



ALLIANCE INTEGRATED METALIKS LIMITED

Regd. Office: DSC-327, Second Floor, DLF South Court, Saket, New Delhi-110017
Tel: +91-11-41049702, E-mail: companysecretary@aiml.in, Web: www.aiml.in
CIN: L65993DL1989PLC035409

Ref. No.: AIML/BSE/05/2025-26

Date: May 30, 2025

To

The Manager
Listing Department
BSE Limited,
Phiroze Jee Jee Bhoy Towers,
Dalal Street, Mumbai – 400001

Scrip code: 534064

Sub.: Outcome of the Board Meeting held today i.e. Friday, May 30, 2025

Dear Sir/ Madam,

Pursuant to provisions of Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. **Friday, May 30, 2025** has inter-alia considered, approved and took on record of the following matters:

1. Approved the Audited Financial Statements of the Company for the Quarter and Year ended March 31, 2025 and Auditors reports thereon. Pursuant to Regulation 33 of Listing Regulations, we enclose the following:
 - a) Audited Financial Results for the Quarter and year ended March 31, 2025
 - b) Independent Auditors Report on the Audited Financial Results for Quarter and year ended March 31, 2025
 - c) Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025.

The Results are also being published in the Newspapers as per the requirement of the Listing Regulations.

2. Re-appointment of **M/S D.C. Chhajed & Associates (FRN: 013529N)**, Chartered Accountants as an Internal Auditor of the Company to conduct the Internal Audit for the Financial Year 2025-26.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ('SEBI Circular'), are given in **Annexure A** to this letter.

The Board Meeting was commenced at 04:00 P.M and concluded at 05:10 P.M.

Works : Near Vill. Sarai Banjara, P.O. Basantpura, Rajpura, Punjab-140 401 (India)



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You are requested to kindly take the same on record and oblige.

Thanking you,

For **Alliance Integrated Metaliks Limited**

Malti Devi
Company Secretary

Enclosed: As above



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Annexure-A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015

Sr. No.	Particulars	M/S D.C. Chhaged & Associates, Chartered Accountants
1	Reason for change viz. appointment, resignation , removal , death or otherwise;	Re-appointment of the Internal Auditor, i.e. M/s D.C. Chhaged & Associates (Firm Registration No. 013529N)
2	Date of appointment/ cessation (as applicable) & terms of appointment	Date of appointment: 30.05.2025 Terms of appointment: to carry out the internal audit of the company for financial year 2025-26
3	Brief profile (in case of appointment)	Name of Auditor: M/s D. C. CHHAJED & ASSOCIATES (FRN: 013529N) Office Address: 307, RG Trade Tower, Netaji Subhash Place, Pitampura, New Delhi – 110034. Email Id: dcchhaged@gmail.com About the auditor: The Firm has over 29 years of rich experience in the field of Internal Audit/Statutory Audit/Tax Audit/Stock Audit/ and Monitoring Assignments. The firm is empanelled as Agency for Specialised Monitoring (ASM) with Indian Bank Association (IBA) and has been conducting monitoring assignments of large borrower companies, further it is also empanelled with Delhi High Court (The office of Official Liquidator) for conducting audit of companies under liquidation. Additionally, the firm serves as the Statutory Auditor of large Central Autonomous Bodies.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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E-mail: companysecretary@aiml.in; Website: www.aiml.in

Statement of audited financial results for the Quarter and year ended March 31,2025

(Rupees In *Lakhs* except per share data)

