



YAASHVI JEWELLERS LIMITED

CIN: U27200RJ2016PLC056519 , GST NO: 08AAACY8478P1Z9

(Formerly Know As "Yaashvi Jewellers Private Limited")

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the 9th Annual General Meeting of the members of YAASHVI JEWELLERS LIMITED will be held on Tuesday, September 30, 2025 at 12.30 P.M at the registered office of the company plot no Plot No. 486 Nemi Sagar Colony Vaishali Nagar, Jaipur, Jaipur, Rajasthan, India, 302021 to transact the following business.

ORDINARY BUSINESS:

Item No. 1: Adoption of Financial Statements: -

To consider and adopt the audited financial statement (including consolidated financial statement) of the company for the financial year ended March 31, 2025, and the report of the Boards of Directors ('the Boards') and auditors thereon.

Item No. 2: Appointment of Mr. Ankit Aggarwal DIN 06568063 as a director liable to retire by rotation.

To appoint a director in place of Mr. Ankit Aggarwal DIN 06568063 who retires by rotation and being eligible, has offered himself for re-appointment.

SPECIAL BUSINESS:

By Order of Board of Directors
For YAASHVI JEWELLERS LIMITED
CIN: U27200RJ2016PLC056519

DATE: 04/09/2025
PLACE: JAIPUR
Secretary

Company

Notes: -

The Explanatory Statement pursuant to sub-section (1) of Section 102 of the Companies Act, 2013 in respect of the

Special Business is annexed hereto and forms part of the Notice.

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY/ PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND SUCH A PROXY/ PROXIES NEED NOT BE A MEMBER OF THE COMPANY.

A person can act as a proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting power. A member holding more than 10% of the total share capital of the company may appoint a single person as a proxy and such person shall not act as a proxy for any other shareholder. The instrument of Proxy in order to be effective should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting.

Corporate members intending to send their authorized representatives to attend the Meeting are requested to send a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting.

Members and Proxies attending the Meeting should bring the attendance slip duly filled in for attending the Meeting. Members who hold shares in the dematerialized form are requested to bring their Client ID and DP ID numbers for easy identification for attendance at the Meeting.

For YAASHVI JEWELLERS LTD.



Director

For YAASHVI JEWELLERS LTD.



Director

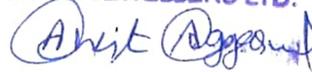
Registered office: 486, Nemi Sagar Colony, Vaishali Nagar, Jaipur- 302021

Showroom : H.No. 867, GM-49, Ganga Mata Ki Gali, Gopal Ji ka Rasta, Jaipur • Ph. 0141-2572059, 2575510

Contact No:9509306098 • E-mail : info@yaashvijewellers.com • Web : www.yaashvijewellers.com

2. Members are informed that in case of joint holders attending the meeting, only such Joint holder who is higher in the order of the names will be entitled to vote.
3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system will be provided by NSDL.
4. Cameo Corporate Services Limited is the Registrar and Share Transfer Agent (RTA) for physical shares and is also the depository interface of the Company with both CDSL and NSDL.
5. Members holding shares in dematerialized form are requested to intimate all changes pertaining to their bank details, nominations, change of address, change of name and e-mail address, etc., to their Depository Participant. This will help the Company and the Company's Registrar and Transfer Agent, M/s Cameo Corporate Services Limited to provide efficient and prompt services. Members holding shares in physical form are requested to intimate such changes to Registrar. Non-resident Indian members are requested to inform the company or its RTA or to the concerned DP's, of the change in the residential status on return to India for permanent settlement and the Particulars of NRE/NRO account with a bank in India, if not furnished earlier.
6. Members may now avail of the facility of nomination by nominating, in the prescribed form, a person to whom their shares in the Company shall vest in the event of their death. Interested Members may write to the Registrars and Share Transfer Agents for the prescribed form.
7. The documents referred to in the proposed resolutions are available for inspection at the Registered Office of the Company during working hours between 10:00 a.m. to 5:00 p.m. except on holidays.
8. Queries on accounts and operations may please be sent to the Company 7 days in advance of the 09th Annual General Meeting so that the answers may be made available at the meeting.
9. The Ministry of Corporate Affairs (MCA) vide circular nos. 17/2011 and 18/2011 dated April 21, 2011 and April 29, 2011, respectively have taken a 'Green Initiative in Corporate Governance' and allowed Companies to send communication to the shareholders through electronic mode. Members are requested to support this Green Initiative by registering/updating their e-mail addresses, in respect of shares held in dematerialized form with their respective Depository Participants and in respect of shares held in physical form with the Company or its Transfer Agent.
10. Electronic copy of the Notice of the 9th Annual General Meeting of the Company indicating, inter alia, the process and manner of e-voting along with Attendance Slip and Proxy Form is being sent to all the members whose email IDs are registered with the Company / Depository Participant(s)/RTA for communication purposes unless any member has requested for a hard copy of the same.
11. Members may also note that the Notice of the 9th Annual General Meeting and the Annual Report for the Financial year 2024-25 will also be available on the Company's website <https://yaashvijewellers.com/> for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office in Jaipur for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by permitted mode free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: cs@yaashvijewellers.com.
12. In terms of Section 152 of the Companies Act, 2013, Mr. Ankit Aggarwal DIN 06568063 is liable to retire by rotation at this 9th Annual General Meeting and being eligible, has offered himself for reappointment. Details of Directors seeking appointment/ re-appointment at the Annual General Meeting is annexed to the Notice.

For YAASHVI JEWELLERS LTD.

