



SINCE : 1984

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INDEPENDENT AUDITORS' REPORT

To the Members of ANUBHAV PLAST LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **ANUBHAV PLAST LIMITED** ("the Company") (formerly known as Anubhav Plast Private Limited), 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 Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its financial performance, 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.

Other Matter

The management has itself calculated the liability of gratuity at current cost and discounting to present value for the same has not been done. Our opinion is not modified in respect of this matter.

Information other than the Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' 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 in the audit, or otherwise appears to be materially misstated.



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If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The 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.
- 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.

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, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (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 adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (g) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the remuneration paid/provided by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act and is within the limits prescribed thereunder.
 - (h) 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 does 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.



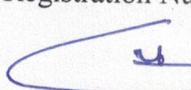
- iv. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. 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.

Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, as amended is applicable for the Company only with effect from 1 April, 2023, therefore, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, as amended, on the preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ended 31 March, 2025.

for Govind P Gupta & Co

Chartered Accountants

Firm Registration Number- 002411C




CA Govind Prasad Gupta

Partner

Membership Number- 071560

UDIN: 25071560BMJCEG6220

Date: 19th August, 2025

Kanpur

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

Report 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

(Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2025, we report the following:

- (i) (a) (A) The Company has proper records related to full particulars including quantitative details and situation of Property, Plant and Equipment.
(B) The company is not having any intangible asset. Therefore, the provisions of Clause (i) (a) (B) of paragraph 3 of the order are not applicable to the company.
(b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.
(c) In our opinion 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) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.
(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.
- (ii) (a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed.
(b) During the year, the company has not been sanctioned any new working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. It has existing working capital limits from banks against the security of current assets. As per the information received, the quarterly returns or statements filed by the company with banks are in agreement with the books of account of the Company.
- (iii) During the year, the company has not made any investments in, 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. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.
- (iv) In our opinion, the terms and conditions of the aforesaid guarantees are not prejudicial to the interest of the Company. The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.



- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.
- (vi) In our opinion and according to the information and explanations given to us, the Cost records are duly maintained by the company.
- (vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2025 for a period of more than 6 months from the date they became payable.
(b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii) (b) of paragraph 3 of the order are not applicable to the Company.
- (viii) In our opinion and according to the information provided to us, no unrecorded transactions were surrendered or disclosed as income in the tax assessments for the year under the Income Tax Act, 1961.
- (ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.
(b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.
(c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.
(e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.
(b) In our opinion and according to the information and explanations given to us, the company has made preferential allotment or private placement of shares during the year and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.
- (xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.
(b) During the year no report under sub-section (12) of section 143 of the Companies 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) As auditor, we did not receive any whistle-blower complaint during the year.
- (xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.
- (xiii) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.
- (xiv)
 - (a) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. In our opinion and based on our examination, the company has its own internal audit system commensurate with the size and nature of its business.
 - (b) Since the company is not covered by section 138 of the Companies Act, 2013, no external internal auditor is appointed by the company. There are no internal audit reports.
- (xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.
- (xvi)
 - (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
 - (b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.
 - (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
 - (d) As per the information and explanations received, the group does not have any CIC as part of the group.
- (xvii) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.
- (xviii) According to the information and explanations provided to us and based on our review of the company's records, the previous statutory auditor resigned during the year. We have duly considered the issues, objections, or concerns, if any, raised by the outgoing auditor in accordance with Clause 3(xviii) of the Companies (Auditor's Report) Order, 2020.
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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.
- (xx) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

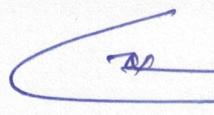


(xxi) The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

for Govind P Gupta & Co

Chartered Accountants

Firm Registration Number- 002411C



CA Govind Prasad Gupta

Partner

Membership Number- 071560

UDIN: 250715608MJCEG6220

Date: 19th August, 2025

Kanpur

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

Report on the internal financial controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

(Refer to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls with reference to financial statements of **ANUBHAV PLAST LIMITED** ("the Company") as of March 31, 2025 in conjunction with our audit of financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2025 based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (hereinafter referred to as "the Act").

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting



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

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

for Govind P Gupta & Co

Chartered Accountants

Firm Registration Number- 002411C



CA Govind Prasad Gupta
Partner

Membership Number- 071560

UDIN: 25071560BMJCEG6220

Date: 19th August, 2025

Kanpur

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460
 Balance Sheet as at March 31, 2025

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(All Amounts in Indian Rupees hundreds,
 except share data and where otherwise stated)

I. EQUITY AND LIABILITIES	Note	As at	
		March 31, 2025	March 31, 2024
(1) Shareholders' Funds			
(a) Share capital	4	800,000	400,000
(b) Reserves and surplus	5	762,928	557,197
(c) Money received against share Warrants			
Total of shareholders' funds		1,562,928	957,197
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	6	547,793	598,712
(b) Deferred tax liabilities (net)	7	-	-
(c) Other long term liabilities	8	11,199	11,199
(d) Long-term provisions	9	17,416	16,946
Total of non-current liabilities		576,408	626,856
(4) Current Liabilities			
(a) Short-term borrowings	10	2,715,803	2,300,699
(b) Trade payables			
(A) dues of micro enterprises and small enterprises	11(a)	3,140	2,708
(B) dues of creditors other than micro enterprises and small enterprises	11(b)	397,422	155,359
(c) Other current liabilities	12	157,629	72,756
(d) Short-term provisions	13	140,428	53,420
Total of current liabilities		3,414,422	2,584,942
Total of equity and liabilities		5,553,759	4,168,996
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and equipment and intangible assets			
(i) Property, Plant and equipment	14	755,401	754,000
(ii) Intangible Assets			
(iii) Capital work in progress	15	1,030	27,269
(iv) intangible asset under development			
(b) Non-current investments			
(c) Deferred tax assets (net)	7	-	-
(d) Long-term loans and advances	16	10,537	4,058
(e) Other non-current assets	17	7,846	7,846
Total of non-current assets		21,740	20,332
Total of assets		796,554	813,504
(2) Current assets			
(a) Current Investments			
(b) Inventories	18	3,876,590	2,503,027
(c) Trade receivables	19	462,938	452,379
(d) Cash and cash equivalents	20	229,630	93,611
(e) Short-term loans and advances	21	129,074	269,399
(f) Other current assets	22	58,974	37,076
Total of current assets		4,757,205	3,355,492
Total of assets		5,553,759	4,168,996

Significant accounting policies

The accompanying notes are an integral part of financial statements

This is the Balance Sheet referred to in our report of even date

for Govind P Gupta & Co

Chartered Accountants

Firm Registration Number-002411C

copy

CA Govind Prasad Gupta

Partner

Membership Number- 071560

UDIN: 250715608MJCEG6220

Place: Kanpur

Date: 19th August 2025



For and on behalf of the board of directors

Signature of Onkar Nath Gupta
 Onkar Nath Gupta
 Managing Director
 DIN: 00638736

Signature of Vinamra Gupta
 Vinamra Gupta
 CFO & Director
 DIN: 00638830

Signature of Siddharth Tiwari
 Siddharth Tiwari
 Company Secretary
 Membership Number- ACS49239

