

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF LA RELIANT ALUMINIUM LIMITED

Report on the Audit of consolidated financial statements

Opinion

We have audited the consolidated financial statements of LA RELIANT ALUMINIUM LIMITED (Formerly La Reliant Aluminium Private Limited) ("the Holding Company") and its subsidiary (M/s La Reliant Extrusions Pvt Ltd) comprise the Consolidated Balance Sheet as at 31st March, 2025, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flow for the year then ended, and notes to the consolidated financial statements (hereinafter referred to as "the consolidated financial statement").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) In the case of the Consolidated Balance Sheet, of the state of the Company as at 31st March 2025;
- b) In the case of the Consolidated Statement of Profit and Loss, of the Profit for the year ended on that date.
- c) In the case of the Consolidated Cash Flow Statement, cash flow position for the year ended on that date.

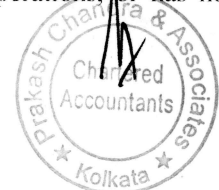
Basis of Opinion

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

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors are responsible for assessing the holding & subsidiary Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



Those Board of Directors are also responsible for overseeing the holding & subsidiary company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an Audit in accordance with SA's, we exercise professional judgement and maintain professional skepticism throughout the Audit.

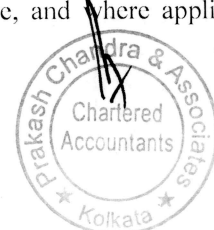
We also :

- ✓ Identify and assess the risk of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform, audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- ✓ Obtain an understanding of internal financial controls relevant to the audits in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act 2013, we are also responsible for expressing our opinion on whether the Company has adequate financial controls system in place and the operating effectiveness of such controls.
- ✓ Evaluate the appropriateness of accounting policies used the reasonableness of accounting estimates and related disclosures made by management.
- ✓ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statement represents the underline transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the consolidated financial statements that, individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of any identified misstatements in the consolidated financial statement.

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

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



Report on other Legal and Regulatory Requirements

1. As required by paragraph 3(xxii) of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we report that there are no qualifications or adverse remarks included in the CARO report in respect of the standalone financial statements of the Holding Company which are included in these Consolidated Financial Statements. In respect of subsidiary, whose accounts are audited, we report that no qualifications or adverse remarks given by the auditors in the Companies (Auditor's Report) Order (CARO) reports of the Company included in the consolidated financial statements.
2. As required by section 143(3) of the Companies Act, 2013, based on our audit and on the consideration of report of the other auditors on separate financial statement and the other financial information of subsidiary as noted in the 'other matter' paragraph we report, to the extent applicable, that :
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the company & the operating effectiveness of such controls, refer to our separate report in Annexure-A.
 - g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - (i) The Holding & Subsidiary Company does not have any pending litigations which would impact its financial position.
 - (ii) The Holding & Subsidiary Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which required to be transferred by the Holding & Subsidiary Company to the Investor Education and Protection Fund.
 - (iv) (a) The respective management of Holding & Subsidiary Company have represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (b) The respective management of Holding & Subsidiary management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on the audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- (v) No dividend was declared or paid by the Holding & Subsidiary company during the year, hence section 123 of the Act is not applicable to the company.

Place : Kolkata

Date : 16/05/2025



For Prakash Chandra & Associates
Firm Registration No. 327231E
Chartered Accountants

(P C Agarwal)
Proprietor

Membership No. : 067278

UDIN-25067278BMQ PAB 4521

ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(f) under "Report on other legal and regulatory requirements" of our report on even date on the consolidated financial statement of M/s. LA RELIANT ALUMINIUM LIMITED)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31st March 2025, we have audited the internal financial controls with reference to consolidated financial statements of LA RELIANT ALUMINIUM LIMITED ("the Holding Company") and its subsidiary as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company and its Subsidiary are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

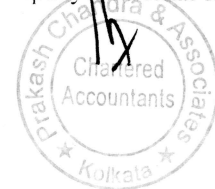
Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over consolidated financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Consolidated Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over consolidated financial reporting included obtaining an understanding of internal financial controls over consolidated financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence, we have obtained and the audit evidence obtained by the other auditors of the subsidiary in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over consolidated financial reporting.





Prakash Chandra & Associates

CHARTERED ACCOUNTANTS

Meaning of Internal Financial Controls Over Consolidated Financial Reporting
A company's internal financial control over consolidated financial reporting is a process designed to provide reasonable assurance regarding the reliability of consolidated financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over consolidated financial reporting includes those policies and procedures that

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

Inherent Limitations of Internal Financial Controls Over Consolidated Financial Reporting

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Holding Company and its subsidiary have, in all material respects, an adequate internal financial controls system over consolidated financial reporting and such internal financial controls over consolidated financial reporting were operating effectively as at March 31, 2025, based on the internal control over consolidated financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Consolidated Financial Reporting issued by the Institute of Chartered Accountants of India.

For Prakash Chandra & Associates
Firm Registration No. 327231E
Chartered Accountants



(P C Agarwal)
Proprietor

Membership No. : 067278

UDIN-25067278BMBPAB4521

Place : Kolkata

Date : 16/05/2025.

