

GIRIRAJ BHUTRA & CO

Chartered Accountants

OFFICE : 919, INTERNATIONAL FINANCE CENTER, OPP. VESU FIRE STATION, VIP ROAD, VESU,
SURAT-395007, GUJARAT

(M)- 9824622266,

Email Id :- giriraj_bhutra@yahoo.com

To
The Partners of
TEXTRON FABTECH LLP
(LLPIN: AAK-6953)

Report on the Financial Statements

We have audited the accompanying financial statements of **TEXTRON FABTECH LLP** ("the LLP"), which comprise the Balance Sheet as at **March 31, 2025**, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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Opinion

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 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 LLP as at 31st March, 2025, and its **LOSS** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. 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 LLP so far as it appears from our examination of those books.
- (c) The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (g) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable:

**FOR: - GIRIRAJ BHUTRA & CO.
Chartered Accountants**

**FIRM REGN NO: - 143965W
UDIN: - 25151037BMNUOH1609**



**Place: - SURAT
Dated: - 28/05/2025**

**CA Giriraj Bhutra
PARTNER
M.NO. 151037**



TEXTRON FABTECH LLP
BALANCE SHEET AS AT 31ST MARCH, 2025

PARTICULARS	SCH NO	AS ON 31/03/2025	AS ON 31/03/2024
<u>SOURCES OF FUNDS</u>			
CAPITAL	1	3,25,82,661.00	11,66,26,803.00
SECURED LOANS	2	2,39,104.07	9,21,679.00
UNSECURED LOANS	3	81,04,531.00	10,74,24,250.00
CURRENT LIABILITIES	4	79,82,990.00	6,38,63,961.00
PROVISIONS	5	19,08,553.43	2,41,16,492.00
TOTAL		5,08,17,839.50	31,29,53,185.00
<u>APPLICATION OF FUNDS</u>			
FIXED ASSETS	6	21,94,562.00	26,49,477.00
INVENTORY	7	1,07,25,198.98	9,47,06,080.00
SUNDRY DEBTORS	8	3,55,60,322.17	18,16,58,610.00
CASH AND BANK	9	4,02,394.34	85,63,768.00
LOANS AND ADVANCES	10	19,35,362.01	2,53,75,250.00
TOTAL		5,08,17,839.50	31,29,53,185.00

Schedules 1 to 17 form an integral part of accounts

In terms of our attached report of even date

For:- TEXTRON FABTECH LLP

For Textron Fabtech LLP

Radhe Shyam Daga
Designated Partner

RADHE SHYAM DAGA
Designated Partner
On Behalf Of Shree Karni Fabcom Limited
DPIN :- 07848061

For Textron Fabtech LLP

Indra devi Bantia
Designated Partner

INDRA DEVI BANTHIA
Designated Partner
DPIN :- 01089013

For Giriraj Bhutra & Co
CHARTERED ACCOUNTANTS



CA Giriraj Bhutra
M. No:- 151037
FRN No: 143965W
Partner
PLACE : SURAT
Date :-28-05-2025
UDIN:-25151037BMNUOH1609



TEXTRON FABTECH LLP
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025

PARTICULARS	SCH NO	AS ON 31/03/2025	AS ON 31/03/2024
(A) INCOME			
SALES A/C	11	20,92,15,956.32	88,15,02,419.00
INDIRECT INCOMES	12	1,17,940.12	1,71,543.00
INCREASE/(DECREASE) IN STOCK	13	(8,39,80,881.02)	2,43,63,892.00
TOTAL (A)		12,53,53,015.42	90,60,37,854.00
(B) EXPENDITURE			
PURCHASE A/C	14	10,82,73,689.29	78,61,88,771.00
DIRECT EXPENSES	15	16,75,672.10	1,06,47,729.00
ADMINISTRATIVE EXPENSES	16	83,14,171.07	2,39,24,516.00
FINANCIAL EXPENSES	17	87,65,392.90	2,23,75,047.00
TOTAL (B)		12,70,28,925.36	84,31,36,063.00
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX		(16,75,909.94)	6,29,01,791.00
DEPRECIATION		4,54,915.00	5,79,628.00
NET PROFIT/(LOSS) AFTER DEPRECIATION		(21,30,824.94)	6,23,22,163.00
PROVISION FOR CURRENT YEAR INCOME TAX			2,45,00,000.00
EXCESS PROVISION FOR PREVIOUS YEAR			
NET PROFIT/(LOSS)		(21,30,824.94)	3,78,22,163.00
PROFIT TILL RETIREMENT OF PARTNER		-	3,08,89,489.00
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET		(21,30,824.94)	69,32,674.00

