

## YAJUR FIBRES LIMITED

CIN-U17100WB1980PLC032918

## STANDALONE BALANCE SHEET AS AT 31ST MARCH'2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars	Notes No	As at 31st March 2025		As at 31st March 2024	
<b>I. EQUITY AND LIABILITIES</b>					
<b>1 Shareholders' Funds</b>					
(a) Share Capital	2	1,576.29		463.61	
(b) Share Capital Suspense A/c	3	-		-	
(c) Reserves & Surplus	4	3,340.29	4,916.58	3,746.49	4,210.10
<b>2 Non-current liabilities</b>					
(a) Long-term borrowings	5	1,202.91		1,085.00	
(b) Deferred Tax Liabilities (Net)	6	335.84		140.09	
(C) Long Term Provision	7	203.49	1,742.24	-	1,225.09
<b>3 Current liabilities</b>					
(a) Short-term borrowings	8	4,134.20		1,531.53	
(b) Trade Payables	9				
(i) total outstanding dues of micro enterprises and small enterprises		4.42		3.77	
(ii) total outstanding dues of creditors other than micro enterprises and small enterprise		1,096.29		380.79	
(c) Other Current liabilities	10	576.78		470.41	
(d) Short-term provisions	11	111.80	5,923.49	-	2,386.50
<b>Total</b>			<b>12,582.31</b>		<b>7,821.69</b>
<b>II. ASSETS</b>					
<b>1 Non-current assets</b>					
(a) Property, Plant & Equipment and Intangible assets					
(i) Property, Plant & Equipment	12	4,479.32		4,476.89	
(b) Non-Current Investments	13	248.59	4,727.91	62.15	4,539.04
<b>2 Current Assets</b>					
(a) Inventories	14	6,315.43		2,059.04	
(b) Trade receivables	15	720.72		722.56	
(c) Cash and Bank balances	16	197.40		106.18	
(d) Short-term loans and advances	17	24.49		26.12	
(e) Other Current assets	18	596.36	7,854.40	368.75	3,282.65
<b>Total</b>			<b>12,582.31</b>		<b>7,821.69</b>

Significant Accounting Policies and accompanying note are integral part of these Financial Statements 1-58

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266

FOR & ON BEHALF OF BOARD OF DIRECTORS

CA Kailash Chandra Soni

Membership No. 057620

Partner

Place : Kolkata

Dated: 18-07-2025



Pradip Debnath  
Whole Time Director  
DIN - 06729238

Manoj Bajaj  
CFO

Ashish Kankaria  
Managing Director  
DIN - 07532430

Sulekha Dutta  
Company Secretary

## YAJUR FIBRES LIMITED

CIN-U17100WB1980PLC032918

## STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH'2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars		Notes No	For the year ended 31st March'2025	For the year ended 31st March'2024
I	REVENUE			
I	Revenue from Operations	19	11,385.90	8,431.95
II	Other Income	20	100.62	52.63
III	<b>TOTAL INCOME (I+II)</b>		<b>11,486.52</b>	<b>8,484.58</b>
IV	EXPENSES			
	Cost of materials consumed	21	10,414.34	5,026.12
	Purchase of Stock-in-trade		-	-
	Change in inventories of finished goods, work-in-progress and Stock-in-Trade	22	(2,858.09)	714.89
	Employee benefits expenses	23	748.71	722.11
	Finance costs	24	278.69	271.52
	Depreciation & Amortisation Expense	12	143.80	136.42
	Other expenses	25	1,245.33	1,127.80
	<b>TOTAL EXPENSES</b>		<b>9,972.79</b>	<b>7,998.86</b>
V	<b>Profit/(Loss) Before exceptional, extraordinary items and tax (III - IV)</b>		<b>1,513.74</b>	<b>485.72</b>
VI	Exceptional Items		-	-
VII	<b>Profit/(Loss) Before extraordinary items and tax (V - VI)</b>		<b>1,513.74</b>	<b>485.72</b>
VIII	Extraordinary Items		-	-
IX	<b>Profit/(Loss) before Tax (VII-VIII)</b>		<b>1,513.74</b>	<b>485.72</b>
X	Tax Expense :			
	- Current Tax		311.99	-
	- Deferred Tax		38.31	34.58
	- Tax Adjustment for earlier years		(0.83)	(1.28)
			<b>349.46</b>	<b>33.30</b>
XI	<b>Profit/(Loss) for the Year from continuing operations (IX - X)</b>		<b>1,164.28</b>	<b>452.43</b>
XII	<b>Profit/(loss) from discontinuing operations</b>		<b>-</b>	<b>-</b>
XIII	<b>Profit for the period (XI + XII)</b>		<b>1,164.28</b>	<b>452.43</b>
	<b>Earnings per Equity Share (Face Value of Rs.10/- each.)</b>			
	Basic (Rs.) :		7.39	2.90
	Diluted (Rs.) :		7.39	2.90

Significant Accounting Policies and accompanying note are integral part of these Financial Statements 1-58

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266

FOR & ON BEHALF OF BOARD OF DIRECTORS

CA Kailash Chandra Soni

Membership No. 057620

Partner

Place :Kolkata

Dated: 18-07-2025



Pradip Debnath  
Whole Time Director  
DIN -06729238

Manoj Bajaj  
CFO

Ashish Kankaria  
Managing Director  
DIN - 07532430

Sulekha Dutta  
Company Secretary

**YAJUR FIBRES LIMITED**  
CIN-U17100WB1980PLC032918  
**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025**

(Rs. in Lakhs unless mentioned otherwise)

Particulars	For The Year Ended 31st March 2025		For The Year Ended 31st March 2024	
<b>A. NET PROFIT BEFORE TAX</b>	1,513.74		485.73	
ADJUSTED FOR				
Depreciation	143.80		136.42	
Interest & Finance Charges	278.69	1,936.24	271.52	893.66
<b>OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES</b>				
Changes in				
Trade receivables & Other current assets	(130.54)		(17.28)	
Inventories	(4,256.39)		668.53	
short term and long provision	60.49		-	
Trade Payables & Current Liabilities	510.54	(3,815.90)	(135.00)	516.25
<b>CASH GENERATED FROM OPERATIONS</b>				
I.Tax for earlier year's	0.83		1.28	
Direct taxes paid	(207.82)	(206.99)	(5.94)	(4.66)
<b>CASH FLOW BEFORE EXTRA ORDINARY ITEMS</b>				
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>		(2,086.66)		1,405.25
<b>B. CASHFLOW FROM INVESTING ACTIVITIES</b>				
Purchase of fixed assets	(191.77)		(241.32)	
Investment made in subsidiary	(186.44)	(378.21)		(241.32)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>		(378.21)		(241.32)
<b>C. CASHFLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from borrowings	2,720.57		(861.07)	
Payment of Interest & Finance Charges	(278.69)	2,441.87	(271.52)	(1,132.59)
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>		2,441.87		(1,132.59)
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>		(23.00)		31.33
<b>CASH AND CASH EQUIVALENTS AT THE BEGGINING OF THE YEAR</b>		82.35		51.02
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		59.35		82.35

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard-3 on Cash Flow Statements prescribed under the Act.