LA RELIANT ALUMINIUM LIMITED
Formerly: LA RELIANT ALUMINIUM PRIVATE LIMITED
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

(INR in Lacs or as stated)

	Note	As at 31.03.2025	As at 31.03.2024
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2	21.00	21.00
Reserves & Surplus	3	2,023.66	1,312.59
Non-current Liabilities			
Long Term Borrowings	4	676.92	1,274.94
Deferred Tax Liabilities (Net)	5	134.60	97.75
Current Liabilities			
Short Term Borrowing	6	2,041.21	439.07
Trade Payables	7	495.85	245.56
Other Current Liabilities	8	394.42	216.57
Short Term Provision	9	606.90	294.94
Minorities Interest		-	0.98
TOTAL		6,394.57	3,903.40
ASSETS			
Non-current Assets			
Property Plant Equipment and Intangible Asset	10		
-Tangible Asset		2,365.31	1,224.49
-Intangible Asset		16.54	0.04
-Work in Progress		-	756.71
Non-current Investment	11	30.98	28.57
Other Non current Investment		1.29	1.72
Current Assets			
Inventories	12	1,874.49	1,216.01
Trade Receivables	13	1,378.77	388.66
Cash and Cash Equivalents	14	11.77	9.01
Short Term Loans & Advances	15	715.42	278.20
TOTAL		6,394.57	3,903.40

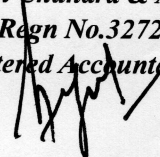
Significant Accounting Policies

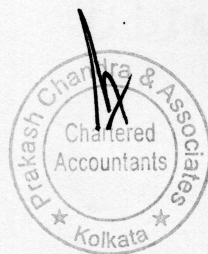
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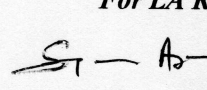
The accompanying notes are an integral part of the financial statements

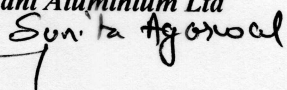
As per our report attached of even date.

18, Rabindra Sarani
Poddar Court, Gate No.3
3rd Floor, Room # F
Kolkata - 700 001
Date: 16/05/25

For Prakash Chandra & Associates
Firm Regn No.327231E
Chartered Accountants

(P.C. Agarwal)
Proprietor
Membership no.067278



For LA Reliant Aluminium Ltd

Director
Sanjay Agarwal
DIN - 00523292


Director
Sunita Agarwal
DIN - 08170574

UDIN-25067228BMBPAB4521

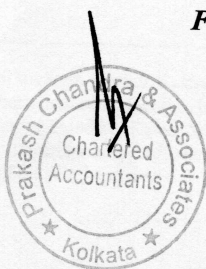
LA RELIANT ALUMINIUM LIMITED
Formerly: LA RELIANT ALUMINIUM PRIVATE LIMITED
CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

	Note	(INR in Lacs or as stated)	
		As at 31.03.2025	As at 31.03.2024
INCOME			
Revenue From Operation	16	15,985.61	8,018.84
Other Income	17	8.27	254.44
		15,993.89	8,273.29
EXPENDITURE			
Cost of Materials Consumed	18	13,809.56	7,062.20
Decrease / (Increase) in Stock	19	(576.91)	(541.32)
Employee Benefits Expenses	20	538.41	355.01
Finance Cost	21	198.66	119.94
Depreciation & Amortization Expenses	22	161.02	102.74
Other Expenses	23	837.37	385.60
Total Expenses		14,968.12	7,484.18
Profit/(Loss) before Tax		1,025.77	789.11
Tax Expenses :			
-Current Tax		277.85	185.18
-MAT Credit Entitlement		-	46.26
-Deferred Tax		36.86	16.82
Profit/(Loss) for the year		711.06	540.86
Add: Share of Minorities Interest		-	0.02
		711.06	540.88
Basic and Diluted EPS of F.V. of Rs. 10/- each (in Rs.)	28	338.60	193.50
Significant Accounting Policies	1		

The accompanying notes are an integral part of the financial statements
As per our report attached of even date.

Poddar Court, Gate No.3
3rd Floor, Room # F
Kolkata - 700 001

Date : 16/05/25



For Prakash Chandra & Associates
Firm Regn No.327231E
Chartered Accountants

(P.C. Agarwal)
Proprietor
Membership No.067278

For LA Reliant Aluminium Ltd

Sunita Agarwal

Director Director

Sanjay Agarwal Sunita Agarwal
DIN - 00523292 DIN - 08170574

UDIN-25067278BM&PAB4521

LA RELIANT ALUMINIUM PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(INR in Lacs or as stated)

