



# Gupta & Shah

CHARTERED ACCOUNTANTS

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To,

**BSE Limited**

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai – 400001

Dear Sir/ Madam,

**Sub: Certification of Related Party Transaction for the year ended March 31, 2023, March 31, 2024, and March 31, 2025**

This is to certify that we have verified the books of accounts and related records of Anubhav Plast Limited for the financial years ended March 31, 2023, March 31, 2024, and March 31, 2025.

Based on the examination of the records, information, and explanations provided to us, we hereby certify that the Related Party Transactions (RPTs) entered into by the Company during the aforesaid financial years are at arm's length basis in accordance with the provisions of the Companies Act, 2013, and the applicable Accounting Standards (Ind AS 24 – Related Party Disclosures) which is attached as Annexure 1.

**For Gupta & Shah**

**Chartered Accountants**

**Firm Registration No.: 00416C**



**CA Sharad Kumar Shah**

**Partner**

**M. No. 070601**

**UDIN: 25070601BMJASE3705**

**Date: 06.11.2025**

**Place: Kanpur**

## Annexure 1

**Details of Related Party Transaction***(Amount in Lakhs)*

Particulars	For the year ended March 31, 2025		For the year ended March 31, 2024 (₹)		For the year ended March 31, 2023 (₹)	
	In (₹)	In %	In (₹)	In %	In (₹)	In %
<b>Purchases made from (excluding taxes)</b>						
- Anubhav Tubes and Conductors Private Limited	2498.03	27.18	1189.22	15.98	953.04	11.65
<b>Sales made to (excluding taxes)</b>						
- Anubhav Tubes and Conductors Private Limited	3892.66	39.65	2594.12	29.70	3257.47	37.38
<b>Job work charges (excluding taxes)</b>						
- Anubhav Tubes and Conductors Private Limited	-	-	-	-	5.07	28.37
<b>Rent received from (excluding taxes)</b>						
- Anubhav Tubes and Conductors Private Limited	7.12	100	2.89	100	2.26	100