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460
Statement of Profit and Loss for the year ended March 31, 2025

*(All Amounts in Indian Rupees hundreds,
except share data and where otherwise stated)*

	Note	For the year ended March 31, 2025		For the year ended
Revenue				
Revenue from operations	23	9,816,739		, 8,732,689
Other income	24	14,340		7,970
Total of revenue		9,831,079		8,740,660
Expenses				
Cost of materials consumed	25	7,993,405		7,352,098
Changes in inventories of stock in process and finished goods	26	101,127		121,706
Employee benefit expenses	27	158,212		232,954
Finance cost	28	363,597		357,668
Depreciation and amortization expenses	14	92,578		100,306
Other expenses	29	287,795		287,124
Total of expenses		8,996,715		8,451,856
Profit before exceptional items and tax		834,364		288,804
Exceptional items				
Profit before tax		834,364		288,804
Tax expense:				
Current tax expenses	30	235,113	87,201	
Deferred tax expenses/(credit)		(6,480)	(6,270)	
		228,633		80,932
Profit for the year		605,731		207,872
Earnings per equity share	31			
- Basic		7.57		51.97
- Diluted		7.57		51.97
Face value per equity share		10.00		100.00

Significant accounting policies

The accompanying notes are an integral part of financial statements

This is the Statement of Profit and Loss referred to in our report of even date

for Govind P Gupta & Co

Chartered Accountants

Firm Registration Number-002411C

CA Govind Prasad Gupta

Partner
Membership Number- 071560
UDIN: 25071560BMJCEG6220

Place: Kanpur

Date: 19th August 2025

For and on behalf of the board of directors

Onkar Nath Gupta
Managing Director
DIN: 00638736

Siddharth Tiwari
Company Secretary
Membership Number- ACS49239

Vinayra Gupta
CEO & Director
DIN: 00638830

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460
 Cash Flow Statement for the year ended March 31, 2025

(All Amounts in Indian Rupees hundreds,
 except share data and where otherwise stated)

	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities:		
Profit before taxes	834,364	288,804
Depreciation and amortization expenses	92,578	100,306
Finance cost	363,597	357,668
Profit on Sale of Investments		
Rental income received	(7,119)	(125)
Interest income received	(7,196)	(2,891)
Provisions made for post retirement benefits	470	(4,910)
<i>Working capital changes and other adjustments:</i>		
- Changes in trade payables	242,494	36,296
- Changes in other liabilities	84,874	(24,112)
- Changes in long term and short term loans and advances	132,437	(50,530)
- Changes in inventories	(1,373,563)	(251,192)
- Changes in trade receivables	(10,559)	(236,871)
- Changes in other assets	(21,898)	(11,746)
Cash generated from operating activities	330,480	201,972
Income tax paid/ refund received, net	(141,625)	(41,251)
Net cash generated from operating activities	188,854	160,721
B. Cash flow from investing activities:		
Interest income received	7,196	4,910
Rental income received	7,119	2,891
Long term investments made		
Profit on Sale of Investments		
Acquisition of fixed assets/ capital work in progress		
Net cash generated from investing activities	(67,740)	(71,644)
C. Cash flow from financing activities:		
Movement in working capital limits	415,105	(411)
Borrowings taken from banks	(50,919)	119,717
Finance cost paid to banks	(363,597)	(357,668)
Net cash used in financing activities	589	(238,362)
D. Changes in cash and cash equivalents, net [A+B+C]	136,019	(116,358)
E. Cash and cash equivalents at the beginning of the year	93,611	209,970
F. Cash and cash equivalents at the end of the year [D+E]	229,630	93,611

Note:

a) The above cashflow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard - 3 on 'Cash Flow Statements' as notified under the Companies (Accounting Standards) Rules, 2006 as amended.

b) Cash and cash equivalents includes:

Cash on hand	4,569	2,658
Cheque in hand	112,200	-
Balances with banks		
- in current accounts		
- in other bank balances	112,861	8,656
Total of cash and cash equivalents	229,630	93,611

This is the Cash Flow Statement referred to in our report of even date

for Govind P Gupta & Co
 Chartered Accountants

Firm Registration Number: 002411C

CA Govind Prasad Gupta
 Partner

Membership Number: 071560

UDIN: 25071560BMJCEG6220

Place: Kanpur

Date: 19th August 2025



For and on behalf of the board of directors

Omkar Nath Gupta

Managing Director

DIN: 00638736

Vinamra Gupta

CFO & Director

DIN: 00638830

Siddharth Tiwari

Company Secretary

Membership Number: ACS49239

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

(All amounts are in Indian Rupees Hundreds,
Except share data and where otherwise stated)

1. Company overview

Anubhav Plast Private Limited ("the Company") was incorporated on January 01, 1987. The Company is engaged in manufacturing of Steel Tubular Poles and Steel Pipes.

The Company has converted from Private Limited Company to Public Limited Company, pursuant to a special resolution passed in the extraordinary general meeting of the shareholders of the Company held on December 14, 2024 and consequently the name of the Company has changed to Anubhav Plast Limited pursuant to a fresh certificate of incorporation by the Registrar of Companies on January 8, 2025.

2. Basis of preparation of financial statements

Basis of accounting

The financial statements have been prepared on going concern basis under the historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and in compliance with the applicable accounting standards as notified under the Companies (Accounting Standards) Rules, 2006, read with Rule 7 of the Companies (Accounts) Rules, 2014 in respect of Section 133 of the Companies Act, 2013. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Companies Act 2013.

a) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities, if any, on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

3. Significant accounting policies

a) Revenue recognition

- i) Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of goods. The company collects all relevant applicable taxes etc. on behalf of the Statutory Authorities and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.
- ii) Rental income is recognized on accrual basis.
- iii) Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.
- iv) Interest on delayed receipts from customers is recognized, as per revenue recognition principles laid down in Accounting Standard - 9 on "Revenue Recognition", when certainty of its collection is established.
- v) Any other income is recognized when right to receive the income is established.

b) Inventories

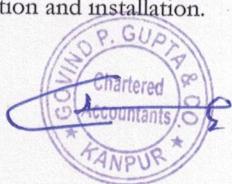
Raw Material, stores, spares and packing material are valued at cost.

Finished goods and scrap are valued at cost or net realizable value, whichever is lower. Cost of inventories is determined using the first in first out cost method and includes purchase price, and all direct costs incurred in bringing the inventories to their present location and condition.

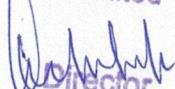
c) Fixed assets

Recognition and measurement

Tangible fixed assets are stated at cost; net of tax or duty credits availed, less accumulated depreciation and impairment losses, if any. Cost includes original cost of acquisition, including incidental expenses related to such acquisition and installation.



