



RAC EXTRUSIONS LTD.

Formally M/s. Shiv Shakti Extrusions Ltd.
Regd. Off. : 9183/4, Multani Dhanda, Paharganj, New Delhi - 110055
Mob. : 09810105014 Email : mittalrac@gmail.com
CIN : U13100DL1996PLC078209

BOARD OF DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the 29th Annual Report together with the audited financial statements of **RAC Extrusions Limited** for the financial year ended 31st March 2025.

The financial statements for the financial year ended 31st March, 2025 have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 and relevant amendments issued thereafter.

1. Financial Highlights

	<i>(Rs. in Hundreds)</i>	
	Financial Year 2024-2025	Financial Year 2023-2024
Total Income	24714802.28	21665539.04
Less: Total Expense	24258595.35	21414444.81
(Loss)/ Profit before Tax	456206.93	251094.23
Total Tax expense	96541.28	72280.06
(Loss)/ Profit for the year after Tax	359665.65	178814.17
Other Comprehensive Income	-	-
Total Comprehensive Income	-	-

2. Financial Performance, operations and state of the Company's affairs

Your Company recorded a total income of Rs. 24714802.28 (In Hundreds) during the financial year ended 31 March 2025. Profit after Tax stood at Rs. 359665.65 (In Hundreds) for the financial year ended 31 March 2025.

Brief about business operations:

There were no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which these financial statements relate and the date of this Report. There has been no change in the nature of the business of the Company.



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There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016. There was no instance of onetime settlement with any bank or financial institution.

3. Transfer to reserves

The Board of Directors ('the Board') of your Company has decided not to transfer any amount to the reserves for the financial year under review.

4. Dividend

In order to conserve the resources, your Directors do not recommend any dividend for the financial year 2024 - 2025.

5. Deposits

The Company has not accepted any deposit from the public / members under Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 during the financial year under review. Consequently, there is no requirement for furnishing details related to the deposit covered under Chapter V of the Companies Act, 2013.

6. Directors:

The Board of Directors as on 31st March, 2025 are:

In accordance with the provisions of the Companies Act, 2013 read with the applicable rules thereto, including any statutory modification(s) or re-enactment thereof for the time being in force ('the Act'), **Mr. Tanmay Mittal** (DIN: 10798239) retire by rotation at the ensuing Annual General Meeting ('AGM') and being eligible, offer themselves for reappointment.

During the period under review following changes in the board has occurred:

Mr. Yogesh Mittal (DIN- 02201486) resigned from the Board of Directors of the Company effective from 08th March, 2025. The Board of Directors places on record their appreciation for his valuable contribution during his association with the Company.



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Mr. Tanmay Mittal (DIN:10798239) has been appointed as the Additional Director of the company in the board meeting held on 08th March, 2025 and was regularized as director in the Extra-ordinary general meeting held on 01st April, 2025.

Mr. Gaurav Mittal has been appointed as the Chief Financial officer of the company in the board meeting held on 08th March, 2025.

Further, **Mr. Shiv Kumar Mittal** has been re-designated to Managing Director in the extra ordinary general meeting held on 01st April, 2025.

Declaration by Independent Directors:

The Independent directors have provided the declaration required as per the provisions of Section 149(4) of the Companies Act, 2013.

Nomination and Remuneration Policy of Directors, Key Managerial Personnel and other employees:

In adherence of Section 178(1) of the companies Act, 2013, the Board of Directors of the company in its meeting held on 08th March, 2024 approved a policy on director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided u/s 178(3), based on recommendations of the Nomination and remuneration committee framed for the purpose. The board parameters covered under the policy are- Company philosophy, guiding principles, Nomination of directors, Key executives and Senior Management and the remuneration of other employees.

Audit Committee:

As at 31st March, 2025, the audit committee of the board of directors of the company comprised of 3 (Three) Members namely Shiv Kumar Mittal, Paritosh Chauhan and Paritosh Kumar Bansal, majority of them being Independent Directors. The Board accepted the recommendations of the audit committee whenever made by the committee during the year.

7. Details of the number of meetings of the Board of Directors

Seven Board Meetings were held during the financial year under review, the dates of which were: 14th May, 2024, 15th July, 2024, 02nd September, 2024, 05th September, 2024, 27th September, 2024, 20th December, 2024, 08th March, 2025.



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Details of the attendance at the Board Meetings held during the financial year under review:

Name of the Directors	Attendance at the Board Meeting
Mr. Shiv Kumar Mittal	7 of 7
Mr. Rishi Mittal	7 of 7
Mr. Yogesh Mittal*	6 of 7
Mr. Paritosh Chauhan	7 of 7
Mr. Paritosh Kumar Bansal	7 of 7

- *Resigned from 08th March, 2025.

The Company has not entered into any materially significant transactions with its Promoters, Directors or their relatives or with the Management, etc. that may have potential conflict with the interest of the Company at large.

8. Corporate Social Responsibility

The Corporate Social responsibility is not applicable to the company for the financial year under review.

9. Audit Report

The Audit Report does not contain any qualification, reservation or adverse remark or disclaimer. The Statutory Auditors of the Company have not reported any details in respect of frauds as specified under Section 143(12) of the Act.

10. Statutory Auditor:

At the 25th AGM held on 30th November, 2021, the Members had approved the appointment of M/S Singhal & Company, Chartered Accountants (ICAI Firm Registration number - 023623N) as the Statutory Auditors of the Company for a term of five consecutive years, to hold the office commencing from the conclusion of the 25th AGM till the conclusion of the 30th AGM. M/S Singhal & Company, Chartered Accountants have stated that they satisfy the criteria provided in Section 141 of the Act.

Internal Auditor:



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The company has appointed Jain Rajeev & Associates Chartered Accountants (ICAI Firm Registration Number- 0275217 as the Internal Auditor of the company for the reporting period.

11. Conservation of Energy, Technology absorption and Foreign exchange earnings and Outgo

Given the nature of the business of the Company, most of the information required to be provided relating to the Conservation of energy and Technology absorption is not applicable.

However, the information, as applicable, is given hereunder:

(a) Conservation of energy: Steps taken or impact on conservation of energy and the steps taken by the Company for utilising alternate sources of energy and Capital investment on energy conservation equipment: Not applicable, since the operations of the Company are limited and not energy intensive.

(b) Technology absorption:

- The efforts made towards technology absorption and the benefits derived like product improvement, cost reduction, product development or import substitution: Not applicable.
- Imported technology (imported during last three years reckoned from the beginning of the financial year): Not applicable.
- The expenditure incurred on Research & Development (R & D): Not applicable.

