

YASHODA LINEN YARN LIMITED

Regd Office : 5 MIDDLETON STREET KANKARIA PARK KOLKATA WB 700071 IN
CIN: U17299WB2022PLC257173
E - Mail : sanjay.agarwal@kankariagroup.com

To the Members,

The Board of Directors has pleasure in presenting the 3rd Annual Report of your company together with Audited Accounts for the year ended 31st March, 2025.

1.FINANCIAL HIGHLIGHTS

(Rs in Lacs)

Particulars	Year ended 31 st March 2025	Year ended 31 st March 2024
Total Income	2,694.87	818.16
Net Profit before Taxation	32.92	9.46
Provision for Taxation (current tax)	8.29	2.38
Income tax of earlier year	-	-
Profit/(Loss) after tax	24.63	7.08

2. Extract of the annual return

The requirement of extract of Annual Return has been removed vide its MCA notification of the Companies (Management and Administration) Amendment Rules 2021, dated 05th March, 2021 ('Amendment notification 2021') the erstwhile Rule 12 of the MGT Rules has been substituted to do away with the requirement of attaching the extract of annual return with the Board's report completely.

3.Number of meetings of the Board of Directors.

During the year Seven Board meetings were held on 02nd April 2024, 06th May 2024, 28th August 2024, 6th September 2024, 12TH December 2024, 03rd February 2025 and 29th March 2025.

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Name	No. of Board Meeting Attended
Shri Ajit Kumar Jain (Non Executive Director)	7
Shri Pradip Debnath (Non Executive Director)	7
Shri Rakesh Kumar Joshi (Non-Executive Director)	7

4. Explanations to Auditors' Remarks

The Notes on accounts referred to the auditors' report are self-explanatory and do not call for any further explanation.

5. Statutory Auditors

Pursuant to the provisions of section 139 read with section 141 of the Companies Act, 2013 and Rules made there under M/s Srimal Jain & Co. was appointed as the statutory auditors of the Company for a period of five (5) financial years starting from FY 2023-24 to FY 2027-28.

6. Particulars of loans, guarantees or investments under section 186

The particulars of loan, investments and guarantees have been disclosed in the financial statements.

7. Particulars of contracts or arrangements with related parties:

The Company has not entered into any transaction with related parties during the year as referred to in Section 188(1) of the Companies Act 2013.

8. Brief description of the Company's working during the year

The brief description of Company's working during the year is given in point no 1 as financial highlights.

9. Reserves

The Company has not transferred any amount in reserves during the year under review.

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10. Dividend

The Company has not recommended any dividend for the year ended 31st March, 2025.

11. Material Changes Affecting the Financial Position of the Company

There is no material change in the financial position of the Company since balance sheet date which will affect the Company.

12. Particulars of the conservation of energy, technology absorption and foreign exchange earning & outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

Conservation of Energy	:	Not Applicable
Technology Absorption	:	Not Applicable
Foreign Exchange Earnings	:	Nil
Foreign Exchange Outgo	:	Nil

13. Risk Management Policy

In compliance with the requirement of the Companies Act, 2013 the Company has put in place Risk Minimization and Assessment Procedures. In order to effectively and efficiently manage risk and address challenges, the company has formulated Risk Management Policy.

The combination of policies and procedures adequately addresses the various risks associated with your Company's businesses.

14. Corporate Social Responsibility Policy

The Company does not fall under the criteria of Section 135 of Companies Act, 2013.

15. Change in the nature of business, if any

There is no change in the nature of the business since company incorporated.

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16. Details of Directors and Key Managerial Personnel:

Directors

During the year under review, Shri Rakesh Kumar Joshi holding DIN- 10568600 has been appointed as Non- Executive Director from 02.04.2024. Currently, Shri Ajit Kumar Jain, Shri Pradip Debnath and Shri Rakesh Kumar Joshi are the directors of the company.

During the year, Shri Rakesh Kumar Joshi holding (DIN- 10568600), who retires by rotation, and being eligible, offer himself for re-appointment.

Key Managerial Personnel

There is no Key Managerial Personnel in the company in terms of section 203 of Companies Act 2013 and rule framed there under.

17. Details of Subsidiary, Joint Ventures or Associates

The Company does not have any Subsidiary, Joint Venture or Associate Company. But the company is a subsidiary company of M/s. Yajur Fibres Ltd. who holds 1,624,032 equity shares of Rs. 10 each i.e 80% of the total shareholding.

18. Deposits

During the year under review the Company has not accepted or renewed any deposits under Section 73 to 76 of Companies Act, 2013 read with Companies (Accepting of Deposits) rules, 2014 from Public during the year under review.