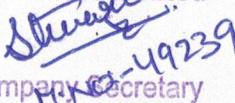
For Anubhav Plast Limited


Director

For Anubhav Plast Limited


Director

For Anubhav Plast Limited


Company Secretary
Date: 08-04-2024
UAN: 1234567890

ANUBHAV PLAST LIMITED
(Formerly known as **ANUBHAV PLAST PRIVATE LIMITED**)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

(All amounts are in Indian Rupees Hundreds,
Except share data and where otherwise stated)

Depreciation and Amortization

Depreciation on fixed assets is provided on the written down value method, computed on the basis of useful life prescribed in Schedule II to the Companies Act, 2013, on a pro-rata basis from the date the asset is ready to put to use subject to transitional provisions of Schedule II.

Life of assets are given below:

Factory building	30 years
Office building	60 years
Plant and equipment	15 years
Cranes	15 years
Truck	8 years
Furniture and fixtures	10 years
Office equipment (telecommunication equipment)	15 years
Office equipment (others)	10 years
Electrical installation	10 years
Vehicle	10 years
Computer	3 years

d) Investments

Investments are classified as non-current or current investments, based on management's intention. Investments that are readily realizable and intended to be held not more than a year are classified as current investments. All other investments are classified as non-current investments.

Current investments are stated at lower of cost and fair value determined on an individual investment basis. Non-current investments are stated at cost less provision for diminution in their value, other than temporary, if made in the financial statements.

e) Impairment of assets

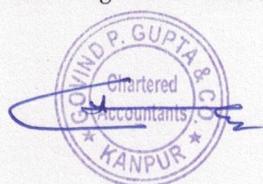
At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash generating unit. If such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the statement of profit and loss.

f) Employee benefits

The Company's contribution to provident fund and employee state insurance schemes is charged to the statement of profit and loss. The Company's contributions towards Provident Fund and employee state insurance are deposited with the specified statutory authority under a defined contribution plan.

The Company has unfunded gratuity (defined benefit plan) for its employees, the liability for which is determined on the basis of internal calculation, conducted annually.

Expense in respect of other short-term benefits is recognized on the basis of the amount paid or payable for the period during which services are rendered by the employee.



For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Shivaji
Company Secretary
19.04.2025

ANUBHAV PLAST LIMITED
(Formerly known as **ANUBHAV PLAST PRIVATE LIMITED**)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

*(All amounts are in Indian Rupees Hundreds,
Except share data and where otherwise stated)*

g) Leases

Lease payments under operating leases are recognized as expense in the Statement of Profit and Loss over the lease term.

h) Taxes on income

Current tax

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations.

Deferred tax

Deferred tax resulting from timing differences between taxable income and accounting income is accounted for at the current rate of tax or substantively enacted tax rates as at reporting date, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain whereas in case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that such deferred tax assets will be realized. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date.

i) Provisions, contingent liabilities and contingent assets

Provisions are recognized only when there is a present obligation, as a result of past events, and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the Company or,
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

j) Earnings per equity share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

k) Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets in accordance with notified Accounting Standard- 16 "Borrowing costs". A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss as incurred.



For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Company Secretary

M. No. ACS 49239

S. K. Gupta

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460
 Significant accounting policies and other explanatory information for the year ended March 31, 2025

(All Amounts in Indian Rupees hundred
 except share data and where otherwise stated)

Note - 4

SHARE CAPITAL

Authorised

4,00,000 Equity shares of face value of Rs.100 each
 1,10,00,000 Equity shares of face value of Rs.10* each

**As at
 March 31, 2025**

**As at
 March 31, 2024**

1,100,000

400,000

1,100,000

400,000

*During the year, the Company has altered its authorised share capital on two occasions. Initially, the authorised capital was increased from Rs.4,00,000 Hundreds to Rs.10,25,000 Hundreds, and subsequently from Rs.10,25,000 Hundreds to Rs. 11,00,000 Hundreds, pursuant to approvals of the shareholders at the Extraordinary General Meetings held on 16/09/2024 and 10/01/2025, respectively. Necessary filings with the Registrar of Companies have been duly completed.

Further, on 16/09/2024, the face value of each equity share was subdivided from Rs.100 per share to Rs.10 per share, as approved by the shareholders. This subdivision has been duly reflected in the authorised capital structure of the Company, and corresponding changes have been made in the books of accounts and statutory records.

Issued, subscribed and fully paid up (amount in Rs. Hundreds)

4,00,000 equity shares of 100 each
 *80,00,000 equity shares of 10 each

800,000

400,000

800,000

400,000

Total of equity share capital

4.1 The reconciliation of the number of shares outstanding is set out below (in actual number):

Equity shares outstanding at the beginning of the year (Rs.100 face value)

400,000

400,000

Sub-division of shares from Rs.100 to Rs.10 each

4,00,000

400,000

Add: Bonus shares issued during the year*

4,00,000

400,000

Equity shares outstanding

8,000,000

400,000

* During the year, the Company has issued 40,00,000 equity shares of Rs.10 each as fully paid-up bonus shares in the ratio of 1:1 to the existing shareholders by capitalising an equivalent amount from Retained Earnings, pursuant to a resolution passed by the shareholders at the Extraordinary General Meeting held on 16/09/2024.

The holders of equity shares are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meetings of the Company. In the event of liquidation of the Company, all preferential amounts, if any, shall be discharged by the Company. The remaining assets of the Company shall be distributed to the holders of equity shares in proportion to the number of shares held to the total equity shares outstanding as on that date. All shares rank equally with regard to the Company's residual assets.

Details of share holding in excess of 5% of share capital:

Name of Shareholder

Mr. Onkar Nath Gupta
 Mrs. Bina Gupta
 Mr. Vinamra Gupta
 Mrs. Tanvi Gupta

	Number of shares held	Percentage of shareholding	Number of shares held	Percentage of shareholding
	3,539,997	44.25%	167,000	41.75%
	1,540,000	19.25%	77,000	19.25%
	2,000,000	25.00%	84,000	21.00%
	920,000	11.50%	46,000	11.50%

Details of share holding of promoters at the end of the year:

S. No. Promotor Name

1. Mr. Onkar Nath Gupta
2. Mrs. Bina Gupta
3. Mr. Vinamra Gupta
4. Mrs. Tanvi Gupta
5. Vinamra Gupta HUF
5. Onkar Nath Gupta HUF

	No. of shares	Percentage of total share	No. of shares	Percentage of total share	Percentage change during the year
	3,539,997	44.25%	167,000	41.75%	2.50%
	1,540,000	19.25%	77,000	19.25%	0.00%
	2,000,000	25.00%	84,000	21.00%	4.00%
	920,000	11.50%	46,000	11.50%	0.00%
	-	0.00%	16,000	4.00%	100.00%
	-	0.00%	10,000	2.50%	100.00%

Note - 5

RESERVES AND SURPLUS

Surplus / (deficit) as per the statement of profit and loss

Accumulated profit at the beginning of the year

557,197

349,325

Less: Adjustment related to excess tax

Less: Utilisation for Bonus Issue

Profit/(Loss) for the year

(400,000)

605,731

762,928

762,928

207,872

557,197

Total of reserves and surplus



For Anubhav Plast Limited
 Director

S. K. Gupta
 Company Secretary
 M. No.: AFS/19239

For Anubhav Plast Limited
 Director

Director

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460

Significant accounting policies and other explanatory information for the year ended March 31, 2025

(All Amounts in Indian Rupees hundred
 'except share data and where otherwise stated)

Note - 6

LONG TERM BORROWINGS

Term loans from banks

	As at March 31, 2025	As at March 31, 2024
Secured term loans from banks (Guaranteed by directors)	208,416	305,424
Less: Current maturities	(86,248)	122,169
Unsecured term loans from banks Less: Current maturities	19,482	(19,482)
Total of long term borrowings	547,793	598,7

Term loans from others

	As at March 31, 2025	As at March 31, 2024
Unsecured term loans from NBFCs Less: Current maturities	175,988 (102,364)	73,624 (38)
Unsecured long term borrowings from related parties Unsecured long term borrowings from others	342,000 10,000	342,000 10,00
Total of long term borrowings	547,793	598,7

*There are no defaults on balance sheet date in repayment of loans and interest.