Schedules 1 to 17 form an integral part of accounts

In terms of our attached report of even date

For:- TEXTRON FABTECH LLP

For Textron Fabtech LLP

Radhe Shyam Daga

Designated Partner

RADHE SHYAM DAGA

Designated Partner

On Behalf Of Shree Karni Fabcom Limited

DPIN :- 07848061

For Textron Fabtech LLP

Indra Devi Banthia

Designated Partner

INDRA DEVI BANTHIA

Designated Partner

DPIN :- 01089013

For Giriraj Bhutra & Co
CHARTERED ACCOUNTANTS



CA Giriraj Bhutra

M. No:- 151037

FRN No: 143965W

Partner

PLACE : SURAT

Date :-28-05-2025

UDIN:-25151037BMNUOH1609



TEXTRON FABTECH LLP
SCHEDULE TO AND FORMING THE PART OF BALANCE SHEET

SCHEDULE "1" - PARTNER'S FIXED CAPITAL

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Dharmesh Bavishi	1,000,000.00	1,000,000.00
Indra Devi Banthia	2,250,000.00	2,250,000.00
Shree Karni Fabcom Limited	4,500,000.00	4,500,000.00
Sushma Devi Banthia	2,250,000.00	2,250,000.00
TOTAL	10,000,000.00	10,000,000.00

SCHEDULE "1" - PARTNER'S CURRENT CAPITAL

Dharmesh Bavishi	Year Ended 31/03/2025	Year Ended 31/03/2024
Opening Balance	9,896,950.00	5,428,782.00
Addition :		
: Interest On Partner Capital	360,994.00	767,123.00
: Net Profit As on 31th October 2023	-	3,088,949.00
: Net Profit As on Sep. 2024	747,205.28	693,267.00
: Income Tax Refund F.Y.23-24	306,063.57	-
	11,311,212.85	9,978,121.00
LESS:		
: Withdrawal	10,967,123.00	-
: Income Tax Provision	62,000.19	81,171.00
: NET Loss As On march 25	960,287.66	-
	11,989,410.85	81,171.00
	(678,198.00)	9,896,950.00

INDRA DEVI BANTHIA	Year Ended 31/03/2025	Year Ended 31/03/2024
Opening Balance	46,692,945.00	34,018,355.00
Addition :		
: Interest On Partner Capital	1,870,505.00	4,347,237.00
: Net Profit As on 31th October 2023	-	6,950,135.00
: Net Profit As on Sep.2024	1,681,212.00	1,559,852.00
: Income Tax Refund F.Y.23-24	688,640.50	-
	50933302.50	46,875,579.00
LESS:		
: Withdrawal	39,297,237.00	-
: Income Tax Provision	139,500.45	182,634.00
: Net Loss As On March 25	2,160,648.05	-
	41,597,385.50	182,634.00
	9,335,917.00	46,692,945.00

SHREE KARNI FABCOM LIMIED	Year Ended 31/03/2025	Year Ended 31/03/2024
Opening Balance	3,343,965.00	-
Addition :		
: Interest On Partner Capital	471,928.00	224,262.00
: Net Profit	3,362,424.00	3,119,703.00
: Income Tax Refund F.Y.23-24	1,377,281.70	-
	8,555,598.70	3,343,965.00
LESS:		
: Income Tax Provision	279000.81	-
: Net Loss As On March 25	4,321,295.89	-
	4,321,295.89	-



SUSHMA DEVI BANTHIA	Year Ended 31/03/2025	Year Ended 31/03/2024
Opening Balance	46,692,943.00	34,018,354.00
Addition :		
: Interest On Partner Capital	2,004,229.00	4,347,237.00
: Net Profit As on 31th October 2023	-	6,950,135.00
: Net Profit As on Sep. 2024	1,681,212.00	1,559,852.00
: Income Tax Refund F.Y.23-24	688,640.85	
	51,067,024.85	46,875,578.00
LESS:		
: Withdrawal	38,797,237.00	-
: Income Tax Provision	139,500.45	182,635.00
: Net Loss As On March 25	2,160,647.40	-
	41,097,384.85	182,635.00
	9,969,640.00	46,692,943.00
TOTAL	22,582,661.00	106,626,803.00