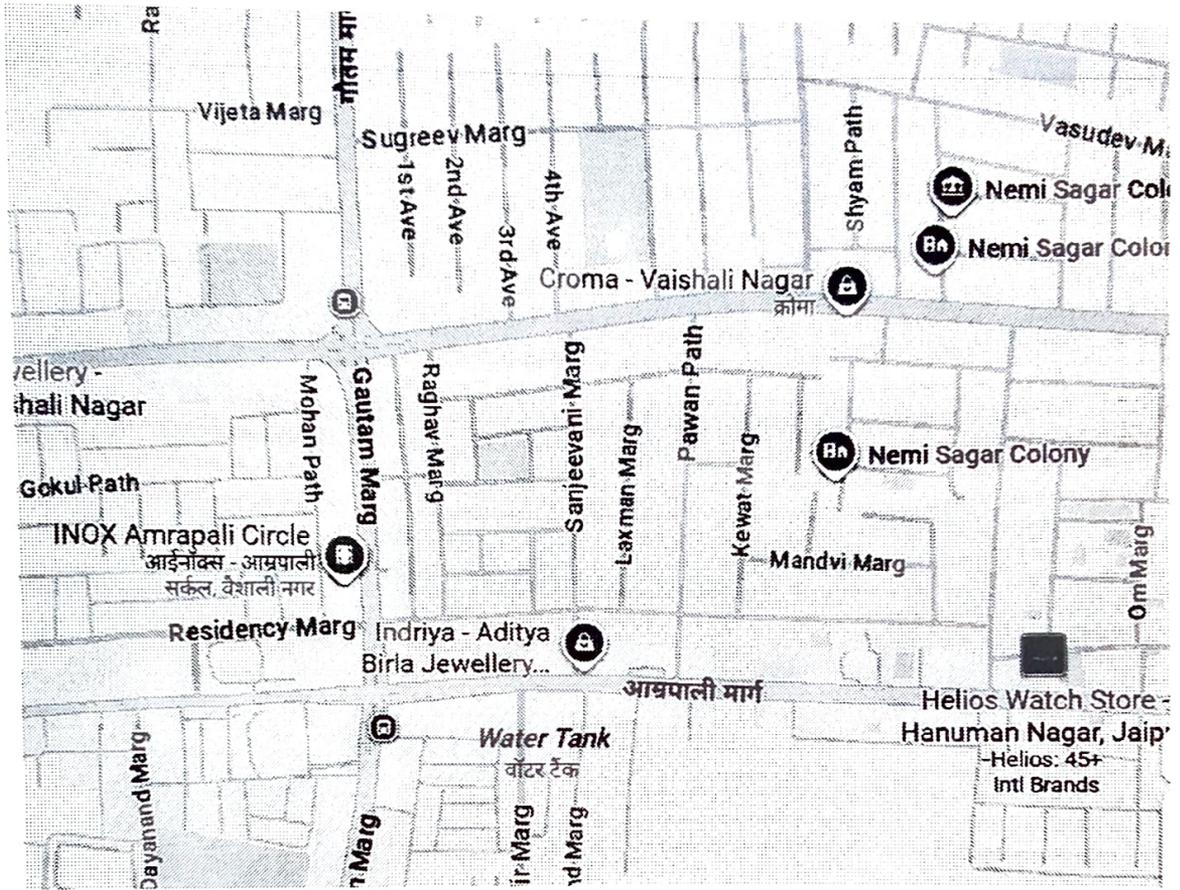

Director

For YAASHVI JEWELLERS LTD.



Director

MAP



Devit Aggarwal
FOR YAASHVI JEWELLERS LTD
Aggarwal
Director



YAASHVI JEWELLERS LIMITED

CIN: U27200RJ2016PLC056519 , GST NO: 08AAACY8478P1Z9

(Formerly Know As "Yaashvi Jewellers Private Limited")

BOARD'S REPORT

To,

The Members of Yaashvi Jewellers Limited
(Formerly known as Yaashvi Jewellers Private Limited)

The Directors hereby present their 09th Annual Report on the business and operations of Yaashvi Jewellers Limited ("the Company") along with the audited standalone financial statements for the financial year ended March 31, 2025.

1. FINANCIAL HIGHLIGHTS:

Your Company has prepared the financial statements for the financial year ended March 31, 2025, in terms of Section 129, 133 and Schedule III to the Companies Act, 2013 (as amended) (the "Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

The Company's financial performance for the year ended March 31, 2025 is summarized below:

(Rs. In Lakhs)

Particulars	FY 2024-25	FY 2023-24
Revenue from Operations	29722.65	20093.00
Other Income	53.83	0.085
Total Income	29776.48	20093.08
Total Expenses	28231.44	19823.99
Profit or loss before tax	1545.05	269.10
Total Tax Expenses	393.21	67.80
Profit after Tax	1151.84	201.30
Earnings per Share (EPS)		
1. Basic	9.95	2.90
2. Diluted	-	-

2. STATE OF COMPANY'S AFFAIRS AND PERFORMANCE

During the year under review, the Company continued its jewellery business with a focus on product quality, design innovation, and customer trust. Total income for FY 2024-25 stood at ₹29776.48 lakhs as against ₹20093.08 lakhs in the previous year, registering healthy growth. Profit after tax increased to ₹1151.84 lakhs compared to ₹201.30 lakhs in FY 2023-24.

Your Directors are optimistic about future growth with expansion in new markets and increased focus on customer-centric strategies.

There is no change in the nature of business of the Company for the year under review.

3. DIVIDEND

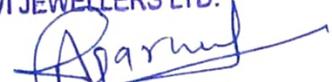
During the financial year under review, your directors have not recommended any dividend to the shareholders of the Company.

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For YAASHVI JEWELLERS LTD.


Director

For YAASHVI JEWELLERS LTD.


Director

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4. TRANSFER TO RESERVES

The Company has not transferred any amount to General Reserve during the year under review.

5. SHARE CAPITAL

The Authorized Share Capital of the Company is Rs. 18,00,00,000 (Rupees Eighteen Crores only) divided into 1,80,00,000 (One Crore Eighty Lakh) Equity Shares of Rs.10.00 (Rupees Ten Only) each as on March 31,2025.

The Paid-Up share capital of the Company was Rs. 12,33,51,240 (Rupees Twelve Crore Thirty three Lakh Fifty One Thousand Two Hundred and forty Only) divided into 1,23,35,124 (One Crore Twenty Three Lakh Thirty Five Thousand One Hundred and Twenty Four) Equity Shares of Rs.10.00 (Rupees Ten Only) each as on March 31, 2025.

Change in capital during the year

During the year under review, the Company has issued 2,08,000 (Two Lakh Eight Thousand) equity shares of ₹10/- each at face value with share premiums as follows:

- 6,10,200 shares at a premium of ₹12.94 per share on 27/04/2024,
- 8,91,892 shares at a premium of ₹8.50 per share on 23/08/2024, and
- 5,77,908 shares at a premium of ₹8.50 per share on 16/09/2024.

Further, the Company has allotted 52,49,999 (Fifty-Two Lakh Forty-Nine Thousand Nine Hundred Ninety-Nine) equity shares as Bonus Shares in the ratio of 3:4 on 22/01/2025.

6. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

7. MATERIAL CHANGES & COMMITMENTS

In pursuance to Section 134(3) (l) of the Act, no material changes and commitments have occurred after the closure of the financial year to which the financial statements relate till the date of this report, affecting the financial position of the Company.

8. MATERIAL ORDERS

In pursuance to Rule 8 (5) (vii) of the Companies (Accounts) Rules, 2014, no significant or material orders were passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

9. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Pursuant to the provisions of Section 186 of the Companies Act, 2013 and the applicable rules made thereunder, the details of investments made by the Company during the financial year under review are disclosed in the financial statements forming part of this Annual Report.

During the year under review, the Company has not granted any loans, provided any guarantees, or offered any security in terms of Section 186 of the Companies Act, 2013.

10. RELATED PARTY TRANSACTIONS

During the year under review, all contracts, arrangements, and transactions entered into by the Company with related parties were in the ordinary course of business, and on an arm's length basis.

In terms of Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014, the particulars of contracts or arrangements with related parties in the prescribed format are provided in Form AOC-2 for the financial year ended March 31, 2025, which forms part of this Report as **Annexure A**.