(c) Foreign exchange earnings and outgo:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

	<i>Rs.in lakhs</i>	
	Financial Year 2024 – 25	Financial Year 2023 – 24
Foreign exchange earnings	-	-
Foreign exchange outgo	-	-

12. Particulars of Employees

Disclosures pertaining to remuneration and other details as required under Section 197 of the Act read with the Rules 5(1), 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014: Rule 5(1) is not applicable since the Company is not listed on any stock exchange. Disclosures under Rules 5(2) and 5(3) will be made available upon a written request from the Member of the Company.

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13. Annual Return

The Company has no web address.

14. Share Capital

During the financial year under review, The authorized share capital of the Company is 5,00,00,000 divided into 50,00,000 Lakhs Equity Shares of Rs. 10/- each and the paid-up capital of the company stood at Rs. 4,98,05,000 divided into 49,80,500 Lakhs Equity Shares of Rs. 10/- each.

There is no change in the equity during the year.

15. Secretarial Standards

The Company complies with the applicable mandatory Secretarial Standards issued by the Institute of Company Secretaries of India.

16. Directors' Responsibility Statement

Pursuant to the provisions of Section 134 of the Companies Act, 2013, the Directors hereby confirm that:

- a) in the preparation of the annual accounts for the financial year ended on 31 March 2025, the applicable accounting standards have been followed and that there are no material departures from the same;
- b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year ended on 31 March 2025 and of the profit of the Company for that period;
- c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) they have prepared the annual accounts on a going concern basis; and
- e) they have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

17. Contracts and arrangements with related parties

All contracts / arrangements / transactions entered into by the Company during the financial year under review with related parties were according to the notes of the financial statements and annexed as Annexure-2 to the board report.

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18. Particulars of loans given, investment made, guarantees given and securities provided

Loans, Guarantees and investments covered under section 186 of the Companies Act, 2013 from part of the notes to the financial statements provided in its Annual report.

19. Risk Management

The Company has implemented a Risk Management Framework and established processes to identify, assess and monitor various business, financial and operational risks. Any significant risks identified by the respective functions are systematically addressed through ongoing mitigation actions. The Company's internal control systems and the audit processes are commensurate with the nature of its business, as well as the size and complexity of its operations.

20. Internal Financial Controls

The Company has in place adequate internal financial controls with reference to financial statements. The Company's internal control systems, including internal financial controls, are commensurate with the nature and size of its business and same are adequate and operating effectively. These systems are periodically tested and no reportable material weakness in the design or operation were observed. The Board of Directors reviews the adequacy and effectiveness of the Company's internal control system including internal financial controls.

21. Subsidiary Company

The Company does not have any subsidiary or associate company or joint venture.

22. Significant or material order

During the financial year under review, no significant or material orders were passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future.

23. Cost Records

The Company has appointed M/S Antriksh Gupta & Co., Cost Accountants are the cost auditor of the company for the financial year 2024-2025 under section 148 of the Companies Act, 2013 to conduct cost audit relating to cost records maintained by the company in respect of other machinery, as required under rule 14 of the Companies (Audit and Auditors) Rules, 2014 for the purpose of subsection (3) of section 148 of the

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Companies Act, 2013 the remuneration payable to cost auditors for the year under review as recommended by Audit Committee and considered and approved by board will be placed before the members for ratification at the ensuing Annual General Meeting.

24. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Your Company has always believed in providing a safe and harassment-free workplace for every individual working in the Company. For building awareness in this area, the Company has been conducting induction / refresher programs on a continuous basis. The Company has in place a Policy for prevention of Sexual Harassment at the Workplace in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013, and the Company has complied with the applicable provisions of the said Act. Internal Complaints Committee has been set up to redress the complaints received regarding sexual harassment. During the financial year under review, no complaint was filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and no complaint was pending at the beginning of the financial year under review.

25. Compliance with the provisions of Maternity Benefit Act 1961

Your Company has complied with all applicable provisions of the Maternity Benefit Act, 1961 during the financial year under review.

26. Acknowledgements

Your Directors take this opportunity to convey their appreciation to all the stakeholders and regulatory authorities for their support and assistance to the Company.

For and on behalf of the Board of Directors
For RAC EXTRUSIONS LTD.

sd/

Shiv Kumar Mittal
Managing Director
DIN: 01644537


Director Rishi Mittal
Director
DIN: 02201436

Director



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"Annexure A"

FORM NO. AOC-2

(Pursuant to clause (1) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

- (a) Name(s) of the related party and nature of relationship: N.A
(b) Nature of contracts/arrangements/transactions: N.A
(c) Duration of the contracts / arrangements/transactions: N.A
(d) Salient terms of the contracts or arrangements or transactions including the value, if any: N.A
(e) Justification for entering into such contracts or arrangements or transactions: N.A
(f) Date(s) of approval by the Board: N.A
(g) Amount paid as advances, if any: N.A
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188: N.A

2. Details of material contracts or arrangement or transactions at arm's length basis:

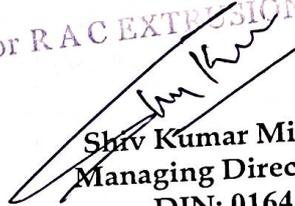
(In Rs. Thousands)

Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances , if any
Bhawna Mittal	Rent	-	2400	-	-
Usha Mittal	Rent	-	2400	-	-
Shiv Kumar Mittal	Remuneration	-	12000	-	-
Rishi Mittal	Remuneration	-	6750	-	-
Yogesh Mittal	Remuneration	-	3000	-	-
Gaurav Mittal	Professional charges	-	12000	-	-

SSP Electrosys tems Private Limited	Interest on unsecured loan	-	2407.02	-	-
Karshni Extrusion Private Limited	Purchases	-	35412.76	-	-
Mittal Metalloys Private Limited	Purchases	-	21793.57	-	-
Ramavtar & Company	Purchases	-	8422.34	-	-
Shri Guru Kripa Industries	Purchases	-	349.20	-	-
RAC group of company	Purchases	-	5408.00	-	-

Date: 25.09.2025
Place: Delhi

For RAC EXTRUSIONS LTD.


Shrv Kumar Mittal
Managing Director
DIN: 01644537

For and on Behalf
RAC Extrusions Limited

For RAC EXTRUSIONS LTD.


