M M REDDY & CO.,
Chartered Accountants
INDIA
Phone: 040 - 23418836
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M M R Lion Corp, 4th Floor, HSR Eden, Road No. 2, Banjara Hills, Hyderabad – 500034.TS. E-mail: mmreddyandco@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The Members of,

AMEENJI RUBBER LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **AMEENJI RUBBER LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss, including Other Comprehensive Income, Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information (hereinafter referred to as the "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("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 31st, 2025, the profit and total comprehensive income, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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 ("ICAI") 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 obtained by us and with the consideration of the report of the branch auditor referred to in the "Other Matters" section below is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained 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 communicate the matter to those charged with governance under SA 720 'The Auditor's responsibilities Relating to Other Information. We have nothing to report in this regard.

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FRN: 010371S

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is 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

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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 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 are 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 controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an 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 However, future

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FRN: 010371S

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.
- Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit & Auditors) Rules, 2014 as amended.
   c) 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 except for the matters stated in the paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit & Auditors) Rules, 2014 as amended.
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
   e) On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
   g) 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 has disclosed the impact of pending litigations on

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its financial position in its financial statements to the financial statements.

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. The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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.

The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entity 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.

v. The company has neither declared nor paid any dividend during the year as per Section 123 of the Act.

vi. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31st , 2025, which has a feature of recording audit trail (edit log) facility and the same

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has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

vii. 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 Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

For M M REDDY & CO.,
Chartered Accountants
Firm Reg. No.010371S

M Madhusudhana Reddy
Partner
Membership No. 213077
UDIN: 25213077BMIIFC7568

Date: 10-09-2025
Place: Hyderabad

Annexure A

To Independent Auditors' Report of Even Date on the Financial Statements of **AMEENJI RUBBER LIMITED** for the Year Ended March 31, 2025.

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

i. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of all major fixed assets.

(b) A major portion of fixed assets have been physically verified by the management during the year at reasonable intervals; no material discrepancies were noticed on such verification.

(c) The title deeds of the immovable property are held in the name of the company.

ii. (a) As explained to us, the inventory has been physically verified by the management during the year at reasonable intervals.

(b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business

(c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records

iii. In our opinion and according to the information and explanation given to us, the company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Companies Act 2013. Accordingly, the reporting requirements under sub-clause (a), (b) and (c) of Clause (iii) of paragraph 3 of the order are not applicable.

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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 loans and investments made.

v. According to the information and explanations given to us, the Company has neither accepted any deposits from the public nor any amounts which are deemed to be deposits, within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under. Accordingly, the provision stated under clause 3(v) of the Order are not applicable to the Company.

vi. The provisions of sub-Section (1) of Section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the services of the Company.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company is having following undisputed statutory dues (demands raised by the Regulatory authorities) as follows:

S. No	Particulars	Amount in Lakhs
1	Income Tax AY 2018-19	19.96
2	Income Tax AY 2019-20	0.390
3	Income Tax AY 2022-23	16.93
4	Income Tax AY 2023-24	14.13
5	Income Tax AY 2024-25	3.16
6	TDS (FY 2021-22 to 2025-26)	5.10
7	GST (April 2018- March 2019)	89.51

(b) According to the information and explanations given to us and the records of the company examined by us, there are No dues other than mentioned above as at 31st March 2025.

M M REDDY & CO Chartered Accountants FRN: 010371S

viii. According to the information and explanations given to us, the company has paid managerial remuneration in accordance with requisite approvals mandated by the provisions of section 197 read with schedule V to the act.

ix. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Income-tax Assessment of the Company. Accordingly, the provisions stated under clause 3(viii) of the Order are not applicable to the Company.

x. According to the information and explanations given to us and on the basis of examination of the records, the Company has not defaulted in the repayment of loans along with interest to any financial institutions, banks or dues to debenture holders as at the balance sheet date.

xi. a) In our opinion and according to the information explanation 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. Accordingly, the provisions stated under clause 3(x)(a) of the Order are not applicable to the Company.

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 fully, partly, or optionally convertible debentures during the year. Accordingly, the provisions stated under clause 3(x)(b) of the Order are not applicable to the Company.

xii. According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

xiii. The Company is not a Nidhi Company. Accordingly, the provisions stated under clause 3(xii)(a) to (c) of the Order are not applicable to the Company.

M A REDDY & CO
Chartered Accountants
FRN: 010371S

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

xv. According to the information and explanations given to us and based on our examination the company have an internal audit system and reports of the internal auditors been considered by the statutory auditor.

xvi. According to the information and explanations given to us, in our opinion, during the year, the Company has not entered any non-cash transactions with directors or persons connected with its directors and accordingly, the reporting on compliance with the provisions of Section 192 of the Act in clause 3(xv) of the Order is not applicable to the Company.

xvii. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

xviii. Based on the overall review of Financial Statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Accordingly, the provisions stated under clause 3(xvii) of the Order are not applicable to the Company.

xix. There has been an instance of resignation of the statutory auditors occurred during the year and there were no issues, objections or concerns raised by the ongoing auditors.

xx. According to the information and explanations given to us and based on our examination of the records of the Company, the company is able to pay off the existing liabilities for next one year and material uncertainty doesn't exist as on date of audit report.

xxi. CSR is not applicable to this company.

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Chartered Accountants
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xxii. There are no adverse remarks in the audit reports issued by the respective auditors in case of companies included in the consolidated financial statements.

For M M REDDY & CO.,
Chartered Accountants
Firm Reg. No.010371S

M Madhusudhana Reddy
Partner
Membership No. 213077
UDIN: 24213077BKBHMF9334

Date: 10-09-2025
Place: Hyderabad

Annexure B To Independent Auditors' Report of Even Date on the Financial Statements of **AMEENJI RUBBER LIMITED** for the Year Ended March 31, 2025

[Referred to in Paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report of even date to the members Ameenji Rubber Limited on the financial statements for the year ended March 31, 2025]

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 **AMEENJI RUBBER LIMITED** ("the Company") as of 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Opinion

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

M M REDDY & CO. Chartered Accountants FRN: 010371S

Managements and Board of Director's Responsibility for Internal Financial Controls

The Company's management and Board of Director's 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 ('ICAI'). 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.

M M REDDY & CO
Chartered Accountants
FRN: 010371S

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 design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, 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 un-authorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

M. M. REDDY & CO. Chartered Accountants FRN: 010371S

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.

For M M REDDY & CO.,
Chartered Accountants
Firm Reg. No.010371S

M M REDDY & CO. Chartered Accountants FRN: 010371S

M Madhusudhana Reddy
Partner
Membership No. 213077
UDIN: 24213077BKBHMF9334

Date: 10-09-2025
Place: Hyderabad

AMEENJI RUBBER LIMITED

Registered Office: 1st Floor, 5-5-65/1/A,F-14,S.A Trade Center, Rani Gunj, Secunderabad -500 003, Telangana
CIN: U25206TG2006PLC051204

Annexure I

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Amount in Rs. Lakhs)

PARTICULARS	Annexure No	As at the Period/Year ended 31-03-2025	31-03-2024
A) EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	A	828.00	828.00
(b) Reserves & Surplus		1,357.38	588.99
		2,185.38	**1,416.99**
2 Non Current Liabilities			
(a) Long Term Borrowings	B, B(A) and B(B)	2,616.00	1,822.59
(b) Deferred Tax Liabilities (Net)	C	-	4.24
(c) Long Term Provisions	D	28.46	39.10
		2,644.46	**1,865.92**
3 Current Liabilities			
(a) Short Term Borrowings	B, B(A) and B(B)	1,973.78	1,672.74
(b) Trade Payables		2,877.69	2,072.41
(i) total outstanding dues of micro enterprises and small enterprises, and	E	1,398.07	1,273.01
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		1,479.62	799.39
(c) Other Current Liabilities	F	342.42	433.76
(d) Short Term Provisions		259.53	162.43
		5,453.42	**4,341.33**
Total		**10,283.26**	**7,624.24**
B) ASSETS			
1. Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
i) Tangible Assets			
(i) Gross Block		3,934.12	2,940.07
(ii) Depreciation	G	1,172.85	923.84
(iii) Net Block		**2,761.27**	**2,016.23**
ii) Capital Work in Progress		211.37	154.36
		2,972.64	**2,170.58**
(b) Deferred Tax Assets (Net)	C	4.38	-
(c) Long Term Loans and Advances	H	456.87	111.38
(d) Other Non current Assets	I	369.52	415.92
		830.78	**527.30**
2. Current Assets			
(a) Current Investment	J	49.99	38.05
(b) Inventories	K	4,544.27	3,120.30
(c) Trade Receivables	L	1,697.25	1,480.51
(d) Cash and Cash equivalents	M	14.68	11.85
(e) Short-Term Loans and Advances	N	131.47	249.78
(f) Other Current Assets	O	42.17	25.87
		6,479.84	**4,926.36**
Total		**10,283.26**	**7,624.24**

The accompanying significant accounting policies, Standalone notes to accounts for financial Statement (Annexure X to AC, IV & V) are an integral part of this statement.