11. BOARD MEETINGS

During the FY 2024-25, Board of directors of the Company met 32 times. Details are as follows:

S.no	Meeting Date	Board Strength	No. of Directors present
1.	27/04/2024	2	2
2.	28/05/2024	2	2
3.	12/06/2024	2	2
4.	13/06/2024	2	2
5.	28/06/2024	2	2
6.	30/06/2024	2	2
7.	22/07/2024	2	2
8.	23/07/2024	2	2
9.	26/07/2024	2	2
10.	01/08/2024	2	2
11.	08/08/2024	2	2
12.	13/08/2024	2	2
13.	16/08/2024	2	2
14.	23/08/2024	2	2
15.	05/09/2024	2	2
16.	12/09/2024	2	2
17.	16/09/2024	2	2
18.	22/10/2024	2	2
19.	01/11/2024	2	2
20.	29/11/2024	5	5
21.	16/12/2024	5	5
22.	25/12/2024	5	5
23.	28/12/2024	5	5

24.	30/12/2024	5	5
25.	16/01/2025	5	5
26.	22/01/2025	5	5
27.	24/02/2025	5	5
28.	01/03/2025	5	5
29.	17/03/2025	5	5
30.	21/03/2025	5	5
31.	22/03/2025	5	5
32.	24/03/2025	5	5

12. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

As on the date of this Annual Report, the Board of Directors of the Company consists of 6 members. The Board consists of Managing Director, Whole time Director and 3 Independent Directors.:

The list of Directors and Key Managerial Personnel at the end of the reporting period is as under:

S.No.	Name of Director/KMP	DIN	Designation
1.	ANKITA AGARWAL	07664492	Managing Director
2.	ANKIT AGGARWAL	06568063	Whole-time director
3.	JYOTI TORANI	09290618	Independent Director
4.	PULKIT PATEL	10515814	Independent Director
5.	MANYA HOTCHANDANI	10851826	Independent Director
6.	DINESH KUMAR VERMA	-	CFO
7.	KALU RAM KUMAWAT	-	Company Secretary

Change in Directorship during the year:

During the year under review, there were several changes in the composition of the Board of Directors and Key Managerial Personnel of the Company:

Appointments of KMP:

- Mr. Kalu Ram Kumawat was appointed as Company Secretary w.e.f. 25th December, 2024.
- Mr. Dinesh Kumar Verma was appointed as Chief Financial Officer w.e.f. 25th December, 2024.

Appointments/Resignations of Directors:

- Mr. Pulkit Patel and Ms. Manya Hotchandani were appointed as Independent Directors w.e.f. 29th November, 2024.
- Mr. Ujval Sangtani was appointed as Director w.e.f. 29th November, 2024 and subsequently resigned on 24th February, 2025.
- Mr. Prateek Bhansali was appointed as an Independent Director w.e.f. 24th February, 2025 and resigned on 22nd March, 2025.
- Ms. Jyoti Torani was appointed as an Independent Director w.e.f. 22nd March, 2025.

Change in Designation:

- Mr. Ankit Aggarwal was re-designated as Whole-time Director w.e.f. 1st March, 2025.
- Ms. Ankita Agarwal was re-designated as Managing Director w.e.f. 1st March, 2025.

The Board places on record its sincere appreciation for the valuable guidance and contributions made by the Directors who ceased to be associated with the Company during the year.

13. AUDITORS AND AUDIT REPORT

Statutory Auditors and their Report

The Members of the Company at their Annual General Meeting held on 30th September, 2022 appointed M/s. ARS and Company, Chartered Accountants (Firm Registration No. 009406C), as the Statutory Auditors of the Company for a period of 5 (five) consecutive years, commencing from 1st April, 2022, to hold office until the conclusion of the 11th Annual General Meeting, covering the financial years from 2022-23 to 2026-27.

The Statutory Auditor has issued Audit Reports with unmodified opinion on the Financial Statements of the Company for the financial year ended March 31, 2025. Further the Statutory Auditors have not reported any frauds under Section 143(12) of the Act. The Notes on the Financial Statements referred to in the Audit Report are self-explanatory and therefore, do not call for any further explanation or comments from the Board.

Secretarial Auditor

The requirement of Secretarial Audit for the financial year 2024-25 under the provisions of Section 204 of the Companies Act, 2013 and the rules made thereunder shall not be applicable.

Internal Auditor

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, the Board of Directors had appointed M/s. A Balani & Associate, (M.No:A33746 And COP No:13773), Company Secretary in Practice, as the Internal Auditor of the Company to conduct the Internal Audit for the financial year 2024-25 and 2025-26. The Internal Auditor has carried out periodic reviews and presented their reports on the adequacy and effectiveness of internal controls and processes, which were reviewed by the Audit Committee / Board of Directors from time to time.

14. BOARD'S COMMITTEES

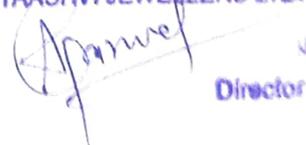
Presently, the board has four (4) committees i.e Audit Committee, Stakeholder Relationship Committee, Nomination & Remuneration Committee, and CSR Committee, constitution of which are given below: - Committee details are mentioned as on March 31, 2025.

• Audit Committee

The Constitution of Audit Committee is as under:

Name	Designation in Company	Designation in Committee
Mr. PULKIT PATEL	Independent Director	Chairperson
Mrs. JYOTI TORANI	Independent Director	Member
Mrs. ANKITA AGARWAL	Managing Director	Member


Ankit Aggarwal
Director


Ankita Agarwal
Director

The Committee met 1 time during the year 2024-25 on 24/03/2025 and the recommendation as given by the Committee was accepted by the Board.

• **Nomination and Remuneration Committee**

The Constitution of Nomination and Remuneration Committee is as under:

Name	Designation in Company	Designation in Committee
Mrs. MANYA HOTCHANDANI	Independent Director	Chairperson
Mr. PULKIT PATEL	Independent Director	Member
Mrs. JYOTI TORANI	Independent Director	Member

The Committee met 1 time during the year 2024-25 on 24/03/2025

• **Stakeholders Relationship Committee**

Name	Designation in Company	Designation in Committee
Mrs. MANYA HOTCHANDANI	Independent Director	Chairperson
Mr. PULKIT PATEL	Independent Director	Member
Mr. ANKIT AGGARWAL	Whole-time director	Member

The Committee met 1 time during the year 2024-25 on 24/03/2025

• **Corporate Social Responsibility Committee**

Name	Designation in Company	Designation in Committee
Mr. PULKIT PATEL	Independent Director	Chairman
Mr. ANKIT AGGARWAL	Whole-time director	Member
Mrs. ANKITA AGARWAL	Managing Director	Member

The Committee met 1 time during the year 2024-25 on 24/03/2025

• **Initial Public Offer Committee**

Name	Designation in Company	Designation in Committee
Mr. ANKIT AGGARWAL	Whole Time Director	Chairman
Mrs. ANKITA AGARWAL	Managing Director (Woman Director)	Member
Mr. PULKIT PATEL	Independent Director	Member

15. The Committee met 1 time during the year 2024-25 on 24/03/2025

16. GENERAL MEETINGS

The Annual General Meeting (AGM) of the Company for the financial year ended March 31, 2025, was held on September 30, 2025.

During the year, Extra-Ordinary General Meeting (EGM) were also convened on May 30, 2024, June 14, 2024 and July 25, 2024.

The Committee met 1 time during the year 2024-25 on 24/03/2025 and the recommendation as given by the Committee was accepted by the Board.