Previous Year's figures have been regrouped or rearranged, wherever necessary.

Cash and Bank balances includes:

Cash and Cash Equivalents:

	Amount(₹)	Amount(₹)
i) Cash in Hand	1.44	7.52
ii) Balance with Banks	57.91	74.83
(A)	59.35	82.35
Other Bank Balances		
i) Fixed Deposit with Bank held as Margin Money against Bank Gurantee and Letter of Credit	138.05	23.83
(B)	138.05	23.83
(A)+(B)	197.40	106.18

Significant Accounting Policies and accompanying note are integral part of these Financial Statements 1-58

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266

CA Kailash Chandra Soni

Membership No. 057620

Partner

Place :Kolkata

Dated: 18-07-2025



FOR & ON BEHALF OF BOARD OF DIRECTORS

*Pradip Debnath*

Pradip Debnath  
Whole Time  
Director  
DIN - 00729238

*Manoj Bajaj*

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*Ashish Kankaria*

Ashish Kankaria  
Managing Director  
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*Sulekha Dutta*

Sulekha Dutta  
Company Secretary

YAJUR FIBRES LIMITED				
Notes to the Standalone Financial Statement as at and for the year ended 31st March,2025			(Rs. in Lakhs unless mentioned otherwise)	
Particulars	As at 31st March 2025		As at 31st March 2024	
<b>2. SHARE CAPITAL</b>				
<b>Authorised</b>				
25,000,000 Equity Shares of Rs 10/- each (Previous Year 1,59,71,000 Equity Shares of Rs. 10/- each)	2,500.00		1,597.10	
NIL (Previous Year 2000 - 11 % Irredeemable Non-Cumulative Preference Shares of Rs 100/- each)	-		2.00	
	2,500.00		1,599.10	
<b>Issued &amp; Subscribed</b>				
15,762,873 Equity Shares of Rs.10/- each (Previous Year 46,36,139 Equity Shares of Rs 10/- each)	1,576.29		463.61	
	1,576.29		463.61	
<b>Paid up</b>				
15,762,873 Equity Shares of Rs.10/- each (Previous Year 46,36,139 Equity Shares of Rs 10/- each)	1,576.29		463.61	
	1,576.29		463.61	
<b>3. SHARE CAPITAL SUSPENSE A/C</b>				
At the beginning of the Year	-		216.51	
Add: During the Year	-		-	
Less: Transfer to Paid up Share Capital	-		(216.51)	
	-		-	
<b>A) The reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period.</b>				
<b>Particulars</b>	<b>As at 31st March 2025</b>		<b>As at 31st March 2024</b>	
<b>Equity Shares</b>	<b>No. of Shares</b>	<b>Rs.</b>	<b>No. of Shares</b>	<b>Rs.</b>
Issued, Subscribed and fully paid up Equity Shares outstanding at the beginning of the year	46,36,139	4,63,61,390	24,71,000	2,47,10,000
Add : Issued during the period (Refer Note 37)	1,11,26,734	11,12,67,340	21,65,139	2,16,51,390
Issued, Subscribed and fully paid up Equity Shares outstanding at the end of the year	1,57,62,873	15,76,28,730	46,36,139	4,63,61,390
<b>B) The company has one class of equity shares having a par value of Rs.10/- per share. Each shareholder is eligible for one vote per share held and having same rights as to eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion dividend. In the event of liquidation, the equity shareholders are to their shareholding.</b>				
<b>C) The name of Shareholders holding more than 5% shares in the Company and their numbers are as follows:</b>				
<b>NAME OF SHAREHOLDERS</b>	<b>As at 31st March 2025</b>		<b>As at 31st March 2024</b>	
	<b>No. of Shares</b>	<b>%</b>	<b>No. of Shares</b>	<b>%</b>
Goldview Financial Services Ltd.	58,32,023	37.00	17,15,301	37.00
Ashish Kankaria	46,10,734	29.25	4,52,028	9.75
Ambica Capital Markets Ltd.	32,43,600	20.58	9,54,000	20.58
Yogesh Kumar Kankaria	-	-	4,52,027	9.75
Abhishek Kankaria	-	-	4,52,027	9.75



**YAJUR FIBRES LIMITED**

Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

**D) The details of the shareholdings of the promoter and promoter group are as follows:-**

Promoter Shareholding		FY 2024-25		FY 2023-24		
Sl. No.	Name of Shareholders	No. of Shares	% of Shares	No. of Shares	% of Shares	% change during the year
Promoter Shareholding						
1	Ambica Capital Markets Ltd.	32,43,600	20.58	9,54,000	20.58	-
2	Goldview Financial Services Ltd.	58,32,023	37.00	17,15,301	37.00	-
3	Ashish Kankaria	46,10,734	29.25	4,52,028	9.75	19.50
Total (i)		1,36,86,357	86.83	31,21,329	67.33	19.50
Promoter Group Shareholding						
1	Awanti Kumar Kankaria Huf	3,74,113	2.37	1,10,033	2.37	-
2	Score Information Technologies Ltd	1,93,120	1.23	56,800	1.23	-
3	Yogesh Kumar Kankaria	-	-	4,52,027	9.75	(9.75)
4	Abhishek Kankaria	-	-	4,52,027	9.75	(9.75)
5	Chandra Udyog	61,200	0.39	18,000	0.39	-
6	A K K Vinimay Private Limited	2,12,129	1.35	62,391	1.35	-
7	Aryaman Marketing Private Limited	2,12,129	1.35	62,391	1.35	-
8	Panchjanya Distributors Private Limited	2,22,700	1.41	65,500	1.41	-
9	Sushil Kumar Bhutoria	-	-	16	0.00	(0.00)
10	Aadhunik Real Estate Private Limited	11,050	0.07	3,250	0.07	-
11	Auckland Services & Securities Ltd	27,625	0.18	8,125	0.18	-
12	Poonam Carpets and Mattings Limited	38,675	0.25	11,375	0.25	-
13	CCL Industries and Securities Limited	88,400	0.56	26,000	0.56	-
14	Alexendra Jute Mills Private Ltd	4,47,525	2.84	1,31,625	2.84	-
15	Abhishek Carpets & Felts Ltd	1,87,850	1.19	55,250	1.19	-
Total (ii)		20,76,516	13.17	15,14,810	32.67	(19.50)
Total (i)+(ii)		1,57,62,873	100.00	46,36,139	100.00	-

**E) Details of Holding Company:-**

Particulars	As at 31.03.2025	As at 31.03.2024
Name of Company	NA	NA
No. of share Held	Nil	Nil
% of Holding	-	-

**F) Details of shares reserved for issue under options and contracts/commitments for the sale of shares/ disinvestment, including the terms and amounts:-**

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
Shares reserved for issue under options and contracts/commitments for sale/ disinvestment	NIL	NIL	NIL	NIL