19. Details of significant material orders passed by the Regulators, Court or tribunal

There is no significant/ material order as passed by the Regulators, Court or tribunal affecting the company during the year under review.

20. Statement in Respect of Adequacy of Internal Financial Control with reference to the Financial Statement{Rule 8 of Company(Accounts) Rules,2014}

The Company has adequate internal financial control system commensurate with the operations of the company including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of

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the accounting records, and the timely preparation of reliable financial information and to monitor and ensure compliance with applicable laws, rules and regulations.

21. Compliance with Secretarial Standards:

During the year company has complied the applicable secretarial Standards (amended from time to time) on the meetings of Board of Directors issued by the Institute of Company Secretaries of India approved by the Central Government under section 118(10) of the Companies Act, 2013.

22. Employees:

Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable for the Company.

23. Fraud Reporting (Required by the Companies Amendment Act, 2015)

The Company has adopted best practices for fraud prevention and it follows confidential, anonymous reporting about fraud or abuse to the appropriate responsible officials of the Company. No fraud on or by the company has been reported by the Statutory Auditors.

24. Issue of Equity Shares with Differential Voting Rights, Sweat Equity, ESOS, etc

Disclosure of issue of Equity Shares with Differential Voting Rights, Sweat Equity, ESOS, etc is not applicable for the Company.

25. Disclosure in respect of voting rights not exercised directly by the employees in respect of shares to which the scheme relates

Section 67(3) read with Rule 16 of Companies (Share capital & Debenture) Rules, 2014 is not applicable for the Company.

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

The Company has adopted a policy in line with the requirements of Prevention of Sexual Harassment of Women at the work place. No complaint was received during the year under the said policy.

The details are provided below as per MCA notification of the Companies (Accounts) Second Amendment Rules, 2025:-

The number of sexual harassment complaints received during the year.	The number of such complaints disposed of during the year.	The number of cases pending for a period exceeding ninety days.
0	0	0

27. Statement on Maternity Benefit Compliance:

The Company has undertaken to take care of the provision as laid down under "THE MATERNITY BENEFIT ACT, 1961". We are adhere and complied with the said provision, if any required during the F.Y 2024-25.

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27. Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and

The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

28. Acknowledgements

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

For and on behalf of the Board of Directors

Ajit Kumar Jain

Ajit Kumar Jain

Chairman

(DIN- 00526787)



Place: Kolkata

Date: 06/06/2025

Office: Bhagat Chambers 12A, Netaji Subhas Road, Ground Floor, Room No. 3, Kolkata – 700 001.

Independent Auditor's Report

To
The Members,

M/s. YASHODA LINEN YARN LIMITED.

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **M/S. YASHODA LINEN YARN LIMITED.** (the company), which comprise the Balance Sheet as at March 31, 2025, the Profit and Loss Statement, and the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

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

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

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

Information other than the financial statements and auditors' report thereon

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



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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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Management's Responsibility for the Standalone Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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.



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Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 exercise of powers conferred by sub-section 11 of section 143 of the Act, we enclose in the 'Annexure 1' a statement on the matters specified in paragraphs 3 and 4 of the Order.
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 purpose of our audit;
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;



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- 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 standalone 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 written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure 2**" to this report.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, in our opinion and to the best of our information and according to the explanations given to us, the Company has not paid any remuneration to its directors.
- 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 did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (iv)
 - (i) As per the information and explanations given to us, 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) As per the information and explanations given to us, 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 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.



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(iii) Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the above representations made by management contain any material mis-statement.

(v) The Company has not declared or paid dividend during the year, hence this clause is not applicable.

(vi) Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of accounts for the financial year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Accounts) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended 31st March, 2025.

For Srimal Jain & Co
Chartered Accountants
Firm Registration No.314167E.



Devesh Jain
(Devesh Jain)
Partner.
Membership No.061264
UDIN: 25061264BMHVOC1469

Place: Kolkata
Date: 6th day of June, 2025

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ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

In terms of the Annexure referred to in Independent Auditors' Report to the members of the **YASHODA LINEN YARN LIMITED** on the financial statements for the year ended 31st March, 2025, we report that

- (i) (a) According to the information and explanations given to us, the Company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipment.
(b) According to the information and explanations given to us, the property, plant and equipment were physically verified during the year by the management at reasonable intervals, and this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
(c) With respect to immovable properties which are freehold, according to the information and explanations given to us, the Title Deed of such immovable properties are held in the name of Company as at the balance sheet date.
(d) According to the information and explanations given to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
(e) According to the information and explanations given to us, no proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.
- (ii) (a) The Company does not possess any inventory and hence reporting under this relevant clause of the Order is not applicable.
(b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets, and hence reporting under this relevant clause of the Order is not applicable.
- (iii) According to the information explanation provided to us, 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. Hence, the requirements under this relevant clause 3(iii) of the Order is not applicable to the company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the investments made, loans given and guarantees provided. According to the information and explanations given to us, the Company has not provided any security during the year.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits as defined in the Companies (Acceptance of Deposits) Rules, 2014 and hence reporting under this relevant clause of the Order is not applicable.

our opinion and according to the information and explanations given to us, the maintenance of ~~Cost~~ Records u/s.148(1) of the Companies Act, 2013 is not applicable to the company and hence reporting under the relevant clause of the Order is not applicable.