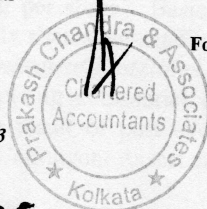
PARTICULARS	31.03.2025		31.03.2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax as per Profit and Loss Statement		1,025.77		789.11
Adjustment For :				
Depreciation & Amortization	161.02		102.74	
Provision for Gratuity	34.10		42.88	
Profit/Loss on Sale of Fixed Assets	-		(249.31)	
Dividend Income	-		(0.00)	
Asset used for Business	-		11.61	
Other Income / Loss	-		-	
Interest Income	(1.93)	193.19	(1.15)	(93.23)
Operating Profit Before Working Capital Changes		1,218.96		695.88
Adjustment For :				
Inventories	(658.48)		(293.70)	
Trade Receivables	(990.10)		(110.71)	
Loans and Advances	(114.49)		(128.93)	
Trade Payable	250.29		38.73	
Other Current Liabilities	51.39	(1,461.39)	15.05	(479.55)
Cash Generated from Operation		(242.43)		216.33
Cash Flow before Extra Ordinary Items		(242.43)		216.33
Extra Ordinary Items		(1.49)		(1.15)
Net Cash from Operating Activities before taxes paid		(243.92)		215.18
Direct Taxes Paid	322.70	322.70	19.61	19.61
Net Cash from Operating Activities		(566.62)		195.57
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(561.21)		(928.55)	
Sale of Fixed Assets	-		459.00	
Non Current Assets	(1.98)		(12.28)	
Dividend	-		0.00	
Other Income	-		1.26	
Interest Income	1.93	(561.26)	1.15	(479.41)
Net Cash from Investment Activities		(561.26)		(479.41)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Short Term Borrowings	1,602.14		(100.29)	
Long Term Borrowings	(471.50)		395.66	
Share Application Money	-		-	
Capital Increase / (Decrease)	-	1,130.64	(6.97)	288.39
Net Cash from Financing Activities		1,130.64		288.39
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		2.76		4.55
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT				
Opening Cash & Cash Equivalent	9.01		4.46	
Less : Closing Cash & Cash Equivalent	11.77	2.76	9.01	4.55

Note:-

- i) Figures in brackets represents cash outflow from respective activities.
- ii) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 on Cash Flow Statement notified under the Companies (Accounting Standard) Rules, 2006.
- iii) Previous year figures have been regrouped/rearranged wherever found necessary to make them comparable with those of the current year.
- iv) Cash & Cash Equivalents at the end of the year consist of:-

	31.03.2025	31.03.2024
a) Cash In Hand	9.99	7.99
b) Balance with Scheduled Banks :- As Current Deposits	1.78	1.02

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For Prakash Chandra & Associates
Firm Regn No.327231E
Chartered Accountants

(Prakash Chandra Agarwal)
Proprietor
Membership No. 067278

For La Reliant Aluminium Pvt. Ltd.

Director
Sanjay Agarwal
DIN - 00523292
Director
Sunita Agarwal
DIN - 08170574

UDIN-25067278BMBPAB4521

LA RELIANT ALUMINIUM LIMITED
(Formerly : LA RELIANT ALUMINIUM PRIVATE LIMITED)

Notes on Consolidated Financial Statements as on 31st March 2025

CORPORATE INFORMATION

These consolidated financial statements comprise the Parent Company i.e. La Reliant Aluminium Limited & its Subsidiary Company i.e. La Reliant Extrusions Private Limited. The Company operates its operation from its registered office as well as factory situated at Ranihati, Amta Road, Mouza – Islampur, Howrah – 711401, West Bengal.

1) SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS :

a) Accounting Convention :

The financial statements are prepared under the historical cost convention, on the basis of a going concern and as per applicable accounting standards. The Company follows mercantile system of accounting and recognise income and expenditure on accrual basis.

b) Recognition of Income & Expenditure :

Items of Income & Expenditure are recognizing on accrual basis except as stated.

c) Sales :

Sales are exclusive of all type of taxes.

d) Property, Plant Equipments, and Intangible Assets :

All Assets have been valued at original cost less accumulated depreciation.

e) Depreciation :

Depreciation on Assets is provided on WDV method at the rates and in the manner specified in Schedule II of the Companies Act, 2013. Depreciation on fixed assets added during the year, is provided on pro-rata basis.

The management estimates the useful lives for the fixed assets as follows :

Nature of Assets	Useful Life
Factory Building & Office Premises	30 years
Plant & Machineries, Solar Energy System & Air Conditioner	15 years
Mould & Dies and CCTVs	15 years
Furniture & Fixtures, Electric Installation, Mobile Phones, Television, Air Purifier, Fire Fighting System, Washing Machine & Water Coolers	10 years
Computers & Computer Softwares	3 years
Motor Vehicles	10 years

f) Inventories :

Raw material & Components are valued at cost. Finished goods are valued at net realizable value.

g) Fixed Deposit :

Certificates of Fixed Deposits are lien with HDFC Bank and kept in bank's custody.

h) Retirement Benefits :

There is no employee have put in the required number of years in service to be eligible for gratuity benefits, however the same has been provided for on the basis of own calculation by the company. Leave is encashed annually as per practice of the company.

i) Taxes on Income :

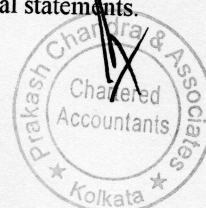
Income taxes are accounted for in accordance with Accounting Standard 22 on "Accounting for Taxes on Income". Current tax is measured at the amount expected to be paid, using the applicable tax rates and laws. The deferred tax assets are recognized based on the principles of prudence. Deferred tax asset and liability are calculated by applying the rate and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

j) Earning per Share :

The company reports basic and diluted Earnings per Shares (BEPS/DEPS) in accordance with Accounting Standard 20 on "Earning per share". Basic EPS is computed by dividing the net profit for the year by weighted average number of equity shares outstanding during the year. Diluted EPS is same as Basic.

k) Provisions, Contingent Liabilities and Contingent Assets :

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities and Contingent Assets are neither recognized nor disclosed in the financial statements.