**G) Details of Share Capital transactions carried in the five years immediately preceding the Balance Sheet date:-**

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash (Allotted due to scheme of Amalgamation on 01.4.2023)	21,65,139	216.51	21,65,139	216.51
b) Aggregate number and class of shares allotted as fully paid up by way of bonus shares ( Bonus Issue on 03.02.2025)	1,11,26,734	1,112.67	Nil	Nil
c) Aggregate number and class of shares bought back	Nil	Nil	Nil	Nil



YAJUR FIBRES LIMITED		
Notes to the Standalone Financial Statement as at and for the year ended 31st March,2025		
(Rs. in Lakhs unless mentioned otherwise)		
4. RESERVES AND SURPLUS		
Particulars	As at 31.03.2025	As at 31.03.2024
<b>A. Capital Reserve</b>		
As per last Balance Sheet	102.00	102.00
Closing Balance	-	-
	102.00	102.00
<b>B. Revaluation Reserve</b>		
As per last Balance Sheet	735.61	735.61
Add : Additions/ (Adjusted) during the year	-	-
Less : Transfer to General Reserve (Refer Note No. 36)	48.01	-
Closing Balance	687.60	735.61
<b>C. Securities premium account</b>		
As per last Balance Sheet	852.15	852.15
Add : On shares issued	-	-
Less :Issue of Bonus Share (Refer Note No.37)	852.15	-
Closing Balance	-	852.15
<b>D. General Reserve</b>		
As per last Balance Sheet	1,220.38	1,220.38
Add : Transfer from Profit and Loss Account	-	-
Add: Reversal of Revaluation Reserve (Refer Note No.36)	48.01	-
Closing Balance	1,268.39	1,220.38
<b>E. Surplus as per Profit &amp; Loss Account</b>		
As per last Balance Sheet	836.34	383.91
Add: Net profit for the Year	1,164.28	452.43
Less: Earlier year Gratuity (Refer Note No.40)	254.81	-
Add: Deferred tax on earlier year gratuity ( Refer Note No. 39)	64.13	-
Less: Issue of Bonus Share ( Refer Note No.37)	260.52	-
Less: Depreciation of Prior Periods (Refer Note No. 36)	45.54	-
Less: Earlier Year adjustments of Deferred Tax (Refer Note No. 39)	221.57	-
Closing Balance	1,282.31	836.34
<b>Total Reserve and Surplus</b>	<b>3,340.29</b>	<b>3,746.49</b>
Particulars	As at 31st March 2025	As at 31st March 2024
<b>5 LONG-TERM BORROWINGS</b>		
<b>Secured Loan</b>		
ICICI Vehicle Loan	9.69	-
(refer note 5A)	9.69	-
<b>Less: Current maturities of Vehicle Loan</b>	(1.78)	-
	7.91	
<b>Unsecured Loan</b>		
Loan from related party	1,195.00	1,085.00
Note : *Interest rate on unsecured Loan from the related parties ranges from 7% to 8% p.a	1,202.91	1,085.00



## YAJUR FIBRES LIMITED

Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars	As at 31st March 2025	As at 31st March 2024
<b>6 Deferred tax liabilities /(Assets)</b>		
Opening	140.09	105.51
Deferred tax on earlier year gratuity (Refer Note No. 39)	(64.13)	-
Earlier Year adjustments of Deferred Tax (Refer Note No. 39)	221.57	-
Liability created during the year on gratuity (Refer Note No. 39)	7.43	-
Liability created during the year on Property , Plant and Equipment (Refer Note No. 39)	30.88	34.58
	<b>335.84</b>	<b>140.09</b>
<b>Particulars</b>	<b>As at 31st March 2025</b>	<b>As at 31st March 2024</b>
<b>7 Long Term Provision</b>		
Provision for Gratuity	203.49	-
	<b>203.49</b>	<b>-</b>
<b>Particulars</b>	<b>As at 31st March 2025</b>	<b>As at 31st March 2024</b>
<b>8 SHORT TERM BORROWINGS</b>		
<b>Secured Loan</b>		
Working Capital Loans -ICICI Bank	2,944.08	-
Export Packing Credit Loan - ICICI Bank	-	299.19
(i) <b>Primary:</b> Exclusive charge on entire current assets of the Company Exclusive charge on entire Movable Fixed Assets of the Company (excluding assets exclusively charged to term lenders)		
(ii) <b>Collateral:</b> Exclusive charge on immovable factory land and building at Uluberia, Howrah, West Bengal owned by the Company.		
(iii) Personal Guarantee of Mr. Awanti Kumar Kankaria		
Current Maturities of Vehicle Loan - (Refer Note No.5A)	1.78	-
<b>Unsecured Loan (Repayble on Demand)</b>		
Loan from related party	1,188.34	1,232.34
	<b>4,134.20</b>	<b>1,531.53</b>



**YAJUR FIBRES LIMITED**

Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

Particulars		As at 31st March 2025	As at 31st March 2024			
<b>9 Trade Payables</b>						
Total outstanding dues of micro and small enterprises (Refer Note No. 28)		4.42	3.77			
Total outstanding dues of other than micro and small enterprises		1,096.29	380.79			
		<b>1,100.71</b>	<b>384.56</b>			
<b>Trade Payables (Ageing)</b>		<b>As at 31.03.2025</b>				
Particulars	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total	
(i)MSME	4.42		-	-	<b>4.42</b>	
(ii)Others	1,096.29		-	-	<b>1,096.29</b>	
(iii)Disputed dues-MSME	-	-	-	-	-	
(iv)Disputed dues-others	-	-	-	-	-	
<b>Trade Payables (Ageing)</b>		<b>As at 31.03.2024</b>				
Particulars	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total	
(i)MSME	3.77		-	-	<b>3.77</b>	
(ii)Others	380.79		-	-	<b>380.79</b>	
(iii)Disputed dues-MSME	-	-	-	-	-	
(iv)Disputed dues-others	-	-	-	-	-	

Particulars		As at 31st March 2025	As at 31st March 2024
<b>10 OTHER CURRENT LIABILITIES</b>			
Trade Advances		62.21	31.69
Interest Payable		313.52	223.51
<b>Other Payable</b>			
For Statutory dues		22.95	32.53
For Employees dues		131.31	136.69
Liabilities for Expenses		46.80	46.00
		<b>576.78</b>	<b>470.41</b>
Particulars		As at 31st March 2025	As at 31st March 2024
<b>11 SHORT-TERM PROVISIONS</b>			
Provision for Gratuity		21.81	-
Provision for tax net of Advance Tax(Including TDS and TCS)		89.99	-
		<b>111.80</b>	-



YAJUR FIBRES LIMITED												
Notes to the Standalone Financial Statement as at and for the year ended 31st March,2025												
Note 5A												
SL. No.	Bank Name	Amount Sanctioned (Rs. In Lakhs)	No. of Installments	Amount of Installments	Last Installment on	Nature of Security	Loan Outstanding as at 31.03.2025	Non Current (Repayable after 12 months)	Current (Repayable within 12 months)	Loan Outstanding as at 31.03.2024	Non Current (Repayable after 12 months)	Current (Repayable within 12 months)
Vehicle Loan from Bank										Rs. In Lacs		
1	ICICI Bank Vehicle Loan 1	5.39	60 equal monthly installment.	Rs. 0.11 Lakhs each (Including Interest).	1st July 2029	Hypothecation of Vehicle financed against the loan.	4.81	3.87	0.94	-	-	-
2	ICICI Bank Vehicle Loan 2	5.00	60 equal monthly installment.	Rs. 0.10 Lakhs each (Including Interest).	1st Jan 2030	Hypothecation of Vehicle financed against the loan.	4.88	4.04	0.84	-	-	-
Total							9.69	7.91	1.78	-	-	-
Interest Rates on Vehicle Loans varies from 9.15% p.a. to 9.45% p.a.												