Repayment terms and security for the outstanding long term borrowings are given below:

Name of the Lender		Loan outstanding	Repayment terms	Rate of Interest	Nature of Security
State Bank of India (Vehicle Loan)	C.Y.	2,080	Repayable in 34 equal installments	8.35%	Hypothecation of vehicle.
State Bank of India (Guaranteed Emergency Credit Line Loan)	P.Y.	7,581	Repayable in 36 equal installment after 12	9.25%	Hypothecation of stock and receivables, equitable mortgage of
State Bank of India (For plant and machinery)	C.Y.	48,659	Repayable in 72 installment after 16	9.75%	Hypothecation of plant and machinery and other fixed assets.
State Bank of India (Car Loan)	P.Y.	86,015	Repayable in 50 equal installments	9.00%	Hypothecation of vehicle.
Kotak Mahindra Bank Limited (Hydra Loan)	C.Y.	148,678	Repayable in 46 equal installments	9.00%	Hypothecation of hydra.
Kotak Mahindra Bank Limited (Business Loan)	P.Y.	197,154	Repayable in 36 equal installments	13.84%	Unsecured
Shri Bhuteshwar Baba Chemicals Private Limited (Related Party)	C.Y.	1,621	Repayable after 5 years	5.00%	Unsecured
L&T Finance Limited (Business Loan- Dropline Overdraft)	P.Y.	19,482	Repayable in 36 equal installments	15.50%	Unsecured
Aditya Finance Limited (Business Loan)	C.Y.	10,000	Repayable in 36 equal installments	15.00%	Unsecured
Cholamandalam Investment and Finance Company Ltd. (Business Loan)	P.Y.	10,000	Repayable in 36 equal installments	16.00%	Unsecured
Bajaj Finance Limited (Business Loan-Dropline Flexi)	C.Y.	21,722	Repayable in 36 equal installments	16.75%	Unsecured
SMFG India Credit Limited Co. (Business Loan)	P.Y.	988	Repayable in 36 equal installments	16.75%	Unsecured
IDFC FIRST BANK (Business Loan)	C.Y.	63,001	Repayable in 37 equal installments	15.00%	Unsecured
Mrs. Bina Gupta (Related Party)	P.Y.	64,176	Repayable in 36 equal installments	15.00%	Unsecured
Mr. Onkar Nath Gupta HUF (Related Party)	C.Y.	23,770	Repayable after 5 years	6.00%	Unsecured
Mr. Onkar Nath Gupta HUF (Related Party)	P.Y.	30,750	Repayable after 5 years	6.00%	Unsecured
Mr. Onkar Nath Gupta (Related Party)	C.Y.	11,340	Repayable after 5 years	6.00%	Unsecured
Ms. Tanvi Gupta (Related Party)	P.Y.	960	Repayable after 5 years	6.00%	Unsecured
Mr. Vinamra Gupta HUF (Related Party)	C.Y.	156,290	Repayable after 5 years	6.00%	Unsecured
Mr. Vinamra Gupta HUF (Related Party)	P.Y.	100,090	Repayable after 5 years	6.00%	Unsecured
Mr. Vinamra Gupta (Related Party)	C.Y.	16,780	Repayable after 5 years	6.00%	Unsecured
Mr. Vinamra Gupta (Related Party)	P.Y.	61,250	Repayable after 5 years	6.00%	Unsecured
TOTAL	C.Y.	16,570	Repayable after 5 years	6.00%	Unsecured
	P.Y.	117,250	Repayable after 5 years	6.00%	Unsecured
	P.Y.	148,950	Repayable after 5 years	6.00%	Unsecured
	C.Y.	736,405			
	P.Y.	676,906			

*Previous year figures are shown in Italics.



For Anubhav Plast Limited

Anubhav Plast Limited
Company Secretary
M. No. ACS 49279

For Anubhav Plast Limited

Director

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460
 Significant accounting policies and other explanatory information for the year ended March 31, 2025

(All Amounts in Indian Rupees hundred
 except share data and where otherwise stated)

Note - 7

DEFERRED TAX ASSETS/ LIABILITIES (NET)

Deferred tax assets in relation to:

Timing differences of Post retirement employee benefits

Timing differences of Depreciation on fixed assets

Total of deferred tax assets/ (liabilities) (net)

	As at March 31, 2025	As at March 31, 2024
Total of deferred tax assets/ (liabilities) (net)	4,528 6,009 <hr/> 10,537 <hr/> 10,537	4,406 (348) <hr/> 4,040 <hr/> 4,0

Note - 8

OTHER LONG TERM LIABILITIES

Security deposits from customers

Total of other long term liabilities

	11,199 <hr/> 11,199	11,199 <hr/> 11,199
--	------------------------	------------------------

Note - 9

LONG- TERM PROVISIONS

Provisions for post retirement benefits

Total of long term provisions

	17,416 <hr/> 17,416	16,94 <hr/> 16,94
--	------------------------	----------------------

Note - 10

SHORT TERM BORROWINGS

Loans repayable on demand

Secured working capital loans from banks

(Guaranteed by directors)

Unsecured working capital loans from banks

Unsecured working capital loans from NBFCs

Current maturities of long term borrowings

Total of short term borrowings

	1,528,024	1,223,43
	499,508	499,18
	499,659	499,92
	188,612	78,15
	<hr/> 2,715,803	<hr/> 2,300,695

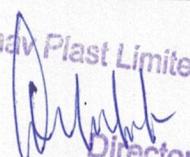
*There are no defaults as on the balance sheet date in repayment of loans and interest.

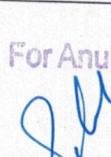
Repayment terms and security for the outstanding long term borrowings are given below:

Name of the Lender		Loan outstanding	Repayment terms	Rate of Interest	Nature of Security
State Bank of India (Cash Credit Limit)	C.Y.	1,528,024	Repayable on demand	9.75%	Hypothecation of stock and receivables, equitable mortgage of land, buildings and flats of the company as well as of directors and personal guarantees of directors.
	P.Y.	1,223,438			
Tata Capital Financial Services Limited (Channel Finance)	C.Y.	499,659	Repayable on demand	10.45%	Unsecured
Yes Bank Limited (Channel Finance)	P.Y.	499,923			
Total	C.Y.	499,508	Repayable on demand	9.85%	Unsecured
	P.Y.	499,181			
		2,527,191			
		2,222,542			

*Previous year figures are shown in Italics.