S. No.	Particulars	Quarter ended			Year Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Income					
(a)	Revenue from operations	2,786.96	1,931.75	2,416.69	8,975.65	6,755.51
(b)	Other income	0.09	3.20	1.88	7.47	3.19
	Total income (a+b)	2,787.05	1,934.95	2,418.57	8,983.12	6,758.70
2	Expenses					
(a)	Cost of Material consumed	41.18	58.87	15.07	113.22	436.79
(b)	Purchase of stock-in-trade	31.52	-	-	31.52	58.59
	Changes in inventories of finished goods, work-in-progress and Stock-in-					
(c)	Trade.	331.32	(45.51)	319.17	18.19	35.21
(d)	Employee Benefits Expense	454.58	450.77	571.15	1,965.34	1,839.58
(e)	Finance Costs	1,693.71	1,676.05	1,534.88	6,603.84	7,249.96
(f)	Depreciation & Amortization Expenses	701.27	688.31	708.77	2,843.35	2,839.16
(g)	Other Expenses	1,443.12	1,009.63	1,184.86	4,684.51	3,118.77
	Total expenses	4,696.70	3,838.12	4,333.90	16,259.97	15,578.06
3	Profit/(Loss) before exceptional items and tax (1-2)	(1,909.65)	(1,903.17)	(1,915.33)	(7,276.85)	(8,819.36)
4	Exceptional Items [Income/(Expense)]	12.41	-	19.00	12.82	15,237.85
5	Profit/(Loss) from before tax (3-4)	(1,897.24)	(1,903.17)	(1,896.33)	(7,264.03)	6,418.49
6	Tax expense					
a)	Current tax	-	-	-	-	-
b)	Deferred tax	-	-	-	-	-
c)	Earlier year's tax expense	-	-	-	-	-
	Total Tax expense	-	-	-	-	-
7	Net Profit/(Loss) for the period (5-6)	(1,897.24)	(1,903.17)	(1,896.33)	(7,264.03)	6,418.49
8	Other Comprehensive Income					
i)	Item that will not be reclassified to Profit and Loss					
ii)	Income tax relating to item that will not be reclassified to Profit or Loss					
iii)	Items that will be reclassified to Profit or Loss	0.36	-	(5.91)	0.36	(5.91)
iv)	Income tax relating to items that will be reclassified to Profit or Loss					
	Other Comprehensive Income Total	0.36	-	(5.91)	0.36	(5.91)
9	Total Comprehensive Income for the period (7+8)	(1,896.88)	(1,903.17)	(1,902.24)	(7,263.67)	6,412.58
10	Paid-up equity share capital (Face Value of Rs.1 each)	3,949.50	3,949.50	1,316.50	3,949.50	1,316.50
11	Other equity				(30,308.65)	(20,399.21)
12	Earning per share:					
	Basic	(0.48)	(0.48)	(0.49)	(1.84)	1.80
	Diluted	(0.48)	(0.48)	(0.48)	(1.84)	1.71



Notes to financial result:	
1	The Financial Results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015, as specified in Section 133 of the Companies Act, 2013.
2	As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable.
3	The above results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on May 30, 2025 and the Statutory Auditors of the Company have carried out audit of said financial results for Quarter and year ended March 31, 2025.
4	Trade Payables, Trade Receivables and other Loans and Advances given or taken continued to be subject to reconciliation and confirmation. Further Term Loan Accounts with the banks and financial institutions are also subject to reconciliation / confirmation.
5	The Company's financial statements are prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of obligations in the normal course of business. It has to be noted that the company has accumulated losses and negative net worth as on 31/03/2025. The current liabilities are exceeding the current assets due to the reason that the Term/Working Capital loans including interest accrued which has been classified by the lenders as NPA are accounted under the head Current liabilities. The Company is in active discussion with the lenders for resolution of the debt. Considering the continuity of the operations, positive EBITDA, Central Government thrust on the development of Infrastructure projects in the country and the encouraging order book of the company, maintaining a going concern basis of accounting is appropriate.
6	The loan of Rs. 51793.79 Lakhs including interest accrued and due thereon from Banks & Financial Institutions have been declared as nonperforming assets (NPA) by these lenders in earlier years as the repayments and interest against these loans have become overdue. The company is in active discussion with its lenders for resolution of their debts. Further, the Company has classified all its borrowings from Banks & Financial Institutions as current liabilities.
7	The Board of Directors in their Meeting held on June 01, 2024 have approved issue of Bonus equity shares in the ratio of 2:1 which was subsequently approved by Equity Shareholders in their Extra Ordinary General Meeting held on June 25, 2024. Accordingly, Company has allotted 26,33,00,000 Equity shares on July 15, 2024. The EPS for all the periods presented have been adjusted to this effect in accordance with "Ind AS-33: Earning per share.
8	A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the Company. This order pertains to the provisional attachment of immovable properties held in the Company's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. This order, however, does not affect the business operations or the ongoing activities of the Company. Therefore, no adjustments are required to be made to the financial results on account of this matter.
9	The figures for the previous period have been re-grouped/re-classified to make them comparable with the figures for the current period.
10	The Audited Financial Results for the Quarter and Year ended March 31, 2025 is available on the website of the Company https://aiml.in and the website of BSE i.e. www.bseindia.com .
<p style="text-align: right;">  For Alliance Integrated Metaliks Ltd. Daljit Singh Chahal Chairman Cum Whole Time Director DIN:03331560 </p> <p> Date: 30/05/2025 Place: New Delhi </p>	