• **Nomination and Remuneration Committee**

The Constitution of Nomination and Remuneration Committee is as under:

Name	Designation in Company	Designation in Committee
Mrs. MANYA HOTCHANDANI	Independent Director	Chairperson
Mr. PULKIT PATEL	Independent Director	Member
Mrs. JYOTI TORANI	Independent Director	Member

The Committee met 1 time during the year 2024-25 on 24/03/2025

• **Stakeholders Relationship Committee**

Name	Designation in Company	Designation in Committee
Mrs. MANYA HOTCHANDANI	Independent Director	Chairperson
Mr. PULKIT PATEL	Independent Director	Member
Mr. ANKIT AGGARWAL	Whole-time director	Member

The Committee met 1 time during the year 2024-25 on 24/03/2025

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Mr. ANKIT AGGARWAL	Whole-time director	Member
Mrs. ANKITA AGARWAL	Managing Director	Member

The Committee met 1 time during the year 2024-25 on 24/03/2025

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15. The Committee met 1 time during the year 2024-25 on 24/03/2025

16. GENERAL MEETINGS

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During the year, Extra-Ordinary General Meeting (EGM) were also convened on May 30, 2024, June 14, 2024 and July 25, 2024.

17. DISCLOSURE RELATED TO POLICIES

Vigil Mechanism/Whistle Blower Policy

The Company has adopted a Whistle Blower Policy, as part of vigil mechanism as per the provisions of Section 177 of the Act. Under the Vigil Mechanism Policy, the protected disclosures can be made by a victim through an e-mail or a letter to the Chairperson of the Audit Committee. The Policy provides for adequate safeguards against victimization of Directors and Employees who avail of the vigil mechanism.

During the financial year under review, no whistleblower event was reported and mechanism is functioning well and it is affirmed that no personnel of the Company have been denied access to the Chairperson of the Audit Committee.

Corporate Social Responsibility (CSR)

Pursuant to Section 135 of the Companies Act, 2013 ("the Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company was required to spend at least 2% of the average net profits of the three immediately preceding financial years towards CSR activities during the Financial Year 2025-26.

The average net profits of the Company for the three immediately preceding financial years are as under:

- FY 2022-23: ₹95.18 lakhs
- FY 2023-24: ₹269.10 lakhs
- FY 2024-25: ₹1,545.05 lakhs

Accordingly, the Company require to spend an amount of **₹48.19 lakhs** towards CSR activities during FY 2025-26.

However, during the year under review, the Company has not incurred any expenditure towards CSR activities. The unspent amount shall be transferred/dealt with in accordance with the provisions of Section 135(5) and 135(6) of the Act read with the Companies (CSR Policy) Rules, 2014.

The Board affirms its commitment to identify appropriate projects and ensure compliance with CSR requirements in the coming years.

18. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In order to prevent sexual harassment of women at workplace "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" was notified on December 09, 2013. Under the said Act, every Company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

Your Company has always believed in providing a safe and harassment free workplace for every individual working in the premises through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

In terms of the provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has in placed a robust policy for prevention of Sexual Harassment of Women at workplace. The policy aims at prevention of harassment of employees as well as contract workers and lays down the guidelines for identification, reporting and prevention of sexual harassment and your Company has also set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee and follows the guidelines provided in the policy

The summary of the complaints received and disposed of related to sexual harassment during the year 2024- 25 is provided below:

1	No. of complaints received in the year	0
2	No of complaints were disposed of in the year	0
3	Cases pending for more than 90 days	0
4	No workshops and awareness programs were conducted in the year	0
5	Nature of action by the employer or District officer, if any	0

19. MATERNITY BENEFIT COMPLIANCE

Pursuant to Clause (xiii) of sub-rule (5) of Rule 8 of the Companies (Accounts) Rules, 2014, the Board of Directors hereby confirms that the Company has complied with the provisions of the Maternity Benefit Act, 1961 during the year under review. All eligible female employees are extended maternity benefits in accordance with the Act, including paid maternity leave, nursing breaks, and protection from dismissal during the maternity period. During the review period, no instances of non-compliance were observed.

20. ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Company has placed a copy of the Annual Return as on March 31, 2025 on its website at

21. DEPOSIT

The Company has neither invited nor accepted or renewed any deposit amount falling within the purview of Section 73 of the Companies Act, 2013 (the Act) read with the Companies (Acceptance of Deposit) Rules, 2014, during the year under review. No amount of principal or interest was outstanding as on March 31, 2025. Hence, the requirement of providing details relating to deposits and also of deposits which are not in compliance with Chapter V of the Act, is not applicable.

22. INTERNAL FINANCIAL CONTROL AND ITS ADEQUACY

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

23. CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO.

The Information on Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo as stipulated under Section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014 is attached to this report as **Annexure C**.

24. PARTICULARS OF EMPLOYEES

Your Company recognizes that its employees are the key drivers of growth and long-term sustainability. We continue to foster a culture of performance, innovation, and accountability, while ensuring that our people are equipped with the right skills, training, and opportunities to excel. Our HR practices are designed to create a motivated workforce that contributes effectively towards the Company's objectives.

The Company follows structured performance measurement practices such as Job Performance Analysis and other Key Performance Indicators (KPIs), aligned to employee roles and responsibilities. Periodic evaluations

are conducted to assess efficiency, productivity, and goal alignment, thereby encouraging employees to deliver their best and continuously improve.

As on March 31, 2025, the disclosure as required under Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company.

25. MANAGEMENT DISCUSSION AND ANALYSIS

Accordingly, the provisions of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the submission of a Management Discussion and Analysis Report, were not applicable to the Company for the financial year ended March 31, 2025.

26. INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the provisions of Section 124 of the Companies Act, 2013 and the applicable Rules, the shares on which dividend has not been paid or claimed by the shareholders for seven consecutive years or more, along with the underlying unclaimed dividend, are required to be transferred to the Investor Education and Protection Fund (IEPF), established by the Central Government.

During the financial year under review, the Company did not transfer any amount of unpaid dividend to the IEPF, as there was no unpaid or unclaimed dividend for the period specified under the Act.

27. DIRECTORS' RESPONSIBILITY STATEMENT

As required by Section 134(3) (c) of the Act, your Directors state and confirm that:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had laid down internal financial controls to be followed by the Company and that such internal financial control is adequate and was operating effectively.
- f) They had devised proper systems to ensure Compliance with the provisions of all the applicable laws and that such systems are adequate and operating efficiently.

28. OTHER DISCLOSURES

- The Company is in regular compliance of all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.
- No application has been made under the Insolvency and Bankruptcy Code; hence the requirement to disclose the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year is not applicable;
- There was no revision of financial statements and Board's Report of the Company during the year under review;

- Company has not issued equity shares with differential rights as to dividend, voting or otherwise;
- The Company has not issued any sweat equity shares to its directors or employees; and
- There was no instance of one-time settlement with any Bank or Financial Institution.

29. ACKNOWLEDGEMENT

Your Company's organizational culture upholds professionalism, integrity and continuous improvement across all functions as well as efficient utilization of the Company's resources for sustainable and profitable growth.