SCHEDULE "2" - SECURED LOAN

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
HDFC Eicher Loan 130411226	239,104.07	921,679.00
Total	239,104.07	921,679.00

SCHEDULE "3" - UNSECURED LOAN

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Ansh Lakhota Trust	2,777,290.00	2,500,000.00
Arun Kumar Lakhota	-	1,500,000.00
Ashish Damani Huf	-	3,200,000.00
Gitesh Lakhota	-	1,000,000.00
Gitesh Lakhota Huf	-	2,000,000.00
Haridas Lakhota	-	1,800,000.00
Haridas Lakhota Huf	-	511,466.00
Maghi Devi Lakhota	399,999.00	399,999.00
Mukta Lakhota	555,458.00	500,000.00
Navneet Chandak Huf	-	1,200,000.00
Parag Das Lakhota Huf	999,824.00	900,000.00
Rajiv Lakhota	-	3,046,085.00
Rajiv Lakhota Huf	3,371,960.00	24,995,000.00
Rama Devi Chandak	-	515,593.00
Rashmi Lakhota	-	500,000.00
Rounak Lakhota	-	1,000,000.00
Sangita Lakhota	-	500,000.00
Shankar Das Lakhota	-	500,000.00
Shriya Devi Lakhota	-	1,000,000.00
Uma Lakhota	-	1,000,000.00
Khushboodevi Daga	-	1,225,000.00
Madhu Radheshyam Daga	-	2,050,000.00
Nirmala Devi Radheshyam Daga	-	675,000.00
Radhe Shyam Daga	-	3,921,108.00
Radhe Shyam Daga - HUF	-	32,934,999.00
Sanjana Devi Daga	-	1,000,000.00
Sweta Daga	-	2,050,000.00
Neeta Devi Banthia	-	5,000,000.00
Sajjan Devi Banthia	-	5,000,000.00
Sanju Devi Banthia	-	5,000,000.00



SCHEDULE "4" - SUNDRY CREDITORS

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Arun Kumar Mundhra Huf	-	309,030.00
Airwide Express Cargo Pvt Ltd	-	82,854.00
Avinash Cargo Private Limited	-	12,967.00
Bhagshree Tapriya	-	570,000.00
Bappa Saha	-	17,500.00
Bhagawati Industries-Purchase A/c	33,293.00	-
Celeum Center Owner Association	-	17,956.00
Chetan Ram Manuram Tard	-	34,417.00
Dhiraj R Mundhra Huf	-	294,754.00
Giriraj Buthra & Co.	60,000.00	-
Jayprakash Shivpujan Singh	-	19,000.00
Karan Kumar Arunbhai Ahire	-	26,613.00
Krishnamurari Mishra	-	22,710.00
Kothari Consultant	-	148,500.00
Maa Packaging	-	359,214.00
Mascot Enterprise	-	193,842.00
Mahveer Prasad Jhawar	-	230,505.00
Mohit Tapariya	-	570,000.00
Mohit Tapariya Huf	-	228,000.00
Mohit Rathi	-	75,000.00
Pankaj Angadia	-	188,258.00
Pankaj Kumar Daga	-	130,000.00
Pradeep Daga Huf	-	231,030.00
Pradeep Mundhra Huf	-	327,054.00
Pooja Digital Prints	-	340,720.00
Raj Kumar Bhutra	-	22,500.00
Radheshyam Pushraj Mundhra Huf	-	274,755.00
Rajkumar Mundhra Huf	-	209,451.00
Rajkumar Tapariya	-	570,000.00
Rajkumar Tapariya Huf	-	228,000.00
Rakesh Kumar Lunaram Mund	-	450,972.00
Sandeep Daga Huf	-	224,969.00
Sanjivumar B Yadav Huf	-	247,209.00
Sachin Jamnadas Sanura	-	18,900.00
Sahaj Industries	-	210,026.00
Shree Karni Fabcom Limited	363,897.00	19,342,776.00
S.L.Banthia Fabrics	3,720,367.00	33,869,538.00
S.L.Banthia Fabrics (Job Work)	-	240,682.00
S.L.Banthia Textile Industries Pvt Ltd	3,680,474.00	2,735,625.00
Suvidha Trans Logistics	-	-
Tci Express Limited	-	12,688.00
Advance From Debtors		
Bhagwati Industries	-	489,925.00
Caribee Industries	-	56,540.00
Insourcing Inc.	48,259.00	48,259.00
Oasis Corporation	-	38,780.00
Sheela Overseas Pvt.Ltd.	-	914.00
Ss Industries	-	2,912.00
Stark Bags	-	40,000.00
Stunnerz	-	633.00
Terminal Technopack Private Limited	-	3,281.00
Torg India Private Limited	76,700.00	76,700.00
Travelsup	-	8,000.00
Viaterra Travel Gear Pvt Ltd	-	10,002.00