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(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the amounts in the books of account of the Company in respect of undisputed statutory dues including income tax, goods and services tax (GST), cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amount payable in respect of income tax, GST, cess and other material statutory dues were in arrears as at 31st March, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of income tax, GST, cess and other material statutory dues which have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanations given to us, the Company has not surrendered or disclosed any transactions not recorded in the books of accounts as income during the year in the tax assessments under the Income Tax Act, 1961 and hence reporting under this relevant clause of the Order is not applicable.

(ix) (a) According to the information and explanations given to us, the Company has not availed any loan or borrowing, and hence reporting under this relevant clause of the Order is not applicable.

(b) According to the information and explanations given to us, the Company has not been declared wilful defaulter by any bank or financial institution or other lender, and hence reporting under this relevant clause of the Order is not applicable.

(c) According to the information and explanations given to us, the Company has not availed any term loan, and hence reporting under this relevant clause of the Order is not applicable.

(d) In our opinion and according to the information and explanations given to us, on an overall examination of the financial statements of the Company, no funds raised on short term basis have been utilised for long term purposes.

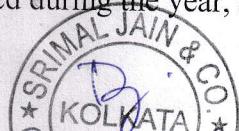
(e) According to the information and explanations given to us, the Company does not have any subsidiary, associate or joint venture, and hence reporting under this relevant clause of the Order is not applicable.

(f) According to the information and explanations given to us, the Company does not have any subsidiary, associate or joint venture, and hence reporting of raising loans during the year on the pledge of securities held in its securities, joint ventures or associate companies under this relevant clause of the Order is not applicable.

(x) (a) According to the information and explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year and hence, reporting under this relevant clause of the Order is not applicable.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year, and hence reporting under this relevant clause of the Order is not applicable.

(xi) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company has been noticed or reported during the year, and hence reporting under this relevant clause of the Order is not applicable.



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(b) According to the information and explanations given to us, no report under section 143(12) of the Act has been filed during the year, and hence reporting under this relevant clause of the Order is not applicable.

(c) According to the information and explanations given to us, no whistle-blower complaints have been received by the Company during the year, and hence reporting under this relevant clause of the Order is not applicable.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company, and hence reporting under this relevant clause of the Order is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013, where applicable, and the details have been disclosed in the financial statements, as required by the applicable accounting standards.

(xiv) (a) In our opinion and according to the information and explanations given to us, the Company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act, 2013.

(b) The Company did not have an internal audit system for the period under audit, hence reporting under this relevant clause of the Order is not applicable.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them, and hence reporting under this relevant clause of the Order is not applicable.

(xvi) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not conducted any Non-Banking Financial or Housing Finance activities during the year, and hence reporting under this relevant clause of the Order is not applicable.

(c) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, and hence reporting under this relevant clause of the Order is not applicable.

(d) According to the information and explanations given to us, the Group of which the Company is a part does not have any Core Investment Company (CIC), and hence reporting under this relevant clause of the Order is not applicable.

(xvii) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not incurred any cash losses in the current financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of statutory auditors during the year, and hence reporting under this relevant clause of the Order is not applicable.



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(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company.

We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is not covered under section 135 of the Act, and hence reporting under this relevant clause of the Order is not applicable.

(xxi) According to the information and explanations given to us and the basis of our examination of the records of the Company, the Company is not required to prepare consolidated financial statements, and hence reporting under this relevant clause of the Order is not applicable.

For Srimal Jain & Co
Chartered Accountants
Firm Registration No.314167E.

Devesh Jain

(Devesh Jain)
Partner.
Membership No.061264
UDIN : 25061264BMHVOC1469



Place: Kolkata

Date: 6th day of June, 2025

**The Annexure 2 to the Independent Auditor's Report of even date on the Financial Statements of M/S.
ASHIODA LINEN YARN LIMITED**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the
Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **M/S. YASHODA LINEN YARN
LIMITED**, as of March 31, 2025, in conjunction with our audit of the standalone financial statements of the
Company for the year ended on that date.