YAJUR FIBRES LIMITED								
12. PROPERTY, PLANT & EQUIPMENT								
As at 31.03.2025 (Rs. in Lakhs unless mentioned otherwise)								
Description	GROSS BLOCK-COST/BOOK VALUE			DEPRECIATION/AMORTISATION			NET BLOCK	
	Total as at 2024	Additions/ adjustment during the year	As at 31st March 2025	Total as at 1st April 2024	Provided during the Year	As at 31st March 2025	As at 31st March 2025	As at 31st March 2024
<b>A. Property, Plant &amp; Equipment</b>								
Land	915.02	-	915.02	-	-	-	915.02	915.02
Building	1,820.02	96.32	1,916.34	310.82	95.95	406.77	1,509.57	1,509.21
Plant & Machinery	3,283.77	85.28	3,369.05	1,250.54	88.85	1,339.39	2,029.67	2,033.23
Furniture & Fixtures	19.88	-	19.88	3.22	3.27	6.49	13.39	16.66
Computer	20.75	-	20.75	19.72	-	19.72	1.03	1.04
Office Equipment	2.40	1.15	3.55	0.67	0.82	1.49	2.06	1.73
Vehicle	-	9.02	9.02	-	0.46	0.46	8.56	-
<b>TOTAL</b>	<b>6,061.86</b>	<b>191.77</b>	<b>6,253.61</b>	<b>1,584.97</b>	<b>189.34</b>	<b>1,774.31</b>	<b>4,479.32</b>	<b>4,476.89</b>
As at 31.03.2024 (Rs. in Lakhs unless mentioned otherwise)								
Description	GROSS BLOCK-COST/BOOK VALUE			DEPRECIATION/AMORTISATION			NET BLOCK	
	Total as at 1st April 2023	Additions/ adjustment during the year	Total as at 31st March 2024	Total as at 1st April 2023	Provided during the year	Total as at 31st March 2024	As at 31st March 2024	As at 31st March 2023
<b>A. Property, Plant &amp; Equipment</b>								
Land	915.02		915.02	-	-	-	915.02	915.02
Building	1,779.49	40.53	1,820.02	260.14	50.68	310.82	1,509.21	1,519.35
Plant & Machinery	3,089.45	194.32	3,283.77	1,164.92	85.62	1,250.54	2,033.23	1,924.53
Furniture & Fixtures	13.41	6.47	19.88	3.12	0.10	3.22	16.66	10.30
Computer	20.75		20.75	19.72	-	19.72	1.04	1.04
Office Equipment	2.40		2.40	0.65	0.02	0.67	1.73	1.75
<b>TOTAL</b>	<b>5,820.54</b>	<b>241.32</b>	<b>6,061.86</b>	<b>1,448.56</b>	<b>136.42</b>	<b>1,584.97</b>	<b>4,476.89</b>	<b>4,371.99</b>



YAJUR FIBRES LIMITED				
Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025				
(Rs. in Lakhs unless mentioned otherwise)				
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024	
13	NON-CURRENT ASSETS			
	NON-CURRENT INVESTMENTS			
	Investments in Equity Shares- at cost			
	Unquoted, Fully Paid			
	i) Trade Investments			
	Name of Company	Face Value per share	Number of Equity Shares	
	Investment in Subsidiary			
	Yashoda Linen Yarn Limited (Refer Note 35)	Rs. 10	1,624,032 (P.Y.NIL)	186.44 -
	(i)			186.44 -
	ii) Other Than Trade Investments			
	Investment in others	Face Value per share	Number of Equity Shares	
	Palak Sarees Trading private Limited	Rs. 10	20,800 (P.Y. 20800)	61.15 61.15
	Auckland Services & Securities Ltd.	Rs. 10	1,000 (P.Y.1000)	0.10 0.10
	BORN 2 FLAAUNT LIMITED	Rs. 10	9,000 (P.Y.9000)	0.90 0.90
	(ii)			62.15 62.15
	(i)+(ii)			248.59 62.15
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024	
14	INVENTORIES (As Taken, Valued and Certified by Management)			
	Raw Materials*	2,182.21	798.25	
	Work-in-progress	286.14	292.25	
	Finished Goods**	3,662.74	798.55	
	Stores & Spares	184.34	169.99	
		6,315.43	2,059.04	
	* Raw Material includes raw material in transit (import) of Rs. 397.73 Lakhs (P.Y.Rs. 286.09 Lakhs)			
	** Finished goods includes finished goods in transit (export) of Rs.279.76 Lakhs (P.Y. NIL)			
Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024	
15	TRADE RECEIVABLES			
	Unsecured (Considered Good)			
	Trade Receivables	720.72	722.56	
		720.72	722.56	



**YAJUR FIBRES LIMITED**
**Notes to the Standalone Financial Statement as at and for the year ended 31st March, 2025**
**(Rs. in Lakhs unless mentioned otherwise)**

Trade Receivables (Ageing)		As at 31.03.2025				
Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 Year	1-2 year	2-3 Years	More than 3 years	Total
Undisputed Trade Receivable						
Considered Good	713.85	6.87	-	-	-	720.72
Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
Trade Receivables (Ageing)		As at 31.03.2024				
Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 Year	1-2 year	2-3 Years	More than 3 years	Total
Undisputed Trade Receivable						
Considered Good	713.26	7.06	2.24	-	-	722.56
Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-

Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024
16	Cash and Bank balances		
	CASH & CASH EQUIVALENTS		
	In Current Account with Schedule Bank	57.91	5.88
	In Cash Credit Account with Schedule Bank	-	68.95
	Cash in hand (As Certified by the management)	1.44	7.52
		59.35	82.35
	OTHER BANK BALANCES		
	Fixed Deposit with Bank*	138.05	23.83
	*Fixed deposit with bank held as margin money against bank guarantee and Letter of Credit	197.40	106.18

Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024
17	SHORT TERM LOANS AND ADVANCES		
	(Unsecured, Considered good)		
	Advances Recoverable in cash or kind or for value to be received		
	Advances		
	-To Employees	1.43	1.04
	-To Suppliers	6.45	12.25
	-To Others	16.61	12.83
		24.49	26.12

Sl. No.	Particulars	As at 31st March 2025	As at 31st March 2024
18	OTHER CURRENT ASSETS		
	Security Deposit	2.28	1.85
	Duty Drawback Receivable	0.37	-
	Advance Tax(Including TDS and TCS) net of provision for tax	-	14.17
	Prepaid Expenses	4.63	4.26
	Input Tax Credit Under GST	550.82	315.68
	Balance with Government Authorities	38.26	32.79
		596.36	368.75