Rishi Mittal
Director
DIN: 02201436

"ANNEXURE B"

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) CONSERVATION OF ENERGY:

(i)	the steps taken or impact on conservation of energy	Nil
(ii)	the steps taken by the company for utilizing alternate sources of energy	Nil
(iii)	the capital investment on energy conservation equipments	Nil

(B) TECHNOLOGY ABSORPTION:

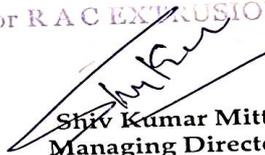
(i)	the efforts made towards technology absorption	Nil
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	Nil
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	Nil
	(a) the details of technology imported	Nil
	(b) the year of import;	Nil
	(c) whether the technology been fully absorbed	Nil
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Nil
(iv)	the expenditure incurred on Research and Development	Nil

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

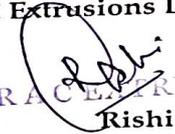
During the year, the total foreign exchange used was Rs. Nil and the total foreign exchange earned was Rs. Nil.

Date: 25.09.2025
Place: Delhi

For R A C EXTRUSIONS LTD.


Shiv Kumar Mittal
Managing Director
DIN: 01644537

For and on Behalf
RAC Extrusions Limited

For R A C EXTRUSIONS LTD.

Rishi Mittal
Director
DIN: 02201436

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(F.Y. 2024-2025)

Balance Sheet as at 31st March 2025

₹ in hundred

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	3	4,98,050.00	4,98,050.00
Reserves and surplus	4	9,04,778.97	5,45,113.32
Money received against share warrants		-	-
		14,02,828.97	10,43,163.32
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	5	14,05,720.36	10,29,115.29
Deferred tax liabilities (Net)	6	1,26,061.95	1,04,517.58
Other long term liabilities		-	-
Long-term provisions	7	-	-
		15,31,782.31	11,33,632.87
Current liabilities			
Short-term borrowings	8	19,79,529.60	18,84,683.34
Trade payables	9	-	80,771.59
(A) Micro enterprises and small enterprises		4,935.04	15,51,623.35
(B) Others		25,62,379.25	2,92,788.44
Other current liabilities	10	7,24,169.81	42,360.44
Short-term provisions		74,996.91	-
		53,46,010.61	38,52,227.16
TOTAL		82,80,621.89	60,29,023.35
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	11		
Property, Plant and Equipment		22,10,905.08	20,69,684.55
Intangible assets		7,717.67	-
Capital work-in-Progress		1,54,563.81	1,17,287.14
Intangible assets under development		-	-
Non-current investments	12	7,500.00	7,500.00
Deferred tax assets (net)		-	-
Long-term loans and advances	13	-	17,618.89
Other non-current assets	14	47,618.89	-
		24,28,305.45	22,12,090.58
Current assets			
Current investments		-	-
Inventories	15	20,32,263.91	12,69,691.11
Trade receivables	16	26,79,040.77	23,33,803.64
Cash and cash equivalents	17	2,563.35	14,675.34
Short-term loans and advances		6,99,883.81	1,60,821.46
Other current assets	18	4,38,564.60	37,941.22
		58,52,316.44	38,16,932.77
TOTAL		82,80,621.89	60,29,023.35

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For SINGAL & COMPANY
 Chartered Accountants
 (FRN: 0023623N)

CA. YASH SINGAL
 PARTNER
 Membership No.: 532727
 UDIN : 25532727BMIDIN1226
 Place: DELHI
 Date: 25/09/2025



For and on behalf of the Board of Directors

SHIV KUMAR MITTAL
 Director
 DIN: 01644537

BISHI MITTAL
 Director
 DIN: 02201436

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(F.Y. 2024-2025)

Statement of Profit and loss for the year ended 31st March 2025 ₹ in hundred

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations	19	2,45,33,735.34	2,16,30,503.34
Other income	20	1,81,066.94	35,035.70
Total Income		2,47,14,802.28	2,16,65,539.04
Expenses			
Cost of material Consumed	21	2,22,74,113.84	1,95,37,554.54
Employee benefits expense	22	4,93,625.94	4,43,891.02
Purchase of stock-in-trade	23	2,63,652.05	2,79,287.98
Changes in inventories	24	1,70,939.53	1,35,603.58
Finance costs	25	2,84,578.48	2,40,833.23
Depreciation and amortization expenses	26	1,68,086.92	1,48,919.25
Other expenses	27	6,03,598.59	6,28,355.21
Total expenses		2,42,58,595.35	2,14,14,444.81
Profit before exceptional, extraordinary and prior period Items and tax		4,56,206.93	2,51,094.23
Exceptional items		-	-
Profit before extraordinary and prior period Items and tax		4,56,206.93	2,51,094.23
Extraordinary items		-	-
Prior period item	28	-	-
Profit before tax		4,56,206.93	2,51,094.23
Tax expenses			
Current tax	29	74,996.91	42,360.44
Deferred tax	30	21,544.37	29,919.62
Excess/short provision relating earlier year tax		-	-
		3,59,665.65	1,78,814.17
Profit(Loss) for the period			
Earning per share-in ₹			
Basic	31		
Before extraordinary Items		7.22	3.59
After extraordinary Adjustment		7.22	3.59
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For SINGAL & COMPANY
 Chartered Accountants
 (FRN: 0023623N)


 CA. YASH SINGAL
 PARTNER
 Membership No.: 532727
 UDIN : 25532727BMIDIN1226
 Place: DELHI
 Date: 25/09/2025



For and on behalf of the Board of Directors


 SHIV KUMAR MITTAL
 Director
 DIN: 01644537


 RISHI MITTAL
 Director
 DIN: 02201436

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(F.Y. 2024-2025)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