LA RELIANT ALUMINIUM LTD

Formerly: LA RELIANT ALUMINIUM PRIVATE LIMITED

Consolidated Notes on Financial Statements for the year ended 31st March, 2025

(INR in Lacs or as stated)

As at 31.03.2025 As at 31.03.2024

2. SHARE CAPITAL :

Authorised Share Capital :

3,00,00,000 Equity Shares of Rs.10/- each (P.Y. 500,000 Equity Shares of Rs.10/- each)

3,000.00 50.00

Issued, Shared & Paid up Capital :

2,10,000 Equity Shares of Rs.10/- each (P.Y. - 2,10,000 Equity Shares of Rs.10/- each)

3,000.00 50.00

21.00 21.00

21.00 21.00

a) Reconciliation of Shares Outstanding at the beginning and at the end of year

Equity Shares with Voting Rights

	Year ended 31.03.2025		Year ended 31.03.2024	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
Opening Balance				
Fresh Issued during the year	210,000	2,100,000.00	279,700	2,797,000.00
Buy-back during the year	-	-	-	-
Closing Balance	210,000	2,100,000.00	69,700	697,000.00
			210,000	2,100,000.00

b) Terms / Rights attached to Equity Shares

The par value of Equity shares is Rs. 10 per share. Each holder of equity shares is entitled to one vote per share at General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion to the number of equity share held by the shareholders.

c) The Detail of Shareholders Holding more than 5 % Shares in the Company

Name	31.03.2025		31.03.2024	
	No. of share	% of Holding	No. of share	% of Holding
Equity Shares of Rs.10/- each				
Sanjay Agarwal	17,000	8.10%	17,000	8.10%
Peace Commosales Pvt Ltd	-	0.00%	15,500	7.38%
Relax Vinimay Pvt Ltd.	177,500	84.52%	177,500	84.52%

d) Detail of Shareholding of Promoters

Name	% Changes	31.03.2025		31.03.2024	
		No. of share	% of Holding	No. of share	% of Holding
Equity Shares with Voting Rights					
Sanjay Agarwal	0.00%	17,000	8.10%	17,000	8.10%
Sunita Agarwal	1.43%	3,000	1.43%	-	0.00%
Sidharth Agarwal	1.67%	3,500	1.67%	-	0.00%
Harleenn Agarwal	1.67%	3,500	1.67%	-	0.00%
Divyam Agarwal	1.67%	3,500	1.67%	-	0.00%
Relax Vinimay Pvt Ltd.	0.00%	177,500	84.52%	177,500	84.52%

3. RESERVES & SURPLUS

a) Share Premium Account

b) Surplus / (Deficit) in the Statement of Profit and Loss

As per last account

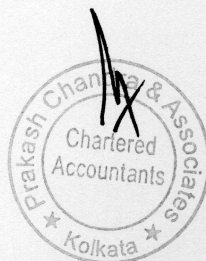
Add : Profit / (Loss) for the year

Total (i) 517.90 517.90

Total (ii) 794.70 253.82

Total (i + ii) 1,505.75 794.70

2,023.65 1,312.59



4. LONG TERM BORROWINGS

Secured Loan

ii) Term Loan from HDFC Bank Ltd	-	14.41
iii) Term Loan from HDFC Bank Ltd	153.26	204.86
iv) Term Loan from HDFC Bank Ltd (GECL)	-	19.25
v) Term Loan from HDFC Bank Ltd- Car	8.33	65.32
v) Term Loan from Mercedes Financial Services Limited	68.20	-
vi) Term Loan From Punjab National Bank Ltd - Car	9.05	-
vii) Term Loan From ICICI bank Ltd	461.73	530.38
Less : Current Maturity (Disclosed under Other Current Liabilities)	700.57	834.22
	216.19	89.68
	484.38	744.54
	192.55	530.39
	192.55	530.39
	676.92	1,274.94

Unsecured Loan

From Body Corporate

Total (i)	192.55	530.39
Total (ii)	192.55	530.39
Total (i + ii)	676.92	1,274.94

Term Loan facility from HDFC Bank Ltd., together with interest and other charges thereon, are secured by way of mortgage of Plant & Machinery situated at Ranihati Amta Road, Mouza Islampur Howrah 711401 & is repayable in 61 EMIs started from September 2022 carries interest @ Repo Rate +2.2% p.a. with monthly rests.

Term Loan facility from HDFC Bank Ltd together with interest and other charges thereon, are secured by the way of hypothecation of Motor Car of the company & is repayable on 39 EMIs started from April 2023 and carry interest @ Repo+1.75% p.a. on monthly rests.

Term Loan facility from PNB Bank Ltd together with interest and other charges thereon, are secured by the way of hypothecation of Motor Car of the company & is repayable on 60 EMIs started from August 2024 and carry interest @ Repo+2.30% p.a. on monthly rests.

Term Loan facility from Mercedes Financial Services Ltd together with interest and other charges thereon, are secured by the way of hypothecation of Motor Car of the company & is repayable on 60 EMIs started from March 2025 and carry interest @ Repo-2.09% p.a. on monthly rests.