YAJUR FIBRES LIMITED			
Notes to the Standalone Financial Statement as at and for the year ended 31st March,2025		(Rs. in Lakhs unless mentioned otherwise)	
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
19	REVENUE FROM OPERATIONS		
	Sales of Textile Goods	11,376.20	8,428.93
	Other Operating Revenues		
	Import License	7.76	-
	Duty Drawback	1.93	3.02
		11,385.90	8,431.95
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
20	OTHER INCOME		
	Foreign Exchange Fluctuation	97.89	46.94
	Interest Income	2.50	1.38
	Interest on I.T. Refund	0.23	4.31
		100.62	52.63
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
21	COST OF MATERIALS CONSUMED		
	Opening stock	798.25	755.58
	Add :- Purchase	11,798.30	5,068.79
	Less : Closing Stock	2,182.21	798.25
		10,414.34	5,026.12
			-
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
22	CHANGES IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK-IN-TRADE		
	Closing Stock in Progress	286.14	292.25
	Closing Stock - Finished Goods	3,662.74	798.55
		3,948.89	1,090.80
	Opening Stock in Progress	292.25	223.14
	Opening Stock - Finished Goods	798.55	1,582.55
		1,090.80	1,805.69
	Increase/ (Decrease) in Stocks	(2,858.09)	714.89



**YAJUR FIBRES LIMITED**Notes to the Standalone Financial Statement as at and  
for the year ended 31st March,2025

(Rs. in Lakhs unless mentioned otherwise)

Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
23	<b>EMPLOYEE BENEFITS EXPENSES</b>		
	Salaries,Wages, Bonus & Allowances	673.90	654.81
	Contribution to Provident Fund, ESI & Others	70.77	62.86
	Staff Welfare Expenses	4.04	4.44
		<b>748.71</b>	<b>722.11</b>
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
24	<b>FINANCE COST</b>		
	Interest Expenses	278.69	271.52
		<b>278.69</b>	<b>271.52</b>
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
25	<b>OTHER EXPENSES</b>		
	Stores & Spares Consumed	155.03	179.52
	Power & Fuel	303.34	244.21
	Rent	-	0.80
	<b>Repairs</b>		
	-To Building	25.42	17.40
	-To Machinery	0.05	1.80
	-To others	0.48	0.45
	Insurance	19.46	20.05
	Rates & Taxes	3.89	63.49
	<b>Payment to Auditors</b>		
	-Statutory audit	0.70	0.70
	-Tax Audit	0.30	0.30
	Brokerage & Commission	14.63	11.85
	Shipping, Freight & Transportation Expenses	284.81	295.79
	Processing Charges	231.53	110.38
	Bank Charges	36.90	24.94
	Service Charges	13.67	35.05
	Tour & Travelling Expenses	26.36	14.33
	Consultancy & Professional Charges	16.66	14.32
	Fair & Exhibition	18.02	25.20
	Legal Charges	14.76	15.38
	Postage & Telegram	8.04	8.68
	Donation	9.59	9.21
	Inspection Charges	22.26	9.65
	Miscellaneous Expenses	39.41	24.31
		<b>1,245.33</b>	<b>1,127.80</b>



**YAJUR FIBRES LIMITED**

Notes to the Standalone Financial Statement as at and for the year  
ended 31st March, 2025

(Rs. in Lakhs unless mentioned otherwise)

26	Financials Ratios			2024-25	2023-24	Variance %
	Particulars	Items included in numerator	Items included in denominator	Ratio	Ratio	
a	Current Ratio	Current Assets	Current Liabilities	1.33	1.38	(3.60%)
b	Debt Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.09	0.62	74.67%
c	Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.44	0.50	(11.47%)
d	Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholders Equity	0.26	0.11	124.66%
e	Inventory Turnover Ratio	Turnover	Average Inventory	2.72	3.52	(22.82%)
f	Trade Receivable Turnover Ratio	Net Credit Sales	Average Trade Receivable	15.78	14.44	9.26%
g	Trade Payables Turnover Ratio	Net Credit Purchase	Average Trade Payable	15.89	10.98	44.66%
h	Net Capital Turnover Ratio	Total Sales	Average Working Capital	8.05	8.97	(10.19%)
i	Net Profit Ratio	Net Profit	Net Sales	0.10	0.05	90.58%
j	Return on Capital Employed	Earning Before Interest & tax	Tangible Net Worth+Total Debt+DTL	0.11	0.06	69.30%

Ratio	Reason for change
Debt Equity Ratio	Ratio has increased due to increase in short term and long term borrowings of the company
Return on Equity Ratio	Ratio has increased due to increase in profit after tax of the company
Trade Payables Turnover Ratio	Ratio has increased due to increase in trade payables of the company
Net Profit Ratio	Ratio has increased due to increase in profit after tax of the company
Return on Capital Employed	Ratio has increased due to increase in profit before tax of the company



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

### NOTE NO. 1: SIGNIFICANT ACCOUNTING POLICIES

#### **A. CORPORATE INFORMATION:**

Yajur Fibres Limited (the "Company") is a public limited company duly incorporated on the 7th day of August, 1980, under the provisions of the Companies Act, 1956. The registered office of the Company is situated at 5, Middleton Street, Kolkata, West Bengal, 700071. The Company is primarily engaged in the manufacturing of textile goods.

#### **B. BASIS OF ACCOUNTING OF FINANCIAL STATEMENT:**

The Financial statements have been prepared in accordance with historical Cost convention as going concern and on mercantile basis.

The Financial statements are presented in accordance with generally accepted accounting principles in India. All the assets & liabilities have been classified as current or non-current as per company's normal operating cycle and other criteria set out in Schedule III to Companies Act, 2013. Based on the nature of the product and the time between acquisition of the assets for processing and their realization in cash and cash equivalent, the company has ascertained its operating cycle as 12 months for the purpose of current, non-current classification of assets and liabilities.

#### **C. USE OF ESTIMATES:**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

#### **D. PROPERTY, PLANT & EQUIPMENT:**

Properties, Plant & Equipment including intangible assets of the Company have been stated at cost of acquisition, less accumulated depreciation. Cost includes all expenses incurred to bring the assets to its present location and condition. Capital Work in Progress comprises the cost to fixed assets that are not ready for the intended use at the reporting date.

The Company has adopted the cost model for all classes of Property, Plant, and Equipment, except in case of the factory Land and Building situated at Phuleswar, Howrah, where the revaluation model has been followed.



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

### E. DEPRECIATION:

Depreciation is provided on Straight line method over the useful life of the assets in accordance with schedule – II of Companies Act, 2013 except for the plant and machinery. Depreciation @ 2.5% p.a. (on pro rata basis) is charged for Plant & Machinery under SLM method based upon evaluation carried by the technical valuer.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

### F. INVESTMENT:

Investment is treated as Non Current assets and stated at cost. Provision for Diminution in the value of long term investment is made only if such a decline is other than temporary nature in opinion of the management.