SCHEDULE "5" - PROVISION

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Audit Fees Payable	25,000.00	66,667.00
Provision For Income Tax A.Y. 24-25	-	24,500,000.00
Provision For Income Tax A.Y. 25-26	1635000.00	-
CGST RCM	-	1,423.00
IGST RCM	-	14,171.00
IGST GSTR-2B DIFF.	(1,019,869.01)	-
SGST GSTR-2B DIFF.	(60,008.13)	-
CGST GSTR-2B DIFF.	(60,008.13)	-
GST A/c	1,218,403.70	-
Input SGST	-	(1,272,723.00)
SGST RCM	-	1,423.00
GST Reconciliation	-	(133,439.00)
Wrong Receipt By Bank	40000.00	40,000.00
TCS payable	-	1,451.00
TDS On Commission	-	280,264.00
TDS On Contractor	-	7,095.00
TDS On Purchase	-	56,033.00
TDS On Job Work	-	13,451.00
TDS On Professional Fees	6,667.00	16,572.00
TDS On Rent	-	27,100.00
TDS On Salary	80,000.00	70,000.00
TDS On Transporter	251.00	6,753.00
TDS On Unsecured Loan	43,117.00	420,251.00
Total	1,908,553.43	24,116,492.00

SCHEDULE "7" - INVENTORY

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Closing Stock	10,725,198.98	94,706,080.00
Total	10,725,198.98	94,706,080.00

SCHEDULE "8" - SUNDRY DEBTORS

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Abhishri Packaging Pvt. Ltd...	-	491,888.00
Adventure Products & Services India Pvt Ltd	361,864.00	852,444.00
Acacia International	-	-
Akshaya Rubbers	-	1,158,919.00
Almo Exports Pvt Ltd	-	327,424.00
Avon Lifestyle Private Limited	-	120,235.00
Bagzone Lifestyles Pvt Ltd	-	7,293,702.00
Betala Associates	-	265,528.00
Bhagyashri Plastics	-	384,580.00
Bizcraft Solutions Private Ltd	-	3,497,218.00
Bplugd Iot Private Limited	-	404,908.00
Citizen Umbrella Mfrs.Ltd.	-	140,121.00
Concept Store	-	773,451.00
Daks India Industries Private Limited	-	4,709,983.00
Durant International	-	976,608.00
Eminent Enterprises	-	1,146,913.00
Equiplus India Export Pvt. Ltd.	-	3,444.00
Evon Enterprises	-	1,317,120.00
Experts Industries	319,855.80	22,425,719.00
Fabco Bag Industries	300,000.00	2,199,478.00
Fairfax Couture Private Limited	-	277,784.00
Fantasy Bags	1,500,000.00	7,277,704.00
Flynikk Bags	248,521.00	248,521.00