5. DEFERRED TAX LIABILITY (NET)

Deferred Tax Liability arising on account of :
Timing Difference in Depreciable Assets

	134.60	97.75
	134.60	97.75

6. SHORT TERM BORROWINGS

Cash Credit from HDFC Bank Ltd
Cash Credit from ICICI Bank Ltd

	1,137.79	366.57
	903.42	72.50
	2,041.21	439.07

Cash Credit facility from HDFC Bank Ltd. & ICICI Bank , together with interest and other charges thereon, are secured by the way of hypothecation of Stock-in-Trade and Book Debts less than 90 days. Cash Credit is repayable on Demand and carry interest @ Repo Rate + 2.30% p.a. Further Loan is secured by way of mortgage of factory premise of the company situated at Ranhati, Amta Road, D-11 & 12 Jai Shree Ram Hanuman Complex, Mouza Islampur, Howrah - 711401 and Fixed Deposit of Rs. 10 Lacs with HDFC including accrued interest.

7. TRADE PAYABLES

(a) MSME

Less than 1 Year

1-2 years

2-3 years

More than 3 years

Total (a)

(b) Others

Less than 1 Year

1-2 years

2-3 years

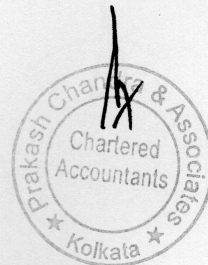
More than 3 years

Total (b)

(c) Disputed Dues- MSME

(d) Disputed Dues- Others

	-	-
	-	-
	-	-
	-	-
	494.63	244.33
	-	-
	1.22	1.22
	495.85	245.56
	-	-
	495.85	245.56



8. OTHER CURRENT LIABILITES

Statutory Dues		
- TDS & TCS Payable	12.51	7.60
- Provident Fund Payable		
- ESIC Payable	3.23	2.02
- Professional Tax	0.60	0.34
- GST Payable	0.26	0.08
Security Deposit	31.92	18.10
Current Maturity of Long term Borrowings	35.78	35.23
Advance from Customers	216.19	89.68
Salary Payable	15.13	28.06
Electricity Charges Payable	30.60	17.94
Prakash Chandra & Associates	33.98	12.18
Other Liabilities	2.25	0.32
	11.97	5.01
	<u>394.42</u>	<u>216.57</u>

9. SHORT TERM PROVISIONS

Provision for Income Tax		
Balance B/F		
Add : For The Year	252.06	66.89
	277.85	185.18
Provision for Gratuity		
Balance B/F		
Add : For The Year	42.88	-
	34.10	42.88
	<u>606.90</u>	<u>294.94</u>

10. PROPERTY, PLANT, EQUIPMENT AND INTANGIBLE ASSET
Please see to next page

11. NON CURRENT INVESTMENT

Fixed Deposit including accrued interest with HDFC Bank		
Investment in shares of Listed Companies	26.30	23.89
Investment in shares of Un-Listed Companies	4.68	4.68
	-	-
	<u>30.98</u>	<u>28.57</u>

12. INVENTORIES

(As valued taken and certified by Management)

Finished Goods		
Work - in - Progress	1,065.60	709.46
Raw Material & Components	397.04	176.27
	411.85	330.28
	<u>1,874.49</u>	<u>1,216.01</u>

13. TRADE RECEIVABLES

Undisputed Trade Receivable - Good

Less than Six months (Other Debts)		
For period > Six months ≤ One year	1,371.32	381.30
For period > One year ≤ Two year	0.09	7.36
For period > Two years ≤ Three year	7.35	-
For period > Three years	-	-
Total (a)	-	-
	<u>1,378.77</u>	<u>388.66</u>

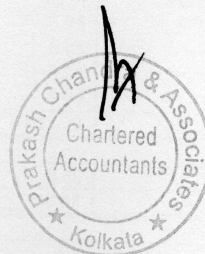
Undisputed Trade Receivable - Doubtful

Less than Six months (Other Debts)		
For period > Six months ≤ One year	-	-
For period > One year ≤ Two year	-	-
For period > Two years ≤ Three year	-	-
For period > Three years	-	-
Total (b)	-	-

Disputed Trade Receivable - Good

Disputed Trade Receivable - Doubtful

	-	-
	-	-
	-	-
	-	-
	<u>1,378.77</u>	<u>388.66</u>



10) PROPERTY PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Particulars	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	As on 01.04.2024	Additions	Transfer/ Deletion	As on 31.03.2025	Upto 01.04.2024	For the year	Adjustment	As on 31.03.2025	As on 31.03.2025	As on 01.04.2024
Tangible Asset										
Factory Building	494.46	57.96	-	552.42	106.78	16.78	-	123.55	428.87	387.68
Office Premises	55.45	-	-	55.45	13.66	1.80	-	15.46	39.99	41.78
Plant & Machinery	723.62	975.71	-	1,699.34	336.92	90.74	-	427.66	1,271.67	386.70
Solar Energy System	99.48	26.75	-	126.23	2.46	2.80	-	5.26	120.97	97.02
Mobile Phones	3.84	1.31	-	5.15	0.69	0.42	-	1.10	4.05	3.15
Television	2.62	5.79	-	8.40	0.50	0.74	-	1.23	7.17	2.12
Air Purifier	0.33	0.41	-	0.74	0.07	0.05	-	0.13	0.61	0.26
Fire Fighting Systems	1.01	-	-	1.01	0.11	0.10	-	0.21	0.80	0.90
Electric Installation	87.60	66.46	-	154.06	75.76	7.16	-	82.92	71.14	11.84
Motor Vehicles	95.65	101.51	-	197.16	35.80	11.21	-	47.01	150.15	59.85
Air Conditioner	5.54	3.90	-	9.44	1.82	0.48	-	2.30	7.14	3.72
CCTV Camera	4.30	0.23	-	4.54	2.26	0.28	-	2.54	2.00	2.04
Moulds & Dies	307.70	15.25	-	322.95	104.32	20.12	-	124.43	198.52	203.38
Furniture & Fixtures	37.34	40.15	-	77.49	15.98	4.65	-	20.64	56.85	21.35
Washing Machine	0.44	-	-	0.44	0.06	0.04	-	0.10	0.34	0.38
Water Cooler	0.44	0.52	-	0.96	0.08	0.07	-	0.15	0.82	0.36
Computers	11.44	3.61	-	15.05	9.47	1.35	-	10.82	4.22	1.96
TOTAL	1,931.24	1,299.58	-	3,230.82	706.74	158.76	-	865.51	2,365.31	1,224.49