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

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls
based on the internal control over financial reporting 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. 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
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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial
reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal
Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing,
issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the
extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial
Controls and, both issued by the Institute of Chartered Accountants of India. 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 over financial reporting was
established and maintained and if 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 system over financial reporting and their operating effectiveness. Our audit of internal
financial controls over financial reporting included obtaining an understanding of internal financial controls
over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the



Srimal Jain & Co.

Chartered Accountants

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 risks 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 system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

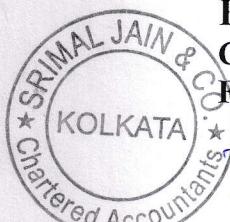
A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting 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.



For Srimal Jain & Co
Chartered Accountants
Firm Registration No.314167E.

Derek Jain

YASHODA LINEN YARN LTD.

CIN NO.U17299WB2022PLC257173

BALANCE SHEET FOR THE PERIOD ENDED AS ON 31ST MARCH , 2025

(Rs.in lacs)

Particulars		Note No	As at 31st March 2025		As at 31st March 2024	
I.	EQUITY AND LIABILITIES					
	Shareholders' Funds					
(a)	Share Capital	1	203.00		203.00	
(b)	Reserves & Surplus	2	31.71	234.72	7.08	210.08
	Non- Current Liabilities					
(a)	Long Term Advances	3		487.19	-	-
	Current Liabilities					
(a)	Short-Term Borrowings	4	1,280.70		412.70	
(b)	Other Current Liabilities	5	248.52		76.46	
(c)	Short Term Provisions	6	10.67	1,539.89	2.38	491.54
	Total			2,261.79		701.62
II.	ASSETS					
	Non-Current Assets					
(a)	Property,Plant and Equipments and Intangible Assets					
(i)	Property,Plant and Equipment	7	1,437.26		-	
(ii)	Intangible Assets				-	
(b)	Capital Work in Progress		28.28		-	
(c)	Other Non-Current Assets	8	123.28		669.66	
	Total			1,588.82		669.66
	Current Assets					
(a)	Trade Receivables	9	570.64		-	
(b)	Cash & Cash Equivalent	10	7.72		23.01	
(c)	Short-Term Loans and Advances	11	1.05		1.05	
(d)	Other Current Assets	12	93.56	672.97	7.90	31.96
	Total			2,261.79		701.62

Significant Accounting Policies and accompanying note

are integral part of these Financial Statements 1-33

As per our Report of this date annexed

For Srimal Jain & Company

Chartered Accountants

FRN: 314167E

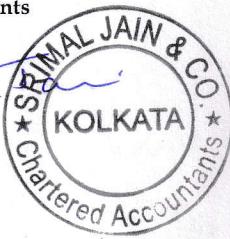
DEVESHE JAIN

M.No.061264

(Partner)

Place : Kolkata

Date: 06 JUN 2025



FOR & ON BEHALF OF THE BOARD

Ajita Jain

(Ajit Kr. Jain)

DIRECTOR

Din No.00526787

Rakesh Joshi

(Rakesh Kr. Joshi)

DIRECTOR

Din No.10568600

YASHODA LINEN YARN LTD.

CIN NO.U17299WB2022PLC257173

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED ON 31ST MARCH, 2025

Particulars		Note No	For the year ended 31st March, 2025 (Rs. In Lac)	For the year ended 31st March, 2024 (Rs. In Lac)
INCOME :				
I Revenue from Operations		13	2,694.86	818.16
II Other income		14	0.01	-
III TOTAL INCOME (I+II)			2,694.87	818.16
EXPENSES				
Purchases (Traded)		15	2,572.21	744.47
Changes in stock-in-trade		16	-	-
Finance costs		17	16.53	(1.24)
Other expenses		18	73.20	65.47
TOTAL EXPENSES			2,661.95	808.70
V Profit/(Loss) Before exceptional and extraordinary items and tax (III - IV)			32.92	9.46
VI Exceptional Items			-	-
VII Profit/(Loss) Before extraordinary items and tax (V- VI)			32.92	9.46
VIII Extraordinary Items			-	-
IX Profit/(Loss) before Tax (VII - VIII)			32.92	9.46
X Tax Expense :				
(1) - Current Tax			8.29	2.38
(2) - Deferred Tax			-	-
XI Profit/(Loss) for the period from continuing operations (IX - X)			8.29	2.38
XII Profit/(loss) from discontinuing operations			24.63	7.08
XIII Profit for the period (XI + XII)			24.63	7.08
Earning per Equity Share (Face Value Rs.10/- each)				
(1) Basic		31	1.21	0.35
(2) Diluted			1.21	0.35

Significant Accounting Policies and accompanying note
are integral part of these Financial Statements 1-33

As per our Report of this date annexed

For Srimal Jain & Company

Chartered Accountants

FRN: 314167E

DEVESHE JAIN

M.No.061264

(Partner)

Place : Kolkata

Date: 06 JUN 2025



FOR & ON BEHALF OF THE BOARD

A. Jain

(Ajit Kr. Jain)

DIRECTOR

Din No.00526787

R. Joshi

(Rakesh Kr. Joshi)

DIRECTOR

Din No.10568600

YASHODA LINEN YARN LTD.