₹ in hundred

	PARTICULARS	31st March 2025	31st March 2024
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	4,56,206.93	2,51,094.23
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	1,68,086.92	1,48,919.25
	Finance Cost	2,84,578.48	2,40,833.23
	(Profit) / Loss on Sale Of Assets	(51,383.41)	(12,281.24)
	Interest received	-	(290.42)
	Operating profits before Working Capital Changes	8,57,488.92	6,28,275.05
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(3,45,237.13)	(5,16,828.11)
	Increase / (Decrease) in trade payables	9,34,919.35	(2,01,824.97)
	(Increase) / Decrease in inventories	(7,62,572.80)	(34,302.09)
	Increase / (Decrease) in other current liabilities	5,27,922.65	33,937.58
	(Increase) / Decrease in Short Term Loans & Advances	(5,39,062.35)	(1,185.36)
	(Increase) / Decrease in other current assets	(4,00,623.38)	1,44,043.32
	Cash generated from Operations	2,72,835.25	52,115.42
	Income Tax (Paid) / Refund	(42,360.44)	(4,817.63)
	Net Cash flow from Operating Activities(A)	2,30,474.81	47,297.79
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(3,62,600.91)	(5,12,045.93)
	Proceeds from sales of tangible assets	67,733.37	27,180.01
	Non Current Investments / (Purchased) sold	-	10,000.00
	Interest Received	-	290.42
	Purchase of intangible assets	(8,050.84)	-
	Other Inflow / (Outflows) of cash	(30,000.00)	9,140.40
	Net Cash used in Investing Activities(B)	(3,32,918.38)	(4,65,435.10)
C.	Cash Flow From Financing Activities		
	Finance Cost	(2,84,578.48)	(2,40,833.23)
	Increase in / (Repayment) of Short term Borrowings	94,846.26	7,78,911.11
	Increase in / (Repayment) of Long term borrowings	3,76,605.07	(1,11,135.40)
	Other Inflows / (Outflows) of cash	(96,541.28)	965.90
	Net Cash used in Financing Activities(C)	90,331.57	4,27,908.38
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(12,112.00)	9,771.07
E.	Cash & Cash Equivalents at Beginning of period	14,675.34	4,904.27
F.	Cash & Cash Equivalents at End of period	2,563.34	14,675.34
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(12,112.00)	9,771.07

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For SINGAL & COMPANY
Chartered Accountants
(FRN: 0023623N)

CA. YASH SINGAL
PARTNER
Membership No.: 532727
UDIN : 25532727BMIDIN1226
Place: DELHI
Date: 25/09/2025



For and on behalf of the Board of Directors

SHIV KUMAR MITTAL
Director
DIN: 01644537

RASHI MITTAL
Director
DIN: 02201436

Note:

- The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
- Figures of previous year have been rearranged/regrouped wherever necessary
- Figures in brackets are outflow/deductions

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Notes to Financial statements for the year ended 31st March 2025
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 3 Share Capital

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Authorised :		
50,00,000 Equity shares of Rs. 10.00/- each	5,00,000.00	5,00,000.00
Issued :		
49,80,500 Equity shares of Rs. 10.00/- each	4,98,050.00	4,98,050.00
Subscribed and paid-up :		
49,80,500 Equity shares of Rs. 10.00/- each	4,98,050.00	4,98,050.00
Total	4,98,050.00	4,98,050.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in hundred

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	49,80,500	4,98,050.00	49,80,500	4,98,050.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	49,80,500	4,98,050.00	49,80,500	4,98,050.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2025		As at 31st March 2024	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Ram Avtar Mittal	10,10,900	20.30	10,10,900	20.30
Equity	Devki Nandan Mittal	9,18,500	18.44	9,18,500	18.44
Equity	Yogesh Mittal	3,93,400	7.90	3,93,400	7.90
Equity	Ram Avtar Paper Private Limited	7,27,400	14.60	7,27,400	14.60
Equity	Mittal Metalloys Prvate Limited	9,77,000	19.62	9,77,000	19.62
	Total	40,27,200	80.86	40,27,200	80.86



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Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Chang e	Shares at beginning		Shares at end		% Chang e
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
SHIV KUMAR MITTAL	Equity [NV: 10.00]	42500	0.85	42500	0.85	0	42500	0.85	42500	0.85	0
RISHI MITTAL	Equity [NV: 10.00]	20000	0.40	20000	0.40	0	20000	0.40	20000	0.40	0
YOGESH MITTAL	Equity [NV: 10.00]	393400	7.90	393400	7.90	0	393400	7.90	393400	7.90	0
RAM AVTAR MITTAL	Equity [NV: 10.00]	1010900	20.30	1010900	20.30	0	1010900	20.30	1010900	20.30	0
Total		1466800		1466800			1466800		1466800		

Note No. 4 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus		
Opening Balance	4,58,863.32	2,79,083.25
Add: Profit for the year	3,59,665.65	1,78,814.17
Add: Other item	-	965.90
Less : Deletion during the year	-	-
Closing Balance	8,18,528.97	4,58,863.32
Revaluation reserve fixed assets		
Opening Balance	86,250.00	86,250.00
Add: Addition during the year	-	-
Less : Deletion during the year	-	-
Closing Balance	86,250.00	86,250.00
Balance carried to balance sheet	9,04,778.97	5,45,113.32

Note No. 5 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2025			As at 31st March 2024		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From banks						
ICICI Bank Loans	92,938.06	6,834.96	99,773.02	98,698.04	7,909.94	1,06,607.98
Indian Bank Loans	73,533.43	2,54,267.32	3,27,800.75	3,45,768.62	1,75,939.93	5,21,708.55
HSBC Bank Loans	9,17,296.35	42,371.13	9,59,667.48	5,57,619.40	18,305.77	5,75,925.17
Vehicle Loan	18,989.02	12,408.75	31,397.77	27,029.23	12,658.97	39,688.20
	11,02,756.86	3,15,882.16	14,18,639.02	10,29,115.29	2,14,814.61	12,43,929.90
Oxyzo Financial Services Pvt Ltd	3,02,963.50	-	3,02,963.50	-	-	-
Other Loans and advances	3,02,963.50	-	3,02,963.50	-	-	-
The Above Amount Includes						
Secured Borrowings	14,05,720.36	3,15,882.16	17,21,602.52	10,29,115.29	2,14,814.61	12,43,929.90
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 8)			(3,15,882.16)		(2,14,814.61)	(2,14,814.61)
Net Amount	14,05,720.36	0	14,05,720.36	10,29,115.29	0	10,29,115.29



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a.	Loans has been guaranteed by director or others
i.	Personal Gurantee by directors has been provided for ICICI Bank Loans ofRs.99773.02 (106607.98)
ii.	Personal Gurantee by directors has been provided for Indian Bank Loans ofRs.327800.75 (521708.55)
iii.	Personal Gurantee by directors has been provided for HSBC Bank Loans ofRs.959667.48 (575925.17)
iv.	Personal Gurantee by directors has been provided for Vehicle Loan ofRs.31397.77 (39688.20)
v.	Personal Gurantee by directors has been provided for Oxyzo Financial Services Pvt Ltd ofRs.302963.50 ()