Intangible Asset										
Computer Software	0.72	-	-	0.72	0.68	-	-	0.68	0.04	0.04
Leased Land	-	18.34	-	18.34	-	1.83	-	1.83	16.51	-
TOTAL	0.72	18.34	-	19.06	0.68	1.83	-	2.51	16.54	0.04

Capital-work-in-progress

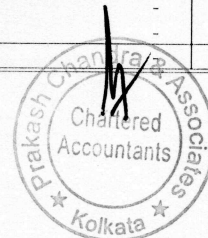
Description	As on 01.04.2024	Additions	Capitalised	Other Adjustments	As on 01.04.2025
Building	14.11	-	14.11	-	-
Plant & Machinery	742.59	-	742.59	-	-
TOTAL	756.71	-	756.71	-	-

Previous Year

Particulars	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	As on 01.04.2023	Additions	Transfer/ Deletion	As on 31.03.2024	Upto 01.04.2023	For the year	Adjustment	As on 31.03.2024	As on 31.03.2024	As on 01.04.2023
Tangible Asset										
Land	50.54	-	50.54	-	-	-	-	-	-	50.54
Watch	11.61	-	11.61	-	-	-	-	-	-	11.61
Factory Building	456.66	37.80	-	494.46	91.07	15.70	-	106.78	387.68	365.58
Office Premises	202.63	-	147.18	55.45	32.11	1.81	20.25	13.66	41.78	170.52
Plant & Machinery	687.80	61.34	25.52	723.62	291.24	46.16	0.47	336.92	386.70	396.57
Solar Energy System	95.68	3.80	-	99.48	0.10	2.36	-	2.46	97.02	95.59
Mobile Phones	3.42	0.41	-	3.84	0.33	0.36	-	0.69	3.15	3.09
Television	2.62	-	-	2.62	0.25	0.25	-	0.50	2.12	2.37
Air Purifier	0.33	-	-	0.33	0.04	0.03	-	0.07	0.26	0.29
Fire Fighting Systems	1.01	-	-	1.01	0.02	0.10	-	0.11	0.90	0.99
Electric Installation	96.10	-	8.50	87.60	73.12	2.72	0.08	75.76	11.84	22.98
Motor Vehicles	62.64	33.01	-	95.65	26.66	9.14	-	35.80	59.85	35.97
Air Conditioner	5.24	0.30	-	5.54	1.47	0.35	-	1.82	3.72	3.77
CCTV Camera	4.30	-	-	4.30	1.99	0.27	-	2.26	2.04	2.32
Moulds & Dies	278.58	29.12	-	307.70	85.54	18.77	-	104.32	203.38	193.03
Furniture & Fixtures	31.27	6.06	-	37.34	13.25	2.73	-	15.98	21.35	18.02
Washing Machine	0.44	-	-	0.44	0.01	0.04	-	0.06	0.38	0.43
Water Cooler	0.44	-	-	0.44	0.04	0.04	-	0.08	0.36	0.40
Computers	11.44	-	-	11.44	7.99	1.48	-	9.47	1.96	3.45
TOTAL	2,002.75	171.84	243.35	1,931.24	625.23	102.31	20.80	706.74	1,224.49	1,377.52
Intangible Asset										
Computer Software	0.72	-	-	0.72	0.68	-	-	0.68	0.04	0.04
Total	0.72	-	-	0.72	0.68	-	-	0.68	0.04	0.04

Capital-work-in-progress

Description	As on 01.04.2023	Additions	Capitalised	Other Adjustments	As on 01.04.2024
Building	-	14.11	-	-	14.11
Plant & Machinery	-	742.59	-	-	742.59
TOTAL	-	756.71	-	-	756.71



14. CASH AND CASH EQUIVALENTS

Cash in hand (as certified by management)	9.99	7.99
Balances with scheduled Banks in Current Account	1.78	1.02
	<u>11.77</u>	<u>9.01</u>

15. SHORT TERM LOANS & ADVANCES*(Unsecured considered good)*

Income Tax	367.71	65.83
TDS & TCS	50.87	30.05
Input GST Receivable	170.32	129.22
Advance to Suppliers & Others	106.56	36.99
Prepaid Expenses	16.61	15.40
Expenses for New Project	1.25	-
Security Deposit with Suppliers	2.07	0.72
	<u>715.38</u>	<u>278.20</u>