For Anubhav Plast Limited

 Director

For Anubhav Plast Limited

 Director

For Anubhav Plast Limited

Shivaji
 Company Secretary
 M.NO. - ACS 49239

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460
 Significant accounting policies and other explanatory information for the year ended March 31, 2025

(All Amounts in Indian Rupees hundreds
 except share data and where otherwise stated)

Note - 11
TRADE PAYABLES

(a)

Trade Payable to micro and small enterprises

Payable to related parties
 Payable to others

Total of Trade Payable to micro and small enterprises

As at
 March 31, 2025

3,140
 3,140

As at
 March 31, 2022

2,7
 2,7

(b)

Trade payables to others

Payable to related parties
 Payable to others

Total of trade payables to others

397,422
 397,422

155,3
 155,3

Particulars	Trade payable ageing schedule					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	C.Y.	449	2,691	-	-	3,1
	P.Y.	2,708	-	-	-	2,70
(ii) Others	C.Y.	397,422	-	-	-	397,42
	P.Y.	155,359	-	-	-	155,35
(iii) Disputed dues- MSMEs	C.Y.	-	-	-	-	
	P.Y.	-	-	-	-	
(iv) Disputed dues- others	C.Y.	-	-	-	-	
	P.Y.	-	-	-	-	
(v) Unbilled dues	C.Y.	-	-	-	-	
	P.Y.	-	-	-	-	

Note - 12

OTHER CURRENT LIABILITIES

Advances from customers	56,848	23,406
Credit Balance in Current account	18,745	
Liability for expenses	21,655	12,829
Interest accrued but not due on unsecured borrowings	18,646	25,997
Interest accrued but not due on borrowings from banks	142	4,133
Statutory dues payable		
Employee state insurece payable	915	556
Employee provident fund payable	31,160	1,519
Goods and Service Tax payable	9,519	4,234
Tax deducted/collected at source, payable	157,629	72,756
Total of other current liabilities		

Note - 13

SHORT- TERM PROVISIONS

Provisions for income tax	235,113	87,201
Less: Advance income tax and tds	(94,685)	(33,781)
Total of short term provisions	140,428	53,420



For Anubhav Plast Limited

For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Company Secretary
 M. No. ACS49239

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460

Significant accounting policies and other explanatory information for the year ended March 31, 2025

Note- 14
Tangible assets

(All Amounts in Indian Rupees hundreds,
 except share data and where otherwise stated)

Particulars	Tangible Assets									
	Land	Building	Plant and equipments	Trucks and cranes	Furniture & fixtures	Office equipment	Vehicle	Computer	Electrical installation	Total
Gross block (At cost)										
As at April 01, 2022	174,248	243,313	458,830	66,633	19,987	18,822	43,433	9,784	3,678	1,038,727
Additions during the year	21,812	-	9,969	21,057	4,951	1,718	-	-	-	59,507
Sale/ disposed off during the year										
As at March 31, 2023	196,060	243,313	468,799	87,690	24,938	20,540	43,433	9,784	3,678	1,098,224
Additions during the year	1,971	55,502	6,694	6,651	4,381	246	-	-	-	160
Sale/ disposed off during the year			-	-	-	-	-	-	-	-
As at March 31, 2024	198,031	298,815	475,493	94,340	29,320	20,786	43,433	9,784	3,838	1,173,839
Additions during the year	2,569	17,106	71,263	2,000	-	638	-	-	-	403
Sale/ disposed off during the year		-	-	-	-	-	-	-	-	93,979
As at March 31, 2025	200,600	315,921	546,756	96,340	29,320	21,424	43,433	9,784	4,240	1,267,818
Accumulated Depreciation/ amortisation										
As at April 01, 2022	-	56,664	70,836	29,843	11,900	13,215	18,809	8,606	234	210,108
Depreciation/ amortization during the year	-	15,934	71,306	9,497	2,114	1,463	7,689	529	891	109,425
Reversal on asset sold during the year	-	-	-	-	-	-	-	-	-	-
As at March 31, 2023	-	72,598	142,143	39,340	14,015	14,678	26,499	9,135	1,125	319,533
Depreciation/ amortization during the year	-	16,943	59,668	12,189	3,853	1,522	5,283	152	696	100,306
Sale/ disposed off during the period	-	-	-	-	-	-	-	-	-	-
As at March 31, 2024	-	89,541	201,810	51,529	17,888	16,200	31,782	9,287	1,821	419,839
Depreciation/ amortization during the year	-	19,004	55,071	10,094	2,964	1,219	3,632	8	586	92,578
Sale/ disposed off during the period	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	-	108,545	256,881	61,623	20,833	17,419	35,414	9,294	2,407	512,417
Net Block										
As at March 31, 2025	200,600	207,376	289,874	34,717	8,487	4,005	8,019	489	1,833	755,401
As at March 31, 2024	198,031	209,274	273,683	42,811	11,451	4,586	11,651	497	2,016	754,600
As at March 31, 2023	196,060	170,715	326,656	48,349	10,923	5,862	16,934	649	2,552	778,701
As at March 31, 2022	174,248	186,649	387,994	36,790	8,087	5,607	24,623	1,178	3,444	828,619



For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Company Secretary

H.No. 449/22

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460
 Significant accounting policies and other explanatory information for the year ended March 31, 2025

(All Amounts in Indian Rupees hundred
 except share data and where otherwise stated)

Note - 15

CAPITAL WORK IN PROGRESS
 (Construction of Unit II)

	As at March 31, 2025	As at March 31, 2024
Opening at the beginning of the year	27,269	31,4
Additions during the year	62,265	51,5
Capitalized during the year	(88,504)	(55,5)
Total of capital work in progress	1,030	27,2

Particulars	Capital Work in Progress aging schedule				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	C.Y.	1,030	-	-	-
	P.Y.	27,269	-	-	1,0
Projects temporarily suspended	C.Y.	-	-	-	27,2
	P.Y.	-	-	-	-

* Previous year figures are shown in italics.

* There is no capital work in progress whose completion is over due during current as well as previous financial year.