Note No. 6 Deferred Tax

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Deferred tax liability		
Deferred tax liability Depreciation	1,26,599.15	1,05,054.78
Gross deferred tax liability	1,26,599.15	1,05,054.78
Deferred tax assets		
Deferred Tax Assets Bonus	537.20	537.20
Gross deferred tax asset	537.20	537.20
Net deferred tax assets	-	-
Net deferred tax liability	1,26,061.95	1,04,517.58

Note No. 7 Provisions

₹ in hundred

Particulars	As at 31st March 2025			As at 31st March 2024		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision	-	74,996.91	74,996.91	-	42,360.44	42,360.44
	-	74,996.91	74,996.91	-	42,360.44	42,360.44
Total	-	74,996.91	74,996.91	-	42,360.44	42,360.44

Note No. 8 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Loans Repayable on Demands - From banks		
Indian Bank Cash Credit	16,37,410.70	14,97,139.92
	16,37,410.70	14,97,139.92
Bhawna Mittal	-	51,932.87
Loans and Advances from related parties		
SSP Electrosystem	26,236.74	24,070.42
Shiv kumar mittal	-	96,725.52
	26,236.74	1,72,728.81
Current maturities of long-term debt		
	3,15,882.16	2,14,814.61
	3,15,882.16	2,14,814.61
Total	19,79,529.60	18,84,683.34

Note No. 9 Trade payables

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
(A) Micro enterprises and small enterprises		
MSME Creditors	4,935.04	80,771.59
	4,935.04	80,771.59
(B) Others		
	25,62,379.25	15,51,623.35
	25,67,314.29	16,32,394.94
Total		



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₹ in hundred

Trade Payables Ageing Schedule

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	4935.04				4935.04	80771.59				80771.59
Others	2562379.25				2562379.25	1537229.21	7756.81	6637.33		1551623.35
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

₹ in hundred

Note No. 10 Other current liabilities

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables	46,543.31	8,420.09
Statutory remittance	60,450.19	57,687.30
Expenses payable	24,168.62	-
Cheques issued but not cleared	5,93,007.69	2,26,681.05
Advance received against contracts	7,24,169.81	2,92,788.44
Total	7,24,169.81	2,92,788.44



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Note No. 11 Property, Plant and Equipment and Intangible assets as at 31st March 2025

Assets	Useful Life (in Years)	Gross Block					Accumulated Depreciation/ Amortisation			Net Block		
		Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	Other Adjustment (Gross Block)	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion/ adjustments during the year	Balance as at 31st March 2025	Balance as at 31st March 2024
A												
Own Assets												
Building	30.00	1,52,555.60	-	-	-	-	1,16,407.18	4,605.32	-	1,21,012.50	31,543.10	36,148.42
Computer	3.00	5,628.30	593.22	-	-	6,221.52	4,378.53	579.06	-	4,957.59	1,263.93	1,249.77
Plant and Machinery	15.00	26,16,335.78	3,21,459.25	-	67,733.37	28,70,061.66	7,87,948.23	1,48,793.10	51,383.41	8,85,357.92	19,84,703.74	18,28,387.55
Mobile set	15.00	4,328.81	2,052.96	-	-	6,381.77	273.49	325.58	-	599.07	5,782.70	4,055.32
Air conditioner	15.00	579.22	954.31	-	-	1,533.53	56.39	60.25	-	1,166.64	1,416.89	522.83
Office Equipments	5.00	27,904.09	264.50	-	-	28,168.59	14,596.76	2,800.60	-	17,397.36	10,771.23	13,307.33
Vehicle	8.00	88,772.88	-	-	-	88,772.88	12,516.11	10,541.78	-	23,057.89	65,714.99	76,256.77
Furniture and Fixtures	10.00	2,835.78	-	-	-	2,835.78	2,348.26	48.06	-	2,396.32	439.46	487.52
Land	0.00	1,09,269.05	-	-	-	1,09,269.05	-	-	-	-	1,09,269.05	1,09,269.05
Total (A)		30,08,209.51	3,25,324.24	-	67,733.37	32,65,800.38	9,38,524.96	1,67,753.75	51,383.41	10,54,895.30	22,10,905.08	20,69,684.55
P.Y Total		25,39,391.75	4,95,997.76	-	27,180.00	30,08,209.51	8,01,886.94	1,48,919.25	12,281.23	9,38,524.96	20,69,684.55	17,37,504.81
B												
Intangible assets												
Autocad Software	5.00	-	8,050.84	-	-	8,050.84	-	333.17	-	333.17	7,717.67	-
Total (B)		-	8,050.84	-	-	8,050.84	-	333.17	-	333.17	7,717.67	-
C												
Capital work in progress	30.00	70,253.75	27,394.26	-	-	97,648.01	-	-	-	-	97,648.01	70,253.75
Plant and machinery		47,033.39	9,882.41	-	-	56,915.80	-	-	-	-	56,915.80	47,033.39
Total (C)		1,17,287.14	37,276.67	-	-	1,54,563.81	-	-	-	-	1,54,563.81	1,17,287.14
P.Y Total		1,01,238.97	16,048.17	-	-	1,17,287.14	-	-	51,383.41	10,55,228.47	23,73,186.56	21,86,971.69
Current Year Total (A + B + C)		31,25,496.65	3,70,651.75	-	67,733.37	34,28,415.03	9,38,524.96	1,68,086.92	12,281.23	9,38,524.96	21,86,971.69	18,38,743.78
Previous Year Total		26,40,630.72	5,12,045.93	-	27,180.00	31,25,496.65	8,01,886.94	1,48,919.25				



- General Notes :**
- No depreciation if remaining useful life is negative or zero.
 - Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
 - If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

in hundred

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₹ in hundred

Note No. 12 Non-current investments		
Particulars	As at 31st March 2025	
	As at 31st March 2024	
Non-Trade Investment (Valued at cost unless stated otherwise)		
Investments in equity Instruments (Unquoted)		
In Others		7,500.00
Investment in other Indian companies equity instruments unquoted non trade (Lower of cost and Market value)	7,500.00	7,500.00
Gross Investment	7,500.00	7,500.00
Net Investment	7,500.00	7,500.00
Aggregate amount of unquoted Investments		

₹ in hundred

Note No. 13 Loans and advances				
Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Security Deposit	-	37,432.62	-	23,291.74
Secured, considered good	-	37,432.62	-	23,291.74
Loans and advances to related parties	-	650.00	-	1,670.00
Unsecured, considered good	-	650.00	-	1,670.00
Other loans and advances	-	1,599.26	-	2,150.00
Salary advance	-	6,54,609.90	-	1,29,871.85
Advance to Suppliers	-	5,592.04	-	3,837.87
Bonus paid in advance	-	6,61,801.20	-	1,35,859.72
Total	-	6,99,883.82	-	1,60,821.46

