

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

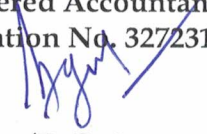
To  
The Board of Directors of  
**La Reliant Aluminium Limited**

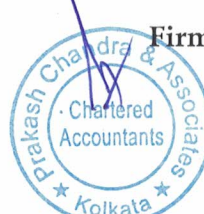
1. We have reviewed the accompanying statement of Provisional Standalone Financial Statements of **La Reliant Aluminium Limited** (the 'Company') for the half year ended on 30.09.2025 ("the statement").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India,
  - In the case of the Provisional Balance Sheet, of the state of the Company as at 30.09.2025;
  - In the case of the Provisional Statement of Profit and Loss, of the Profit for the period 01.04.2025 to 30.09.2025.
3. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these provisional financial statements approved by the Board of Directors of the company at their meeting held on 27<sup>th</sup> day of January 2026, that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. Our responsibility is to express a conclusion on the Provisional Statement based on our review.
4. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of provisional standalone financial results, prepared in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, that it contains any material misstatement.
6. Our conclusion on the statement is not modified in respect of the above matter.

Place : Kolkata  
Date : 27.01.2026

Prakash Chandra & Associates  
Chartered Accountants  
Firm Registration No. 327231E  
  
(P. C. Agarwal)  
Proprietor  
Membership No. 067278  
UDIN - 26067278WCKRQC9805



# LA RELIANT ALUMINIUM LIMITED

Formerly: LA RELIANT ALUMINIUM PRIVATE LIMITED

## PROVISIONAL STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2025

(INR in Lacs)

As at

30.09.2025

### EQUITY AND LIABILITIES

#### Shareholders' Funds

Share Capital	1	32.11
Reserves & Surplus	2	6,799.74

#### Non-current Liabilities

Long Term Borrowings	3	287.93
Deferred Tax Liabilities (Net)	4	106.82

#### Current Liabilities

Trade Payables	5	528.82
Other Current Liabilities	6	180.61
Short Term Provision	7	595.99
<b>TOTAL</b>		<b>8,532.03</b>

### ASSETS

#### Non-current Assets

Property Plant Equipment and Intangible Asset	8	
-Tangible Asset		1,399.57
-Intangible Asset		13.38
-Work in Progress		-
Non-current Investment	9	248.70

#### Current Assets

Inventories	10	2,556.99
Trade Receivables	11	2,254.74
Cash and Cash Equivalents	12	58.88
Short Term Loans & Advances	13	1,999.78
<b>TOTAL</b>		<b>8,532.03</b>

For Prakash Chandra & Associates

Firm Regn No.327231E

Chartered Accountants



(P.C. Agarwal)

Proprietor

Membership no.067278

For LA Reliant Aluminium Ltd

*Sanjay Agarwal*  
Director

Sanjay Agarwal

DIN - 00523292

*Sunita Agarwal*  
Director

Sunita Agarwal

DIN - 08170574

18, Rabindra Sarani  
Poddar Court, Gate No.3  
3rd Floor, Room # F  
Kolkata - 700 001  
Date : 27.01.2026

UDIN - 26067278WCKRQC9805

# LA RELIANT ALUMINIUM LIMITED

Formerly: LA RELIANT ALUMINIUM PRIVATE LIMITED

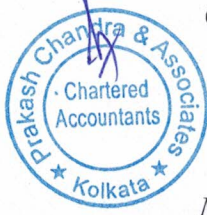
PROVISIONAL STANDALONE STATEMENT OF PROFIT & LOSS FOR THE PERIOD 1ST APRIL TO 30TH SEPTEMBER 2025

	Note	(INR in Lacs) As at 30.09.2025
<b>INCOME</b>		
Revenue From Operation	14	10,688.88
		<u>10,688.88</u>
<b>EXPENDITURE</b>		
Cost of Materials Consumed	15	9,649.51
Decrease / (Increase) in Stock	16	(678.86)
Employee Benefits Expenses	17	384.55
Finance Cost	18	41.07
Depreciation & Amortization Expenses	19	65.43
Other Expenses	20	409.50
<b>Total Expenses</b>		<u>9,871.19</u>
Profit/(Loss) for the year		<u>817.69</u>

For Prakash Chandra & Associates

Firm Regn No.327231E

Chartered Accountants



(P.C. Agarwal)