16. REVENUE FROM OPERATION

Sales of Product (Including Transportation & Insurance)	15,985.52	8,017.48
Trading Goods	-	-
Job Works	0.09	1.37
	<u>15,985.61</u>	<u>8,018.84</u>

17. OTHER INCOME

Interest on Fixed Deposits	1.93	1.15
Dividend	-	0.00
Foreign Exchange Fluctuation	6.34	0.37
Insurance Claim Received	-	3.60
Profit on Sale of Machinery	-	4.53
Profit on Sale of Shares	-	1.26
Profit on Sale of Land	-	243.53
	<u>8.27</u>	<u>254.44</u>

18. COST OF MATERIAL CONSUMED

Opening Stock	330.28	577.90
Add : Purchases	13,891.13	6,814.58
	<u>14,221.41</u>	<u>7,392.48</u>
Less : Closing Stock	411.85	330.28
	<u>13,809.56</u>	<u>7,062.20</u>

19. DECREASE / (INCREASE) IN STOCKS**Finished Goods**

- Closing Stock	1,065.60	709.46
- Opening Stock	709.46	192.63
	<u>(356.14)</u>	<u>(516.83)</u>

Total (i)

Work in Progress

- Closing Stock	397.04	176.27
- Opening Stock	176.27	151.78

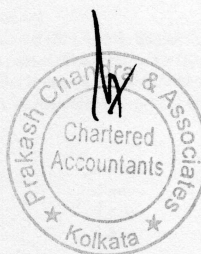
Total (ii)

Total (i+ii)

	<u>(220.78)</u>	<u>(24.48)</u>
	<u>(576.91)</u>	<u>(541.32)</u>

20. EMPLOYEE BENEFIT EXPENSES

Salary & Bonus	435.01	257.89
Contribution to Provident Fund & ESI	20.28	15.43
Education Expenses	40.00	35.95
Staff & Labour Welfare	9.02	2.86
Gratuity	34.10	42.88
	<u>538.41</u>	<u>355.01</u>



21. FINANCE COST

Interest on Term Loan from Bank	53.90	30.28
Interest on Cash Credit from Bank	117.16	49.48
Interest on Unsecured Loan	25.32	38.67
Loan Processing Fees	2.28	1.50
	<u>198.66</u>	<u>119.94</u>

22. DEPRECIATION & AMORTIZATION

Depreciation	160.59	102.31
Preliminary Expenses	0.43	0.43
	<u>161.02</u>	<u>102.74</u>

23. OTHER EXPENSES

Advertisement Expenses	5.12	6.05
Statutory Audit Fees	2.50	0.35
Bank Charges	7.90	2.27
Business Promotion Expenses	12.99	14.19
Professional & Consultancy Charges	17.74	11.97
Discount Allowed	10.54	0.14
Donation	0.10	0.24
Rates & Taxes	11.63	1.43
Electricity Charges	256.59	147.19
Commission	0.79	0.03
Factory Expenses	2.69	1.09
Filing Fees	22.53	0.05
General Expenses	4.35	2.34
Insurance Charges	21.75	10.17
Interest & Penalty	6.14	-
Loading & Unloading Charges	11.51	9.04
Office Expenses	1.98	0.90
Postage & Courier Charges	0.40	0.13
Printing & Stationery	1.77	0.58
Rent	168.30	9.00
Repair & Maintenance Charges	160.86	88.84
Security Charges	9.73	7.94
Subscription & Membership fees	4.45	6.88
Telephone Expenses	2.27	1.59
Trade License	0.05	-
Transportation Charges	32.07	23.57
Donation under CSR Activity	5.00	-
Travelling & Conveyance Expenses	55.64	39.62
	<u>837.37</u>	<u>385.60</u>

24. Income & Expenditure in Foreign Currency (Amount in Rs.):

Income	Nil	Nil
Expenditure		
- Capital Expenditure	6,301,683	-
- Revenue Expenditure	44,760,339	5,035,408

25. Contingent Liabilities :

	Nil	Nil
--	-----	-----

26. Auditors Remuneration :

Audit Fees	2.50	0.35
------------	------	------

27. Related party disclosure as identified by the management in accordance with the Accounting Standard (AS) 18 on "Related Party Disclosures" are as follows :

27.1) Names of related parties and description of relationship

a) Names of related parties and description of relationship

Mr. Sanjay Agarwal (Director)

Mrs. Sunita Agarwal(Director)

Mr Sidharth Agarwal (Director)

b) Enterprise where KMP/Relatives of KMP have significant influence or control

Mr Divyam Agarwal (Son of Mr. Sanjay Agarwal)

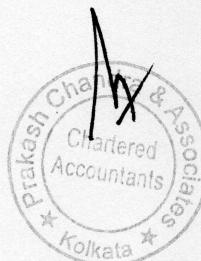
Ms Harleenn Agarwal (Daughter of Mr. Sanjay Agarwal)

M/S Solisys Solar Private Limited (Director is Interested)

M/S Bal Hanuman Agencies (Proprietor is Brother of Director)