₹ in hundred

Note No. 14 Other non-current assets		
Particulars	As at 31st March 2025	
	As at 31st March 2024	
Other Assets		
Advance tax	30,000.00	17,618.89
Recoverable from govt. authorities	17,618.89	17,618.89
Total	47,618.89	17,618.89

₹ in hundred

Note No. 15 Inventories		
Particulars	As at 31st March 2025	
	As at 31st March 2024	
(Valued at cost or NRV unless otherwise stated)		
Raw Material	11,43,205.88	2,61,691.06
WIP	67,749.60	1,96,321.23
Finished Goods	4,05,044.69	4,43,914.32
Stores and spares	3,89,726.53	3,42,369.55
Others	26,537.21	25,394.95
Total	20,32,263.91	12,69,691.11

₹ in hundred

Note No. 16 Trade receivables		
Particulars	As at 31st March 2025	
	As at 31st March 2024	
Secured, Considered good		
Unsecured, Considered Good	26,79,040.77	23,33,803.64
Doubtful		
Allowance for doubtful receivables	26,79,040.77	23,33,803.64
Total		



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₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	26,06,451.08	4,610.59	7,749.65	60,229.45	-	26,79,040.77
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	21,83,102.90	22,035.29	7,182.93	1,21,482.52	-	23,33,803.64
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

₹ in hundred

Note No. 17 Cash and cash equivalents		
Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks	-	238.17
Axis bank	134.47	284.97
Indian bank	-	1,792.22
ICICI Bank 00046	134.47	2,315.36
Total		
Cash in hand	2,428.89	12,359.98
Cash in hand	0.01	-
Total	2,563.35	14,675.34

₹ in hundred

Note No. 18 Other current assets		
Particulars	As at 31st March 2025	As at 31st March 2024
Other Assets	20,022.21	15,544.14
Tds	5,378.26	7,241.11
Gst	752.21	4,109.45
Prepaid insurance	3,895.80	1,193.24
Tcs	4,712.44	9,853.28
Prepaid expenses	4,03,803.68	-
Cheques Deposited but not Cleared	-	-
Total	4,38,564.60	37,941.22

₹ in hundred

Note No. 19 Revenue from operations		
Particulars	31st March 2025	31st March 2024
Sale of products	2,46,00,764.71	2,16,39,373.34
Sale of goods	2,46,00,764.71	2,16,39,373.34
Other operating revenues	(67,029.37)	(8,870.00)
Revenue from operations	2,45,33,735.34	2,16,30,503.34
Less: Excise duty	-	-
Net revenue from operations	2,45,33,735.34	2,16,30,503.34



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Note No. 20 Other income

Particulars	31st March 2025	31st March 2024
Interest Income		32.22
Interest on Fixed Deposit	-	258.20
Other interest	-	290.42
Other non-operating income	845.52	287.85
Miscellaneous receipt	1,28,838.01	22,176.19
Discount received	51,383.41	12,281.24
Profit on disposal of tangible fixed assets	1,81,066.94	34,745.28
Total	1,81,066.94	35,035.70

₹ in hundred

Note No. 21 Cost of material Consumed

Particulars	31st March 2025	31st March 2024
Inventory at the beginning		1,40,244.51
Raw Material	2,64,204.19	4,123.03
Other Materials	14,131.24	9,467.48
Packing Materials	5,252.34	3,02,216.60
Stores Spares	3,42,369.55	-
Alluminium Grill	-	-
Alluminium Sheet	-	-
Aluminium Section	-	-
	6,25,957.32	4,56,051.62
Add:Purchase	2,17,67,617.51	1,82,54,082.59
Raw Material	9,83,986.28	10,06,263.77
Other Materials	62,188.15	72,313.26
Packing Materials	1,45,634.32	1,01,787.54
Stores Spares	512.46	-
Alluminium Grill	9,974.87	210.70
Alluminium Sheet	-	30.45
Aluminium Section	-	-
	2,29,69,913.59	1,94,34,688.31
Add/Less:Other Adjustment	1,90,116.16	2,45,261.93
Raw Material	45,460.03	26,604.88
Other Materials	-	-
Packing Materials	2,136.36	905.12
Stores Spares	-	-
Alluminium Grill	-	-
Alluminium Sheet	-	-
Aluminium Section	-	-
	2,37,712.55	2,72,771.93
Less:-Inventory at the end	11,43,205.88	2,64,204.19
Raw Material	24,827.85	14,131.24
Other Materials	1,709.36	5,252.34
Packing Materials	3,89,726.53	3,42,369.55
Stores Spares	-	-
Alluminium Grill	-	-
Alluminium Sheet	-	-
Aluminium Section	-	-
	15,59,469.62	6,25,957.32
Total	2,22,74,113.84	1,95,37,554.54



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(F.Y. 2024-2025)

Details of material consumed

₹ in hundred

Particulars	31st March 2025	31st March 2024
Raw Material		
Aluminium scrap-Local	1,91,75,668.17	1,60,71,697.74
Aluminium scrap-Imported	19,03,063.81	23,03,687.10
	2,10,78,731.98	1,83,75,384.84
Other Materials		
Chemicals	68,309.56	64,504.39
Power and Fuel	8,87,832.23	9,11,267.62
Silicon Metal	8,881.23	10,852.47
PC Powder	49,190.68	27,457.96
Lubricating Oil	4,536.00	8,778.00
	10,18,749.70	10,22,860.44
Packing Materials		
Consumption packing materials	65,731.13	76,528.40
	65,731.13	76,528.40
Stores Spares		
Consumption stores spares	1,00,413.70	62,539.71
	1,00,413.70	62,539.71
Alluminium Grill		
Alluminium Grill	512.46	-
	512.46	-
Alluminium Sheet		
Alluminium Sheet	9,974.87	210.70
	9,974.87	210.70
Aluminium Section		
Aluminium Section	-	30.45
	-	30.45
Total	2,22,74,113.84	1,95,37,554.54

Details of inventory

₹ in hundred

Particulars	31st March 2025	31st March 2024
Raw Material		
Aluminium scrap-Local	11,43,205.88	2,64,202.44
Aluminium scrap-Imported	-	1.75
	11,43,205.88	2,64,204.19
Other Materials		
Chemicals	4,942.18	752.92
Silicon Metal	3,303.11	2,572.63
PC Powder	16,582.56	10,805.69
	24,827.85	14,131.24
Packing Materials		
Consumption packing materials	1,709.36	5,252.34
	1,709.36	5,252.34
Stores Spares		
Consumption stores spares	3,89,726.53	3,42,369.55
	3,89,726.53	3,42,369.55
Total	15,59,469.62	6,25,957.32