(Rs. In Lakhs)

PARTICULARS		March 31,2025	March 31,2024
(A)	Assets		
1	Non current assets		
(a)	Property, plant and equipment	18,736.83	21,552.01
	Right to use assets	110.54	126.15
(b)	Other financial assets	70.59	70.30
(c)	Deferred tax assets(net)	6,581.69	6,581.69
	Sub total	25,499.65	28,330.15
2	Current assets		
(a)	Inventories	1,267.29	1,203.31
(b)	<u>Financial assets</u>		
(i)	Trade receivables	4,083.45	2,628.09
(ii)	Cash and cash equivalents	503.22	646.25
(iii)	Bank Balance other than above	1.16	1.09
(c)	Current Tax Assets (Net)	95.15	134.07
(d)	Other current assets	1,828.57	1,525.69
	Sub total	7,778.84	6,138.50
	Total- assets	33,278.49	34,468.65
(B)	Equity and liabilities		
1	Equity		
(a)	Equity share capital	3,949.50	1,316.50
(b)	Other equity	(30,308.65)	(20,399.21)
	Sub total	(26,359.15)	(19,082.71)
2	Liabilities		
	Non-current liabilities		
(a)	<u>Financial liabilities</u>		
(i)	Borrowings	3,349.70	3,655.18
(ii)	Other financial liabilities	2,145.18	1,700.64
(b)	Provisions	104.79	94.90
	Sub total	5,599.67	5,450.72
	Current Liabilities		
(a)	<u>Financial liabilities</u>		
(i)	Borrowings	21,705.36	22,163.12
(ii)	Trade payables		
	Total Outstanding Dues of Micro & Small enterprises	540.14	179.54
	Total Outstanding Dues other than Micro & Small enterprises	1,182.43	1,284.64
(iii)	Other financial liabilities	30,103.64	24,071.55
(b)	Other current liabilities	493.26	388.49
(c)	Provisions	13.14	13.30
	Sub total	54,037.97	48,100.64
	Total equity and liabilities	33,278.49	34,468.65



Cash Flow Statement for the year ended March 31, 2025

(Rs. In Lakhs)