27.2. Related Party Transaction

		Current Year	Previous Year
Mr. Sanjay Agarwal	Salary	64.00	51.70
Mr. Sanjay Agarwal	Rent	60.00	4.50
Mr. Sanjay Agarwal	Loan	234.00	-
Mrs. Sunita Agarwal	Salary	45.00	38.62
Mrs. Sunita Agarwal	Rent	60.00	4.50
Mr. Sidharth Agarwal	Loan	114.25	-
Mr. Sidharth Agarwal	Salary	56.75	35.15
Ms Harleenn Agarwal	Rent	24.00	-
Mr Divyam Agarwal	Salary	13.50	6.00
M/S Solisys Solar Private Limited	Rent	24.00	-
M/S Solisys Solar Private Limited	Sale	651.73	-
M/s Dal Hanuman Agencies	Purchases	12.12	-
	Purchases	-	89.96



28) Calculation of Earning per Share

i) Net Profit after tax (in Rs.)	71,105,961	54,085,875
ii) Weighted Average Number of equity shares	210,000	279,509
iii) Face Value of Equity Shares (in Rs.)	10	10
iv) Basic and Diluted Earning per Share (in Rs.)	338.60	193.50

29. Other Disclosures under Companies Act 2013

(i) Ratio Analysis

Particulars	Numerator	Denominator	31.03.2025	31.03.2024	Variance %
Current Ratio	Current assets	Current Liabilities	1.12	1.58	-28.82%
Debt Equity Ratio	Debt	Equity	1.44	1.35	6.11%
Debt Service Coverage Ratio	EBDIT - CAPEX	Interest Payable + Borrowings	0.26	0.04	507.96%
Return on Equity	Net Profit after Tax	Average Equity	0.53	0.68	-21.86%
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventories	8.56	6.10	40.41%
Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivables	18.09	24.06	-24.82%
Trade Payables Turnover Ratio	Net Credit Purchases	Average trade Payables	37.47	30.13	24.37%
Net Capital Turnover Ratio	Net Sales	Average Equity	9.46	7.54	25.47%
Net Profit Ratio	Net Profit	Revenue from Operations	0.06	0.10	-32.76%
Return on Capital Employed	EBIT	Average Capital Employed	0.72	0.86	-15.22%
Return on Investment	Income generated from investments	Cost of Investments	NA	NA	NA

(ii) Details of Benami Property held

No proceedings have been initiated during the year or are pending against the Company as at 31.03.2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(iii) Wilful Defaulter

The Company has not been declared wilful defaulter by any bank or financial Institution or government or any government authority.

(iv) Relationship with Struck off Companies

The Company does not have any transactions with companies struck off under section 248 of the companies Act, 2013 or section 568 of the Companies Act, 1956.

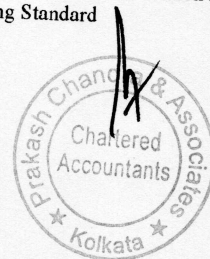
(v) Registration of Charges or Satisfaction with Registrar of Companies

The company has filed Form CHG-1 & CHG-4 with the Registrar of Companies, Kolkata during the year wherever required.

(vi) Corporate Social Responsibility (CSR) Activities

The company is in compliance with respect to the CSR Activities as governed under section 135 of the companies Act, 2013.

	(INR in Lakhs)	
	Current Year	Previous Year
1) Amount required to be spent during the year	4.66	0.00
2) Opening Surplus balance, if any	0.00	0.00
3) Amount of expenditure incurred on		
a) Construction / acquisition of Assets		0.00
b) On purpose other than (a) above	0.00	0.00
4) Shortfall / (Surplus) at the end of the year	5.00	0.00
5) Total of previous years shortfall	(0.34)	0.00
6) Reason for Shortfall	0.00	0.00
7) Nature of CSR Activities	NA	NA
8) Details of Related Party transactions in relation to CSR expenditure as per relevant Accounting Standard	Education Purpose	NA
	NA	NA



(vii) Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto Currency or Virtual Currency during the financial year 2024-2025.

(viii) Compliance with number of layers of companies

The company has complied with the number of layers prescribed under section 2(87) of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules 2017.

(ix) Micro, Small and Medium Enterprises Development Act

The company has not received any MSME certificates from any of its Vendors. Accordingly it is presumed by the management that no vendor is having MSME status. Hence disclosure relating to amount unpaid at the end of year under MSME Development Act, 2006 has been taken as NIL.

30) Undisclosed Income

The company has not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)

31) Standard Issued but not yet Effective & Applicability :

The Ministry of Corporate Affairs (MCA) has issued the Companies (Indian Accounting Standards) Amendment Rules, 2017 and Companies (Indian Accounting Standards) Amendment Rules, 2018. The amendments to standards that are issued, but not yet effective upto the date of issuance of the Company's financial statements. The company intends to adopt these standards, if applicable when they become effective but as on date IND AS is not applicable to the company.

32) Unconfirmed Balances

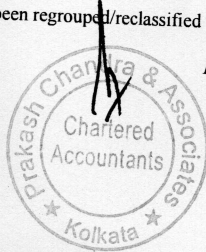
Some debit and Credit balances remain unconfirmed.

33) Previous year figures

Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

Poddar Court, Gate No.3
3rd Floor, Room # F
Kolkata - 700 001

Date: 16/05/25



For Prakash Chandra & Associates

Firm Reg. No.327231E

Chartered Accountants

(P.C. Agarwal)

Proprietor

Membership No.067278

For LA Reliant Aluminium Ltd

Director

Sanjay Agarwal
DIN - 00523292

Director

Sunita Agarwal
DIN - 08170574

UDIN-25067278MBPAB4521