Your Directors wish to place on record their appreciation for the sincere services rendered by employees of the Company at all levels. Your Directors also wish to place on record their appreciation for the valuable cooperation and support received from various Government Authorities, Banks/Financial Institutions and other stakeholders such as members, customers and suppliers, among others. Your Directors also commend the continuing commitment and dedication of employees at all levels which has been vital for the Company's success.

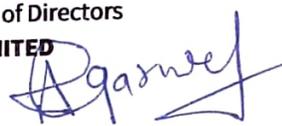
The Board is deeply grateful to our investors and shareholders for the unwavering confidence and faith in us and look forward to their continued support in future.

Date: 04/09/2025
Place: JAIPUR

For and on behalf of the Board of Directors
FOR YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED

Director


Anikta Agarwal
Managing Director
DIN: 07664492

For YAASHVI JEWELLERS LTD.

Director

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered into during the year ended March 31, 2025, which were not at arm's length basis. Nil

2. Details of material contracts or arrangement or transactions at arm's length basis:

S. No.	Name of Related Party	Nature of relationship	Nature of transaction	Amount as on 31 st March 2025 (Lakhs)	Amount as on 31 st March 2024(Lakhs)
1	ANKIT AGGARWAL	Whole-time director	Director Remuneration	60.00	62.40
2	ANKITA AGARWAL	Managing Director	Director Remuneration	48.00	48.00
3	Kiran Agarwal	Director Relative	Interest on Unsecured Loan	2.7	2.70
4	MANYA HOTCHANDANI	Independent Director	Director Remuneration	0.24	0.00
5	PULKIT PATEL	Independent Director	Director Remuneration	0.18	0.00
6	UJJAWAL SANGTANI	Independent Director	Director Remuneration	0.24	0.00
7	Dinesh Kumar Agarwal and Sons HUF	Director Relative	Interest on Unsecured Loan	0	6.02
8	D.A. Jewellers	Director Relative	Interest on Unsecured Loan	0	0.52

Duration of Contracts / Arrangements / Transactions

- April 2024 to March 2025

Salient Terms

- Payment: As per applicable credit terms
- Advances Paid: N.A.

For YAASHVI JEWELLERS LTD.

Ankit Aggarwal
For YAASHVI JEWELLERS LTD.
Ankit

**PARTICULARS REQUIRED UNDER SECTION 134(3)(M) OF THE COMPANIES ACT, 2013 READ WITH THE
COMPANIES (ACCOUNTS) RULES, 2014**

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

A. Conservation of Energy

Energy conservation continues to be one of the key focus areas of sustainability at the Company. As a responsible gold manufacturing entity, the Company is committed to minimizing its environmental footprint by adopting energy-efficient practices across smelting, refining, fabrication, and office operations.

The Company views energy management as a structured approach to monitoring, controlling, and optimizing energy consumption, which not only reduces costs but also contributes positively to sustainable growth.

i. The steps taken or impact on conservation of energy:

- Installation of modern energy efficient induction furnaces and refining equipment to reduce power consumption.
- Use of automated temperature control systems to ensure optimum energy utilization during melting and refining processes.
- Replacement of conventional lighting with LED and motion-sensor-based lighting systems at manufacturing facilities and offices.
- Deployment of energy efficient air compressors, motors, and process machinery to reduce idle energy consumption.
- Implementation of waste heat recovery systems to reuse heat energy generated in furnaces.
- Regular preventive maintenance programs to ensure machinery runs at peak efficiency.
- Awareness programs among employees to encourage responsible energy usage and operational efficiency.

ii. The steps taken by the Company for utilising alternate sources of energy:

- Exploring use of renewable energy sources, including solar rooftop installations for factory premises.
- Entering into green power purchase agreements to gradually increase the share of renewable energy in operations.

iii. Capital investment on energy conservation equipment:

- During the year under review, the Company has incurred only routine maintenance expenditure for energy-efficient equipment. No major capital investment was made.

B. Technology Absorption

The Company recognizes that continuous investment in advanced technologies is essential to maintain its competitiveness and ensure superior quality standards in gold refining and jewellery manufacturing. Accordingly, efforts are consistently made to absorb, adapt, and innovate technologies for enhancing efficiency, productivity, and product quality.

Efforts made towards technology absorption include:

- Adoption of advanced refining technologies to achieve higher purity levels with lower wastage.
- Implementation of Computer Aided Design (CAD) and 3D printing for jewellery prototyping and design development.
- Use of laser cutting and hallmarking machines to improve precision and ensure compliance with international standards.
- Integration of ERP systems and digital tracking for efficient inventory, process control, and supply chain management.

- Continuous R&D activities aimed at improving refining techniques, reducing material losses, and developing innovative product designs.

Benefits derived include:

- Improvement in product quality, finishing, and purity standards.
- Reduction in wastage and operational costs through process optimization.
- Faster design-to-market cycle for new jewellery collections.
- Enhanced customer confidence by delivering certified, pure, and innovative products.
- Reduction in reliance on imported technology through development of in-house processes.

C. Foreign Exchange Earnings and Outgo

i. Activities relating to exports, initiatives taken to increase exports, development of new export markets for products and services, and export plans:

The Company continues to focus on strengthening its presence in international markets through exports of refined gold and finished jewellery. Efforts are being made to develop new customer relationships, participate in international trade exhibitions, and leverage digital marketing channels to expand overseas sales.

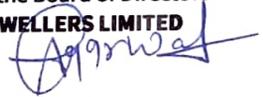
ii. Total foreign exchange earnings and outgo during the year:

- **The Foreign Exchange earned in terms of actual inflows during the year: NIL**
- **The Foreign Exchange outgo during the year in terms of actual outflows: Rs. 2907.11 Lakhs**

Date: 04/09/2025

Place: JAIPUR

For and on behalf of the Board of Directors
FOR YAASHVI JEWELLERS LIMITED



Anikta Agarwal
Managing Director
DIN: 07664492



For YAASHVI JEWELLERS LTD.



A R S AND COMPANY

Chartered Accountants

F-101, Sumer Complex, Guatam Marg Bagariya Bhawan, C Scheme, Jaipur-302001 Rajasthan
Phone : 9414742407, 0141-4008496, E-Mail : ramdasbansal@yahoo.com

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
YAASHVI JEWELLERS LIMITED
(Previously Known as YAASHVI JEWELLERS PRIVATE LIMITED)**

I. Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Financial Statements of **YAASHVI JEWELLERS LIMITED (Previously Known as YAASHVI JEWELLERS PRIVATE LIMITED)** ("the Company"), which comprise the balance sheet as at **31st March 2025**, and the statement of profit and loss, and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2025**, and its profit/loss, 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

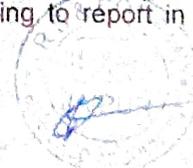
"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises director report, 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 in the audit or otherwise appears to be materially misstated.

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



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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained.

up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- e. 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.

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 Companies Act, 2013, we give in the Annexure 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.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounting) Rules, 2014.
 - (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 is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

- (f) An audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls enclosed in annexure.
- (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 does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Invest Education and Protection Fund by the Company.