Note - 16

LONG-TERM LOANS AND ADVANCES

(Unsecured considered good)

Value added tax refund receivable

Total of long term loans and advances	7,846	7,84
	7,846	7,84

Note - 17

OTHER NON-CURRENT ASSETS

Security Deposits

Total of other non current assets	21,740	20,33
	21,740	20,33

Note - 18

INVENTORIES

(At cost)

Raw material	3,541,730	2,061,86
Stores, spares and packing material	47,811	52,98
(At cost or net realisable value, whichever is less)		
Finished goods	271,338	376,43
Scrap	15,712	11,74
Total of inventories	3,876,590	2,503,02



For Anubhav Plast Limited

Shri
Company Secretary
M.NO. - ACS49239

For Anubhav Plast Limited

Director

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460

Significant accounting policies and other explanatory information for the year ended March 31, 2025

(All Amounts in Indian Rupees hund
 except share data and where otherwise sta

Note - 19

TRADE RECEIVABLES

(Unsecured, considered good)

Dues from related partees
 Others

Total of trade receivables

As at
 March 31, 2025

As at
 March 31, 2025

	31,994	12,1
	430,943	439,
	<u>462,938</u>	<u>452,</u>

Trade receivable ageing schedule

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables- considered good	C.Y. 349,406	488	9,609	655	102,780	462,938
	P.Y. 348,748	-	640	3,126	99,866	452,3
(ii) Undisputed trade receivables- considered doubtful	C.Y. -	-	-	-	-	-
	P.Y. -	-	-	-	-	-
(iii) Disputed trade receivables- considered good	C.Y. -	-	-	-	-	-
	P.Y. -	-	-	-	-	-
(iv) Disputed trade receivables- considered doubtful	C.Y. -	-	-	-	-	-
	P.Y. -	-	-	-	-	-
(v) Unbilled dues	C.Y. -	-	-	-	-	-
	P.Y. -	-	-	-	-	-

Note - 20

CASH AND CASH EQUIVALENTS

Cash and cash equivalents

Cash in hand		4,569	
Cheques in hand			
Balances with banks		112,200	2,65
in current accounts			
Other bank balances			
in fixed deposit accounts having original maturity of more than 3 months			8,65
Total of cash and cash equivalents		<u>112,861</u>	<u>82,29</u>
		<u>229,630</u>	<u>93,61</u>

Note - 21

SHORT- TERM LOANS AND ADVANCES

(Unsecured, considered good)

Advances for expenses		925	
Advance to staff		1,115	4,80
Advances to vendors		57,248	
Balances with revenue authorities			
Advance income tax and tax deducted at source		94,685	
Less: Provision for income tax		(94,685)	
Goods and service tax cash ledger and tax deducted at source		33,781	
Goods and Service Tax Receivable		(33,781)	
Recoverable from lenders on account of tax deducted at source		30,630	9,588
		29,366	9,482
Total of short term loans and advances		<u>9,789</u>	<u>5,493</u>
		<u>129,074</u>	<u>269,399</u>

Note - 22

OTHER CURRENT ASSETS

(Unsecured, considered good)

Accrued interest on fixed deposits with banks		13,649	
Rebate and discounts receivable from customers		28,183	8,816
Prepaid expenses		17,142	26,659
		<u>58,974</u>	<u>1,601</u>
Total of other current assets			37,076



For Anubhav Plast Limited

Signature
Director

For Anubhav Plast Limited

Signature
Director

For Anubhav Plast Limited

Signature
Company Secretary
M. No. - ACPH 9299

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460

Significant accounting policies and other explanatory information for the year ended March 31, 2025

(All Amounts in Indian Rupees hundreds,
 except share data and where otherwise stated)

Note - 23

REVENUE FROM OPERATIONS

	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from sale of products	11,528,510	10,231,671
Revenue from services	55,241	73,216
Less: Goods and service tax collected on sales	(1,767,013)	(1,572,198)
Total of revenue from operations	9,816,739	8,732,689

Note - 24

OTHER INCOME

Short Term Capital Gain	-	125
Financial Service Received	-	-
Discount received	25	-
Interest income from banks on fixed deposits	-	31
Rent received	7,196	4,910
Other Manufacturing Charges	7,119	2,891
Total of other income	14,340	13
		7,970

Note - 25

COST OF MATERIALS CONSUMED

Opening inventory of raw material	2,061,867	1,687,197
Opening inventory of stores	52,983	54,755
Purchases of raw material	9,190,651	7,441,881
Purchases of stores and consumables	180,632	202,578
Inward Freight and cartage	83,563	70,758
Other direct expenses incurred	13,249	9,779
Closing inventory of raw material	(3,541,730)	(2,061,867)
Closing inventory of stores	(47,811)	(52,983)
Total of cost of materials consumed	7,993,405	7,352,098

Note - 26

CHANGES IN INVENTORIES OF STOCK IN PROCESS AND FINISHED GOODS

Inventories of finished goods	376,435	484,855
Opening inventories of finished goods	11,742	25,028
Closing inventories of finished goods	(271,338)	(376,435)
Closing inventories of scrap	(15,712)	(11,742)
Total of changes in inventories	101,127	121,706

Note - 27

EMPLOYEE BENEFIT EXPENSES

Directors' remuneration	54,786	132,000
Salary and wages	86,109	79,655
Bonus to employees	6,506	4,839
Contribution to Employee Estate Insurance Fund	1,136	794
Contribution to Employee Provident Fund	4,743	3,766
Expenses for post retirement benefits	470	1,275
Staff welfare expenses	4,463	10,625
Total of employee benefit expenses	158,212	232,954

Note - 28

FINANCE COST

Bank and finance charges	57,862	74,930
Interest paid to banks	213,068	207,928
Interest paid to others	92,668	74,810
Total of finance cost	363,597	357,668



For Anubhav Plast Limited

Signature

Director

For Anubhav Plast Limited

Signature

Director

For Anubhav Plast Limited

Signature

M. NO.

Company Secretary ACS 49251

ANUBHAV PLAST LIMITED
 (Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
 CIN: U25202UP1987PLC008460
 Significant accounting policies and other explanatory information for the year ended March 31, 2025

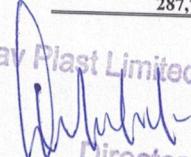
*(All Amounts in Indian Rupees hundreds,
 except share data and where otherwise stated)*

Note - 29

OTHER EXPENSES

	For the year ended March 31, 2025	For the year ended March 31, 2024
Auditor's remuneration for Statutory audit fees	1,000	1,000
Advertisement and business promotion	2,445	3,629
Commission expenses	11,967	4,203
Demurrage charges	1,883	7,691
Rebate and Discount	1,443	8,918
Donations	222	686
Freight outward and cartage	109,463	121,460
Fuel and power expenses	78,349	62,695
Inspection charges	2,556	3,768
Insurance expenses	6,803	5,172
Miscellaneous expenses	2,704	9,194
Printing and stationary	857	989
Professional and consultancy charges	14,914	6,809
Rates and taxes	7,396	3,306
Repair and maintenance- buildings	83	276
Repair and maintenance- machinery	17,167	15,455
Repair and maintenance- others	7,656	6,766
Security expenses	1,648	6,608
Telephone and internet charges	1,307	1,621
Tender expenses	8,817	1,459
Travelling and conveyance expenses	9,117	5,808
Vehicle running and maintenance expenses	287,795	9,609
Total of other expenses	287,795	287,124



For Anubhav Plast Limited

 Director

For Anubhav Plast Limited

 Director

For Anubhav Plast Limited

Company Secretary

 M. NO: - ACS49239

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

(All amounts are in Indian Rupees Hundreds,
 Except share data and where otherwise stated)

30. Income Tax

Current tax

The company has recognized current taxes of Rs. 2,35,113 hundred for the financial year ended on March 31, 2025 (Previous Year: Rs. 87,201 hundreds). Current tax credit adjustments related to earlier year is nil. Therefore, the net current tax expenses of Rs. 2,35,113 hundred (previous year Rs. 87,201 hundreds) in statement of profit and loss.