As per our report of even date

For M M REDDY & CO.,
Chartered Accountants
FRN: 010371S

CA. M Madhusudhana Reddy
Partner
Membership No: 213077
UDIN: 25213077BMIIPC7568

Date: 10-09-2025
Place: Hyderabad

For and on behalf of the Board of Directors of
AMEENJI RUBBER LIMITED

Mufaddal N Deesawala
Director
DIN: 00243284

Sakina Deesawala
Director
DIN: 02369977

Srinivasan Chakravarthi
Company Secretary
PAN: ABWPC8577H

Tejaswini Kandra
CFO
PAN:GGCPK4996R

AMEENJI RUBBER LIMITED

Registered Office: 1st Floor, 5-5-65/1/A,F-14,S.A Trade Center, Rani Gunj, Secunderabad -500 003, Telangana

Annexure II

STANDALONE STATEMENT OF PROFIT AND LOSS

(Amount in Rs. Lakhs)

	PARTICULARS		For the Period/Year ended on	
			31-03-2025	31-03-2024
1	Revenue From Operation	P	9,405.18	8,333.84
2	Other Income	Q	37.84	90.29
3	Total Income (1+2)		**9,443.03**	**8,424.13**
4	Expenditure			
(a)	Cost of Material Consumed	R	6,087.90	5,306.59
(b)	Purchases of Stock in Trade		-	-
(c)	Changes in inventories of finished goods.	S	(1,126.71)	(254.16)
(d)	Employee Benefit Expenses	T	1,284.32	1,085.45
(e)	Finance Cost	U	521.19	428.13
(f)	Depreciation and Amortisation Expenses	V	347.53	196.99
(g)	Other Expenses	W	1,259.41	973.13
5	Total Expenditure 4(a) to 4(d)		**8,373.63**	**7,736.13**
6	Profit/(Loss) Before Exceptional & extraordinary items & Tax (3-5)		**1,069.40**	**688.00**
7	Exceptional item		-	33.68
8	Profit/(Loss) Before Tax (6-7)		1,069.40	654.32
9	Tax Expense:			
	(a) Tax Expense for Current Year		278.27	182.39
	(b) Short/(Excess) Provision of Earlier Year		31.36	18.65
	(c) Deferred Tax		(8.62)	(1.76)
	Net Current Tax Expenses		301.01	199.29
10	**Profit/(Loss) for the Year (8-9)**		**768.39**	**455.04**
11	**Earnings per equity shares (Face Value of Rs. 10 each)**			
	Basic		9.28	5.50
	Diluted		9.28	5.50

The accompanying significant accounting policies, Standalone notes to accounts for financial Statement (Annexure X to AC, IV & V) are an integral part of this statement.

As per our report of even date

For M M REDDY & CO.,
Chartered Accountants
FRN: 010371S

CA. M Madhusudhana Reddy
Partner
Membership No: 213077
UDIN: 25213077BMIIFC7568

Date: 10-09-2025
Place: Hyderabad

For and on behalf of the Board of Directors of
AMEENJI RUBBER LIMITED

Mufaddal N Deesawala
Director
DIN: 00243284

Sakina Deesawala
Director
DIN: 02369977

Srinivasan Chakravarthi
Company Secretary
PAN: ABWPC8577H

Tejaswini Kandra
CFO
PAN:GGCPK4996R

AMEENJI RUBBER LIMITED

Registered Office: 1st Floor, 5-5-65/1/A,F-14,S.A Trade Center, Bani Gunj, Secunderabad -500 003, Telangana

Annexure III

STANDALONE CASH FLOW STATEMENT

(Amount in Rs. Lakhs)

PARTICULARS		For the Year ended on	
		31-03-2025	31-03-2024
A) Cash Flow From Operating Activities :			
Net Profit before tax		1,069.40	654.32
Adjustment for :			
Depreciation		347.53	196.99
Interest Paid		481.05	423.08
Provision of Gratuity		(11.77)	43.32
Fixed Assets Written off		(1.40)	1.40
Interest Income		(37.84)	(15.84)
Profit on sale of Motor car		-	(72.46)
Dividend Income		-	(1.99)
Operating profit before working capital changes		**1,846.96**	**1,228.82**
Changes in Working Capital			
(Increase)/Decrease in Inventory		(1,425.97)	(1,054.61)
(Increase)/Decrease in Trade Receivables		(216.73)	(508.61)
(Increase)/Decrease in Short Term Loans & Advances		118.31	(77.62)
Increase/(Decrease) in Trade Payables		805.28	26.90
Increase/(Decrease) in Other Current Liabilities		(91.54)	257.96
(Increase)/Decrease in Other Current Assets		(16.30)	6.35
Cash generated from operations		**1,022.20**	**(120.80)**
Less:- Income Taxes paid		(211.38)	(147.40)
Net cash flow from operating activities	**A**	**810.81**	**(268.20)**
B) Cash Flow From Investing Activities :			
Purchase of Fixed Assets including of CWIP		(1,148.19)	(755.00)
Sale of Fixed Assets including of CWIP		-	98.41
Long Term Loans and Advances		(345.49)	36.41
Increase/(Decrease) in Other Non Current Assets		46.40	(165.73)
Current Investment		(11.94)	
Interest Income		37.84	15.84
Rent Income		-	-
Dividend Income		-	1.99
Net cash flow from investing activities	**B**	**(1,421.39)**	**(768.11)**
C) Cash Flow From Financing Activities :			
Proceeds from Issue of Share Capital			-
Increase/(Decrease) in Short Term Borrowings		381.05	1,817.96
Increase/(Decrease) in Long Term Borrowings		793.41	327.21
Interest Paid		(481.05)	(423.08)
Net cash flow from financing activities	**C**	**613.40**	**922.12**
Net Increase/(Decrease) In Cash & Cash Equivalents	(A+B+C)	2.83	(114.19)
Cash equivalents at the begining of the year		11.85	126.05
Cash equivalents at the end of the year		14.68	11.85
Notes :-		**31-03-2025**	**31-03-2024**
1 Component of Cash and Cash equivalents			
Cash on hand		4.65	9.48
Balance With banks		10.03	2.37
Other Bank Balance		-	-
		14.68	**11.85**

2 Cash flows are reported using the indirect method,whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

The accompanying significant accounting policies, Standalone notes to accounts for financial Statement (Annexure X to AC, IV & V) are an integral part of this statement.

As per our report of even date
For M M REDDY & CO.,
Chartered Accountants
FRN: 010371S

CA. M Madhusudhana Reddy
Partner
Membership No: 213077
UDIN: 25213077BMEFC7568

For and on behalf of the Board of Directors of
AMEENJI RUBBER LIMITED

Mulchand N Deesawala
Director
DIN: 00243284

Sukhraj Deesawala
Director
DIN: 02369977

Srinivasan Chakravarthi
Company Secretary
PAN: BSWPC8577H

Tejasvini Kandra
CFO
PAN:GGCPK4996R

Date: 10-09-2025
Place: Hyderabad

ANNEXURE – A

STANDALONE STATEMENT OF SHARE CAPITAL, RESERVES AND SURPLUS

(Amt. in Rs Lakhs, Except Share Data)

Particulars	As at 31-03-2025	As at 31-03-2024
Share Capital		
Authorised Share Capital		
No of Equity shares of Rs.10 each	1,20,00,000	1,20,00,000
Equity Share Capital	1,200.00	1,200.00
Issued, Subscribed and Paid up Share Capital		
No of Equity Shares of Rs. 10 each fully paid up	82,80,000	82,80,000
Equity Share Capital	828.00	828.00
Total	**828.00**	**828.00**

1. Terms/rights attached to equity shares:

i. The company has only one class of shares referred to as equity shares having a par value of Rs. 10/- as at 31st March 2025.

ii. Each holder of equity shares is entitled to one vote per share.

iii. In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

iv. Pursuant to Board resolution dated on 04th March, 2024 and shareholder's consent dated 10th February, 2024 bonus issue of 59,80,000 equity shares of face value of Rs 10/- in the ratio 13:5 i.e. Thirteen (13) bonus equity shares for every five (5) equity share held by shareholder has been issued.

2. The reconciliation of the number of Equity shares outstanding as at: -

Particulars	31-03-2025	31-03-2024
Number of shares (Face value Rs 10) at the beginning	82,80,000	23,00,000
Add: Issue of Shares	-	-
Add: Bonus Shares	-	59,80,000
Number of shares (Face value Rs 10) at the end of year	82,80,000	82,80,000

3 (a). The detail of shareholders holding more than 5% of Total Equity Shares: -

Name of Shareholders	31-03-2025	31-03-2024
MUFADDAL N DEESAWALA	52,86,066	57,96,000
SAKINA DEESAWALA	19,74,066	24,84,000
QUTBUDDIN FAMILY TRUST	5,79,600	

3(b) The % of shareholders holding more than 5% of Total Equity Shares: -

Name of Shareholders	31-03-2025	31-03-2024
MUFADDAL N DEESAWALA	63.84%	70.00%
SAKINA DEESAWALA	23.84%	30.00%
QUTBUDDIN FAMILY TRUST	7.00%	-

4. Shares held by promoters at the end of the respective year is as under

4a) Shares held by promoters at the year ended 31st March, 2025

Promoter Name	No. of Shares (Face Value Rs. 10/- each)	% of total shares	% Change during the Period
MUFADDAL N DEESAWALA	52,86,066	63.84%	-6.16%
SAKINA DEESAWALA	19,74,066	23.84%	-6.16%
FATEMA MUFADDAL DEESAWALA	1,65,600	2.00%	2.00%
ZAHRA MUFADDAL DEESAWALA	1,65,600	2.00%	2.00%
Total	**75,91,332**		

4b) Shares held by promoters at the year ended 31st March, 2024

Promoter Name	No. of Shares (Face Value Rs. 10/- each)	% of total shares	% Change during the Period
MUFADDAL N DEESAWALA	57,96,000	70.00%	-
SAKINA DEESAWALA	24,84,000	30.00%	-
Total	**82,80,000**		

Reserves and Surplus

Surplus in Profit and Loss account

Particulars	31-03-2025	31-03-2024
Opening Balance	588.99	731.95
Profit for the Year	768.39	455.04
Less: Issue of Bonus Share	-	598.00
Closing Balance	**1,357.38**	**588.99**

5.The figures disclosed above are based on the summary statement of assets and liabilities of the Company.