Proprietor

Membership No.067278

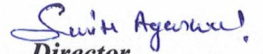
UDIN - 26067278WCKRQC9805

For LA Reliant Aluminium Ltd

  
Director

Sanjay Agarwal

DIN - 00523292

  
Director

Sunita Agarwal

DIN - 08170574

Poddar Court, Gate No.3

3rd Floor, Room # F

Kolkata - 700 001

Date : 27.01.2026

**LA RELIANT ALUMINIUM LTD**  
Formerly: LA RELIANT ALUMINIUM PRIVATE LIMITED

**Standalone Notes on Provisional Financial Statements for the year 1st April to 30th September 2025**

		(INR in Lacs) As at 30.09.2025
<b>1. SHARE CAPITAL :</b>		
<b>Authorised Share Capital :</b>		
3,00,00,000 Equity Shares of Rs.10/- each		3,000.00
		<u>3,000.00</u>
<b>Issued, Shared &amp; Paid up Capital :</b>		
3,21,111 Equity Shares of Rs.10/- each		32.11
		<u>32.11</u>
<b>2. RESERVES &amp; SURPLUS</b>		
a) Share Premium Account		4,506.78
	Total (i)	<u>4,506.78</u>
b) Surplus / (Deficit) in the Statement of Profit and Loss		
As per last account		1,475.27
Add : Profit / (Loss) for the year		817.69
	Total (ii)	<u>2,292.96</u>
	Total (i + ii)	<u>6,799.74</u>
<b>3. LONG TERM BORROWINGS</b>		
<b>Secured Loan</b>		
i) Term Loan from HDFC Bank Ltd		125.80
ii) Term Loan from HDFC Bank Ltd Truck		19.74
iii) Term Loan from HDFC Bank Ltd- Car		5.10
iv) Term Loan from Mercedes Financial Services Limited		60.72
v) Term Loan From Punjab National Bank Ltd - Car		8.19
	Total (i)	<u>219.55</u>
<b>Unsecured Loan</b>		
From Body Corporate		68.39
	Total (ii)	<u>68.39</u>
	Total (i + ii)	<u>287.93</u>
<b>4. DEFERRED TAX LIABILITY (NET)</b>		
Deferred Tax Liability arising on account of :		
Timing Difference in Depreciable Assets		106.82
		<u>106.82</u>
<b>5. TRADE PAYABLES</b>		
<b>(a) MSME</b>		
Less than 1 Year		-
1-2 years		-
2-3 years		-
More than 3 years		-
Total (a)		-
<b>(b) Others</b>		
Less than 1 Year		527.60
1-2 years		-
2-3 years		-
More than 3 years		1.22
Total (b)		<u>528.82</u>
<b>(c) Disputed Dues- MSME</b>		
		-
<b>(d) Disputed Dues- Others</b>		
		-
		<u>528.82</u>



**6. OTHER CURRENT LIABILITES**

Statutory Dues	
- TDS & TCS Payable	37.15
- Provident Fund Payable	3.37
- ESIC Payable	0.57
- Professional Tax	0.20
- GST Payable	4.96
Security Deposit	24.70
Advance from Customers/Machinery	52.92
Salary Payable	31.94
Other Liabilities	24.79
	<u>180.61</u>

**7. SHORT TERM PROVISIONS**

Provision for Income Tax	
Balance B/F	519.01
Add : For The Year	-
Provision for Gratuity	
Balance B/F	76.98
Add : For The Year	-
	<u>595.99</u>

**8. PROPERTY, PLANT, EQUIPMENT AND INTANGIBLE ASSET***Please see to next page***9. NON CURRENT INVESTMENT**

Fixed Deposit including accrued interest	19.02
Investment in shares of Unlisted Companies	25.00
Investment in shares of Listed Companies	204.68
	<u>248.70</u>

**10. INVENTORIES***(As valued taken and certified by Management)*

Finished Goods	1,225.60
Work - in - Progress	685.51
Raw Material & Components	645.88
	<u>2,556.99</u>

**11. TRADE RECEIVABLES*****Undisputed Trade Receivable - Good***

Less than Six months (Other Debts)	2,247.29
For period > Six months ≤ One year	0.09
For period > One year ≤ Two year	7.35
For period > Two years ≤ Three year	-
For period > Three years	-
Total (a)	<u>2,254.74</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***