Deferred tax

In compliance with Accounting Standard 22 (AS 22) – 'Accounting for taxes on income', as notified under the Companies (Accounting Standards) Rules, 2006, as amended, the company has recognized deferred tax credit of Rs. (6,480) hundred for the year ended March 31, 2025. (In previous year deferred tax credit of Rs. (6,270) hundred was recognized).

The breakup of deferred tax expense/ credit into major components is as under:

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred tax credit recognized on account of timing differences due to:		
Depreciation	1952	789
Post- retirement benefits	4528	4406
Interest to be disallowed	-	1075
Deferred tax charge recognized on account of timing differences due to:		
Depreciation	-	-
Deferred tax expense/(credit) recognized in statement of profit and loss	(6480)	(6270)

31. Earnings per equity share

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Profit/ (Loss) attributable to equity shareholders	6,05,731	2,07,872
Weighted average number of shares used in computing basic and diluted earnings per equity share	80,00,000	4,00,000
Face value per equity share (absolute number)	10.00	100.00
Basic earnings per equity share (absolute number)	7.57	51.97
Diluted earnings per equity share (absolute number)	7.57	51.97

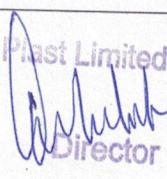
*The company has not annualized its basic and diluted earnings per share.

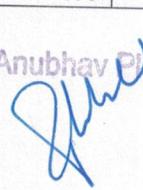
32. Employee benefits (non-funded)

Amount recognized in the statement of profit and loss is as under:

	Gratuity	
	For the year ended March 31 2025	2024
Current service cost	470	1,275
Interest cost	-	-
Actuarial gain recognized during the year (net)	-	-
Cost (reversed)/recognized	470	1,275



For Anubhav Plast Limited

 Director

For Anubhav Plast Limited

 Director

For Anubhav Plast Limited

Shivaji
 Company Secretary ACS44291
 M. NO. 1

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

(All amounts are in Indian Rupees Hundreds,
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Movement in the liability recognized in the balance sheet is as under:

	Gratuity	
	As at March 31	
	2025	2024
Present value of defined benefit obligation at the beginning of the year	16,946	15,671
Cost (reversed)/recognized	470	1,275
Benefits paid	-	-
Present value of defined benefit obligation at the end of the year	17,416	16,946

33. Related party transactions

Disclosures in respect of Accounting Standard (AS) – 18 'Related party disclosures', as specified under Section 133 of Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended):

a) Name and nature of relationship with related parties:

Relationship	Name of the related parties
--------------	-----------------------------

i) Related parties where control exists

- Key Managerial Personnel /Director/ Promoter	Mr. Onkar Nath Gupta (Managing Director) Mr. Vinamra Gupta (CFO & Director) Ms. Vishakha Sachan (Company Secretary)* Mr. Siddharth Tiwari (Company Secretary)* Ms. Tanvi Gupta (Director) Ms. Bina Gupta (Director)
- Related of Key Managerial Personal	Mr. Onkar Nath Gupta HUF Mr. Vinamra Gupta HUF
- Entities under common control	Anubhav Tubes and Conductors Private Limited

b) Summary of significant transactions with related parties

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Unsecured borrowings taken from		
- Ms. Bina Gupta	14,370	33,650
- Mr. Onkar Nath Gupta	1,22,350	1,25,850
- Mr. Onkar Nath Gupta HUF	10,380	-
- Ms. Tanvi Gupta	25,580	73,750
- Mr. Vinamra Gupta	1,51,600	1,73,900
- Mr. Vinamra Gupta HUF	16,570	-
Unsecured borrowings repaid to		
- Mr. Onkar Nath Gupta HUF	-	5,000
- Mr. Onkar Nath Gupta	66,150	66,650
- Mrs. Bina Gupta	21,350	32,500
- Mrs. Tanvi Gupta	70,050	42,850



For Anubhav Plast Limited
 Director
 Signature
 ACSH 9229
 Company Secretary

For Anubhav Plast Limited
 Director
 Signature

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

*(All amounts are in Indian Rupees Hundreds,
 Except share data and where otherwise stated)*

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
- Mr. Vinamra Gupta	1,83,300	54,600
- Mr. Vinamra Gupta HUF	-	5,550
Interest on unsecured borrowings to		
- Ms. Bina Gupta	1,530	1838
- Mr. Onkar Nath Gupta	5,041	6726
- Mr. Onkar Nath Gupta HUF	240	122
- Ms. Tanvi Gupta	813	1642
- Mr. Vinamra Gupta	3,429	5451
- Mr. Vinamra Gupta HUF	436	9
Directors' remuneration given		
- Ms. Bina Gupta	11,000	18,000
- Mr. Onkar Nath Gupta	18,000	28,140
- Ms. Tanvi Gupta	12,000	18,000
- Mr. Vinamra Gupta	13,786	28,140
Salary given		
- Ms. Vishakha Sachan	1,500	-
Purchases made from (excluding taxes)		
- Anubhav Tubes and Conductors Private Limited	24,98,029	11,89,216
Sales made to (excluding taxes)		
- Anubhav Tubes and Conductors Private Limited	38,92,663	25,94,118
Rent received from (excluding taxes)		
Anubhav Tubes and Conductors Private Limited	7,119	2,891

c) Statement of balance outstanding:

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured borrowings from		
- Ms. Bina Gupta	23,770	30,750
- Mr. Onkar Nath Gupta HUF	11,340	960
- Mr. Onkar Nath Gupta	1,56,290	1,00,090
- Ms. Tanvi Gupta	16,780	61,250
- Mr. Vinamra Gupta HUF	16,570	-



For Anubhav Plast Limited
 Director
 For Anubhav Plast Limited
 Signature
 NO - A154923A

For Anubhav Plast Limited
 Director

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

*(All amounts are in Indian Rupees Hundreds,
Except share data and where otherwise stated)*

Particulars	As at March 31, 2025	As at March 31, 2024
- Mr. Vinamra Gupta	1,17,250	1,48,950
Trade Receivable		
- Anubhav Tubes and Conductors Private Limited (net of trade payable)	31,994	12,879
Interest on unsecured borrowings payable to		
- Ms. Bina Gupta	-	1,838
- Mr. Onkar Nath Gupta	-	6,726
- Mr. Onkar Nath Gupta HUF	-	122
- Ms. Tanvi Gupta	-	1,642
- Mr. Vinamra Gupta	-	5,451
- Mr. Vinamra Gupta HUF	-	9

***Note:** During the year, Ms. Vishakha Sachan was appointed as Company Secretary with effect from October 4, 2024, and resigned from the said position on May 10, 2025. Subsequently, Mr. Siddharth Tiwari was appointed as Company Secretary on May 12, 2025 and continues to hold office as on the reporting date.

In accordance with AS 18, disclosures in respect of transactions with identified related parties are given only for such period during which such relationships existed.

34. Contingent liabilities and Commitment

There are not contingent liabilities, not acknowledged as debt as on March 31, 2025 and March 31, 2024.