CIN NO.U17299WB2022PLC257173

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH 2025

(Rs. in lacs)

Particulars	For the period ended 31.03.2025	For the year ended 31.03.2024
A. CASH FLOWS FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX & EXTRAORDINARY ITEMS.	32.92	9.46
Adjustments For:		
Depreciation & Amortisation Expenses	-	-
Interest Income	-	-
Interest & Finance Charges	16.53	(1.24)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	49.45	8.22
Adjustments For:		
(Increase)/Decrease in Trade & Other Receivables	(656.30)	(8.35)
(Increase)/Decrease in Inventories	-	-
Increase/(Decrease) in Trade Payables	1,535.54	478.88
CASH GENERATED FROM OPERATIONS	928.69	478.75
Direct taxes paid	(8.29)	(2.38)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS	920.41	476.37
EXTRA ORDINARY ITEMS	-	-
NET CASH FLOW OPERATING ACTIVITIES AFTER EXCEPTIONAL ITEMS (A)	920.41	476.37
B. CASH FLOW FROM INVESTING ACTIVITIES		
Expenditure on Property, Plant and Equipment.	-	-
Proceeds from Sale of Property, Plant and Equipment.	-	-
Loss on Sale of Fixed Assets	-	-
Expenditure on capital work in progress	-	-
Interest received	-	-
Capital advance given during the year	(919.16)	(655.92)
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(919.16)	(655.92)
C. CASHFLOW FROM FINANCING ACTIVITIES		
Share Capital	0.00	200.00
Payment of Interest & Finance Charges	(16.53)	1.24
NET CASH FROM FINANCING ACTIVITIES (C)	(16.53)	201.24
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(15.29)	21.69
Cash and Cash Equivalents as at the commencement of the year	23.01	1.32
CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR	7.72	23.01

As per our Report of this date annexed

For Srimal Jain & Company

Chartered Accountants

FRN:314167E

DEVESH JAIN

M.No.061264

(Partner)

Place : Kolkata

Date: 06 JUN 2025



FOR & ON BEHALF OF THE BOARD

Ajit Kr. Jain
(Ajit Kr. Jain)

DIRECTOR

DIN NO.00526787

Rakesh Kr. Joshi
(Rakesh Kr. Joshi)

DIRECTOR

DIN NO.10568600

YASHODA LINEN YARN LTD.

Notes to the Financial Statement as at 31st March, 2025

(Rs. In lacs)

Particulars	As at 31st March 2025	As at 31st March 2024
1. SHARE CAPITAL		
Authorised Shares :		
1,50,00,000 Equity Shares of Rs 10/- each (Previous Year 1,50,00,000 Equity Shares of Rs 10/- each)	1,500.00 1,500.00	1,500.00 1,500.00
Issued & Subscribed		
20,30,040 Equity Shares of Rs.10/- each (Previous Year 20,30,040 Equity Shares of Rs 10/- each)	203.00 203.00	203.00 203.00
Paid up		
20,30,040 Equity Shares of Rs.10/- each fully paid up (Previous Year 20,30,040 Equity Shares of Rs 10/- each)	203.00 203.00	203.00 203.00

Additional Disclosures

i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particular	31.03.2025	31.03.2025	31.03.2024	31.03.2024
	Nos.	Rs.	Nos.	Rs.
At the beginning of Period	2,030,040	203.00	30,040	3.00
Allotted during the Year	-	-	2,000,000	200.00
Outstanding at the end of the period	2,030,040	203.00	2,030,040	203.00

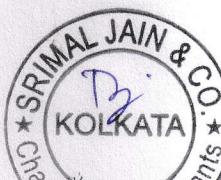
The entire paid up Equity Shares Capital represents to only one class of share having same rights as to dividend voting in General Meetings.