6. Company does not have any Revaluation Reserve.

7. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

ANNEXURE – B

STANDALONE STATEMENT OF LONG TERM AND SHORT TERM BORROWINGS

(Amount in Rs. Lakhs)

Particulars	As at 31-03-2025	As at 31-03-2024
Long Term Borrowings		
(a) Secured		
Term loans		
From Banks	1,171.09	823.04
From Others	1,444.91	996.32
Sub-total (a)	**2,616.00**	**1,819.36**
(b) Unsecured		
Term loans		
From Banks	-	-
From Others	-	3.23
Sub-total (b)	-	**3.23**
Total (a+b)	**2,616.00**	**1,822.59**
Short Term Borrowings		
(a) Secured		
Loan Repayable on Demand		
From Banks	1,510.19	1,449.71
Current Maturities of Long Term Borrowings	-	-
From Banks	258.79	140.70
From Others	163.78	56.43
Sub total (a)	**1,932.76**	**1,646.84**
(b) Unsecured		
Loan Repayable on Demand		
From Banks	-	-
From Related Parties	41.02	10.30
From Others	-	-
Current Maturities of Long Term Borrowings	-	-
From Banks	-	-
From Others	-	15.59
Sub-total (b)	**41.02**	**25.89**
Total (a+b)	**1,973.78**	**1,672.74**

Note :

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.
2. List of persons/entities classified as 'Promoters' and 'Promoter Group' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
3. The terms and conditions and other information in respect of Secured Loans are given in Annexure -B (A)
4. The terms and conditions and other information in respect of Unsecured Loans are given in Annexure - B (B)

AMEENI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – B(A)

STATEMENT OF PRINCIPAL TERMS OF SECURED TERMS LOANS AND ASSETS CHARGED AS SECURITY

(Amount in Rs. Lakhs)

Name of Lender	Purpose of Credit Facility	Sanctioned Amount	Rate of interest (p.a.)	Primary Securities offered	Re-Payment Schedule		Outstanding amount as at	
					No of EMI	EMI Amount	31-03-2025	31-03-2024
From Banks:								
Axis Bank	Purchase of Vehicle	85.70	9.15%	Hypothecation of Vehicle	84 Months starting from 05/01/2024	1.39	73.70	83.11
Axis Bank	Purchase of Vehicle	141.34	9.25%	Hypothecation of Vehicle	84 Months starting from 05/03/2024	2.29	123.97	139.23
HDFC Bank	Purchase of Vehicle	23.31	7.90%	Hypothecation of Vehicle	84 Months starting from 07/12/2022	0.47	13.57	17.96
HDFC Bank	Purchase of Vehicle	25.00	10.08%	Hypothecation of Vehicle	84 Months starting from 07/03/2013	0.42	-	-
Punjab National Bank	Purchase of Machinery	479.19	9.85%	Hypothecation of Machinery	72 Months starting from October 2024	6.64	432.40	210.38
Karnataka Bank	Business Purpose	78.75	8.30%	Fixed deposits	NA		-	79.00
Karnataka Bank	Business Purpose	400.00	13.05%	Hypothecation of Machinery	120 Months with 33 months Moratorium	6.41	255.90	298.05
Karnataka Bank	Business Purpose	108.00	8.96%	Hypothecation of Stock of raw materials, finished goods and book debts	48 Months with 12 months Moratorium	2.82	-	9.00
Karnataka Bank	Business Purpose	102.00	9.00%	Hypothecation of Stock of raw materials, finished goods and book debts	48 Months with 12 months Moratorium	1.29	42.34	96.33
Karnataka Bank	Business Purpose	31.55	9.00%	Hypothecation of Stock of raw materials, finished goods and book debts	60 Months with 24 months Moratorium	0.88	30.16	30.67
Axis Bank	Purchase of Vehicle	74.60	7.45%	Hypothecation of Vehicle	84 Months starting from 10/03/2021	1.14	-	-
State Bank of India	Installation of Solar Power Plant	220.80	9.40%	Hypothecation of grid connected rooftop solar power plant with installed capacity of 554.38 Kwp to be installed at the rooftop of the unit located at Plot no 3, Sy NO 228/9, Kurbaram	84 Months with 6 months Moratorium	3.69	212.81	-
Karnataka Bank Limited	Term Loan	248.91	10.43%	Hypothecation of Machinery	84 Months with 6 months Moratorium	4.18	235.04	-
Total (A)							**1,429.88**	**963.74**
From Others:								
Daimler Financial Services	Purchase of Vehicle	43.34	8.01%	Hypothecation of Vehicle	60 Months starting from 07/11/2020	0.69	17.54	24.19
Aditya Birla Finance	Working Capital & Capital Expenditure	1,000.00	12.00%	Hypothecation of Land at Skandalpur	132 Months starting from 19/02/2023	12.88	910.63	947.97
Aditya Birla Finance	Term Loan	350.00	10.75%	Hypothecation of Land	84 Months starting from 19/03/2026	5.97	348.46	-
[illegible] FINANCIAL SERVICES	Purchase of Vehicle	74.20	8.07%	Hypothecation of Vehicle	84 Months starting from 30/11/2023	1.18	42.17	70.68
[illegible]	Purchase of Machinery	98.40	12.80%	Hypothecation of Machinery	47 Months starting from 15/09/2019	2.24	-	-
[illegible] Capital	Purchase of Machinery & Equipment	116.37	14.61%	Hypothecation of Machinery	48 Months starting from 15/01/2025	5.21	116.37	-
[illegible] Capital	Purchase of Machinery & Equipment	150.00	14.51%	Hypothecation of Machinery	48 Months starting from 15/01/2025	4.14	147.53	-
Total (B)							**1,609.69**	**1,052.75**
Total Long Term Borrowings (Including Current Maturities) (A+B)							**3,038.58**	**2,016.50**
[illegible] Bank	Working Capital	1,000.00	10.43%	Hypothecation of Entire Stock, book debts, Receivables and other current assets of the Company	On Demand		1,007.83	974.14
Karnataka Bank	Working Capital	1,000.00	10.75%	Stock,book Debts,Trade Receivable & Properties	On Demand		-	-
Punjab National Bank	Working Capital	500.00	9.85%	Paripassu charge on Entire Stock, book debts, Receivables and other current assets of the Company	On Demand		502.59	475.57
Total Short Term Borrowings							**1,510.19**	**1,449.71**
Grand Total							**4,548.76**	**3,466.21**

MEENAKSHI RUBBER LIMITED SEC'BAD

ANNEXURE – B(B)

STATEMENT OF TERMS & CONDITIONS OF UNSECURED LOANS

Unsecured Loans from Promoters/Directors are interest free and all are taken without any preconditions attached towards repayments.

(Amount in Rs. Lakhs)

Name of Lender	Purpose	Sanctioned Amount	Rate of interest	Re-Payment Schedule		Outstanding amount as at	
				No. of EMI	EMI Amount	31-03-2025	31-03-2024
From Banks:							
Axis Bank	Business	25.00	16.00%	36 Months starting from 05/04/2021	0.88	-	-
Axis Bank	Business	30.00	16.50%	36 Months starting from 30/11/2019	1.06	-	-
Ratnakar Bank Limited	Business	37.65	17.50%	36 Months starting from 5/11/2019	1.35	-	-
HDFC Bank	Business	25.00	16.00%	24 Months starting from 6/04/2021	1.22	-	-
IDFC First Bank	Business	38.56	17.50%	36 Months starting from 2/04/2021	1.03	-	-
Standard Chartered Bank	Business	50.00	17.00%	36 Months starting from 1/04/2021	1.78	-	-
Standard Chartered Bank	Business	15.00	8.00%		-	-	-
		TOTAL (A)				-	-
From Others:							
Aditya Birla Finance Limited	Business	37.61	18.75%	36 Months starting from 05/11/2019	1.37	-	-
Bajaj Finance Limited	Business	35.20	17.00%	38 Months starting from 03/12/2019	1.25	-	-
India Infoline Finance limited	Business	30.00	19.50%	36 Months starting from 10/12/2019	1.11	-	-
Magma Fincorp Limited	Business	35.00	18.50%	36 Months starting from 03/12/2019	1.28	-	-
Aditya Birla Finance Limited	Business	30.50	18.50%	36 Months starting from 5/05/2021	1.11	-	1.89
Fed Bank Financial Services	Business	30.30	17.25%	24 Months starting from 2/04/2021	1.50	-	-
FEDBANK FINANCIAL SERVICES	Business	30.30	18.00%	24 Months starting from 2/06/2022	1.81	-	2.96
Edelweiss Finance	Business	30.30	19.50%	24 Months starting from 5/05/2021	1.03	-	-
Poonawalla Finance Ltd	Business	30.00	16.00%	36 Months starting from 10/08/2019	1.05	-	-
Poonawalla Fincorp Limited	Business	30.50	18.25%	36 Months starting from 5/07/2022	1.11	-	14.77
Fullerton India	Business	32.00	16.50%	36 Months starting from 05/12/2019	1.14	-	-
Indostar Capital Finance Limited	Business	22.29	19.00%	40 Months starting from 03/01/2020	0.87	-	-
Neo Growth Finance	Business	50.00	16.05%	36 Months starting from 05/11/2019	1.91	-	-
Tata Capital Financial	Business	42.15	18.00%	36 Months starting from 03/12/2019	1.52	-	-
Fullerton India	Business	12.90	19.30%	24 Months starting from 4/04/2021	0.65	-	-
Growth Source Capital	Business	25.00	19.00%	24 Months starting from 5/04/2021	1.11	-	-
Hero Fincorp Limited	Business	25.32	18.00%	24 Months starting from 3/04/2021	1.26	-	-
Magma Fincorp Limited	Business	17.60	19.00%	36 Months starting from 03/5/2021	0.65	-	-
Ugro Capital	Business	25.45	19.00%	24 Months starting from 3/04/2021	1.28	-	-
Parag Shah HUF	Business	-			-	-	-
Vimal B Shah HUF	Business	-			-	-	-
Muhaddal N Dessawala	Business	-			-	0.63	4.53
Rakeia Dessawala	Business	-			-	29.29	5.77
Fatema Muhaddal Dessawala	Business	-			-	8.82	-
Zahra Muhaddal Dessawala	Business	-			-	2.29	-
		TOTAL (B)				**41.02**	**29.12**
		TOTAL (A+B)				**41.02**	**29.12**