### G. INVENTORIES:

Inventory of the Company have been valued at lower of Cost or Net Realisable Value and cost is determined on following basis :

- i) Raw Material : At FIFO
- ii) Work in Progress : At Estimated Cost
- iii) Stores & Spares : At Weighted average Cost.
- iv) Finished Goods : At FIFO

### H. REVENUE RECOGNITION:

- i) Sale of Product
  - a) Sales are stated at net of sales returns and Discounts. Raw material consumed are shown net of Sale of Raw materials.
  - b) All Export Sales in foreign currency are recorded at the rates of exchange prevailing on the dates when the relevant transactions take place.



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

### ii) Interest Income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

### iii) Insurance Claim

The company recognizes insurance claims when the recoverability to the claim is established with a reasonable certainty which generally coincide as and when received.

## I. GOVERNMENT GRANT:

- i) Governments grants which are given on the basis of total Investments on Plant & Machinery, other assets and all conditions relating thereto are completed, the grant are deducted from gross value of assets.
- ii) Grant/subsidy linked to the incurrence of revenue expenditure sanctioned by the government under notified scheme are recognized as income on disbursement by the Government.

## J. BORROWING COSTS:

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

## K. EMPLOYEE BENEFITS:

- i) Contributions to Provident Fund are accounted for on accrual basis.
- ii) On or before March 31, 2024, the Company recognized gratuity liabilities on a cash basis, accounting for them only when payments were made to employees. However, effective from April 1, 2024, the Company has adopted a defined benefit plan for gratuity, under which liabilities are determined and recognized based on actuarial valuation using the Projected Unit Credit (PUC) method. (Refer Note 40)

## L. FOREIGN CURRENCY TRANSACTIONS:

### Functional and presentation currency

The financial statements are presented in Indian Rupee (INR), which is entity's functional and presentation currency.



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

### Transactions and Balances

Foreign currency transactions are initially recorded in the functional currency using the exchange rates prevailing on the dates of the transactions.

At each reporting date, all monetary assets and liabilities denominated in foreign currencies are translated using the exchange rates prevailing on that date. Exchange differences arising on the settlement or translation of such monetary items are generally recognized in the Statement of Profit and Loss.

However, in the case of long-term foreign currency monetary items, the exchange differences arising due to translation at rates different from those at which they were initially recorded, or reported in previous financial statements, are treated differently:

-If they relate to the acquisition of a depreciable capital asset, such differences can be added to or deducted from the cost of the asset and depreciated over its remaining useful life.

-In other cases, such differences can be accumulated in the "Foreign Currency Monetary Item Translation Difference Account" and amortized over the balance period of the related long-term asset or liability by recognizing the amount as income or expense in each of those periods.

Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

### **M. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS (AS-29):**

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

Contingent Liabilities is disclosed in Notes to the account for:-

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

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



# YAJUR FIBRES LIMITED

Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

## **N. EARNINGS PER SHARE:**

Basic earnings per share are computed using the weighted average number of equity shares outstanding during the period. Diluted earnings per share are computed using the weighted average number of shares and dilutive equity equivalent shares outstanding during the period, except when results would be anti-dilutive.

## **O. TAXES ON INCOME:**

Current tax is determined on the basis of the amount of tax payable on taxable income for the year. Deferred tax is calculated at current 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. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization

## **GENERAL:**

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



# YAJUR FIBRES LIMITED

Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March,2025

27) Additional Information Pursuant To Para 5 of Part II of Schedule III of The Companies Act' 2013.

Rs in lacs					
S. No	Particulars	For the year ended 31.03.2025		For the year ended 31.03.2024	
		Value	%	Value	%
i.	Value of Imported and Indigenous Raw Material & Stores (including Components & Spare Parts) consumed				
	<b>Raw Material :</b>				
	-) Imported	8069.55	68.40%	4002.82	78.97%
	-) Indigenous	3728.75	31.60%	1065.97	21.03%
	<b>TOTAL</b>	<b>11798.30</b>	<b>100.00%</b>	<b>5068.79</b>	<b>100.00%</b>
	<b>Stores:</b>				
	-) Imported	-		-	
	-) Indigenous	155.03	100.00%	179.52	100.00%
	<b>TOTAL</b>	<b>155.03</b>	<b>100.00%</b>	<b>179.52</b>	<b>100.00%</b>
ii	<b>Earnings in Foreign Currency</b>				
	Export value of goods calculated on C.I.F Basis	1168.89	10.27%	1985.47	23.55%
iii	<b>Expenditure in Foreign Currency</b>				
	Import of Flax	8069.55	68.40%	4002.82	78.97%



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

28) A Sum of **Rs. 4.42 lacs** (P.Y **Rs. 3.77 lacs**) is payable to Micro & Small Enterprises which are outstanding as on 31<sup>st</sup> March, 2025. This information as required to be disclosed under the Micro and Small Enterprises Development Act' 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

The disclosures as required under the said Act are as Under:

**Rs. In Lakhs**

Particulars		As at 31st March, 2025	As at 31st March, 2024
(i)	Principal amount and interest due to Suppliers under MSMED Act and remaining unpaid.	4.42	3.77
(ii)	Interest paid and any payment made to Suppliers beyond appointed date (under section 16 of the Act)	-	-
(iii)	Interest due and payable to Suppliers under MSMED Act	-	-
(iv)	Interest accrued and remaining unpaid	-	-
(v)	Interest remaining due and payable under section 23 of the Act	-	-

29) Stores and Spares parts consumed has been shown net of sale of scrap of **Rs 25.20 lacs** (P.Y. **Rs. 5.88 lacs**).

30) Contingent Liability as on the balance sheet date is as follows:

a. Bank Guarantee and Letter of Credit given by the Company's Bankers amounting to **Rs.80.05 lacs**-(Previous year **Rs. 80.79 lacs**).

b. Statutory Dues:

SI No	Name of Statute	Nature of Dues	Year to which relates (F.Y.)	Amount (Rs. In lacs)	Forum where matter is pending
1	Income Tax Act, 1961	Income Tax	2009-2010	67.03	CIT(Appeals)
Total				67.03	

The aforesaid demands are disputed and pending for rectification.



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

- 31) (a) A revaluation of land and building was carried out by an approved valuer on 31<sup>st</sup> January, 1994 that resulted in an increase in net value of land by **Rs.335.59 lacs** and Building by **Rs.160.42 lacs**. This amount has been credited to revaluation reserve account.
- (b) A fresh revaluation of land and building was carried out by an approved valuer as on 31<sup>st</sup> March, 1997 which was resulted in an increase in net value of land of **Rs.341.09 lacs** and value of building by **Rs.58.01 lacs** over and above the earlier revaluation reserve account.
- 32) In the opinion of the Management all the assets other than Property, Plant and Equipment and Non-Current Investment have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet. Provision for depreciation and all known liabilities is adequate and not in excess of what is required.
- 33) The balances of advances, Trade Receivable & Payables are subjected to confirmation. In view of the management pending reconciliation of party's balances does not have any material effect on the profitability of the company.
- 34) As required under Accounting Standards -28, the carrying amount of asset does not exceed its recoverable amount as assessed. Hence no impairment has been considered.
- 35) On the **30th day of January, 2025**, the Company acquired **80%** of the equity share capital of Yashoda Linen Yarn Limited, a company engaged in the manufacturing and trading of textile products for a consideration of **Rs. 186.44 lacs**, thereby making Yashoda Linen Yarn Limited a subsidiary of the Company, with effect from the date of acquisition.
- 36) In the previous financial periods, the Company had understated depreciation on the revalued portion of its building by **₹48.01 lakhs**, resulting in an overstatement of both the Revaluation Reserve and the carrying amount of the building by the same amount. Concurrently, **depreciation of ₹2.47 lakhs** was overcharged on the original cost of the building, leading to an understatement of its carrying value of building by the same amount.