Gazel Bags	-	1,380,641.00
Gear Merchandise Pvt. Ltd.	-	8,202,629.00
Globe Industries	-	178,280.00
Globe Tanners	79,767.00	136,430.00
Hemaran Sales Corporation	-	170,100.00
Ideal Enterprises	-	1,439,004.00
Iff Overseas Pvt Ltd	-	700,612.00
Jayalakshmi Enterprises	-	212,625.00
Jb Softpack Pvt.Ltd.	-	204,830.00
Kalavati Eco Bags	1,352,297.00	1,562,953.00
Kay Tent Industries	-	3,595.00
Kdm Enterprises	262,923.00	7,039,004.00
Kishanlal & Sons	-	5,733,996.00
Kitex Ltd	60,648.00	3,194,706.00
Kola Brothers	-	1,040,077.00
Kp Leather Associates	-	2,528,978.00
Leather Hub	-	84,056.00
Makain Industries Llp	-	1,896,348.00
Malabar Bags	-	1,873,009.00
Mehak Data Systems	-	113,400.00
Mku Limited(100% Eou)	-	548,352.00
Moveasy Lifestyle India Private Limited	434,639.00	3,352,284.00
Movenpac Llp	-	1,095,861.00
Navakeralam Footwear Pvt Ltd	-	143,430.00
Novex India	-	9,151,332.00
N R N Enterprises	-	57,456.00
Pacific Luggage Mfg. Co.	2,335,874.00	10,228,700.00
Pn International Private Limited	-	475,104.00
Pragati Udyog	1,219,136.00	1,219,136.00
Richwheel Bags And Luggages Pvt. Ltd.	1,040,956.60	1,588,448.00
Riddhi Fabrics	-	26,250.00
R K Industries	-	66,136.00
R K Traders	-	919,750.00
Roam Industries Pvt Ltd	669,688.00	669,688.00
Roshan Lal Agarwal (Huf)	-	41,372.00
Royal Trading Company	-	1,015,291.00
Safari Industries (India) Ltd	-	545,231.00
Samruddha Manufacturing Industries Pvt. Ltd.	99,600.00	229,600.00
Samsonite South Asia Pvt Ltd	-	24,648,647.00
Saravi Industries Pvt Ltd	-	359,999.00
Se Sales Pvt Ltd	-	1,800,199.00
Sharada Luggage Industries	-	295,370.00
Shivanand Industries	4,510,191.00	1,244,447.00
Shiva Texyarn Limited	102,480.00	1,862,536.00
Shree Adarsh Industries	-	969,560.00
Shree Balaji Enterprises	-	1,072,283.00
Shree Gurumauli Industries	-	3,514.00
Shree Karni Fabcom Ltd (Sales)	18,699,208.00	-
Shree Mahadevi Luggage	-	101,171.00
Shree Ojas Enterprises	-	4,727,544.00
Shree Sai Industries	74,169.00	72,969.00
Shree Samarth Enterprise	-	375,524.00
S L Banthia Textile Industries	-	5,712.00
Softlite Luggage Pvt. Ltd.	-	231,345.00
Sonam Tradelink Llp	-	128,601.00
Sonnet Luggage Private Limited	-	1,989,873.00
Sr Industries	-	817,236.00



Stellar Supplies		4,637.00
Syb Enterprises Unit-1		5,00,379.00
Terminal Technopack Private Limited		-
Tiger Marron Private Limited		7,448.00
Torg India Private Limited	-	-
Travellite Industries(India)	-	2,757.00
Travozet Industries Pvt Ltd	-	1,86,930.00
Tripole Gears	-	1,43,360.00
Travel Well Trading Company	-	-
Tushar International		9,43,334.00
Uber Fashion Merchandise Pvt Ltd		1,56,654.00
Ukay Luggage India Pvt Ltd	7,41,052.00	8,03,212.00
Universal Moulders	-	4,30,080.00
Uv Max	-	1,54,330.00
Vanky Bags	86,732.00	86,732.00
Vanky Industries	10,60,171.00	17,60,171.00
Wildcraft India Limited	-	2,07,579.00
Yayavar Luggage Private Limited	-	-
Zenith Metaplast Pvt. Ltd.	549.77	3,03,912.00
Zenith Metaplast Pvt. Ltd	-	98,71,068.00
Advance From Creditors		
Sai Laminates	-	25,327.00
Tirupati Shipping Lines	-	1,784.00
Total	3,55,60,322.17	18,16,58,610.00

SCHEDULE "9" CASH & BANK BALANCE

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Cash in hand	15,810.00	5,31,452.00
ICICI BANK-058405504800	1,32,529.70	18,47,668.00
Kotak Mahindra Bank	2,54,054.64	61,84,648.00
Total	4,02,394.34	85,63,768.00