The name of Shareholders holding more than 5% shares in the Company and their numbers are as follows:

Promoter Share Holding	No.of Shares	% of Shares	% Change during the Year	No.of Shares	% of Shares	% Change during the Year
Awanti Kumar Kankaria	-	-	(9.61)	195,000	9.61	-
Yogesh Kumar Kankaria	-	-	(9.61)	195,000	9.61	-
Ashish Kankaria	308,468	15.20	15.20	-	-	-
Abhishek Kankaria	-	-	(9.61)	195,000	9.61	-
Shruti A Kankaria	-	-	-	-	-	-
Yajur Fibres Ltd.	1,624,032	80.00	80.00	-	-	-
Abhsihek Carpets & Felts Ltd	-	-	(17.24)	350,000	17.24	-
Akk Mercantiles Pvt Ltd	-	-	(17.24)	350,000	17.24	-
Multitrans P Ltd	-	-	-	-	-	-
Palak Sarees Trading P Ltd	-	-	-	-	-	-
Poonam Carpets & Mattings Ltd	-	-	(17.24)	350,000	17.24	-
Total	1,932,500	95.20	14.66	1,635,000	80.54	-

The details of the Shareholdings of the Promoter are as Follows :

Promoter Share Holding	No.of Shares	% of Shares	% Change during the Year	No.of Shares	% of Shares	% Change during the Year
Awanti Kumar Kankaria	-	-	(9.61)	195,000	9.61	-
Yogesh Kumar Kankaria	-	-	(9.61)	195,000	9.61	-
Ashish Kankaria	308,468	15.20	10.40	97,500	4.80	-
Abhishek Kankaria	-	-	(9.61)	195,000	9.61	-
Shruti A Kankaria	97,500	4.80	(0.00)	97,500	4.80	-
Yajur Fibres Ltd.	1,624,032	80.00	80.00	-	-	-
Abhsihek Carpets & Felts Ltd	-	-	(17.24)	350,000	17.24	-
Akk Mercantiles Pvt Ltd	-	-	(17.24)	350,000	17.24	-
Multitrans P Ltd	-	-	(4.93)	100,000	4.93	-
Palak Sarees Trading P Ltd	-	-	(4.93)	100,000	4.93	-
Poonam Carpets & Mattings Ltd	-	-	(17.24)	350,000	17.24	-
Rajesh Kumar Gupta	10	0.00	0.00	10	0.00	-
Jitendra Sethia	10	0.00	0.00	10	0.00	-
Mithun Manna	10	0.00	0.00	10	0.00	-
Mrinmoy Patra	10	0.00	0.00	10	0.00	-
Total	2,030,040	100.00	0.00	2,030,040	100.00	-



YASHODA LINEN YARN LTD.

Notes to the Financial Statement as at 31st March, 2025

(Rs. In lacs)

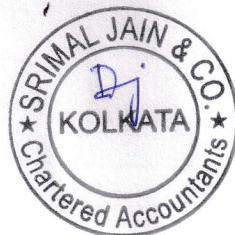
2. RESERVES AND SURPLUS					
Particulars		As at 31st March 2024	Additions/ Created during the year	Deductions during the year	As at 31st March 2025
Surplus / (Deficit) in the Statement of Profit & Loss A/c.		7.08	24.63	-	31.71
Total		7.08	24.63	-	31.71
Particulars			As at 31st March,2025	As at 31st March, 2024	
3 NON-CURRENT LIABILITIES					
Long Term Liabilities					
Payable to DMIC (against Land acquisition in three equal installments of Rs.1,62,39,684/- Payable from April'26 to April'28)			487.19		
			487.19		
CURRENT LIABILITIES					
4.SHORT TERM BORROWINGS					
Unsecured Loan					
Loan from Other Parties			1,280.70	412.70	
			1,280.70	412.70	
5. OTHER CURRENT LIABILITIES					
Interest Payable			108.23	41.94	
Statutory Dues			9.93	10.60	
Liabilities for Expenses			17.99	23.92	
Liabilities against Assets (Boundary Wall)			1.74	-	
DMIC due (Payable within one year)			110.63	-	
			248.52	76.46	
6. SHORT-TERM PROVISIONS					
Provision for Income Tax			10.67	2.38	
			10.67	2.38	



YASHODA LINEN YARN LTD.

