic)	2,195.38	4,527.11	1,926.01	1,270.13
Sale of Services				
Sale of services (Domestic)	1.19	136.57	41.03	37.80
	2,304.10	5,335.82	1,968.24	1,310.48

- The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated
- statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

Annexure 19: Restated Statement of Other Income

(Amount in Lakhs)

Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Other Non Operating Income				
Interest Income	0.35	9.17	11.67	4.95
Rent Income	-	-	-	3.00
Liability no longer payable	-	2.74	-	-
Export incentives	1.67	3.86	-	-
	2.02	15.77	11.67	7.95
Profit before tax	403.18	814.90	447.39	8.79
% of other income to profit before tax	1%	2%	3%	90%

Note:

- The classification of 'Other income' as recurring or non-recurring and related or non-related to business activity is based on the current operations and business activities of the Company, as determined by the management.
- The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated
- statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Admach Systems Limited (Formerly known as Admach Systems Private Limited)
Annexure 20. Change In Inventory of Finished Goods, Stock In Trade and WIP

Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
a) Opening Stock	1,225.32	747.07	321.52	275.84
Purchase of Raw Materials	1,288.89	3,225.45	2,019.63	990.60
c) Closing Stock	- 1,482.34 -	1,225.32 -	747.07 -	321.52
Add: Direct Expenses				
Direct labour expense	175.68	515.74	390.03	138.66
Testing Charges	0.04	1.25	2.75	2.81
Other Direct cost	4.72	14.63	5.78	1.59
Freight and forwarding charges	0.80	2.19	2.01	1.14
	1,213.11	3,281.01	1,994.65	1,089.12
Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Work in Progress				
Opening Stock - WIP	1,507.24	1,887.00	788.40	596.04
Closing Stock - WIP	- 1,041.50 -	1,507.24 -	1,887.00 -	788.40
	465.74	379.76 -	1,098.60 -	192.36

1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company.

The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



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Admach Systems Limited (Formerly known as Admach Systems Private Limited)

Annexure 21: Restated Statement of Employee Benefits Expense

(Amount in Lakhs)

Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Salaries and Wages	73.35	270.07	221.03	172.48
Gratuity Expense	0.68	3.57	3.29	10.96
Staff welfare expense	0.58	1.37	0.78	1.63
Directors' Remuneration	8.79	33.99	30.00	30.00
Contribution to PF and other fund	2.37	8.53	6.94	5.67
	85.77	317.53	262.04	220.74

- 1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated
- 2 statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

Annexure 22: Restated Statement of Finance Costs

(Amount in Lakhs)

Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
<u>Interest expense:</u>				
Interest expense	20.75	148.62	157.08	61.05
Other Borrowing Cost	6.67	10.09	15.53	21.27
Bank Charges	0.25	11.22	3.69	2.78
	27.67	169.93	176.30	85.10

- 1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated
- 2 statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



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SURVEY NO 122, VILLAGE NANDOSHI, OFF PUNE SINHAGAD ROAD,
Khadakwasla R.S., Pune, Pune City, Maharashtra, India, 411024**Annexure 23: Restated Statement of Other Expenses****(Amount in Lakhs)**

Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Power and fuel	1.64	6.63	5.41	4.92
Legal and Professional expense	3.70	31.13	8.06	4.51
Foreign Exchange Loss	31.70	5.18	-	1.31
Payments to auditor (refer details below)	1.25	5.00	2.54	2.16
Travelling Expense	6.37	62.58	37.71	27.00
Insurance	1.47	5.20	2.38	1.83
Repair and Maintenance - Others	1.28	6.97	9.10	11.87
Kasar Expenses	-	0.98	22.45	2.55
Miscellaneous Expense	0.15	1.18	0.21	0.82
Advertisement expense	-	1.31	0.58	0.65
Freight Expense	43.13	146.70	53.34	33.12
Printing and Stationery Expense	0.11	2.06	1.62	1.73
Rates and Taxes	0.05	51.69	37.73	0.68
Total	90.85	326.61	181.13	93.15
Payments to auditor				
-Statutory Audit	1.25	5.00	2.54	2.16
-Tax and GST Audit	-	-	-	-
-Other certification work	-	-	-	-
Total	1.25	5.00	2.54	2.16

The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .

The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Annexure 24: Restated Statement of Accounting and Other Ratios

Sr. no. Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
A Net worth, as restated (₹)	2,504.31	2,202.59	572.88	238.08
B Profit after tax, as restated (₹)	301.71	609.81	334.81	9.70
Weighted average number of equity shares outstanding during the period/ year				
C For Basic/Diluted earnings per share - Weighted average number of equity shares outstanding during the period/ year (before Considering Bonus issue)	49,90,200	48,53,200	20,00,000	11,65,805
D For Basic/Diluted earnings per share - Weighted average number of equity shares outstanding during the period/ year (Considering Bonus issue)	49,90,200	48,53,200	44,95,100	44,10,905
Earnings per share				
E Basic/Diluted earnings per share before considering Bonus Issue (₹) (B/C)	6.05	12.57	16.74	0.83
F Basic/Diluted earnings per share after considering Bonus Issue (₹) (B/D)	6.05	12.57	7.45	0.22
G Return on Net Worth (%) (B/A*100)	12.05%	27.69%	58.44%	4.07%
H Number of shares outstanding at the end of the period/ year	49,90,200	49,90,200	20,00,000	12,50,000
I Net asset value per equity share of ₹ 10 each(A/F)	50.18	44.14	28.64	19.05
J Face value of equity shares (₹)	10.00	10.00	10.00	10.00
K Earning Before Interest, Taxes, Depreciation & Amortization (EBITDA)	448.63	1,030.91	629.02	99.83

Notes :-

1) The ratios have been computed in the following manner :

a) Basic and Diluted earnings per share (₹)

$$\frac{\text{Restated Profit after tax attributable to equity shareholders}}{\text{Weighted average number of equity shares outstanding during the period/year}}$$

b) Return on net worth (%) =

$$\frac{\text{Restated Profit after tax}}{\text{Restated Net worth as at period/ year end}}$$

c) Net asset value per share (₹)

$$\frac{\text{Restated Net Worth as at period/ year end}}{\text{Total number of equity shares as at period/ year end}}$$

2) The figures disclosed above are based on the Restated Financial Information of the Company.

3) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted for the number of equity shares issued during the period/year multiplied by the time weightage factor. The time weightage factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.

4) Net worth for the ratios represents sum of share capital and reserves and surplus (share premium and surplus in the Restated Summary Statement of Profit and Loss).

5) The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 4.

6) Earning Before Interest, Taxes, Depreciation & Amortization (EBITDA) = Profit before Tax + Finance Cost + Depreciation - Other Income



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SURVEY NO 122, VILLAGE NANDOSHI, OFF PUNE SINHAGAD ROAD,
Khadakwasla R.S., Pune, Pune City, Maharashtra, India, 411024**Annexure 25: Restated Statement of Capitalisation**

Particulars	(Amount in Lakhs)	
	Pre Issue	Post Issue
Borrowings		
Short- term	1,015.33	[-]
Long- term (including current maturities) (A)	-	[-]
Total Borrowings (B)	1,015.33	[-]
Shareholders' funds		
Share capital	499.02	[-]
Reserves and surplus	2,005.29	[-]
Total Shareholders' funds (C)	2,504.31	[-]
Long- term borrowings/ equity* {(A)/(C)}	-	[-]
Total borrowings / equity* {(B)/(C)}	0.41	[-]

* equity= total shareholders' funds

Notes:

- Short-term borrowings implies borrowings repayable within 12 months from the Balance Sheet date.
- 1 Long-term borrowings are debts other than short-term borrowings and also includes the current maturities of long-term borrowings (included in Short term borrowing).
 - 2 The above ratios have been computed on the basis of the Restated Summary Statement of Assets and Liabilities of the Company.
 - 3 The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company



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Admach Systems Limited (Formerly known as Admach Systems Private Limited)