SCHEDULE "10" LOANS AND ADVANCE

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
TDS Receivable	1,68,322.01	5,60,506.00
Prepaid Insurance	-	59,744.00
GST Appeal	37,040.00	-
Advance Tax 23-24	-	2,45,00,000.00
Advance Tax 24-25	10,00,000.00	-
Lovelina Aggarwal	2,00,000.00	2,00,000.00
Rahul Hanwate	50,000.00	50,000.00
Pankaj Kumar Daga HUF-Advance	4,80,000.00	-
Shivshankar Daga	-	5,000.00
Total	19,35,362.01	2,53,75,250.00

SCHEDULE "11" - SALES

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Sales	22,68,95,464.50	90,33,08,909.00
Rate Difference	-	(12,49,491.00)
Claim/Discount	(84,297.00)	(2,65,111.00)
Sales Return	-	(2,04,73,888.00)
Fright Charge	-	1,82,000.00
Sale Credit Note	(1,76,05,608.38)	-
Sale Debit Note	56,519.50	-
Meter Shortage	(46,122.30)	-
Total	20,92,15,956.32	88,15,02,419.00



SCHEDULE "12" - OTHER INCOME

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Discount Received	10,826.12	2,372.00
Freight Received	-	546.00
Interest On Income tax refund	1,07,114.00	
Interest On Fd A/C	-	60,124.00
Foreign Exchange Gain	-	1,08,501.00
Total	1,17,940.12	1,71,543.00

SCHEDULE "13" - INCREASE/(DECREASE) IN STOCK

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Closing Stock	1,07,25,198.98	9,47,06,080.00
Opening Stock	9,47,06,080.00	7,03,42,188.00
Total	(8,39,80,881.02)	2,43,63,892.00

SCHEDULE "14" - PURCHASE

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Purchases	12,81,98,505.54	78,29,10,157.00
Purchases Return	-	(64,32,539.00)
Rate Difference	-	(20,43,330.00)
Job Work	9,73,908.26	1,17,78,593.00
Job Work Return	(10,950.00)	-
Discount Received Debit Note	-	(24,110.00)
Purchase Debit Note	(2,08,87,774.51)	-
Total	10,82,73,689.29	78,61,88,771.00

SCHEDULE "15" - DIRECT EXPENSES

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Packing Expenses	27,840.00	28,53,688.00
Transport Charges	10,58,523.53	47,60,624.00
Freight Expenses	5,800.00	2,77,700.00
Rolling And Packing Expenses	5,08,378.57	-
Custom Duty	-	26,21,934.00
CHA Expenses	-	1,33,783.00
Loading and Unloading Expenses	75,130.00	-
Total	16,75,672.10	1,06,47,729.00



SCHEDULE "16" - SELLING & DISTRIBUTION EXPENSES

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Audit Fees	25,000.00	66,667.00
Bonus Expenses	-	1,05,174.00
Business Promotion Expenses	-	4,39,024.00
Carriage Outward	2,06,800.00	-
Commission	77,251.00	60,55,207.00
Conveyance Expense	33,800.00	71,700.00
Courier Expenses	1,31,505.90	2,30,800.00
Computer Expenses	6,200.00	31,600.00
Donation	-	14,15,000.00
Discount Allowed	67,473.52	15,75,423.00
Electricity Expenses	11,060.00	30,752.00
Freight Charge	5,810.00	2,600.00
Grs License Fees & Expenses	-	5,000.00
Insurance Expenses	1,03,698.00	1,21,708.00
Income Tax	16,35,000.00	-
GST Expense	20,118.00	-
GST Reversal	756.00	-
Interest On GST	-	3,34,722.00
Interest On TCS	47.00	579.00
Interest On TDS	1,482.00	1,812.00
Legal & Professional Expenses	2,12,000.00	12,64,958.00
Loss on Sale of Fixed Assets	-	1,66,757.00
Maintenance Expense	74,873.00	-
Office Expenses	29,332.00	64,145.00
Rent	8,71,000.00	20,54,500.00
Repair & Manintance of Building	-	3,47,274.00
Round Off	408.70	(51.00)
Salary	22,31,583.00	32,73,867.00
Salary To Partner	18,00,000.00	50,00,000.00
SMC	2,500.00	84,388.00
Software Expenses	18,000.00	19,800.00
Stationary & Printing	20,859.95	73,490.00
TDS Late Filing Fees	200.00	-
Telephone Expenses	-	7,839.00
Transport Expenses	1,58,515.00	2,35,546.00
Travelling Expense	4,82,662.00	5,82,782.00
Vehicle Expenses	86,236.00	2,61,453.00
Total	83,14,171.07	2,39,24,516.00