AMEENI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – C

STANDALONE STATEMENT OF DEFERRED TAX (ASSETS) / LIABILITIES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Major Components of deferred tax arising on account of timing differences are:		
Timing Difference Due to Depreciation	(14.13)	(60.15)
Deferred Tax Assets/(Liabilities) (A)	(3.56)	(15.14)
Provision of Gratuity as at the year end	31.55	43.32
Timing Difference Due to Gratuity Expenses	31.55	43.32
Deferred Tax Assets/(Liabilities) (B)	7.94	10.90
Cumulative Balance of Deferred Tax Assets/(Liability) (Net) (A+B)	**4.38**	**(4.24)**

Note: The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – D

STANDALONE STATEMENT OF LONG TERM PROVISIONS

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Provision for Employee Benefits		
Provision for Gratuity	28.46	39.10
Total	**28.46**	**39.10**

AMEEN UL RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – E

STANDALONE STATEMENT OF TRADE PAYABLES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Trade Payables		
For Goods & Services		
Micro, Small and Medium Enterprises	1,398.07	1,273.01
Others	1,479.62	799.39
Total	**2,877.69**	**2,072.41**

Notes:

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.
2. Management is compiling information regarding MSME suppliers which covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been in process to confirmation from suppliers with the Company. Therefore the above disclosure has been extracted from the Audited financials to the extent of information made available with the Company.
3. Ageing of the Supplier, alogwith any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed below after it becomes due for payment. In case of no credit terms defined the break-up of agewise supplier balance is given below after consiering from the date of transactions.
4. There were no unbilled trade payables.

Trade Payables ageing schedule: As at 31st March, 2025 (Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1,398.07	-	-	-	1,398.07
(ii) Others	1,429.18	49.95	0.49	-	1,479.62
(iii) Disputed dues- MSME	-	-		-	-
(iv) Disputed dues - Others	-	-		-	-

Trade Payables ageing schedule: As at 31st March, 2024 (Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1,261.59	11.42	-	-	1,273.01
(ii) Others	793.74	5.65	-	-	799.39
(iii) Disputed dues- MSME	-	-		-	-
(iv) Disputed dues - Others	-	-		-	-

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ABHEE INDIA RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – F

STANDALONE STATEMENT OF OTHER CURRENT LIABILITIES AND SHORT TERM PROVISIONS

(Amount in Rs. Lakhs)

Particulars	As At	
	31-03-2025	31-03-2024
Other Current Liabilities		
Accrued Interest but not due	13.00	9.10
Advance Received from Customers	138.40	194.64
Sundry Creditors for expenses	119.47	158.94
Provident fund payable	0.99	0.94
ESI Payable	0.30	0.45
Professional tax Payable	0.40	1.47
Salaries Payable	8.71	5.36
Wages Payable	13.33	10.96
Remuneration Payable to Directors	18.57	10.91
GST Payable	2.94	11.25
TDS Payable	9.49	9.77
Audit Fees Payable	5.00	-
Other Payables	11.82	19.97
Total	**342.42**	**433.76**
Short Term Provisions		
Provision for Gratuity	3.09	4.23
Provision for Income Tax	256.44	158.20
Total	**259.53**	**162.43**

Notes:

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENJI RUBBER LIMITED SEC-BAD 500 003

Standalone Statement Of Property, Plant & Equipment and Intangible Assets

For the period ended 31st March, 2024

Name of Assets	Gross Block				Depreciation and Amortisation				Net Block	
	As on 01-Apr-23	Addition During the year	Deduction ing the year	As on 31-Mar-24	As on 01-Apr-23	for the Period	Deduction during the	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-23
Property, Plant and Equipment										
Land At Cost	459.06	-	-	459.06	-	-		-	459.06	459.06
Building	696.06	-	-	696.06	51.24	61.26		112.49	583.56	644.82
Plant and Machinery	809.90	207.73	1.16	1,016.47	410.64	80.50		491.13	525.34	399.26
Furniture And Fixtures	68.02	29.21	-	97.23	33.04	6.91		39.95	57.28	34.98
Vehicles	254.63	330.68	25.98	559.33	171.60	43.17	-	214.78	344.55	83.03
Office Equipment (Computer	17.33	-	0.07	17.26	13.41	2.23		15.64	1.63	3.92
Factory Equipment	40.40	31.90	-	72.30	36.33	1.52		37.85	40.45	10.08
Office Equipment	4.96	-	0.10	4.86	4.02	0.38		4.40	0.46	0.94
Others	10.40	1.12	0.04	11.49	6.09	1.01		7.10	3.89	3.82
Total	**2,360.77**	**600.65**	**27.34**	**2,940.07**	**726.85**	**196.99**	-	**923.84**	**2,016.23**	**1,639.91**
Previous Year	1,521.50	835.26	-	2,360.77	567.49	159.37	-	726.85	1,639.91	964.01

For the period ended 31st March, 2025

Particulars	Gross Block				Depreciation and Amortisation				Net Block	
	Opening as on April 2024	Addition	Adjustment/ Deduction	Closing as on March 2025	Opening as on April 2024	During Period	Adjustment/Deduction	Closing as on March 2025	Closing as on March 2025	Closing as on March 2024
Property, Plant and Equipment										
Land At Cost	459.06	-	-	459.06	-	-	-	-	459.06	459.06
Building	696.06	2.10	-	698.16	112.49	55.55	-	168.05	530.11	583.56
Plant and Machinery	1,054.01	1,051.09	(1.17)	2,106.27	524.37	146.72	-	670.99	1,435.29	529.75
Furniture And Fixtures	93.70	28.42	-	122.12	38.38	24.24	-	62.62	59.50	55.32
Vehicles	559.33	-	98.48	460.85	214.78	104.00	98.52	220.26	240.59	344.55
Computers & Peripherals	16.94	1.70	(0.07)	18.70	15.64	1.15	-	16.79	1.91	1.30
Electrical Equipments	37.38	5.99	-	43.29	3.86	9.30	-	13.15	30.14	33.44
Office Equipment	25.67	1.87	(0.13)	25.67	14.45	6.48	-	20.91	4.76	9.24
Grand Total	**3,940.07**	**1,091.17**	**97.12**	**3,934.12**	**923.84**	**347.53**	**98.52**	**1,172.85**	**2,761.27**	**2,016.23**
Previous	2,360.77	600.65	27.34	2,940.07	726.85	196.99	-	923.84	2,016.23	1,639.91

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Standalone Statement Of Capital Work in Progress

For the period ended 31st March, 2024

Name of Assets	Gross Block				Depreciation and Amortisation				Net Block	
	As on 01-Apr-23	Addition During the year	Deduction ing the year	As on 31-Mar-24	As on 01-Apr-23	for the Period	Deduction during the	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-23
Capital-Work-in Progress	-	154.36	-	154.36	-	-		-	154.36	-
Total	-	**154.36**	-	**154.36**	-	-	-	-	**154.36**	-
Previous Year	561.77	9.46	571.23	-	-	-	-	-	-	561.77

For the period ended 31st March, 2025

Particulars	Gross Block				Depreciation and Amortisation				Net Block	
	Opening as on April 2024	Addition	Deduction	Closing as on Sept 2024	As on 01-Apr-2023	During Period	Deduction	As on 31-Mar-2025	As on 31-Mar-2025	Closing as on March 2024
Capital-Work-in Progress	154.36	57.02	-	211.37	-	-	-	-	211.37	154.36
Grand Total	**154.36**	**57.02**	-	**211.37**	-	-	-	-	**211.37**	**154.36**
Previous	-	**154.36**	-	**154.36**	-	-	-	-	**154.36**	-

Ageing of Capital-Work-in Progress is as follows:

Particulars	Amount in Capital-Work-in Progress for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31-03-2025	57.02	154.36	-	-	**211.37**
As at 31-03-2024	154.36	-	-	-	**154.36**

Note: The Project was temporarily suspended by the Company as at 31-03-2025 and 31-03-2024.

MEENAKSHI RUBBER LIMITED

ANNEXURE – H

STANDALONE STATEMENT OF LONG-TERM LOANS AND ADVANCES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Unsecured, Considered Good unless otherwise stated		
Capital Advance	402.68	111.38
Other Loans and Advances	54.19	-
*Loan & Advances to Related party	-	-
Total	**456.87**	**111.38**

Notes:

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENJI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – I

STANDALONE STATEMENT OF OTHER NON-CURRENT ASSETS

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Security deposits	222.17	216.22
Fixed Deposits (maturity more than 12 months)	147.36	199.70
	369.52	**415.92**

Notes:

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENJI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – J

STANDALONE STATEMENT OF CURRENT INVESTMENT

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Current Investments (Mutual fund - Aditya Birla Sun Life Liquid Fund)	49.99	38.05
Total	**49.99**	**38.05**

Notes:

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

MEENAKSHI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – K

STANDALONE STATEMENT OF INVENTORIES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Raw Materials	2,167.78	1,917.35
Work in Progress	1,179.84	727.31
Finished Goods	979.20	305.02
Stores and Spares	217.45	170.61
Total	**4,544.27**	**3,120.30**

Note-: 1. Invenotry has been physically verified by the management of the Company at the end of respective year.