The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

The company has not declared or paid any dividend during the year in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) Facility is applicable to the Company with effect from April 1, 2023, and accordingly, feature of recording audit trail (edit log) Facility is maintained for maintaining books of account using accounting software for the financial year ended March 31, 2025 and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.



For ARS & COMPANY
Chartered Accountants

Ramdas
-SD-
(CA Ramdas Bansal)

Partner

M.No. 406107

UDIN:-25406107BMHCC3853

PLACE: Jaipur
Date: 09/09/2025

ANNEXURE - A TO THE AUDITORS' REPORT

**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 **YAASHVI JEWELLERS LIMITED (Previously Known as YAASHVI JEWELLERS PRIVATE LIMITED)** ("The Company") as of **31 March 2025** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

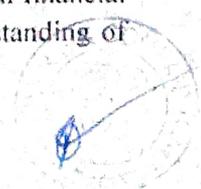
Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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.

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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

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

Independent components of internal controls stated in the Guidance Note on
Audit of Internal Financial Controls Over Financial Reporting issued by
the Institute of Chartered Accountants of India

CA A. J. Jaiswal
Date: 29/07/2019

For AJS& COMPANY
Chartered Accountants

A. J. Jaiswal
CA

CA Kamal Kumar
Partner
M. No. 000000

ANNEXURE B TO THE AUDITORS' REPORT

**The Annexure referred to in our report to the members of YAASHVI JEWELLERS LIMITED
(Previously Known as YAASHVI JEWELLERS PRIVATE LIMITED) for the year ended 31st March,
2025.**

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) A. The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
B. The company is maintaining proper records showing full particulars of intangible assets;
- (b) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;
- (c) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) No any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions(Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. (a) Physical verification of inventory has been conducted at reasonable intervals by the management and in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate: no any discrepancies of 10% or more in the aggregate for each class of inventory were noticed.
- (b) During any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets: the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.
3. During the year the company has not made investments in, not provided any guarantee or security or not granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
4. in respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with.
5. The company has not accepted any deposits or not accepted any amounts which are deemed to be deposits;
6. Provisions of maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act are not applicable to the company;
7. The company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities;
8. No any unrecorded transactions have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);



9. (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The company is not a declared willful defaulter by any bank or financial institution or other lender;
- (c) Term loans were applied for the purpose for which the loans were obtained;
- (d) Funds raised on short term basis have not been utilized for long term purposes;
- (e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
10. The company has made preferential allotment or private placement of shares during the year. The requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised
11. (a) No any fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) The company has not received whistle-blower complaints during the year;
12. The company is not a Nidhi Company. So no provisions of Nidhi company are applicable to the company.
13. 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;
14. The company has an internal audit system commensurate with the size and nature of its business. The company has appointed M/s A Balani & Associates, Company secretary in practice as internal auditor to conduct internal audit of the books of accounts for the period fy 2024-25. Internal auditor has given their satisfactory internal audit report on dated 08/09/2025 which is considered by us.
15. The company has not entered into any non-cash transactions with directors or persons connected with him;
16. (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934);
- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;
- (d) The Group has not more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;



17. The company has not incurred cash losses in the financial year and in the immediately preceding financial year;
18. There has not been any resignation of the statutory auditors during the year;
19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, The auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
20. Second proviso to sub-section (5) of section 135 of the companies Act is not applicable to the company.
21. There have not been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Place : JAIPUR
Date : 09.09.2025

for A R S AND COMPANY
Chartered Accountants

RAMDAS BANSAL
F-101, SUMER COMPLEX,
GUATAM MARG
BAGARIYA BHAWAN,
C SCHEME, JAIPUR-
302001 RAJASTHAN

YAASHVI JEWELLERS LIMITED

(Previously Known as Yaashvi Jewellers Private Limited)

CIN: U27200RJ2016PLC056519

Regd. Office: PLOT NO. 486 NEMI SAGAR COLONY, VAISHALI NAGAR, JAIPUR-302021

Email: ankit.cooldudes@gmail.com Contact No. 9810105141

Balance Sheet as on 31st March 2025

Particular	Notes of Account	(Amount in Rs Lacs)	
		Amount (FY 2024-25) (Previous Yr.)	Amount (FY 2023-24) (Previous Yr.)
I. EQUITY & LIABILITIES			
(1) Share Holder's Funds:			
Share Capital	1	1225.00	492.00
Reserve and Surplus	2	1226.12	395.39
Total Shareholders Fund (A)		2451.12	887.39
(2) Share Application Money pending allotment		0.00	0.00
(3) Non Current Liabilities:			
Long Term Borrowings	3	347.81	914.16
Deffer Tax Liability		-	-
Long Term Provisions	4	12.18	0.00
(4) Current Liabilities			
Short term Borrowings	5	3963.12	706.93
Sundry Creditors	6	13.95	2.48
Short Term Provisions	7	395.04	24.83
Other Current Liabilities	8	6.56	9.21
TOTAL EQUITY & LIABILITIES		7189.77	2545.00
II. ASSETS			
(I) Non Current Assets			
(a) Fixed Assets			
Tangible assets	9	217.20	183.72
(b) Non-Current Investments		-	-
(c) Other Non Current Assets		-	-
Deferred Tax Asset	10	7.28	1.97
TOTAL Non Current Assets (I)		224.48	185.69
(II) Current Assets			
Current Investments	11	1920.99	0.00
Sundry debtors	12	369.31	864.64
Inventory	13	4383.69	1219.47
Cash and Cash Equivalents	14	40.89	189.48
Other Current Assets	15	250.41	85.72
TOTAL Current Assets (II)		6965.29	2359.31
TOTAL ASSETS		7189.77	2545.00

Significant Accounting policies

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As per our Audit Report of even date annexed

For ARS & Company
Chartered Accountants

Ramdas Bansal

Ramdas Bansal

Partner

Membership No.: 406107

Place: JAIPUR

Date: 09/09/2025

UDIN:-25406107BMHCC3853

For YAASHVI JEWELLERS LIMITED

Ankit Aggarwal *Kalau Ram Kumawat*

(ANKIT AGGARWAL) (ANKITA AGARWAL) (KALU RAM KUMAWAT)

Director

Director

Company Secretary

DIN: 06568063

DIN: 07664492



For YAASHVI JEWELLERS LTD.