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Khadakwasla R.S., Pune, Pune City, Maharashtra, India, 411024

Annexure 26: Statement of Tax Shelter

(Amount in Lakhs)

Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Profit before tax, as restated (A)	403.18	814.90	447.39	8.79
Tax rate (%) (B)	25.17%	25.17%	25.17%	25.17%
Tax expense at nominal rate [C= (A*B)]	101.47	205.09	112.60	2.21
Adjustments				
Permanent differences	-	-	-	-
Total permanent differences (D)	-	-	-	-
Timing differences				
Depreciation difference as per books and as per tax	3.42 -	11.25 -	1.28 -	0.36
Provision for gratuity	0.68	3.57	3.29	10.96
Total timing differences (E)	4.10 -	7.68	2.01	10.60
Deduction under Chapter VI-A (F)		-	-	-
Net adjustments(G)=(D+E+F)	4.10 -	7.68	2.01	10.60
Brought Forward Loss (Utilisation)(ac)	-	-	-	-
Net Adjustment After Loss Utilisation (H)= (G)+(ac)	4.10 -	7.68	2.01	10.60
Tax impact of adjustments (I)=(H)*(B)	1.03 -	1.93	0.50	2.67
Tax expenses (Normal Tax Liability) (J= C+I) (derived)	102.50	203.16	113.10	4.88
Tax Expenses= Normal Provision of Income Tax	102.50	203.16	113.10	4.88
Tax paid as per "Normal" provision	Normal	Normal	Normal	Normal

Notes:

- The above statement is in accordance with Accounting Standard - 22, "Accounting for Taxes on Income" prescribed under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 (as amended).
- The permanent/timing differences for the years 31 March 2023 and 2024 have been computed based on the Income-tax returns filed for the respective years after giving adjustments to restatements, if any.
- Figures for the Period/Year ended 30 June, 2025 and 31 March 2025 have been derived from the provisional computation of total income prepared by the Company in line with the final return of income will be filed for the assessment year 2025-2026 and are subject to any change that may be considered at the time of filing return of income for the assessment year 2025-2026
- Statutory tax rate includes applicable surcharge, education cess and higher education cess of the year concerned.
- The above statement should be read with the Statement of Notes to the Financial Information of the Company.



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Annexure 27: Additional Notes

A) The title deeds of immovable properties (other than properties where the Company is the lessee and the lease reements are duly executed in favour of the lessee) are held in the name of the Company, Refer note no 3 of Restated Statement of Property, Plant and Equipment appearing in Annexure 11.

B) The Company does not have any investment property.

C) The Company has not revalued its Property, Plant and Equipment and Intangible assets.

D) There are no loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are outstanding as on 30 June 2025 and 31 Mar 2025:

(i) repayable on demand; or,

(ii) without specifying any terms or period of repayment.

F) The company is not declared willful defaulter by any bank or financial institution or other lender.

G) The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

H) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

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

J) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

K) No transactions has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.

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



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Annexure 28: Restated Statement of Ratios

(Amount in Lakhs)