SCHEDULE "17" - FINANCIAL EXPENSES

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Bank Charges & Others	3,741.92	3,15,884.00
Interest On Partner Capital	47,07,656.00	1,16,14,181.00
Interest On Fixed Capital	-	12,00,000.00
Interest On Eicher Loan	45,980.98	95,156.00
Interest On Unsecured Loan	40,08,014.00	91,49,826.00
Total	87,65,392.90	2,23,75,047.00



SCHEDULE "6" - FIXED ASSETS

Block Of Assets	Particulars	Rate %	Opening W.D.V.	Addition		Sale	Profit /(Loss) On Sale	SUBSIDY	Depreciation	Closing W.D.V.
				Before.	After Sep.					
Depreciable Assets Plant & Machinery	Embossing Roll	15.0%	-	-	-	-	-	-	-	-
	Honda Shine Bike	15.0%	52,458.00	-	-	-	-	-	7,869.00	44,589.00
	Iron Rack	15.0%	637,500.00	-	-	-	-	-	95,625.00	541,875.00
	Mobile Phone	15.0%	322,509.00	-	-	-	-	-	48,376.00	274,133.00
	Eicher Pro 2114Xp SI Cab & Ch	15.0%	1,381,781.00	-	-	-	-	-	207,267.00	1,174,514.00
	Attendance Machine	15.0%	9,250.00	-	-	-	-	-	1,388.00	7,862.00
	Barcode Machine	15.0%	7,702.00	-	-	-	-	-	1,155.00	6,547.00
	Total (A)		2,411,200.00	-	-	-	-	-	361,680.00	2,049,520.00
	Computer	40.0%	9,415.00	-	-	-	-	-	3,766.00	5,649.00
	Apple M2 Book Pro	40.0%	54,879.00	-	-	-	-	-	21,952.00	32,927.00
	Apple M2 Book AIR M2	40.0%	60,000.00	-	-	-	-	-	24,000.00	36,000.00
	HD Desktop Aio 24-Cb0789In	40.0%	89,512.00	-	-	-	-	-	35,805.00	53,707.00
	Wireless Router Dir-825	40.0%	792.00	-	-	-	-	-	317.00	475.00
	HP Laser Jet Tank 1005 Printer	40.0%	6,559.00	-	-	-	-	-	2,624.00	3,935.00
	Dell Laptop	40.0%	10,195.00	-	-	-	-	-	4,078.00	6,117.00
	Total (B)		231,352.00	-	-	-	-	-	92,542.00	138,810.00
Furniture	Revolving Chair	10.0%	6,925.00	-	-	-	-	-	693.00	6,232.00
	Total (C)		6,925.00	-	-	-	-	-	693.00	6,232.00
Grand Total			2,649,477.00	-	-	-	-	-	454,915.00	2,194,562.00



Accounting Policies & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price or net realisable value whichever is lower.
4. Expenses are accounted for on Mercantile Basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.
9. Personal expenses if any debited to profit and loss account are not capable of verification.
10. The assessee has not made any payments exceeding Rs.10000/- in cash. However it is not possible for us to verify whether the payments in excess of Rs.10000/- have been made otherwise than by crossed cheque or draft, as the necessary evidences are not in possession of the assessee.

Notes related to 3CD:

1. Clause 4 of Form 3CD

The information regarding the Liability to pay Indirect Taxes and Registration obtained for the purpose has been submitted as per representation received from the assessee in the matter.

2. Clause 17, 28, 29A, 29B, 33 and 36A of Form 3CD

Details has been given based on information / details available and obtained from the Books of Accounts of the Business under Audit. Further deductions or other details which may arise / be available / emanate from personal statement of affairs of the assessee proprietor, which has not been audited by us, has not been reported.

3. Clause 21(a) Personal Expenditure of Form 3CD

Certain self-made voucher so it is not possible to verify personal nature of expenses. However excluding expenses paid as accepted business practice, no personal expense debited to P&L A/C.

4. Clause 21(d)(A) of Form 3CD

It is not possible for us to verify whether the payments in excess of Rs.10000/- u/s 40A(3) have been made otherwise than by crossed cheque or bank draft, as the necessary evidence is not in the possession of the assessee.