Raw Material: Other Adjustment

₹ in hundred

Particulars	31st March 2025	31st March 2024
Aluminium scrap-Local	40,940.56	38,756.98
Freight inward - local scrap	486.05	1,138.04
Freight on job work	15,467.08	19,843.19
Job work	57.40	12,870.00
Freight & Forwarding	49,922.03	76,753.50
Basic custom duty	83,243.04	95,900.22
Import Charges	1,90,116.16	2,45,261.93
	1,90,116.16	2,45,261.93



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Other Materials: Other Adjustment	₹ in hundred	
	31st March 2025	31st March 2024
Particulars		
Chemicals		661.98
Freight Inward	1,142.39	661.98
	1,142.39	
Power and Fuel		25,942.90
Fuel expenses (Exempt)	44,317.64	25,942.90
	44,317.64	
	45,460.03	26,604.88

Stores Spares: Other Adjustment	₹ in hundred	
	31st March 2025	31st March 2024
Particulars		
Consumption stores spares		905.12
Store and spares	2,136.36	905.12
	2,136.36	
	2,136.36	905.12

Details of purchase	₹ in hundred	
	31st March 2025	31st March 2024
Particulars		
Raw Material		1,59,50,395.15
Aluminium scrap-Local	1,98,64,555.45	23,03,687.44
Aluminium scrap-Imported	19,03,062.06	
	2,17,67,617.51	1,82,54,082.59
Other Materials		60,472.30
Chemicals	71,356.43	8,85,324.72
Power and Fuel	8,43,514.59	13,425.10
Silicon Metal	9,611.71	38,263.65
PC Powder	54,967.55	8,778.00
Lubricating Oil	4,536.00	
	9,83,986.28	10,06,263.77
Packing Materials		72,313.26
Consumption packing materials	62,188.15	72,313.26
	62,188.15	
Stores Spares		1,01,787.54
Consumption stores spares	1,45,634.32	1,01,787.54
	1,45,634.32	
Alluminium Grill		-
Alluminium Grill	512.46	-
	512.46	
Alluminium Sheet		210.70
Alluminium Sheet	9,974.87	210.70
	9,974.87	
Aluminium Section		30.45
Aluminium Section	-	30.45
	-	
Total	2,29,69,913.59	1,94,34,688.31



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Note No. 22 Employee benefits expense ₹ in hundred

Particulars	31st March 2025	31st March 2024
Wages to labour	1,33,270.55	1,16,947.93
Salaries	2,92,759.61	2,72,497.98
Contribution to esic	6,051.48	5,372.66
Contribution to pf	23,473.06	20,192.97
Leave encashment	561.00	2,430.04
Staff Welfare Expenses	677.95	575.60
Welfare contribution	1,082.29	1,073.84
Bonus	12,000.00	4,800.00
Director Remuneration	23,750.00	20,000.00
Total	4,93,625.94	4,43,891.02

Note No. 23 Purchase of stock-in-trade ₹ in hundred

Particulars	31st March 2025	31st March 2024
Aluminium extruded profile	2,59,561.85	2,79,287.98
Rate difference	4,090.20	-
Total	2,63,652.05	2,79,287.98

Note No. 24 Changes in inventories ₹ in hundred

Particulars	31st March 2025	31st March 2024
Inventory at the end of the year	4,02,283.23	4,43,914.32
Finished Goods	67,749.60	1,96,321.23
Work-in-Progress	2,761.45	3,498.26
other inventory	4,72,794.28	6,43,733.81
Inventory at the beginning of the year	4,43,914.32	4,63,719.96
Finished Goods	1,96,321.23	3,06,095.10
Work-in-Progress	3,498.26	9,522.33
other inventory	6,43,733.81	7,79,337.39
(Increase)/decrease in inventories	41,631.09	19,805.64
Finished Goods	1,28,571.63	1,09,773.87
Work-in-Progress	736.81	6,024.07
other inventory	1,70,939.53	1,35,603.58

Note No. 25 Finance costs ₹ in hundred

Particulars	31st March 2025	31st March 2024
Interest	1,50,797.53	1,59,358.35
Bank interest	1,02,069.36	68,890.06
Interest on term loan	2,52,866.89	2,28,248.41
Other Borrowing costs	4,720.60	345.32
Interest on car loan	2,407.02	12,239.50
Interest on unsecured loan	24,583.97	-
Interest paid to Suppliers	31,711.59	12,584.82
Total	2,84,578.48	2,40,833.23

Note No. 26 Depreciation and amortization expenses ₹ in hundred

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	1,67,753.75	1,48,919.25
Amortisation on intangible assets	333.17	-
Total	1,68,086.92	1,48,919.25



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Note No. 27 Other expenses ₹ in hundred

Particulars	31st March 2025	31st March 2024
Electricity	3,26,782.78	3,66,990.27
Repair and maintenance-computers	2,110.74	945.53
Repair and maintenance-others	2,685.53	6,082.43
Rates and taxes	8,169.51	2,719.00
Freight outward	1,47,211.00	1,51,465.80
Printing and stationary	1,344.10	1,143.12
Professional charges	15,665.00	7,321.00
Rent	17,400.00	4,800.00
Security expenses	22,820.60	23,040.00
Telephone expenses	873.16	909.17
Conveyance expenses	670.50	591.00
Audit fees- tax and statutory audit	1,331.00	1,564.00
Miscellaneous expenses	13,950.33	4,679.17
Bank charges	3,960.16	9,138.00
Postage and telegram	667.20	574.20
Vehicle expenses	12,472.12	8,399.48
Tour and travel expenses	12,077.07	11,670.09
Sales promotion expenses	6,519.49	21,498.63
Internet expenses	180.00	290.00
GST Demand	1,522.65	-
Insurance	5,185.65	4,534.32
Total	6,03,598.59	6,28,355.21

Note No. 29 Current tax ₹ in hundred

Particulars	31st March 2025	31st March 2024
Current tax pertaining to current year	74,996.91	42,360.44
Total	74,996.91	42,360.44

Note No. 30 Deferred tax ₹ in hundred

Particulars	31st March 2025	31st March 2024
Deferred tax	21,544.37	29,919.62
Total	21,544.37	29,919.62