Ankit Aggarwal

Director

YAASHVI JEWELLERS LIMITED

Regd. Office: PLOT NO. 486 NEMI SAGAR COLONY, VAISHALI NAGAR, JAIPUR-302021

CASH FLOW STATEMENT for the period from 01/04/2024 to 31/3/2025

(Amount in Rs Lacs)

Particulars	Amount for the Finance Year 2024-25 (Previous Yr.)	Amount for the Finance Year 2023-24 (Previous Yr.)
A. Cash Flow from Operating Activities		
Net Profit/(loss) before Tax	1,545.05	269.10
Adjustment for extra-ordinary activities	- .00	- .00
Adjustment for Gratuity Provision	12.18	- .00
Adjustment for Depreciation	48.44	37.74
Adjustment for Income tax paid	(398.52)	(69.23)
Increase/ Decease in Current Investments	(1,920.99)	- .00
Increase/Decrease in Trade Receivables	495.32	(627.68)
Increase/Decrease in Inventories	(3,164.22)	(567.24)
Increase/Decrease in other Current Assets	(164.69)	17.45
Increase/Decrease in Current Liabilities	367.55	0.32
Increase/Decrease in Trade Payable	11.47	(25.44)
Net Cash Flow from Operating Activities (A)	(3,168.40)	(964.99)
B. Cash Flow from Investing Activities		
Disposal of fixed assets		
Purchase of Fixed Assets	(81.92)	(30.63)
Net Cash Flow from Investing Activities (B)	(81.92)	(30.63)
C. Cash Flow from Financing Activities		
Increase in Share Capital and in Share Premium	411.89	342.00
Increase/decrease in borrowings	2,689.84	784.43
Cash Flow from Financing Activities (C)	3,101.73	1,126.43
D. Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(148.59)	130.81
Cash and Cash Equalents Opening Balance	189.48	58.68
Cash and Cash Equalents Closing Balance	40.89	189.48
	0.00 -	0.00

AUDITORS REPORT

As per our separate report of even date attached

FOR A R S & COMPANY

Chartered Accountants

F.R.No. 009406C

Ramdass Bansal

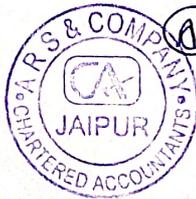
RAMDAS BANSAL

(Partner)

M.No.406107

Place:-Jaipur

Date: 09/09/2025



For YAASHVI JEWELLERS LIMITED

Ankit Aggarwal

Director

DIN: 06568063

Ankita Aggarwal

Director

DIN: 07664492

Kalu Ram Kumawat

Company Secretary

For YAASHVI JEWELLERS LTD.

Ankit Aggarwal

Director

YAASHVI JEWELLERS LIMITED

Regd. Office: PLOT NO. 486 NEMI SAGAR COLONY, VAISHALI NAGAR, JAIPUR-302021

Statement of Profit & Loss for the year Ending 31st March 2025

(Amount in Rs Lacs)

Particular	Notes of Account	Amount (FY 2024-25) (Previous Yr.)	Amount (FY 2023-24) (Previous Yr.)
I. Revenue from Operations	16	29722.65	20093.00
II. Other Income	17	53.83	0.09
III. Total Revenue		29776.48	20093.09
IV. Expenses			
Cost of material consumed	18	30717.02	19914.75
Changes in inventory	19	-3164.22	-567.24
Employee benefit expenses	20	119.63	32.51
Financial Costs	21	232.32	161.33
Other Expenses	22	278.24	244.90
Depreciation	10	48.44	37.74
Total Expenses (IV)		28231.43	19823.99
V. Profit before exceptional and extraordinary items and Tax (III-IV)		1,545.05	269.10
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and Tax (V-VI)		1545.05	269.10
VIII. Extraordinary Items		0.00	0.00
IX. Profit before tax (VII-VIII)		1545.05	269.10
X. Tax Expenses			
Current Year Tax		394.64	69.23
Previous year Tax		3.89	0.00
Deferred Tax		-5.31	-1.43
XI. Profit/Loss for the period from Continuing operations (VII-VIII)		1151.84	201.29
XII. Profit/(loss) for discontinuing operations		0.00	0.00
XIII. Tax expenses of discontinuing Operations		0.00	0.00
XIV. Profit/(loss) for discontinuing operations (after XIII)		0.00	0.00
XV. Profit/(loss) for the period (XI + XIV)		1,151.84	201.29
XV. Earning Per Share			
(1) Basic	23	9.95	2.90
(2) Diluted			

For ARS & Company
Chartered Accountants

Ramdas Bansal

Ramdas Bansal
Partner
Membership No.: 406107
Place: JAIPUR
Date: 09/09/2025



For YAASHVI JEWELLERS LTD.
For YAASHVI JEWELLERS LIMITED

Ankit Aggarwal, *Ankita Aggarwal*, *Kaluram Kumawat*

(ANKIT AGGARWAL) (ANKITA AGGARWAL) (KALURAM KUMAWAT)
Director Director Company Secretary
DIN: 06568063 DIN: 07664492

YAASHVI JEWELLERS LIMITED

Regd. Office: PLOT NO. 486 NEMI SAGAR COLONY, VAISHALI NAGAR, JAIPUR-302021

Notes of accounts annexed to Balance sheet and Profit & Loss account for the Period ended 31/03/2025

(Amount in Rs Lacs)

Particulars	Notes of Accounts	For the Finance Year Ended on 31/03/2025	For the Finance Year Ended on 31/03/2024
Share Capital	1		
Authorised Capital		1800.00	700.00
18,00,000 Equity Shares of Rs. 10 Each (70,00,000 equity shares of Rs. 10 Each, in Previous Year)			
Issued, Subscribed and Paid up capital			
1,22,49,999 equity shares of Rs. 10 Each as on balance sheet date, (49,20,000 equity shares of Rs. 10 Each in FY 23-24)			
Ankit Aggarwal (61,24,982 Shares as on 31/03/25) (24,60,000 shares as on 31/03/24)		612.50	246.00
Ankita Agarwal (61,24,982 Shares as on 31/03/25) (24,60,000 shares as on 31/03/24)		612.50	246.00
Umang Jain (7 Shares as on 31/03/25)		0.00	0.00
Gautam Jain (7 Shares as on 31/03/25)		0.00	0.00
Bhagwan Sahai Sharma (7 Shares as on 31/03/25)		0.00	0.00
Gouri Shankar Verma (7 Shares as on 31/03/25)		0.00	0.00
Kuldeep Sharma (7 Shares as on 31/03/25)		0.00	0.00
Total		1225.00	492.00
Reconciliation of the number of shares outstanding as under			
Equity Shares at the beginning of the year/period		49.20	15.00
Add: Share Capital Issued during the year/period (61,02,000 Shares having face value of Rs. 10 each issued at Share Premiums of Rs. 12.94 on 27/4/24+ 89,18,92 Shares having face value of Rs. 10 each Issued at Share Premium of Rs. 8.50 per share on dated 23/08/2024 + 5,77,908 Shares having face value of Rs. 10 each Issued at Share Premium of Rs. 8.50 per share on dated 16/09/2024)		20.80	34.20
Add: Bonus shares issued (3 shares on 4 shares each, 52,49,999 Bonus shares issued on 70,00,000 shares on dated 22/01/2025)		52.50	0.00
Equity Shares at the end of the year/period		122.50	49.20
Note No. 1.1: Right, Preferences and restrictions attached to Equity Shares			
The company has only one class of equity shares having a par value of Rs. 10 Each. Holder of Equity shares are entitled to one vote per share and Dividend as and when declared by the company. In case of partly paid up share the shareholders shall be entitled to dividend only on the paid up share capital. In the event of the liquidation of the company, the holder of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts.			



For YAASHVI JEWELLERS LTD.

Ankit Aggarwal
Director

[Signature]

For YAASHVI JEWELLERS LTD.