Particulars		March 31,2025	March 31,2024
A	Cash flow from operating activities:		
	Profit/(loss) before tax	(7,264.03)	6,418.49
	Adjustment to reconcile profit before tax to net cash flows:		
	Depreciation of property, plant & equipment (including right to use asset)	2,843.35	2,839.16
	Interest on lease liability	16.47	15.74
	Finance costs	6,587.37	7,234.22
	Interest income on financial assets	(7.58)	(3.13)
	Net gain on foreign currency transaction	0.11	(0.06)
	Exceptional Items	(12.82)	(15,237.85)
	Operating profit before working capital changes	2,162.87	1,266.57
	Movement in working capital:		
	Increase/(Decrease) in trade payable	296.68	390.93
	Increase/(Decrease) in other current liabilities	103.86	58.79
	(Increase)/Decrease in trade receivables	(1,455.36)	(349.93)
	(Increase)/Decrease in inventories	(63.98)	56.61
	(Increase)/Decrease in other financial assets	(0.01)	(1.32)
	(Increase)/Decrease in Current financial assets	(328.46)	(240.23)
	Increase/(Decrease) in provisions	10.10	12.43
	Cash generation from operations activities	725.70	1,193.85
	Direct tax (paid)/ refund	26.13	(64.51)
	Cash flow before extraordinary items	751.83	1,129.34
	Cash flow from extraordinary items		
	Net cash from operating activities	751.83	1,129.34
B	Cash flow from investing activities		
	Purchase of property, plant & equipment	(12.56)	(195.81)
	Interest received	7.30	2.90
	Net cash from investing activities	(5.26)	(192.91)
C	Cash flow from financing activities		
	Repayment of lease liability	(6.82)	(1.73)
	Interest charges on lease liability	(16.47)	(15.74)
	Repayment of borrowings	(763.24)	(615.86)
	Interest Paid	(103.00)	(171.03)
	Net cash from financing activities	(889.53)	(804.36)
	Net cash flows during the year (A+B+C)	(142.96)	132.05
	Cash & cash equivalents at the beginning of the year	647.34	515.29
	Cash & cash equivalents at the end of the year	504.38	647.34



Independent Auditor's Report on the Standalone Annual Financial Results of the Company and Review of Quarterly Financial Results of Alliance Integrated Metaliks Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors
Alliance Integrated Metaliks Limited

Qualified Opinion

1. We have audited the accompanying statement of Standalone Annual Financial Results of Alliance Integrated Metaliks Limited ("the Company") for the year ended March 31, 2025 and reviewed the accompanying statement of Standalone Financial Results for the quarter ended March 31, 2025 (referred to as "Statement" and shall be construed accordingly), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, these quarterly and annual standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025 and of the net profit/loss and other comprehensive income and other financial information for the year ended March 31, 2025.
3. Basis for Qualified Opinion

As stated in note no. 4 to the accompanying Statement, trade payables, trade receivables and other loans and advances given or taken continued to be subject to reconciliation and confirmation. Further, term loan accounts with the banks and financial institutions are also subject to reconciliation / confirmation.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

The opinion expressed by us on the standalone financial statements for the year ended March 31, 2024 vide our report dated May 28, 2024 and the conclusion expressed by us in the review report dated August 10, 2024, November 12, 2024 and February 13, 2025 on the standalone financial results for the quarter ended June 30, 2024, September 30, 2024 and December 31, 2024 was also qualified in respect for the said matter.

4. Qualified Conclusion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results and Review of Standalone Financial Results' 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 qualified opinion.

5. Material uncertainty related to going concern

As stated in note no. 5 to the accompanying Statement, the Company has incurred a net loss of Rs. 1,909.65 lakhs and Rs. 7,276.85 lakhs (before adjustments of exceptional items) for the quarter and year ended March 31, 2025 respectively resulting in erosion of its net worth, the same stands at Rs. 26,359.15 lakhs (debit balance) as on March 31, 2025. Further, the Company's current liabilities far exceeds its total current assets. The outstanding loan to the tune of Rs. 51,793.79 lakhs including interest accrued and due has been classified as non-performing assets ("NPA"). These events and conditions indicate that a material uncertainty exists which may cast significant doubt about the Company's ability to continue as a going concern.

Our report is not modified in respect of the above-mentioned matter.

6. Emphasis of matter

- a) We draw attention to note no. 8 to the accompanying statement, which describes that certain immovable properties held in the name of the Company and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.