5. Clause 21(d)(B) of Form 3CD

It is not possible for us to verify whether the payments in excess of Rs.35000/- u/s 40A(3A) have been made otherwise than by crossed cheque or bank draft, as the necessary evidence is not in the possession of the assessee.

6. Clause 21(h) of Form 3CD

The auditee concern has not earned any income which does not form part of total income. As per the accounts of auditee concern, no investment has been made by auditee concern, Income of which does not form part of total Income. Hence none of the expenditure has been considered as inadmissible.

7. Clause 22 of Form 3CD

Creditors under micro, small and Medium Enterprises Development Act, 2006 are not ascertainable, as the details of such status of the creditors, is not available with auditee concern.

In the course of our audit, we noted that the auditee does not maintained complete records necessary to verify disallowances under section 43B (h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all the amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B (h) and thereby reporting in clause 22. As such, our report is qualified to the extent.

8. Clause 23 of Form 3CD

Particulars of Payments of expenses made to specified persons u/s 40A (2) (b) has been provided on the basis of information provided by the Auditee firm with regards to the relations with such persons.

9. Clause 31(a), (b) & (c) of Form 3CD

As per information and explanation provided to us, all the transaction of Loans or Deposits or Specified Sum accepted and repaid by the auditee concern, are by A/C Payee Cheque / DD /Electronic Clearing System. However, it is not possible for us to verify whether such Cheque or bank draft are A/C Payee or not, as the necessary evidence is not in possession of the auditee concern. We had relied on the certificate issued by the proprietor.

10. Clause 31(b)(b) & (b)(d) of Form 3CD

As per information and explanation provided to us, all the transaction of Receipts and Payments of Rs. 2 Lakhs and more which are covered u/s 269ST has been received by A/C Payee Cheque / Bank Draft. However, it is not possible for us to verify whether such Cheque or bank draft are "A/C Payee or not, as the necessary evidence is not in possession of the auditee concern. We had relied on the certificate issued by the proprietor.

11. Clause 31(e) of Form 3CD

As per information and explanation provided to us, Receipts of all repayment of Loan/Deposit or Specified Sum in excess of limit specified u/s 269ST has been received by A/C Payee / Bank Draft. However, it is not possible for us to verify whether such Cheque or bank draft are "A/C Payee or not, as the necessary evidence is not in possession of the auditee concern.



12. Clause 32(a) of Form 3CD

The information regarding brought forward loss or depreciation allowance is obtained from preceding previous year return filled by the assessee and available Assessment order up to date of Audit.

13. Clause 34(b) of Form 3CD

We have verified the TDS statements in accordance with the Auditing standards generally accepted in India which includes test checks and concept of materiality. Such audit procedure did not reveal any major non-reporting of transaction.

14. Clause 35 a and 35 b of Form 3CD

We are unable to provide quantitative records of the material traded as same is not maintained by the assessee, however valuation of stock is at cost or material value whichever is lower as per quality of product.

15. Clause 41 of Form 3CD

The information regarding the Demand of or Refund during the previous year under any tax law other than Income Tax Act, 1961 and Wealth Tax Act, 1957 has been given on the basis of details provided by the assessee.

16. Clause 44 of Form 3CD

It is not possible for us to verify the break-up of total expenditure of entities as required in clause 44. The information required under this clause is not possible for the client to provide as the data sought is not readily available and cannot be compiled/collated due to the complexity and voluminous nature of the transactions. Client is in the process of re-configuring the systems to capture the required data and re-defining the reports as required under this clause. It may be noted that the details filed with the GST authorities in various forms also do not provide the said information

for **TEXTRON FABTECH LLP**

Radhe Shyam Daga
Designated Partner

RADHE SHYAM DAGA
DESIGNATED PARTNER
(DIN : 07848061)

for **Textron Fabtech LLP**

Indra Devi Banthia

INDRA DEVI BANTHIA
DESIGNATED PARTNER
(DIN : 01089013)

for **GIRIRAJ BHUTRA & CO.**
Chartered Accountants

Giriraj Bhutra



GIRIRAJ BHUTRA
919, INTERNATIONAL FINANCE CENTRE,
VIP ROAD, VESU, SURAT-395007
GUJARAT

Place : **SURAT**
Date : **28/05/2025**