Therefore, in the current financial year, the short depreciation of ₹48.01 lakhs on the revalued building asset has been adjusted by charging the said amount as additional depreciation. In line with the requirements of Accounting Standard (AS) 10 – Property, Plant and Equipment, ₹48.01 lakhs has been transferred from the Revaluation Reserve to the General Reserve. The excess depreciation of ₹2.47 lakhs previously charged on the original cost has been adjusted against a reversal of the same amount by charging lower depreciation. The net impact of ₹45.54 lakhs has been recognised in the accumulated balance of profit and loss account.



## YAJUR FIBRES LIMITED

Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

Particulars	Amount (Rs. In Lakhs)
Short depreciation on revalued portion	48.01
Excess depreciation on original cost	(2.47)
<b>Net excess depreciation recognised in accumulated balance of Profit and Loss Account</b>	<b>45.54</b>

37) The Company has issued 1,11,26,734 fully paid-up equity shares of face value ₹10 each as bonus shares, in the ratio of 12:5 to the eligible shareholders whose names appeared in the Register of Members/Beneficial Owners as on the record date, i.e., February 3, 2025. The bonus issue, aggregating **₹1,112.67 lakhs**, was recommended by the Board of Directors at its meeting held on December 12, 2024, approved by the shareholders at the Extraordinary General Meeting convened on December 14, 2024, and subsequently allotted by the board of directors on February 3, 2025. The said bonus issue has been made out of the Securities Premium Account amounting to **₹852.15 lakhs** and the remaining **₹260.52 lakhs** out of the accumulated balance in the Profit and Loss Account, as per the audited financial statements for the year ended March 31, 2024

### 38) EARNINGS PER SHARE

(a) Basic and diluted earnings per share (in ₹)

Particulars	24-25	23-24
Basic earnings per share*	7.39	2.90
Diluted earnings per share*	7.39	2.90
Nominal value per share	10	10

(b) Profit attributable to equity shareholders (used as numerator) (Rs. In Lacs)

Particulars	24-25	23-24
Profit attributable to equity holders	1,164.28	452.43



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

### c) Weighted average number of equity shares (used as denominator) (in Nos.)

Particulars	24-25	23-24
Weighted average number of equity before bonus issue	4636139	4487842
Add: No. of Bonus Share Issued During the Year	11126734	11126734
Weighted average number of equity shares used in calculation of basic earnings per share	15762873	15614576
Weighted average number of equity shares used in calculation of diluted earnings per share	15762873	15614576

\* During the current year, the Company has issued bonus shares as stated in note 37. Accordingly, as required by AS-20 Earnings per share, the EPS of current and previous period have been restated.

### 39) DEFERRED TAXATION:

In accordance with Accounting Standard 22 – “Accounting for Taxes on Income”, issued by the Institute of Chartered Accountants of India (ICAI), a deferred tax liability/(asset) of ₹38.31 lakhs (Previous Year: ₹34.58 lakhs) has been recognized in the Statement of Profit and Loss for the current year. A deferred tax asset relating to gratuity for the previous year, amounting to ₹64.13 lakhs, has been adjusted against the accumulated balance in the Profit and Loss Account. Further adjustments has been made for deferred tax liabilities of earlier year of Rs.221.57 lakhs against the accumulated balance in the profit and loss account.

The deferred Tax Assets & Liabilities comprise of tax effect of following timing differences:

Particulars	(In Lacs)	
	31.03.2025	31.03.2024
Deferred tax Assets / (Liability)		
Arising on account of		
- Depreciation	(30.88)	(34.58)
- Provision For Gratuity	(7.43)	-
- Deferred tax on previous year Gratuity	64.13	-
- Earlier Year Deferred Tax Adjustments	(221.57)	
- Asset/(Liability) b/f from previous year	(140.09)	(105.51)
<b>Net Deferred Tax Asset / (Liability)</b>	<b>(335.84)</b>	<b>(140.09)</b>



## YAJUR FIBRES LIMITED

### Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

- 40) During the year, the Company revised its accounting policy for Defined Benefit Plans relating to gratuity, transitioning from the cash basis to the accrual basis of accounting, with retrospective effect. This change has been made to ensure compliance with Accounting Standard (AS) 15 – "Employee Benefits" as prescribed by the Institute of Chartered Accountants of India.

Pursuant to this change, a gratuity liability of ₹254.81 lakhs as of April 1, 2024, was recognized and adjusted against the accumulated balance in the Profit and Loss Account. As per the actuarial valuation report for the current financial year, an overall gain of ₹21.18 lakhs has been recognized under Employee Benefit Expenses. Further, gratuity benefits amounting to ₹8.32 lakhs, paid to employees during the year, have been adjusted against the recognized liability. The resulting net obligation of ₹225.30 lakhs, as per the actuarial valuation, has been appropriately classified and disclosed under Long-term Provisions of ₹203.49 lakhs and Short-term Provisions of ₹21.81 lakhs in the financial statements.

Rs. In lacs	
Particulars	Amount
Gratuity Liability as on 01.04.2024	254.81
Overall Loss/(Gain) as per Actuarial Valuation Report	(21.18)
Benefit Paid	(8.32)
<b>Gratuity Liability as on 31.03.2025</b>	<b>225.30</b>
– Long-term Provisions	203.49
– Short-term Provisions	21.81