- b) As part of the Company's annual fixed asset verification exercise for the year ended 31st March 2025, the management undertook a physical verification of the Plant and Machinery. This exercise was carried out by Mr. Jaspal Singh, an independent Chartered Engineer and a Government-approved valuer for plant and machinery.

We have relied on the report submitted by the said Chartered Engineer, which confirms that the machinery physically located at the Company's plant forms part of the fixed assets disclosed in the financial statements. The valuation of these assets continues to be carried at historical cost in accordance with the Company's accounting policy.

It is noted that the Company is in the process of reviewing and streamlining the carrying values of its Property, Plant, and Equipment (PPE). As this process is still ongoing, we are unable to comment on any adjustments, if any, that may arise upon completion of this exercise.

- c) We draw attention to note no. 6 to the accompanying Statement, which describes that the outstanding loans to the tune of Rs. 51,793.79 lakhs including interest accrued and due thereon from banks and financial institutions have been declared as non-performing assets (NPA) by the lenders in earlier years as the repayments and interest against these loans have become overdue. The Company is in active discussion with the lenders for resolutions of their debts.

Our report is not modified in respect of above-mentioned matters.

Management's Responsibilities for the Standalone Financial Results

7. This Statement results has been prepared on the basis of the standalone annual financial statements and interim financial results. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the applicable Ind-AS prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

8. In preparing the Statement, the Board of Directors are 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.
9. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities:

10. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.
11. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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 but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' 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 results 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.

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
12. 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.
13. 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.

Other matters

14. The Statement includes the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 respectively, and the published unaudited year-to-date figures up to December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Chatterjee & Chatterjee
Chartered Accountants
Firm registration no: 001109C

BALDEO DAS
GUJRATI

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BALDEO DAS GUJRATI
Date: 2025.05.30
16:41:53 +05'30'


BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: May 30, 2025

UDIN: 25010878BMOSDP8815

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
[Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Rs. in Lakhs)

I.	Sl. No	Particular	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualification)
	1.	Turnover / Total income	8983.12	8983.12
	2.	Total Expenditure (including exception items)	16247.15	16247.15
	3.	Net Profit/(Loss)	(7264.03)	(7264.03)
	4.	Earnings Per Share	-1.84	-1.84
	5.	Total Assets	33278.49	33278.49
	6.	Total Liabilities	59637.64	59637.64
	7.	Net Worth	-26359.15	-26359.15
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification: The trade payables, trade receivables and other loans and advances given or taken are subject to reconciliation / confirmations. Further, term loan accounts with the banks and financial institutions are also subject to reconciliation / confirmation. The effect of consequential adjustment upon such confirmation/reconciliation, if any, on the Financial Statements is not ascertainable.			
	b. Type of Audit Qualification: Qualified Opinion			
	c. Frequency of qualification: Continuing considering the nature of business.			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: -----Not Applicable-----			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:			
	(ii) If management is unable to estimate the impact, reasons for the same: The reconciliation with the vendors and customers are done at the time of final settlement with them. It is the nature of the business. The reconciliation with the lending banks would be done post resolution of their debts. In view of this, it is not possible to estimate the impact of the same if any, on the financial position and the financial results of the company.			
	(iii) Auditors' Comments on (i) or (ii) above: Non-reconciliation and non-confirmation of dues to and / dues from various parties and term lenders may impact the financial results of the company. However, the said impact if any is not ascertainable at this stage.			
III.	Signatories:			
	• CEO/Managing Director			<div>Daljit Singh Chahal Digitally signed by Daljit Singh Chahal Date: 2025.05.30 16:30:01 +05'30'</div> <div></div>
	• CFO			
	• Audit Committee Chairman			
	• Statutory Auditor			
	Place: New Delhi			<div>SRIKANT Digitally signed by SRIKANT Date: 2025.05.30 16:30:01 +05'30'</div>
	Date: 30 th May, 2025			<div>BALDEO DAS GUJRATI Digitally signed by BALDEO DAS GUJRATI Date: 2025.05.30 16:42:45 +05'30'</div>