Sr No.	Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023	% Change	% Change
		(1)	(2)	(3)	(4)	(2-3)/(3)	(3-4)/(4)
1	Current Ratio (in times)						
	Current Assets	5,568.89	5,132.85	3,279.50	1,489.94		
	Current Liabilities	3,500.55	3,369.88	2,672.17	1,317.06		
	Current Ratio	1.59	1.52	1.23	1.13	24.11%	8.49%
2	Debt-Equity Ratio (in times)						
	Total Debts	1,015.33	1,065.76	1,559.22	844.65		
	Share Holder's Equity + RS	2,504.31	2,202.59	572.88	238.08		
	Debt-Equity Ratio	0.41	0.48	2.72	3.55	-82.22%	-23.28%
3	Debt Service Coverage Ratio (in times)						
	Earning available for debt service	321.51	691.86	439.96	64.28		
	Interest + Installment	20.75	504.86	261.89	40.68		
	Debt Service Coverage Ratio	3.87	1.37	1.68	1.58	-18.43%	6.33%
4	Return on Equity Ratio (in %)						
	Net After Tax	301.71	609.81	334.81	9.70		
	Share Holder's Equity	2,353.45	1,387.74	405.48	218.63		
	Return on Equity Ratio	51.28%	43.94%	82.57%	4.44%	-46.78%	1760.88%
5	Inventory Turnover Ratio (in times)						
	Cost of Goods Sold	1,678.85	3,660.77	896.05	896.76		
	Average Inventory	2,628.20	2,683.32	1,872.00	990.90		
	Inventory turnover ratio	0.64	1.36	0.48	0.90	185.02%	-47.11%
6	Trade Receivables Turnover Ratio (in times)						
	Net Credit Sales	2,304	5,336	1,968	1,310		
	Average Receivable	2,180	1,160	339	170		
	Trade Receivables Turnover Ratio	1.06	4.60	5.80	7.73	-20.68%	-24.91%
7	Trade Payables Turnover Ratio (In Times)						
	Credit Purchase	1,289	3,225	2,020	991		
	Average Payable	1,600	1,337	691	504		
	Trade Payables Turnover Ratio	0.81	2.41	2.92	1.97	-17.41%	48.54%
8	Net Capital Turnover Ratio (In Times)						
	Revenue from Operations	2,304	5,336	1,968	1,310		
	Net Working Capital	2,068	1,763	607	173		
	Net capital turnover ratio	1.11	3.03	3.24	7.58	-6.61%	-57.25%
9	Net Profit ratio (in %)						
	Net Profit	301.71	609.81	334.81	9.70		
	Sales	2,304.10	5,335.82	1,968.24	1,310.48		
	Net Profit ratio	13.09%	11.43%	17.01%	0.74%	-32.81%	2197.88%



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Annexure 28: Restated Statement of Ratios

(Amount in Lakhs)

Sr No.	Particulars	For period ended 30th June, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023	% Change	% Change
		(1)	(2)	(3)	(4)	(2-3)/(3)	(3-4)/(4)
10	Return on Capital employed (in %)						
	Earning Before Interest and Taxes	429	969	612	86		
	Capital Employed	2,504	2,203	892	652		
	Return on Capital employed	68.49%	44.00%	68.59%	13.18%	-35.86%	420.39%
11	Return on investment. (in %)						
	Return	0.35	9.17	11.67	4.95		
	Investments	22.87	70.39	153.84	357.66		
	Return on investment	6.09%	13.02%	7.58%	1.38%	71.71%	448.40%

Note: Reason for the ratios are not disclosed wrt comparative between FY 24-25 & Upto 30.06.2025 as data provided of previous year is year on year basis and Current Period Data provided is of three months

* Reason for variance More than 25 %

1 Current ratio

Below +/- 25%

Below +/- 25%

2 Debt-Equity Ratio (in times)

New Cash Credits loans taken in FY 2024, the same were repaid in FY 2025.

Below +/- 25%

3 Debt Service Coverage Ratio (in times)

Below +/- 25%

Below +/- 25%

4 Return on Equity Ratio (in %)

Margin increases in FY 2024, New Shares Issued in FY 2025,

New Order received, to be delivered in FY 2024 and FY 2025. Margin increases in FY 2024.

5 Inventory Turnover Ratio (in times)

Inventory piled up as Sales order increases in FY 2025

Inventory piled up as Sales order increases in FY 2024

6 Trade Receivables Turnover Ratio (in times)

Below +/- 25%

Below +/- 25%

7 Trade Payables Turnover Ratio (In Times)

Below +/- 25%

Credit purchases higher in FY 2024 as compared to FY 2023, Payables remains stable as compared to Credit purchases.

8 Net Capital Turnover Ratio (In Times)

Below +/- 25%

Below +/- 25%

9 Net Profit ratio (in %)

Management have accepted huge orders from Customers in FY 2024 with huge margins, However, orders for FY 2025 was having lower margins.