Note No. 31 Earning Per Share ₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024
Basic				
Profit after tax (A)	3,59,665.65	1,78,814.17	3,59,665.65	1,78,814.17
Weighted average number of shares outstanding (B)	49,80,500	49,80,500	49,80,500	49,80,500
Basic EPS (A / B)	7.22	3.59	7.22	3.59
Diluted				
Profit after tax (A)	3,59,665.65	1,78,814.17	3,59,665.65	1,78,814.17
Weighted average number of shares outstanding (B)	49,80,500	49,80,500	49,80,500	49,80,500
Diluted EPS (A / B)	7.22	3.59	7.22	3.59
Face value per share	10.00	10.00	10.00	10.00



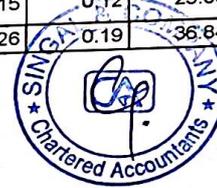
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Note number: 33 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.09	0.99	10.10	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity (Except Revaluation Reserve)	2.41	2.79	-13.62	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.63	0.35	80.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.29	0.19	52.63	
(e) Inventory turnover ratio	Turnover	Average Inventory	14.86	17.27	-13.95	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	9.79	10.42	-6.05	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	10.49	10.69	-1.87	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	48.46	-612.86	-107.91	
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.01	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.15	0.12	25.00	
(k) Return on investment	Net Profit	Total Investment	0.26	0.19	36.84	



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Note 32 : Disclosures under Accounting Standards

(i) Details of related parties:

Description of relationship	Nature of Relationship	Names of related parties
Key Management Personnel (KMP)	Director	Shiv Kumar Mittal
Key Management Personnel (KMP)	Director	Rishi Mittal
Key Management Personnel (KMP)	Director	Tanmay Mittal
Relatives of Director	Relative of Director	Bhawna Mittal
Relatives of Director	Relative of Director	Usha Mittal
Relatives of Director	Relative of Director	Gaurav Mittal
Relatives of Director	Relative of Director	Yogesh Mittal
Relatives of Director	Relative of Director	Meenakshi Mittal
Relatives of Director	Relative of Director	Karshni Extrusion Private Limited
Relatives of Director	Sister Concern	RAC Group of Company
Relatives of Director	Sister Concern	Mittal Metalloys Private Limited
Relatives of Director	Sister Concern	Ramavtar & Company
Relatives of Director	Sister Concern	Shri Guru Kripa Industries
Relatives of Director	Sister Concern	SSP Electrosystems Private Limited
Entities in which KMP have significant influence	Sister Concern	

(ii) Details of related party transactions and balances outstanding:

Particulars	Nature of Relationship	31.03.2025	31.03.2024
Transactions during the year			
Rent			
Bhawna Mittal	Relative of Director	2,400.00	2,400.00
Usha Mittal	Relative of Director	2,400.00	2,400.00
Remuneration			
Shiv Kumar Mittal	Director	12,000.00	6,000.00
Rishi Mittal	Director	6,750.00	6,000.00
Yogesh Mittal	Relative of Director	3,000.00	6,000.00
Professional Charges			
Gaurav Mittal	Relative of Director	12,000.00	6,000.00
Interest on Unsecured Loan			
Bhawna Mittal	Relative of Director	-	3,258.74
Shiv Kumar Mittal	Director	-	7,458.07
SSP Electrosystems Private Limited	Sister Concern	2,407.02	1,522.69
Purchases			
Karshni Extrusion Private Limited	Sister Concern	35,412.76	47,478.98
Mittal Metalloys Private Limited	Sister Concern	21,793.57	14,046.59
Ramavtar & Company	Sister Concern	8,422.34	20,844.03
Shri Guru Kripa Industries	Sister Concern	349.20	1,565.03
RAC Group of Company	Sister Concern	5,408.00	8,835.00





Independent Auditor's Report

To the Members of **RAC EXTRUSIONS LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of RAC EXTRUSIONS LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.



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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

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

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



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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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 statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



- 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 Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. No dividend has been declared or paid during the year by the company.
 - v. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Place:-Noida
Date: 25/09/2025
Udin: 25532727BMIDIN1226



For Singal & Company
Chartered Accountants
FRN: 023623N

CA. YASH SINGAL
(Partner)
Membership No. 532727

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements" of the Our Report of even date to the members of RAC Extrusions Limited on the accounts of the company for the year ended 31st March, 2025.

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

- (i)
- a) A. The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
B. The Company have obtained intangible asset during the year under review.
 - b) According to the information and explanations given to us the Property, Plant and Equipment have been physically verified by the management at reasonable intervals and reported no material discrepancies on such verification However no physical verification has been conducted by auditor.
 - c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
 - d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
 - e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- (ii)
- a) In our opinion and according to the information and explanations given to us, physical verification of inventory has been conducted at reasonable intervals by the management No material discrepancies were noticed on physical verification of inventory as compared to book records However no physical verification has been conducted by auditor.
 - b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has been



sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company and no major discrepancies has been observed.

- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government and has been duly complied with sub-section (1) of section 148 of the Companies Act.
- (vii)
 - a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.
 - b) According to the information and explanations given to us, no undisputed amounts payable in respect of Income Tax, Cess and other material statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.
 - c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.



(viii) According to the information and explanations given to us on the basis of our examination of the records of the company, the company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) In respect of repayment of loan:

- a) In respect of loans, according to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to any lender.
- b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- e) On an overall examination of the financial statements of the Company, the Company does not have any subsidiaries, hence reporting under clause 3(ix)(e) of the order is not required.
- f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, because the company has not any subsidiaries, hence reporting on clause 3(ix) (f) of the order is not applicable.

(x)

- a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi)

- a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.



- b) According to the information and explanations given to us no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) There were no whistle blower complaints received by the Company during the year. Accordingly, para 3(XI)(c) of the order is not applicable.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv)
- a) In our opinion and based on our examination, the company has complied the provisions of the Companies Act 2013 in regard to internal audit system.
- b) As the Company have an internal audit as per the provisions of the Companies Act 2013 and in accordance with the size and business activity of the company.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi)
- a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.



- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) Based on examination of the books and records of the Company and according to the information and explanations given to us, provisions of Section 135 of the Companies Act are not applicable to the company. Accordingly, para 3(xx)(a) and 3(xx)(b) of the order are not applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-Noida
Date:-25/09/2025



For Singal & Company
Chartered Accountants
FRN: 023623N

CA. YASH SINGAL
(Partner)

Membership No. 532727