07. PROPERTY, PLANT & EQUIPMENT									(in lacs)	
Description	GROSS BLOCK-COST/BOOK VALUE				DEPRECIATION/AMORTISATION				NET BLOCK	
	Total as at 1st April 2024	Additions/ adjustment during the year	Deduction/ adjustment during the year	Total as at 31st Mar 2025	Total as at 1st April 2024	Provided during the year	Deductions/ adjustments during the year	Total as at 31st Mar 2025	As at 31st March 2025	As at 31st March 2024
A. Property, Plant & Equipment										
Land & Land Development*	-	1,437.26	-	1,437.26	-	-	-	-	1,437.26	-
TOTAL	-	1,437.26	-	1,437.26	-	-	-	-	1,437.26	-
Previous Year :-	-	-	-	-	-	-	-	-	-	-

*As per the Lease Deed dated 24th January, 2025, executed between the Company and M/s DMIC Vikram Udyogpuri Limited (DMICVUL, Ujjain), industrial land measuring 139254 Square Meter has been acquired on a 99-year lease for setting up its Linen Plant, at a total cost of Rs. 1,208.73 lakhs. This cost includes the Land Premium of Rs. 249.27 Lakhs and Land Development charges of Rs. 959.46 Lakhs. In addition to above The registration charges, stamp duty, and other related expenses incurred for the registration of the aforesaid lease deed, amounting to Rs.228.53, have also been capitalized as part of the total cost of land.



YASHODA LINEN YARN LTD.

Notes to the Financial Statement as at 31st March, 2025

(Rs.in Lacs)

Particulars	As at 31st Mar, 2025	As at 31st March 2024			
8. OTHER NON-CURRENT ASSETS					
(a) Capital Advance					
Against Land - DMIC Vikram Udyogpuri Ltd.	-	614.02			
(b) Preoperative Expenses					
i) Consultancy Expenses	8.89	0.35			
ii) Admininistrative Expenses	-	0.81			
iii) Salary & Allowances	14.78	-			
iv) Interest on ICD for Project	81.06	41.40			
iv) General Charges	0.22	-			
v) Lease Rent & Maintence Charges (DMIC)	3.88	-			
vi) Service charges & Travelling Expenses	1.37	-			
vii) MPIDC Application Fees	0.50	0.50			
(c) Preliminary Expenses					
i) Company Formation Expenses	12.58	12.58			
	123.28	669.66			
9. TRADE RECEIVABLES					
Unsecured (Cosidered Goods)	-	-			
Exceeding six months	-	-			
Others	570.64	-			
	570.64	-			
Trade Receivable (Ageing)	As at 31.03.2025				
Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Undisputed Trade Receivable	570.64	-	-	-	570.64
Considered Good	-	-	-	-	-
Considered Doubtful	-	-	-	-	-
Disputed Trade Receivable	-	-	-	-	-
Considered Good	-	-	-	-	-
Considered Doubtful	-	-	-	-	-
10. CASH & CASH EQUIVALENTS					
In Current Accounts with Schedule Bank		6.72	23.01		
Fixed Deposit with Canara Bank		1.00	-		
		7.72	23.01		
11. SHORT TERM LOANS AND ADVANCES					
(Unsecured, Considered good)					
Advances Recoverable in cash or kind or for value to be received					
Receivable From Customs		1.05	1.05		
		1.05	1.05		
12. OTHER CURRENT ASSETS					
Deposits/Balances with statutory authorities		23.12	4.93		
Deposits with NSDL		0.10	0.10		
Advance Income Tax (Including Tax deducted at source)		15.51	2.87		
Interest Receivable		0.01	-		
Security Deposit (DMIC)		29.91	-		
Prepaid Expenses (DMIC Rent & Maintenance)		24.91	-		
		93.56	7.90		

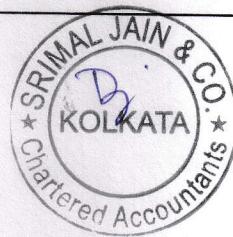


YASHODA LINEN YARN LTD.

Notes to the Financial Statement for the year ended 31st March, 2025

(Rs.in lacs)

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
13. REVENUE FROM OPERATIONS		
Sale of Flax Fibres (Traded)	2,694.86	818.16
	2,694.86	818.16
14. Other Income		
Interest on Fixed Deposit	0.01	-
	0.01	-
15. PURCHASE OF STOCK IN TRADE		
Purchases	2,572.21	744.47
	2,572.21	744.47
16. CHANGES IN STOCK-IN-TRADE		
Opening Stock	-	-
Less : Closing Stock	-	-
	-	-
17. FINANCE COST		
Interest Expenses	34.18	5.21
Net gain on Foreign Currency Transaction	(17.64)	(6.44)
	16.53	(1.24)
18. OTHER EXPENSES		
Processing Charges	-	34.83
Inward Expenses (Import)	28.62	9.36
Transportation Charges (Inward)	43.07	18.81
Insurance Charges	0.43	-
Bank Charges	0.21	0.69
Rates & Taxes	0.14	0.63
Audit Fees	0.10	0.10
Miscellaneous Expenses	0.64	1.05
	73.20	65.47



YASHODA LINEN YARN LIMITED

Cin No. U17299WB2022PLC257173

NOTE NO- A

Notes to Forming Part of the Accounts for the Period ended 31st March, 2025.

SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING :

The financial statements have been prepared in accordance with the historical Cost Convention of a going concern on mercantile basis except Rates & Taxes. Accounting Policies not specifically disclosed are consistent and in accordance with the generally accepted accounting practice.

B. FIXED ASSETS :

Fixed Assets of the Company are stated at cost of acquisition, less accumulated depreciation. Cost includes all expenses incurred to bring the assets to its present location and condition.

C. DEPRECIATION :

The Company has not acquired any fixed assets. Therefore, In future Depreciation will be charged on the assets as prescribed under Schedule II of the Companies Act 2013.

D. TAXES ON INCOME :

Current tax is determined on the basis of the amount of Tax income for the year. Deferred tax is calculated at current Statutory income tax rate and is recognized on timing differences between taxable income & accounting Income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, Subject to consideration of prudence, are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.



E. BORROWING COST:

Borrowing Cost attributable to the acquisition of a qualifying asset, as defined in AS-16 on borrowing cost, are capitalised as part of Cost of acquisition.

Other borrowing costs are expensed as incurred.

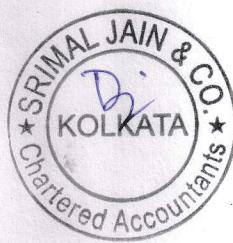
F. IMPAIRMENT OF ASSETS

As required under Accounting Standards -28, the carrying amount of asset does not exceed its recoverable amount. Hence loss on account of impairment is not recognized.



Other Notes in relation to Financial Statements

- 19 During last year, the Company had taken up a project for setting up its manufacturing Plant for Linen yarn near Indore, Madhya Pradesh. For this purpose, the company has received the possession of Land from the M.P.Industrial Development Corporation Limited. Negotiation are going on with the banks for sanction of Project loans. The expenses incurred during the year related to Project have been Capitalised under the head "Pre-operative Expenses".
20. During the year the Company has become Subsidiary Company of YAJUR FIBRES LTD due to acquisition of 80% Shareholding of the Company.
21. Since the company is not having timing difference and Permanent difference as prescribed under accounting standard -issued by ICAI, hence provision for Deferred Tax is not required.
- 22 During the year, the company has not borrowed any amount from Bank & financial institution.
- 23 The company does not hold any benami property and no proceeding have been initiated or pending against the company in such respect.
- 24 The company has not declared willful defaulter by any bank or financial institution or other lender during the year.
- 25 There are no charges or satisfaction of charges pending to be registered with Registrar of Companies beyond the statutory period, as applicable.
- 26 The company has not entered into any transactions with struck off companies.
- 27 The company has not traded or invested in Crypto currency or virtual currency during the year.
- 28 The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 29 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.



30 **Related Party Disclosure:**

Name of the Related Parties and relationship with them:

Relationship	Name of the Related Party	Nature of Transactions	Balance Outstanding (Rs.)
Holding Company	Nil	Nil	Nil
Associate Company	Nil	Nil	Nil
Key Managerial Personnel	Nil	Nil	Nil
Ajit Kumar Jain (Director)	Nil	Nil	Nil
Pradip Debnath (Director)	Nil	Nil	Nil
Rakesh Kumar Joshi (Director)	Nil	Nil	Nil

31. **EARNING PER SHARE**

Earnings per Share is calculated by dividing the Profit after Tax, attributable to the Equity Share holders by the weighted average number of Equity Shares Outstanding during the year as below.

Particulars	31.12.2024	31.03.2024
Nominal Value per share (in Rs.)	10	10
Profit after Taxation (Rs. In Lakhs)	24.63	7.08
Weighted average no. of shares		
- For Basic E.P.S	20,30,040	20,30,040
- For Diluted E.P.S		20,30,040
	20,30,040	
Basic Earning per share (in Rs.)	1.21	0.35
Diluted Earning per Share (in Rs.)	1.21	0.35

32 All expenditures related to project work have been shown under the head Pre-operative expenditure.

33 Previous year's figures have been regrouped and/or rearranged wherever necessary.

As per our Report of this date annexed

FOR SRIMAL JAIN & COMPANY

Chartered Accountants

FRN: 314167E

DEVESH JAIN
(Partner)

M. No. - 061264

Place: Kolkata

Date: 06 JUN 2025



FOR & ON BEHALF OF BOARD

DIRECTOR
Ajit Kr. Jain
(Din:00526787)

DIRECTOR
Rakesh Kumar Joshi
(Din:10568600)

Rakesh Kumar Joshi