2. The above statement should be read with the significant accounting policies and notes to consolidtaed statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEEN UI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – L

STANDALONE STATEMENT OF TRADE RECEIVABLES

(Amount in Rs. Lakhs)

Particulars	As at 31-03-2025	As at 31-03-2024
Trade Receivables (Unsecured, Considered Good)		
Outstanding for a period exceeding six months		
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-
Others	362.92	326.39
Outstanding for a period not exceeding 6 months		
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	123.97	425.96
Others	1,210.36	728.16
Total	**1,697.25**	**1,480.51**

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.
2. List of persons/entities classified as 'Promoters' and 'Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
3. Ageing of the Trade receivable, alogwith any amount involved in disputes, if any as required by Schedule III of Companies Act, 2013 is disclosed as below. Ageing of debtors is based on the date of transaction in case there is no credit period agreed at the time of Supply.

Trade Receivables ageing schedule as at 31st March, 2025

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	1,334.33	112.38	148.56	55.64	46.35	1,697.25
(i) Undisputed Trade receivables -considered doubtful	-	-	-		-	-
(iii) Disputed trade receivables considered good	-	-	-		-	-
(iv) Disputed trade receivables considered doubtful	-	-	-		-	-

Trade Receivables ageing schedule as at 31st March 2024

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	1,154.12	115.65	113.35	85.82	11.57	1,480.51
(i) Undisputed Trade receivables -considered doubtful	-	-	-		-	-
(iii) Disputed trade receivables considered good	-	-	-		-	-
(iv) Disputed trade receivables considered doubtful	-	-	-		-	-

AMEENI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – M

STANDALONE STATEMENT OF CASH & CASH EQUIVALENTS

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Cash and Cash Equivalents:		
Balances with Banks in Current Accounts	10.03	2.37
Cash on Hand (As certified and verified by Management)	4.65	9.48
Other Bank Balances		
Fixed Deposits (Refer Note 1)	-	-
Total	**14.68**	**11.85**

1. According to management, no fixed deposit is having maturity below 3 months, and accordingly basis of their maturity pattern, such fixed deposits shown in Current & Non Current Assets.

2. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENJI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – N

STANDALONE STATEMENT OF SHORT-TERM LOANS AND ADVANCES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Unsecured, Considered Good unless otherwise stated		
Advance to suppliers	29.81	203.93
Loans and advances to related parties	-	-
Advance to Staff	22.97	20.07
Balance With Revenue Authorities	78.69	23.63
Others	-	2.16
Total	**131.47**	**249.78**

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

2. List of persons/entities classified as 'Promoters' and 'Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.

3 Loans and advances given to employees are in nature of advances against salaries and not in nature of loans, therefore are not interest bearing.

AMEENJI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – O

STANDALONE STATEMENT OF OTHER CURRENT ASSETS

(Amount in Rs. Lakhs)

	As at	
	31-03-2025	31-03-2024
Other Current Assets		
TDS Recoverable	12.73	12.53
Prepaid Expenses	17.29	13.34
GST Appeal Fees	12.15	-
Total	**42.17**	**25.87**

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – P

STANDALONE STATEMENT OF TURNOVER

(Amount in Rs. Lakhs)

Particulars	for the Period/Year ended on	
	31-03-2025	31-03-2024
Revenue from Operations		
a) Sale of Products*		
Railway Rubber Pad	2,890.04	2,530.99
Elastomeric Bridge Bearing Pads,POT PTFE Bearings,Slab Seal & Rubberised Level Crossing Pads	1,835.47	1,444.69
Railway - UIC Vestibules	967.17	821.00
Expansion Joints	3,196.43	2,927.84
Moulded and long length Rubber Sheets, Cow Mats, Gym Mats & Extruder Items	511.39	609.32
	9,400.50	**8,333.84**
b) Sale of Services*	4.68	-
Total	**9,405.18**	**8,333.84**

* Sale of Products and Services doesn't include GST Amount.

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENJI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – Q

STANDALONE STATEMENT OF OTHER NON OPERATING INCOME

(Amount in Rs. Lakhs)

Particulars	As at 31-03-2025	As at 31-03-2024
Related and Recurring Income:		
Balances Written off	-	-
FDR Interest	10.19	15.84
Sub Total (a)	**10.19**	**15.84**
Related and Non Recurring Income:		
Interest from Customer on Delayed payment	-	-
Custom Duty Drawpack	4.44	-
Discount Received	-	-
Foreign Exchange Gain/Loss	4.52	-
Interest on Income Tax Refund		-
Sub Total (b)	**8.95**	-
Non related and Non Recurring Income:		
Rent Income	-	-
Dividend Income	18.70	1.99
Net gain/loss on sale of Motor Car	-	72.46
Sub Total (c)	**18.70**	**74.45**
Total (A+b+c)	**37.84**	**90.29**
% of Other Income with Profit Before Tax	3.54%	13.80%

1. The classification of other income as recurring/not-recurring, related/not-related to business activity is based on the current operations and business activity of the Company as determined by the management.
2. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – R

STANDALONE STATEMENT OF COST OF MATERIAL CONSUMED AND PURCHASE OF STOCK IN TRADE

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Cost of Material Consumed		
Opening Stock of Raw Material	1,917.35	1,120.64
Add: Purchases of Raw Material	6,385.16	6,107.03
Less: Closing Stock of Raw Material	2,167.78	1,917.35
Total	**6,134.74**	**5,310.32**
Purchase of Packing Material		
Purchase of Packing Material	-	-
Total	-	-
Purchase of Store Spares		
Opening	170.61	166.88
(-) Closing	217.45	170.61
	(46.83)	**(3.73)**
Purchase of Stock in Trade		
Purchase of Stock in Trade	-	-
Total	-	-

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – S

STANDALONE STATEMENT OF CHANGES IN INVENTORIES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Closing Inventories		
Work in Progress	1,179.84	727.31
Finished goods	979.20	305.02
Sub Total (A)	**2,159.04**	**1,032.33**
Opening Inventories		
Work in Progress	727.31	330.38
Finished goods	305.02	447.79
Sub Total (B)	**1,032.33**	**778.17**
Changes in Inventories	**(1,126.71)**	**(254.16)**

1. The Inventory has been physically verified on periodic basis by the management.
2. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENJI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – T

STANDALONE STATEMENT OF EMPLOYEE BENEFITS EXPENSES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Salary and Wages & Bonus	1,261.21	1,014.91
Salary to Staff	186.43	160.94
Wages	147.38	175.45
Contractor Worker Expenses	927.39	678.53
Contribution to Provident Fund and Other Fund	9.52	6.90
Employee Medical Insurance Expenses	-	4.01
Staff Welfare Expenses	25.36	49.98
Other Welfare Expenses	-	-
Grauity	(11.77)	9.65
Total	**1,284.32**	**1,085.45**

AMEENJI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – U

STANDALONE STATEMENT OF FINANCE COST

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Interest expense	481.05	423.08
Other Borrowing cost	40.14	5.05
Total	**521.19**	**428.13**

AMEENI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – V

STANDALONE STATEMENT OF DEPRECIATION & AMORTISATION

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Depreciation and Amortization Expenses	347.53	196.99
Total	**347.53**	**196.99**

AMEENJI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – W

STANDALONE STATEMENT OF OTHER EXPENSES

(Amount in Rs. Lakhs)

Particulars	As at 31-03-2025	As at 31-03-2024
Rent	38.07	30.82
Insurance Expenses	18.03	4.97
Professional And Legal Fees	29.12	59.68
Auditors Fee	5.00	-
Miscellaneous Expenses	1,169.19	877.66
Total	**1,259.41**	**973.13**
Miscellaneous Expenses		
Advertisement Expenses	58.74	37.32
Business & Promotion Exp	10.18	44.66
Boarding & Loadging	8.96	2.91
Carriage inward and Hamali	106.66	-
Clearing and Forwarding Charges	-	-
Computer and Internet Expenses	3.91	-
Comission & Brokerage	35.54	20.49
Contract Expenses	4.93	11.05
Consumables	139.15	47.37
Donations	-	11.95
Electricity Charges	0.94	1.41
Factory Expenses	32.03	27.66
Factory Electricity Expenses	247.07	269.04
Rates & Qty Difference	32.14	6.66
Foreign Currency Fluctuation Loss	-	5.55
Freight	-	51.36
Freight Outward	178.79	122.73
Fixed Assets Written Off	(1.40)	1.40
Furnance Diesel Expenses	10.01	5.83
Installation Charges	6.29	-
Internet Charges	-	1.68
Job Work Charges	11.04	12.23
Loading Unloading Expenses	11.69	6.96
Machine Repairs	9.34	3.33
Membership Fees	3.77	2.05
Misc Expenses	0.01	
Office and Maintenance Charges	2.37	2.11
PF Expenses	-	0.11
Postage And Courier Charges	0.92	0.93
Packing Material	98.84	78.14
Printing And Stationery	9.98	8.68
Rates & Taxes	11.97	9.72
Retention chargers	-	2.50
ROC Expneses	-	7.85
Secuirity Expenses	23.38	16.85
Other Expenses	-	14.38
Loss in Chit funds	-	3.68
Technical Services Expenses	11.01	2.57
Telephone Charges.	4.10	4.24
Travelling and Accomodation Expenses	91.92	24.02
Vehicle Repairs	4.02	7.98
Weights & Measurements	0.89	0.27
Sub Total	**1,169.19**	**877.66**

ANNEXURE – X

STANDALONE STATEMENT OF EARNING PER SHARE (EPS)

(Amount in Rs. Lakhs Except Per Share Data)

Particulars	As at	
	31-03-2025	31-03-2024
Profit for the year attributable to Equity Shareholders (A)	768.39	455.04
Number of Equity shares (Face Value Rs 10) outstanding as on the end of Year (Refer Note A)	82,80,000	82,80,000
Weighted Average Number of Equity shares (Face Value Rs 10) (B)	82,80,000	82,80,000
Weighted Average Number of Equity shares (Face Value Rs 10) after considering Bonus Issue of Shares (C)	82,80,000	82,80,000
Face Value per Share	10	10
Basic and Diluted Earning Per Share (Rs.) (A/C)	9.28	5.50

1) The ratios have been computed as below:

(a) Basic earnings per share (Rs.) - : Net profit after tax as for calculating basic EPS / Weighted average number of equity shares outstanding at the end of the period or year

(b) Diluted earnings per share (Rs.) - : Net profit after tax for calculating diluted EPS / Weighted average number of equity shares outstanding at the end of the period or year for diluted EPS

2) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted by the number of equity shares issued during period/year multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year. In case of Subdivison and Bonus issue, the event has been considered as if it had occured at the beginning of the period.