As per best estimate of the management, no provision is required to be made in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation.

Further, there are no other commitments as on March 31, 2025 and March 31, 2024.

35. Disclosure regarding trade payables under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act, 2006"):

S. No.	Particulars	As at March 31, 2025	As at March 31, 2024
i)	the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year; -Principal -Interest	3140	2701
ii)	the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	NIL	NIL



For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Sl. No. - ACSU9239

For Anubhav Plast Limited

Director

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

*(All amounts are in Indian Rupees Hundreds,
 Except share data and where otherwise stated)*

iii)	the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL	NIL
iv)	the amount of interest accrued and remaining unpaid at the end of each accounting year; and	NIL	NIL
v)	the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL	NIL

36. Operating lease

The Company has given office on operating lease to its related party and lease rent of Rs. 7,119 hundred (previous year Rs. 2,891 hundred) in respect of the same has been recognized as income in the statement of profit and loss during the year. The underlying agreements are renewable at the option of the company and the lessee and are cancellable in nature, by either party by giving a notice of 1 month. There are no restrictions imposed by such leases and there are no subleases.

37. There are no earnings or expenditure or imports or remittance in foreign currency during the year ended March 31, 2025 and March 31, 2024.

38. In respect of amounts as mentioned under Section 125 of the Companies Act, 2013, there were no dues required to be credited to the Investor Education and Protection Fund as at March 31, 2025 and March 31, 2024.

39. The Company has not entered into any derivative instrument during the year. The Company does not have any foreign currency exposures towards receivables, payables or any other derivative instrument that have not been hedged.

40. Title deeds of all immovable properties are held in the name of company.

41. Neither the company has made loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person during the year ended March 31, 2025 as well as March 31, 2024 nor there are any balances outstanding at end of the both of the years.

42. Intangible assets under development

There are no intangible assets under development in the company during the year ended March 31, 2025 and March 31, 2024.

43. Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

44. The Company has borrowings from banks or financial institutions. The quarterly returns and statements of current assets filed by the company with the bank and financial institutions are in agreement with the books of accounts of the company during the year ended March 31, 2025 and March 31, 2024.

45. The company is not a declared willful defaulter by any bank or financial institution or other lender in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.

46. Relationship with Struck off Companies

The company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended March 31, 2025 and March 31, 2024 and there are no balances outstanding with these companies at the end of both years.



For Anubhav Plast Limited

For Anubhav Plast Limited

For Anubhav Plast Limited

Director

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
CIN: U25202UP1987PLC008460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

(All amounts are in Indian Rupees Hundreds,
Except share data and where otherwise stated)

47. Registration of charges or satisfaction with Registrar of Companies

There is no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period at March 31, 2025.

48. Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 during the year ended on March 31, 2025 and March 31, 2024.

49. Key Ratios are given below:

S. No.	Ratio	Numerator	Denominator	For the year ending March 31, 2025	For the year ending March 31, 2024	% Variance	Reason for variance
a.	Current Ratio	Current assets	Current liabilities	1.39	1.30	7.33%	Not required
b.	Debt-Equity Ratio*	Total Debts	Shareholder's Fund	2.09	3.03	-31.06%	The debt equity ratio decreased due to higher retained earnings from increased net profit in the current year.
c.	Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	2.03	1.64	24.04%	Not required
d.	Return on Equity Ratio	Net Profit after tax	Average Shareholder's Fund	48.07%	24.36%	97.32%	The return on Net Worth has increased during the current year primarily due to higher net profit after tax and an increase in shareholder's funds.
e.	Inventory turnover ratio	Cost of Goods Sold	Average inventory	2.54	3.14	-19.28%	Not required
f.	Trade Receivables turnover ratio	Revenue from operations	Average Trade Receivables	21.45	26.15	-17.98%	Not required
g.	Trade payables turnover ratio	Purchases	Average Trade Payables	33.90	55.21	-38.60%	The ratio has reduced on account of higher purchases compared to the previous year.
h.	Net capital turnover ratio	Revenue from operations	Current Assets-Current Liabilities	7.31	13.85	-47.21%	The Net Capital Turnover Ratio has decreased during the current year as the increase in average shareholder's funds was proportionately higher than the increase in revenue from operations.
i.	Net profit ratio	Net Profit after tax	Revenue from operations	6.17%	2.38%	159.22%	Net profit ratio has increased as Net Profit after tax increased in current year.



For Anubhav Plast Limited

Director

For Anubhav Plas*tic* Limited

ibhav Plastic Limited
Suresh - AS109229
Com. No. - Secretary

For Anubhav Plast Limited

Director

ANUBHAV PLAST LIMITED
(Formerly known as ANUBHAV PLAST PRIVATE LIMITED)
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Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

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j.	Return on Capital employed	Earning before Interest and Tax	Average Capital Employed	62.08%	38.61%	60.77%	The increase in Return on Capital Employed during the current year is mainly attributable to substantial growth in operating profit (EBIT) as against a comparatively moderate rise in average capital employed.
k.	Return on investment	Income generated from Investments	Average Investment	-	1.04%	-	Not required

Note*: In accordance with the requirements of Schedule III to the Companies Act, 2013, certain key financial ratios have been presented for the current year and the previous year. During the current financial year, the Company has revised the basis/formula for computation of the following ratios in order to provide more relevant and reliable information to the users of the financial statements.

For the purpose of comparability, the ratios for the previous year have been recomputed using the revised formulas. This change has not impacted the amounts reported in the financial statements for the previous year; only the ratio values have been restated.

50. Compliance with approved Scheme(s) of Arrangements

No scheme of arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

51. Utilization of Borrowed funds and share premium

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

52. There is not any transaction which had not been recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

53. The company has not covered under section 135 related to Corporate Social Responsibility of the Companies Act, 2013.

54. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year ended on March 31, 2025 and March 31, 2024.

55. In the opinion of the Board of Directors, all current assets and long-term loans & advances, appearing in the balance sheet as at March 31, 2025 and March 31, 2024, have a value on realization, in the ordinary course of the Company's business, at least equal to the amount at which they are stated in the financial statements and hence no provision is required to be made against the recoverability of these balances.

For Anubhav Plast Limited



For Anubhav Plast Limited

Director

For Anubhav Plast Limited

Suresh
 Company Secretary
 M. No. SACS/UP/291
 M. No. SACS/UP/291

ANUBHAV PLAST LIMITED
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Summary of significant accounting policies and other explanatory information for the year ended March 31, 2025

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56. Previous year figures have been regrouped and/or re-arranged, wherever necessary to conform to current year groupings and/or classifications.

for Govind P Gupta & Co
Chartered Accountants
Firm Registration Number- 002411C



CA Govind Prasad Gupta
Partner
Membership Number- 071560
UDIN: 25071560BMJCEG6220
Date: 19TH August, 2025
Place: Kanpur

For and on behalf of the board of directors

Onkar Nath Gupta
Managing Director
DIN: 00638736

Vinamra Gupta
CFO & Director
DIN: 00638830

Siddharth Tiwari
Company Secretary
Membership Number- ACS49239