Management have accepted huge orders from Customers in FY 2024 with huge margins, However, orders for FY 2023 was having lower margins, due to working capital crisis.

10 Return on Capital employed (in %)

Management have accepted huge orders from Customers in FY 2024 with huge margins, However, orders for FY 2025 was having lower margins.

Management have accepted huge orders from Customers in FY 2024 with huge margins, However, orders for FY 2023 was having lower margins, due to working capital crisis.

11 Return on investment. (in %)

Below +/- 25%

New FD placed during the year 2024



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Annexure 29: Restated Expenditure on Corporate Social Responsibility

(Amount in Lakhs)

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. The Company is spending amount for these activities, which are specified in Schedule VII of the Companies Act, 2013.

Amount spent during the year on:

Particulars	In cash/ bank		Yet to be paid in cash/bank	
	(i) Construction/ acquisition of any	(ii) On purposes other than (i) above	(i) Construction/ acquisition of any	(ii) On purposes other than (i)
For the peiod ended 30th June, 2025	-	-	-	-
For the year ended 31st March, 2025	-	-	-	-
For the year ended 31st March, 2024	-	-	-	-
For the year ended 31st March, 2023	-	-	-	-

Details of Corporate Social Responsibility (CSR) expenditure

Particulars	As at 30th June, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
1. Amount required to be spent by the company during the year	6.39	-	-	-
2. Amount of expenditure incurred	-	-	-	-
Shortfall /(Excess incurred) at the end of the year (1-2)	-	-	-	-
Total of previous years shortfall	-	-	-	-
Reason for shortfall	-	-	-	-

Note :

CSR Calculation for the FY 2025-26 and its spending will be assessed at the end of 31 March 2026. Hence, no provision has been made for CSR as at 30th June 2025.



Admach Systems Limited (Formerly known as Admach Systems Private Limited)

CIN: U29599PN2008PLC131530

SURVEY NO 172, VILLAGE NANDDOLHI, OFF PUNE SINHAGAD ROAD,
Khadakwasda R.S., Pune, Pune City, Maharashtra, India, 411024

Annexure 30: Restated Statement of Related Party Transaction

Name of Party	Nature of Relation	Nature of Transaction	Amount outstanding as on 30.06.2025 Payable/(Receivable)	Amount of Transaction debited in 1-4-25 to 30-06-25	Amount of Transaction credited in 1-4-24 to 30-06-25	Amount outstanding as on 31.03.2025 Payable/(Receivable)	Amount of Transaction debited in 1-4-24 to 31-03-25	Amount of Transaction credited in 1-4-24 to 31-03-25	Amount of Transaction debited in 1-4-23 to 31-03-24	Amount of Transaction credited in 1-4-23 to 31-03-24	Amount outstanding as on 31.03.2023 Payable/(Receivable)	Amount of Transaction debited in 2022-23	Amount of Transaction credited in 2022-23
AJAY CHAMANLAL LONGANI	Managing Director	Director Remuneration	-	4.50	-	3.65	18.00	-	18.00	-	0.15	18.00	-
AJAY CHAMANLAL LONGANI	Managing Director	Reimbursement of expense incurred by Party in behalf of Company	-	3.38	-	6.23	46.75	-	-	-	-	-	-
RAJNI AJAY LONGANI	Director	Director Remuneration	0.98	3.00	-	12.08	12.00	-	12.00	-	0.07	12.00	-
MAHESH CHAMANLAL LONGANI	Director (w.e.f. 24th July, 2024)	SALARY	0.78	1.29	-	0.54	3.85	-	7.02	-	-	-	-
SONAL MAHESH LONGANI	Director (w.e.f. 28th October, 2024)	SALARY	-	-	7.22	7.22	2.52	-	5.29	-	-	-	-
Aniruddha Deshmukh	Company Secretary (w.e.f. 1st June, 2024)	SALARY	0.45	1.41	-	-	4.17	-	-	-	-	-	-
Shivdas Shinde	CFO (w.e.f. 1st April, 2025)	SALARY	0.48	1.08	-	-	-	-	-	-	-	-	-