3) The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, profits and losses and cash flows appearing in Annexures IV, I, II and III.

4) Pursuant to Board resolution dated on 04th March, 2024 and shareholder's consent dated 10th February 2024 bonus issue of 59,80,000 equity shares of face value of Rs 10/- in the ratio 13:5 i.e. Thirteen (13) bonus equity shares for every five (5) equity share held by shareholder has been issued.

AMEENI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – Y

STATEMENT OF RELATED PARTY TRANSACTION

A) List of Related Parties as per AS - 18

Name of the Related parties and Nature of relationship	
Key Managerial Person	
Mufaddal Najmuddin Deesawala	Chairman & Managing Director
Sakina Mufaddal Deesawala	Whole Time Director
Tejaswini Kundra	CFO (Appointed w.e.f. 06-11-2024)
Jayasudha Kapoor	Independent Director (w.e.f. 28-11-2024)
Asfar Moin	Independent Director (w.e.f. 28-11-2024)
Srinivasan Chakravarthi	CS (Appointed w.e.f. 06-11-2024)
Fatema Mufaddal Deesawala	Director (Appointed w.e.f. 28-11-2024)
Zahra Mufaddal Deesawala	Non Executive Director (Appointed w.e.f. 28-11-2024)
Relative of Key Managerial Person	
Mustafa Saifuddin Lokhandwala	Spouse of KMP
Enterprise under significant Influence of KMP or their Relatives	
ABJ Rubber Metalico	
Deesawala Rubber Industries	
Indian Rubber Co	
Ace Commercial Equipments	

B) Transactions during the period/year

(Amount in Rs. Lakhs)

Particulars	31-Mar-25	31-Mar-24
Sales		
ABJ Rubber Metalico	418.32	1,336.68
Deesawala Rubber Industries	0.03	13.00
Indian Rubber Co	-	1.55
Ace Commercial Equipments	0.86	1.06
Purchases		
ABJ Rubber Metalico	15.28	-
Rent Expenses		
Mufaddal Najmuddin Deesawala	-	-
ABJ Rubber Metalico	24.50	16.50
Director Remuneration		
Mufaddal Najmuddin Deesawala	20.40	21.00
Sakina Mufaddal Deesawala	30.00	30.00
Fatema Mufaddal Deesawala	18.00	15.00
Zahra Mufaddal Deesawala	18.00	15.00
Salary Expenses		
Mustafa Saifuddin Lokhandwala	6.00	-
Srinivasan Chakravarthi	1.25	
Tejaswini Kundra	2.00	
Professional Charges		
Mustafa Saifuddin Lokhandwala	-	12.00
Loan Taken		
Mufaddal Najmuddin Deesawala	21.37	81.88
Sakina Mufaddal Deesawala	46.71	26.00
Fatema Mufaddal Deesawala	20.57	10.00
Zahra Mufaddal Deesawala	9.00	5.50
Loan Repaid/Given		
Mufaddal Najmuddin Deesawala	25.28	77.71
Sakina Mufaddal Deesawala	23.19	20.23
Fatema Mufaddal Deesawala	11.75	10.00
Zahra Mufaddal Deesawala	6.71	5.50
Mustafa Saifuddin Lokhandwala	1.20	-

C) Closing Balances

Trade Receivables		
ABJ Rubber Metalico	123.93	421.98
Deesawala Rubber Industries	-	1.77
Indian Rubber Co	-	0.96
Ace Commercial Equipments	0.04	1.25
Loan from Directors		
Mufaddal Najmuddin Deesawala	0.62	4.53
Sakina Mufaddal Deesawala	29.29	5.77
Fatema Mufaddal Deesawala	8.82	-
Zahra Mufaddal Deesawala	2.29	-
Loan given		
Mustafa Saifuddin Lokhandwala	-	-
Professional charges payable		
Mustafa Saifuddin Lokhandwala	-	1.96
Remuneration Payable		
Mufaddal Najmuddin Deesawala	1.30	-
Sakina Mufaddal Deesawala	1.88	
Fatema Mufaddal Deesawala	11.45	-
Zahra Mufaddal Deesawala	3.94	

AMEENI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – AA

STANDALONE STATEMENT OF TAX SHELTER

(Amount in Rs. Lakhs)

	Particulars	for the period/year ended on	
		31-03-2025	31-03-2024
A	Profit before taxes	1,069.40	654.32
B	Less : Income Taxable in Other than Business Head		
C	Net Taxable Income Under Business Head	1,069.40	654.32
B	Tax Rate Applicable %	25.17	25.17
C	**Tax Impact (A*B)**	**269.15**	**164.68**
	Adjustments:		
D	Income Taxable Under House Property		-
	Less: Deductions		-
	Net Taxable Income Under House Property		-
D	**Permanent Differences**		
	Expenses disallowed due to non deduction of TDS		
	Expenses disallowed Under Section 36 of the IT Act 1961	0.63	
	Expenses disallowed Under Section 37 of the IT Act 1961	-	7.52
	Total Permanent Differences	**0.63**	**7.52**
E	**Timing Difference**		
	Difference between tax depreciation and book depreciation	47.41	19.55
	Expenses Disallowed Under Section 43B	(11.77)	43.32
	Total Timing Differences	**35.63**	**62.87**
	Set off of Carried forwarded Business Losses		-
F	Net Adjustment (F) = (D+E)	36.27	70.39
G	Tax Expenses/ (Saving) thereon (F*B)	9.13	17.71
H	Tax Liability, After Considering the effect of Adjustment (C +G)	278.27	182.39
I	Book Profit as per MAT *	Opted for 115BAA	Opted for 115BAA
J	MAT Rate (%)		
K	Tax liability as per MAT (I*J)	NA	NA
L	Current Tax being Higher of H or K	278.27	182.39
M	Interest U/s 234A, B and C of Income Tax Act		-
N	Total Tax expenses (L+M+N)	278.27	182.39
P	Tax Paid Under (Normal/MAT) in Income Tax Return Filed by Company	Normal	Normal

* MAT refers to Minimum Alternative Tax as referred to in section 115 JB of the Income Tax Act,1961

Notes:

1. The aforesaid statement of tax shelters has been prepared as per the Summary statement of profits and losses of the Company.The permanent/timing differences have been computed considering the acknowledged copies of the income-tax returns/Provisional computation of total income of respective years as stated above.
2. The above statement should be read with the significant accounting policies and notes to statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

MEENAKSHI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – Z

STANDALONE STATEMENT OF CONTINGENT LIABILITIES

(Amount in Rs. Lakhs)

Particulars	As at	
	31-03-2025	31-03-2024
Contingent liabilities in respect of:		
Claims against the company not acknowledged as debts	-	-
Guarantees given on Behalf of the Company	154.39	99.97
Guarantees given on Behalf of the Subsidiary Company	-	-
TDS Defaults with respect to Delay filing fee, Short Deduction and Interest thereon	5.42	4.76
Income Tax Outstanding Demand	56.25	44.48
Goods & Service Tax Demand	141.75	145.40
Total	**357.82**	**294.61**

1. The above statement should be read with the significant accounting policies and notes to Standalone statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III.

AMEENJI RUBBER LIMITED SEC-BAD 500 003.

ANNEXURE – AA

DETAILS FOR GRATUITY AND EMPLOYEE BENEFIT EXPENSES

The Company has adopted the Accounting Standard 15 on Employee Benefits as per an actuarial valuation carried out by an independent actuary. The disclosures as envisaged under the standard are as under-:

(Amount in Rs. Lakhs)

Particulars	31-03-2025	31-03-2024
1.The amounts recognized in the Balance Sheet are as follows:		
Present value of unfunded obligations Recognized	31.55	43.32
Net Liability	31.55	43.32
2.The amounts recognized in the Profit & Loss A/c are as follows:		
Current Service Cost	4.54	6.32
Interest on Defined Benefit Obligation	3.14	2.44
Expected Return on Plan Assets	-	-
Net actuarial losses (gains) recognised in the year	(19.46)	0.88
Total, Included in "Salaries, Allowances & Welfare"	**(11.77)**	**9.65**
3.Changes in the present value of defined benefit obligation:		
Defined benefit obligation as at the beginning of the year/period Net of	43.32	33.68
Service cost	4.54	6.32
Interest cost	3.14	2.44
Expected Return on Plan Assets	-	-
Net actuarial losses (gains) recognised in the year	(19.46)	0.88
Benefit paid by the Company	-	-
Defined benefit obligation as at the end of the year/period	**31.55**	**43.32**
Benefit Description		
Benefit type:	Gratuity Valuation as per Act	
Retirement Age:	**60 years**	**60 years**
Vesting Period:	**5 years**	**5 years**
The principal actuarial assumptions for the above are:		
Future Salary Rise:	**5.00%P.A**	**5.00%P.A**
Discount rate per annum:	**7.00%P.A**	**7.25%P.A**
Attrition Rate:	10% Per Annum	
Mortality Rate:	**IALM 2012-14 Ultimate**	
Non Current Liability	28.46	39.10
Current Liability	3.09	4.23