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March,2025

Disclosures as per AS -15 (Employee Benefits):		(Rs. In Lakhs, unless otherwise stated)	
(i) Actuarial Assumptions			
Particulars	As At 31.03.2025	As At 31.03.2024	
Discount Rate	6.59% p.a.	7.10% p.a.	
Salary Escalation	6.00%	6.00%	
(ii) Components of Employer Expenses			
Particulars	As At 31.03.2025	As At 31.03.2024	
(1) Current Service Cost (including risk premiums for fully insured benefits)	26.92	35.64	
(2) Interest Cost	17.80	15.69	
(3) Expected Return on Plan Assets	-	-	
(4) Curtailment Cost/(Credit)	-	-	
(5) Settlement Cost/(Credit)	-	-	
(6) Past Service Cost	-	-	
(7) Actuarial Losses/(Gain)	(65.90)	(8.60)	
(8) Total employer expense recognized in P&L	(21.18)	42.73	
(iii) Net Asset/(Liability) Recognised in Balance Sheet			
Particulars	As At 31.03.2025	As At 31.03.2024	
(1) Present value of Defined Benefit Obligation	225.30	254.81	
(2) Fair Value of Plan Assets	-	-	
(3) Funded status [Surplus/(Deficit)]	(225.30)	(254.81)	
(4) Unrecognized Past Service Costs	-	-	
(5) Net Asset/(Liability) recognized in the Balance Sheet	(225.30)	(254.81)	
(iv) Current/Non Current Liability			
Particulars	As At 31.03.2025	As At 31.03.2024	
(1) Current Liability	21.81	24.35	
(2) Non Current Asset/(Liability)	203.49	230.46	
(3) Net Asset/(Liability)	225.30	254.81	
(v) Change in Defined Benefit Obligation			
Particulars	As At 31.03.2025	As At 31.03.2024	
(1) DBO at beginning of the period	254.81	214.89	
(2) Expenses recognised in profit and loss account	(21.18)	42.73	
(3) Benefit Payments	(8.32)	(2.80)	
(4) DBO at end of the period	225.30	254.81	
(vi) Change in Fair Value of Assets			
Particulars	For the Year ended 31.03.2025	For the year ended 31.03.2024	
(1) Fair Value of Plan Assets at beginning of the period	-	-	
(2) Acquisition adjustment	-	-	
(3) Expected return on plan assets	-	-	
(4) Actual Company contributions	-	-	
(5) Actuarial Gain/(Loss)	-	-	
(6) Benefits Payments	-	-	
(7) Fair Value of Plan Assets at end of the period	-	-	



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

41) Auditors Remuneration (Excluding Taxes) consists of:

Particulars	In Lacs	
	For the year ended 31st March'2025	For the year ended 31st March'2024
Audit Fees	0.70	0.70
Tax Audit Fees	0.30	0.30
<b>Total</b>	<b>1.00</b>	<b>1.00</b>

### 42) SEGMENT REPORTING:

The entire operation of the Company relates to only one segment i.e. Manufacturing of Textile Goods. As such there is no information on reportable segment as required has been given.

### 43) RELATED PARTY DISCLOSURE:

As identified by the management and relied upon by the auditors, the details of Related Party Relationships and transactions during the Financial Year as defined under AS-18 is as follows:

#### List of Related Parties:

##### a) Names of the Key Management Personnel of the Company:

Sl No.	Name	Relationship
1	Pradip Debnath	Whole Time Director appointed on 14.12.2024
2	Ashish Kankaria	Managing Director appointed on 12.12.2024
3	Sulekha Dutta	Company Secretary appointed on 01.01.2025
4	Manoj Bajaj	CFO appointed on 01.12.2024

##### b) Entities having significant influence over the Company:

- i) Gold View Financial Services Ltd.
- ii) Ambica Capital Markets Ltd.

##### c) Entities over which the Company has significant Control:

- i) Yashoda Linen Yarn Limited (Subsidiary w.e.f. 30.01.2025)



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

### Related Party Transactions:

#### a) Transactions with the entities

(Rs. in lacs)

Name of Related Party	Relationship	Nature of Transaction	Opening Balance	Loan Received/ Purchase	Repayment / TDS	Closing Balance
Gold view Financials Services Limited	Promoter	Loan Received/ Payment made	1,582.34 (P.Y. 1,931.00)	1,630.00 (P.Y. 899.28)	1,964.00 (P.Y. 1,247.94)	1,248.34 (P.Y. 1,582.34)
Gold view Financials Services Limited	Promoter	Interest Paid/ Payable	155.02 (P.Y. 161.55)	90.22 (P.Y. 110.89)	55.22 (P.Y. 117.43)	190.02 (P.Y. 155.02)
Ambica Capital Markets Ltd	Promoter	Loan Received/ Payment made	735.00 (P.Y. 495.00)	510.00 (P.Y. 240.00)	110.00 (P.Y. NIL)	1135.00 (P.Y. 735.00)
Ambica Capital Markets Ltd	Promoter	Interest Paid/ Payable	68.07 (P.Y. 71.28)	53.94 (P.Y. 51.99)	21.28 (P.Y. 55.20)	100.73 (P.Y. 68.07)
Yashoda Linen Yarn Limited*	Subsidiary	Purchase	NIL (NIL)	NIL (NIL)	NIL (NIL)	570.64 (NIL)

\*Purchase transaction with the Yashoda Linen Yarn Limited , took place before the acquisition , therefore transaction value is shown NIL during the Year.

#### b) Transactions with the KMP's during the Year

(Rs. in lacs)

Name of Related party	Relationship	Nature of Transaction	Amount in lacs
SULEKHA DUTTA	Company Secretary	Remuneration	1.37 (NIL)
MANOJ BAJAJ	Chief Financial Officer	Remuneration	7.97 (NIL)
ASHISH KANKARIA	Managing Director	Remuneration	14.56 (NIL)
PRADIP DEBNATH	Whole Time Director	Remuneration	5.35 (NIL)



## YAJUR FIBRES LIMITED

### Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

- 44) During the year, the Company has utilized the amount borrowed from Bank or financial institution towards the purpose for which it was taken. In case of borrowings taken against security of current assets, quarterly return/statement filed with the lender are in agreement with books of accounts.
- 45) There are no charges or satisfaction of charge pending to be registered with Registrar of Companies beyond the statutory period, as applicable.
- 46) The Company does not own any immovable property whose title deeds are not registered in the name of the Company.
- 47) During the year ended, the Company has not revalued its PPE and accordingly the disclosures in respect of these matters are not applicable to it.
- 48) The Company has not declared willful defaulter by any bank or financial institution or other lender during the year.
- 49) The Company does not hold any Benami property and no proceeding have been initiated or pending against the company in such respect.
- 50) The Company has not entered into any transactions with struck off companies.
- 51) The Company has not traded or invested in Crypto currency or Virtual currency during the year.
- 52) Goods & Service tax balances, as appearing in financial statements are subject to reconciliation and annual return.
- 53) The Company has made detailed assessment of its liquidity position and of the recoverability and carrying value of its assets as on the balance sheet date and has concluded that no. material adjustments are required to be made in financial statements.
- 54) During the year Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:
1. 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
  2. Provide any guarantee, security or the like to or on behalf of the company (Ultimate Beneficiaries).
- 55) During the year Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:



# YAJUR FIBRES LIMITED

## Note to Standalone Financial Statements as at and for the year ended 31<sup>st</sup> March, 2025

1. 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
  2. Provide any guarantee, security or the like on behalf of the Funding Party (Ultimate Beneficiaries).
- 56) The Company has no such transaction which are not recorded in the books of accounts during the year and also there are no such unrecorded income and related assets related to earlier years which have been recorded in the books of account during the year.
- 57) Figures are reported as Rs in lacs, unless otherwise stated.
- 58) Previous year figures have been regrouped or rearranged as considered necessary.

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266



CA Kailash Chandra Soni

Membership No. 057620

Partner

Place :Kolkata

Dated: 18-07-2025

FOR & ON BEHALF OF BOARD OF DIRECTORS

Pradip Debnath  
Whole Time Director  
DIN -06729238

Ashish Kankaria  
Managing Director  
DIN - 07532430

Manoj Bajaj  
CFO

Sulekha Dutta  
Company Secretary