<i>Disputed Trade Receivable - Doubtful</i>	-
	-
	<u>2,254.74</u>



8) PROPERTY PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As on 01.04.2025	Additions	As on 30.09.2025	Upto 01.04.2025	For the year	As on 30.09.2025	As on 30.09.2025	As on 01.04.2025
<b>Tangible Asset</b>								
Factory Building	531.12	15.73	546.84	123.12	8.98	132.10	414.74	407.99
Office Premises	55.45	-	55.45	15.46	0.90	16.36	39.09	39.99
Plant & Machinery	801.36	3.23	804.59	385.87	26.12	411.99	392.60	415.49
Solar Energy System	126.23	-	126.23	5.26	1.50	6.76	119.47	120.97
Mobile Phones	5.15	0.01	5.16	1.10	0.25	1.35	3.81	4.05
Television	8.40	-	8.40	1.23	0.40	1.63	6.77	7.17
Air Purifier	0.74	-	0.74	0.13	0.04	0.16	0.58	0.61
Fire Fighting Systems	1.01	-	1.01	0.21	0.05	0.26	0.75	0.80
Electric Installation	87.60	-	87.60	78.50	1.41	79.92	7.68	9.09
Motor Vehicles	197.16	18.36	215.52	47.01	9.69	56.70	158.82	150.15
Air Conditioner	9.44	-	9.44	2.30	0.30	2.60	6.84	7.14
CCTV Camera	4.54	-	4.54	2.54	0.14	2.68	1.85	2.00
Moulds & Dies	322.95	-	322.95	124.43	10.27	134.70	188.26	198.52
Furniture & Fixtures	75.74	1.52	77.26	20.53	3.49	24.03	53.23	55.20
Washing Machine	0.44	-	0.44	0.10	0.02	0.12	0.32	0.34
Water Cooler	0.96	-	0.96	0.15	0.05	0.19	0.77	0.82
Computers	15.05	0.80	15.85	10.82	1.04	11.86	3.99	4.22
<b>TOTAL</b>	<b>2,243.33</b>	<b>39.65</b>	<b>2,282.97</b>	<b>818.76</b>	<b>64.64</b>	<b>883.40</b>	<b>1,399.57</b>	<b>1,424.56</b>

Intangible Asset								
Computer Software	0.72	-	0.72	0.68	-	0.68	0.04	0.04
Leased Land	15.70	-	15.70	1.57	0.78	2.35	13.34	14.13
<b>TOTAL</b>	<b>16.42</b>	<b>-</b>	<b>16.42</b>	<b>2.25</b>	<b>0.78</b>	<b>3.04</b>	<b>13.38</b>	<b>14.16</b>



<b>12. CASH AND CASH EQUIVALENTS</b>		
Cash in hand (as certified by management)		0.51
Balances with Banks in Cash Credit Account		56.86
Balances with Banks in Current Account		1.51
		<u>58.88</u>
<b>13. SHORT TERM LOANS &amp; ADVANCES</b>		
<i>(Unsecured considered good)</i>		
Income Tax		447.71
TDS & TCS		60.90
Input GST Receivable		36.05
Investment in Surat Unit		656.03
Advance to Suppliers & Others		69.99
Prepaid Expenses		5.96
Advance toward Capital Expenditure		501.84
Security Deposit with Suppliers		221.32
		<u>1,999.78</u>
<b>14. REVENUE FROM OPERATION</b>		
Sales of Product (Including Transportation & Insurance)		10,688.12
Job Works		0.77
		<u>10,688.88</u>
<b>15. COST OF MATERIAL CONSUMED</b>		
Opening Stock		298.65
Add : Purchases		9,996.75
		<u>10,295.39</u>
Less : Closing Stock		645.88
		<u>9,649.51</u>
<b>16. DECREASE / (INCREASE) IN STOCKS</b>		
<b>Finished Goods</b>		
- Closing Stock		1,225.60
- Opening Stock		889.24
	Total (i)	<u>(336.36)</u>
<b>Work in Progress</b>		
- Closing Stock		685.51
- Opening Stock		343.01
	Total (ii)	<u>(342.50)</u>
	Total (i+ii)	<u>(678.86)</u>
<b>17. EMPLOYEE BENEFIT EXPENSES</b>		
Salary & Bonus		349.87
Contribution to Provident Fund & ESI		13.56
Education Expenses		6.19
Staff & Labour Welfare		14.94
		<u>384.55</u>
<b>18. FINANCE COST</b>		
Interest on Term Loan from Bank		10.05
Interest on Cash Credit from Bank		25.23
Interest on Unsecured Loan		2.84
Loan Processing Fees		2.96
		<u>41.07</u>
<b>19. DEPRECIATION &amp; AMORTIZATION</b>		
Depreciation		65.43
		<u>65.43</u>



**20. OTHER EXPENSES**

Advertisement Expenses	0.55
Bank Charges	1.09
Business Promotion Expenses	8.87
Professional & Consultancy Charges	8.66
Rates & Taxes	28.74
Electricity Charges	38.80
Commission	0.33
Factory Expenses	1.29
Filling Fees	0.74
General Expenses	3.53
Insurance Charges	7.40
Loading & Unloading Charges	6.66
Office Expenses	0.51
Postage & Courier Charges	0.13
Printing & Stationery	1.47
Rent	147.36
Repair & Maintenance Charges	47.62
Security Charges	4.24
Subscription & Membership fees	18.37
Telephone Expenses	0.69
Transportation Charges	24.50
Travelling & Conveyance Expenses	57.94
	<hr/> <hr/>
	<b>409.50</b>