AMEENJI RUBBER LIMITED SEC-BAD 500 003

ANNEXURE – AB

STATEMENT OF OTHER FINANCIAL RATIO

Sr. No.	Ratio	31-Mar-25	31-Mar-24
1	Current Ratio (No of Times)	1.19	1.13
2	Debt Equity Ratio (No of Times)	2.10	2.47
3	Debt Service Coverage Ratio (No of Times)	2.67	2.29
4	Return On Equity Ratio (%)	42.66%	38.26%
5	Inventory Turnover Ratio (No. of times)	1.31	1.62
6	Trade Receivable Turnover Ratio (No. of times)	5.92	5.63
7	Trade Payable Turnover Ratio (No. of times)	5.38	6.64
8	Net Capital Turnover Ratio (No. Of Times)	9.16	14.25
9	Net Profit Ratio (%)	8.17%	5.46%
10	Return On Capital Employed (%)	23.48%	22.72%
11	Return On Investment/Total Assets (%)	7.47%	5.97%

Note : Details of numerator and denominator for the above ratio are as under

(1) Current Ratio = Current Assets / Current Liabilities.
(2) Debt- equity ratio = Total debt / Shareholders' equity.
(3) Debt service coverage ratio = (Net Profit After Tax+Depreciation+Interest)/(Principal + Interest).
(4) Return on equity ratio= Net profit after taxes / Avg Shareholder's Equity.
(5) Inventory turnover ratio=Cost of goods sold or sales/Average inventory.
(6) Trade receivables turnover ratio= Revenue from Operations /Average trade receivables.
(7) Trade payables turnover ratio=Purchase/Average trade payables.
(8) Net Capital turnover ratio=Net sales/Average working capital.
(9) Net profit ratio=Net profit after taxes/Total Revenue.
(10) Return on capital employed=Earnings before interest and taxes/Capital employed.
(11) Return on investment/Total Assets=PAT/Total Assets.

AMEENJI RUBBER LIMITED SEC-BAD 500 003.

CALCULATION OF DTA/DTL

(Amt. in Rs.)

Particulars	For the Year Ended	
	31-03-2025	31-03-2024
Net WDV as Per Companies Act	2,302.21	1,557.17
Net WDV As per Income Tax Act	2,288.08	1,497.01
Timing Difference Due to Depreciation	(14.13)	(60.15)
Deferred Tax Assets/(Liabilities) (A)	**(3.56)**	**(15.14)**
Provision of Gratuity as at the year end	31.55	43.32
Timing Difference Due to Gratuity Expenses	31.55	43.32
Deferred Tax Assets/(Liabilities) (B)	**7.94**	**10.90**
Cumulative Balance of Deferred Tax Assets/(Liability) (Net) (A-B)	4.38	(4.24)
Opening Deferred Tax Liability	(4.24)	(5.99)
Debited/(Credit) to Statement of Profit and Loss Account	(8.62)	(1.76)
Tax at Normal Tax Rates	25.17	25.17

AMEENI RUBBER LIMITED SEC-BAD 500 003.

Other Notes-

1. The title deeds of all immovable properties are held in the name of the Company. Accordingly, there are no Immovable Properties which were not held in name of the Company as on 31st March 2025 and 31st March 2024.

2. The Company has utilized the borrowings received from banks and financial institutions for the purpose for which it was taken during the period of Audit.

3. Breakup of Amount Paid to Auditors is as under- (Amount in Rs. Lakhs)

Particulars	31-03-2025	31-03-2024
Audit Fees	4.00	0.08
Taxation	1.00	0.08

4. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

5. The Company has not been declared willful defaulter by any Banks or any other Financial Institution at any time during the period of Audit.

6. The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the period of Audit.

7. The Company did not have any material transactions with companies struck-off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the period of Audit.

8. During the period of audit, the Company has not traded or invested in Crypto Currency or Virtual Currency during the year.

9. During the period of audit, the Company has no such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in tax assessments under Income Tax Act, 1961.

10. Earnings in Foreign Currency are as follow: (Amount in Rs. Lakhs)

Particulars	31-03-2025	31-03-2024
Exports (FOB Value)	1,026.77	567.70

11. Disclosures related to Micro, Small and Medium Enterprises.

Management is in the process of compiling information from its suppliers regarding their status under the MSMD act, who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2002 and hence disclosure, if any, of the amount unpaid as at the year-end together with the interest paid/payable as required has been given to the extent information available.

The details relating to Micro, Small and medium enterprise disclosed as under to the extent of information available:

Sr. No.	Particulars	31-03-2025	31-03-2024
1	The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year	1,398.07	1,373.03
2	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
3	The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
4	The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
5	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

12. The Company has paid Rs. NIL dividends paid during FY 2023-24 & FY 2024-25.

13. Figures have been rounded off to the multiple of lakhs. Previous year's figures have been regrouped, recast and rearranged wherever necessary to make them comparable with the current year figures.

As per our report of even date

For M S REDDY & CO
Chartered Accountants
FRN: 010371S

CA. M Mallikarjuna Reddy
Partner
Membership No: 212077
UDIN:

Date:
Place: Hyderabad

For and on behalf of the Board of Directors of
AMEENJI RUBBER LIMITED

Mukkamala N Deepak
Director
DIN: 00143264

Rajesh Dewawala
Director
DIN: 02369977

Srinivasa Chakravarthi
Company Secretary
PAN: AWFCS5777E

Tejaswini Banka
CFO
PAN:GGCPN4066B

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025.

ANNEXURE- IV

CORPORATE INFORMATION:

AMEENJI RUBBER LIMITED is a Public Company incorporated on 20-09-2006, CIN: U25206TG2006PTC051204 its Registered office is at 1st Floor,5-5-65, S.A Trade Center, Rani Gunj, Secunderabad-500003, Telangana.

The Company is involved in Manufacturing of products such as various types of Rubber Sheets, extrusion and moulded products, Gym Mats and Rolls, Stable/Animal Mats, Rubber Beadings.

SIGNIFICANT ACCOUNTING POLICIES:

a. Basis of preparation of financial statements

The accompanying financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention, on the basis of a going concern basis, while revenue, expenses, assets and Liabilities accounted/recognized on accrual basis. GAAP comprises mandatory accounting standards issued by the Institute of Chartered Accountants of India (ICAI), the Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies are consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Management evaluates all recently issued or revised accounting standards on an ongoing basis. The financial statements are prepared under the historical cost convention. Recognition of income and expenses, accrual basis of accounting is followed.

b. Use of Estimates

The preparation of financial statements in conformity with GAAP requires Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed assets and intangible assets.

Management periodically assessed using external and internal sources whether there is an indication that an asset may be impaired. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated. Actual results could differ from those estimates.

c. Revenue Recognition: (AS 9)

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from Operations include sale of goods. Interest income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

d. Property, Plant and Equipment (AS 10 "Revised")

Tangible Assets are stated at cost, less accumulated depreciation. All direct costs are capitalized until fixed assets are ready for use including taxes, duties, freight and other incidental expenses relating to acquisition and installation.

Capital work-in-progress comprises outstanding advances paid to acquire fixed assets, and the cost of fixed assets that are not yet ready for their intended use at the balance sheet date.

Depreciation on fixed assets is applied on written down value method, pro-rata for the period of usage, in accordance with the rates prescribed under schedule II of the Companies Act, 2013.

e. Accounting for Taxes on Income (AS 22)

Income taxes are computed using the tax effect accounting method, in accordance with the Accounting Standard (AS 22) "Accounting for Taxes on Income" which includes current taxes and deferred taxes. Deferred income taxes reflect the impact if current year timing differences between taxable income and accounting income for the year and the relevant of timing difference of earlier years. Deferred tax asset and liabilities are measured at the tax rates that are expected to apply to the period when the asset / liability is realized, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date. Deferred Tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

f. Accounting for Investments: (AS 13 "Revised")

Current investments are carried at lower of cost or net realizable value. Long term (non-current) investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary

g. Employee Benefits (AS 15)

Liability for employee benefits, both short term and long term, for present and past services which are due as per the terms of employment are recorded in accordance with Accounting Standard (AS) 15 (revised) "Employee Benefits" issued by the Institute of Chartered Accountants of India.

Contribution to Provident Fund (a defined contribution plan) made to Regional Provident Fund Commissioner is recognized as expenses

h. Valuation of Inventories (AS 2 "Revised")

Items of inventories are measured at lower of cost or net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other cost including overheads incurred in bringing them to their respective present location and condition.

i. Provisions and Contingent Liabilities: (AS 29)

A provision is recognized when the company has a present obligation as a result of a past event and it is probable that an outflow of resources would be required to settle the obligation and in respect of which a reliable estimate can be made. A disclosure of the contingent liability, if determinable, is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. But where is a possible obligation but the likelihood of outflow of resources is remote, no provision / disclosure is made.

j. Borrowing Costs: (AS 16)

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as a part of cost of such assets. A qualifying asset is a one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss.

k. Earnings per share (AS 20)

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the company
- by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

(ii) Diluted earnings per share:

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

ANNEXURE- V

NOTES ON ACCOUNTS:

X. In the opinion of the management, the current assets, loans and advances are expected to realise at least the amount at which they are stated, if realised in the ordinary course of business and provision for all known liabilities have been adequately made in the accounts.

Y. **Related Party Disclosures (AS 18):**

Related Party disclosures required as per Accounting Standard (AS-18) on "Related Party disclosures "issued by the Institute of Chartered Accountants of India, are as below:

A) List of Related Parties as per AS - 18

Name of the Related parties and Nature of relationship	
Key Managerial Person	
Mufaddal Najmuddin Deesawala	Chairman & Managing Director
Sakina Mufaddal Deesawala	Whole Time Director
Tejaswini Kandra	CFO (Appointed w.e.f. 06-11-2024)
Jayasudha Kapoor	Independent Director (w.e.f. 28-11-2024)
Asfia Moin	Independent Director (w.e.f. 28-11-2024)
Srinivasan Chakravarthi	CS (Appointed w.e.f. 06-11-2024)
Fatema Mufaddal Deesawala	Director (Appointed w.e.f. 28-11-2024)
Zahra Mufaddal Deesawala	Non Executive Director (Appointed w.e.f. 28-11-2024)
Relative of Key Managerial Person	
Mustafa Saifuddin Lokhandwala	Spouse of KMP
Enterprise under significant Influence of KMP or their Relatives	
ABJ Rubber Metalico	
Deesawala Rubber Industries	
Indian Rubber Co	
Ace Commercial Equipments	

B) Transactions during the period/year		
(Amt in Rs. Lakhs)		
Particulars	**31-Mar-25**	**31-Mar-24**
Sales		
ABJ Rubber Metalico	418.32	18,400
Deesawala Rubber Industries	0.03	15.65
Indian Rubber Co	-	1.83
Ace Commercial Equipments	0.86	1.25

Purchases		
ABJ Rubber Metalico	15.28	-
Rent Expenses		
Mufaddal Najmuddin Deesawala	-	-
ABJ Rubber Metalico	24.50	16.50
Director Remuneration		
Mufaddal Najmuddin Deesawala	20.40	18.00
Sakina Mufaddal Deesawala	30.00	30.00
Fatema Mufaddal Deesawala	18.00	15.00
Zahra Mufaddal Deesawala	18.00	15.00
Salary Expenses		
Mustafa Saifuddin Lokhandwala	6.00	-
Srinivasan Chakravarthi	1.25	-
Tejaswini Kandra	2.00	-
Professional Charges		
Mustafa Saifuddin Lokhandwala	-	12.00
Loan Taken		
Mufaddal Najmuddin Deesawala	21.37	24.00
Sakina Mufaddal Deesawala	46.71	26.00
Fatema Mufaddal Deesawala	20.57	10.00
Zahra Mufaddal Deesawala	9.00	5.50
Loan Repaid/Given		
Mufaddal Najmuddin Deesawala	25.28	77.71
Sakina Mufaddal Deesawala	23.19	20.23
Fatema Mufaddal Deesawala	11.75	10.00
Zahra Mufaddal Deesawala	6.71	5.50
Mustafa Saifuddin Lokhandwala	1.20	-
C) Closing Balances		
Trade Receivables		
ABJ Rubber Metalico	123.93	421.98
Deesawala Rubber Industries	-	1.77
Indian Rubber Co	-	0.96
Ace Commercial Equipments	0.04	1.25
Loan from Directors		
Mufaddal Najmuddin Deesawala	0.62	4.53
Sakina Mufaddal Deesawala	29.29	5.77
Fatema Mufaddal Deesawala	8.82	-
Zahra Mufaddal Deesawala	2.29	-
Loan given		
Mustafa Saifuddin Lokhandwala	-	-
Professional charges payable		
Mustafa Saifuddin Lokhandwala	-	1.96
Remuneration Payable		
Mufaddal Najmuddin Deesawala	1.30	-
Sakina Mufaddal Deesawala	1.88	-
Fatema Mufaddal Deesawala	11.45	-
Zahra Mufaddal Deesawala	3.94	-

Z. **Details of dues to micro and small enterprises as defined under the MSMED act, 2006:**

Particulars	As at 31st March 2025	As at 31st March 2024
a. The principal amount remaining unpaid to any supplier as at the end of accounting year	--	--
b. The amount interest accrued and remaining unpaid as at end of the year	--	--

AA. **Earnings Per Share (AS 20):**

a. **Basic Earnings Per Share** for (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Particulars	As at 31st March 2025	As at 31st March 2024
a) Net Profit/(Loss) available to equity shareholders (Rs.)	768.39	455.04
b)Weighted average number of equity shares (Nos.)	82.8	82.80
c) Face value as per share (Rs.)	10	10/-
d) Basic Earnings per share (Rs.)	9.28	5.50

b. **Diluted earnings per share** (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Particulars	As at 31st March 2025	As at 31st March 2024
a) Net Profit/(Loss) available to equity shareholders (Rs.)	768.39	455.04
b) Weighted average number of equity shares (Nos.)	82.8	82.80
c) Face value as per share (Rs.)	10	10/-
d) Earnings per share (Rs.)	9.28	5.50

AB. **Segment reporting**

Segment reporting is not applicable to the Company and to the nature of its business.

Purchases		
ABJ Rubber Metalico	15.28	-
Rent Expenses		
Mufaddal Najmuddin Deesawala	-	-
ABJ Rubber Metalico	24.50	16.50
Director Remuneration		
Mufaddal Najmuddin Deesawala	20.40	18.00
Sakina Mufaddal Deesawala	30.00	30.00
Fatema Mufaddal Deesawala	18.00	15.00
Zahra Mufaddal Deesawala	18.00	15.00
Salary Expenses		
Mustafa Saifuddin Lokhandwala	6.00	-
Srinivasan Chakravarthi	1.25	-
Tejaswini Kandra	2.00	-
Professional Charges		
Mustafa Saifuddin Lokhandwala	-	12.00
Loan Taken		
Mufaddal Najmuddin Deesawala	21.37	24.00
Sakina Mufaddal Deesawala	46.71	26.00
Fatema Mufaddal Deesawala	20.57	10.00
Zahra Mufaddal Deesawala	9.00	5.50
Loan Repaid/Given		
Mufaddal Najmuddin Deesawala	25.28	77.71
Sakina Mufaddal Deesawala	23.19	20.23
Fatema Mufaddal Deesawala	11.75	10.00
Zahra Mufaddal Deesawala	6.71	5.50
Mustafa Saifuddin Lokhandwala	1.20	-
C) Closing Balances		
Trade Receivables		
ABJ Rubber Metalico	123.93	421.98
Deesawala Rubber Industries	-	1.77
Indian Rubber Co	-	0.96
Ace Commercial Equipments	0.04	1.25
Loan from Directors		
Mufaddal Najmuddin Deesawala	0.62	4.53
Sakina Mufaddal Deesawala	29.29	5.77
Fatema Mufaddal Deesawala	8.82	-
Zahra Mufaddal Deesawala	2.29	-
Loan given		
Mustafa Saifuddin Lokhandwala	-	-
Professional charges payable		
Mustafa Saifuddin Lokhandwala	-	1.96
Remuneration Payable		
Mufaddal Najmuddin Deesawala	1.30	-
Sakina Mufaddal Deesawala	1.88	-
Fatema Mufaddal Deesawala	11.45	-
Zahra Mufaddal Deesawala	3.94	-

Z. **Details of dues to micro and small enterprises as defined under the MSMED act, 2006:**

Particulars	As at 31st March 2025	As at 31st March 2024
a. The principal amount remaining unpaid to any supplier as at the end of accounting year	1398.07	1273.01
b. The amount interest accrued and remaining unpaid as at end of the year	--	--

AA. Earnings Per Share (AS 20):

a. **Basic Earnings Per Share** for (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Particulars	As at 31st March 2025	As at 31st March 2024
a) Net Profit/(Loss) available to equity shareholders (Rs.)	768.39	455.04
b)Weighted average number of equity shares (Nos.)	82.8	82.80
c) Face value as per share (Rs.)	10	10/-
d) Basic Earnings per share (Rs.)	9.28	5.50

b. **Diluted earnings per share** (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Particulars	As at 31st March 2025	As at 31st March 2024
a) Net Profit/(Loss) available to equity shareholders (Rs.)	768.39	455.04
b) Weighted average number of equity shares (Nos.)	82.8	82.80
c) Face value as per share (Rs.)	10	10/-
d) Earnings per share (Rs.)	9.28	5.50

AB. Segment reporting

Segment reporting is not applicable to the Company and to the nature of its business.

AC. Auditors Remuneration

Particulars	For the Year 2024-25	For the Year 2023-24
Statutory Audit	5.00	5.00
Total	**5.00**	**5.00**

AD. Contingent Liabilities :

Particulars	For the Year 2024-25	For the Year 2023-24
Bank Guarantee	99.97	99.97
Total	**99.97**	**99.97**

AE. Previous year figures are regrouped and reclassified where ever necessary to make them Comparable with those of current year.

AF. Earnings in Foreign Currency are as follow:

Particulars	31-03-2025	31-03-2024
Exports (FOB Value)	1,026.77	363.70

AG. The Company has paid Rs. NIL dividends paid during FY 2023-24 & FY 2024-25.

AH. Schedules A to AH, which form an integral part of the Balance Sheet, have been duly authenticated. Necessary regrouping and reclassification have been carried out in the Balance Sheet wherever required.

As per our report of even date

For M M REDDY & CO.,
Chartered Accountants
Firm Reg No.: 010371S

M Madhusudhana Reddy
Partner
Membership No.: 213077
UDIN:25213077BMIIFC7568
Date: 10-09-2024
Place: Hyderabad

For and on the behalf of the Board of Directors

AMEENJI RUBBER LIMITED

Mufaddal Najmuddin Deesawala
Director
DIN: 02243284

Sakina Mufaddal Deesawala
Director
DIN: 02369977