[Signature]

Director

<u>Reserve and Surplus</u>	2		
Reserve and Surplus		79.23	79.23
Profit & Loss Account:- Opening Balance		316.16	114.86
Add: Profit and loss account during the year		1151.84	201.29
Less: Bonus shares issued (3 shares on 4 shares each, 52,49,999 Bonus shares issued on 20,00,000 shares on dated 22/01/2025 from reserves		-525.00	0.00
		943.00	316.16
Security Premium (610200 Shares having face value of Rs. 10 each issued at Share Premiums of Rs. 12.94 on 27/4/24+ 891892 Shares having face value of Rs. 10 each Issued at Share Premium of Rs. 8.50 per share on dated 23/08/2024 + 577908 Shares having face value of Rs. 10 each Issued at Share Premium of Rs. 8.50 per share on dated 16/09/2024)		203.89	0.00
Total		1226.12	395.39
<u>Long Term Borrowings</u>	3		
<u>Unsecured loans</u>			
Unsecured loan from Promoters/ their relatives			
Kiran Agarwal		14.55	14.55
Mrs. ANKITA Agarwal		10.00	10.00
Ankit Agarwal		8.30	3.00
Unsecured Loans from Others/ Bank/ NBFC			
Axis Bank Loan (BPR001009741232)_25.09.23		0.00	38.84
ICICI Loan (UPJA00045752267)_25.09.23		0.00	66.75
IDFC Loan(129206376)_21.09.23_		0.00	35.65
Kotak Loan (CSG -153399650)		0.00	18.98
Yes bank Loan (BLN002401713505)		0.00	40.81
CHOLAMANDLAM INVESTMENT		0.00	9.41
FEDBANK FINANCIAL		0.00	26.54
FULLERTON INDIA		0.00	29.74
Growth Source Financial Service		0.00	34.19
HERO FINCORP LIMITED		0.00	24.63
Aditya Birla Loan		0.00	44.05
CLIX CAPITAL_(SJIABUS1000384278)_29.09.23		0.00	40.74
IFL FINANCE LIMITED_(0586)_30.09.23		0.00	26.46
Kisetsu Saison Finance (India) Private limited		0.00	22.51
L&T Finance Ltd_(BL230908040100037)_28.09.23		0.00	35.26
Moneywise (SMC Finance)_ (3449)		0.00	44.09
Poonawala Loan_(58127)_22.09.23		0.00	28.48
TCPL_(TCFBL0365000012338357)_25.09.23		0.00	32.42
Ugro Capital_(5907)_23.09.23		0.00	31.00
Unity_Small_Finance_Bank_(2315)_25.09.23		0.00	33.34
Total		32.85	687.44



For YAASHVI JEWELLERS LTD.

Ankit Agarwal
Director

For YAASHVI JEWELLERS LTD.

Sanjay
Director

<u>Secured loan</u>			
IDFC New Loan(32583668)		0.00	0.69
Kotak vehicle loan(6911)		0.00	0.46
Bank of Baroda Car Loan		5.05	0.00
HDFC Car Loan		45.28	0.00
Kotak Term Loan(01041)		82.75	0.00
Kotak Term Loan(00952)		181.88	225.57
Total		314.96	226.72

(the above loans are further guaranteed by the directors of the Company)
The company has not have any default in repayment of Loan and interest as on the reporting date

There is no such borrowings from Bank and financial institutions taken by company for specific purpose but not used for same purpose.

<u>Long Term Provision</u>	4		
Provision for Gratuity (Long term Portion)		12.18	0.00
TOTAL		12.18	0.00
<u>Current Liabilities</u>	5		
<u>Short Term Borrowings</u>			
Kotak Mahindra Bank O/D Limit		1778.53	706.93
AXIS BANK FD OD Limit		997.66	0.00
ICICI Bank Limit		497.80	0.00
AU Small Finance Bank FD OD Limit		689.13	0.00
TOTAL		3963.12	706.93
<u>Sundry creditors</u>	6		
<u>Trade Creditors</u>			
RS IN LAKHS			
Total outstanding dues of creditors other than small scale industries undertakings/MSME			
<u>Creditors For Expenses (Less than 6 months)</u>			
Shree Nath and Company		0.00	0.19
Dinesh Kumar (TAX A/c)		5.40	0.19
Vinay Kant Pareek		0.32	0.00
VRL Logistics Ltd (Gujrat)		0.00	0.02
V TRANS (India) LTD (GUJRAT)		0.00	0.04
<u>Creditors For Expenses (Less than 1 Year)</u>			
S P ENGINEERING WORKS		0.00	0.26
<u>Salary Payable (less than 6 month)</u>			
DEEPAK AGARWAL		0.22	0.00
DINESH KUMAR VERMA (Salary)		0.82	0.00
DINESH SWAMI		0.16	0.00
Kaloram Kumawat (CS)		0.40	0.00
MANYA HOTCHANDANI (IND Director)		0.06	0.00
Mrs. Ankita Agarwal Salary A/c		5.12	1.20
Narendra Kumar Sharma		1.00	0.00
Ujival Sangtani (IND Director)		0.06	0.00
Vinod Kumar Jain (Salary)		0.40	0.00



For YAASHVI JEWELLERS LTD.

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Director

For YAASHVI JEWELLERS LTD.

[Signature]

Director

TDS on sales to pay		0.00	0.05
Jk Mosun and sons Jewellery Pvt Ltd - TDS		0.00	0.31
VISHWAKARMA VAIWARTERS & JEWELLERS - TDS			
Advance received from customers		0.00	0.22
MG Jewellers		0.00	0.00
Others		0.00	0.00
Total outstanding dues of creditors being small scale industries undertakings/MSME		13.95	2.48
The Company has not received any intimation from "suppliers" regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and, hence, disclosures, if any, relating to amounts unpaid as at year end together with interest and/payable at required under the said Act have not been given.			
Provisions	7		
Provision for Income Tax		394.26	24.83
Provision for Gratuity (Short term Portion)		0.78	
TOTAL		395.04	24.83
Duties & Taxes	8		
Outstanding Expenses		0.39	0.00
ESI Payable		0.12	0.00
EPF Payable		0.08	0.00
TCS PAYABLE		0.24	0.11
TDS payable		5.73	9.10
TOTAL		6.56	9.21
Deffered Tax Assets	10		
Opening Balance		1.97	0.54
Add:- Increase / Decrease			
(A) Tax difference due to Depreciation			
Depreciation as per Companies Act		48.44	37.74
Depreciation as per Income tax Act		40.29	32.06
Diff. In Depreciation		8.15	5.68
Tax on Diff. in Depreciation @ 25.168%		2.05	1.43
(B) Tax difference due to Provision for Gratuity			
Provision for Gratuity		12.96	0.00
Tax on Provision for Gtraturity @ 25.168%		3.26	0.00
Closing Balance		7.28	1.97
Current Investments	11		
Fixed Deposits			
FDR (AXIS BANK)		803.88	0.00
FDR (AU Bank)		704.89	0.00
FDR (ICICI Bank)		411.41	0.00
FDR (Kotak Bank)		0.81	0.00
TOTAL		1920.99	0.00
Sundry Debtors	12		
Trader Debtors outstanding Less than 6 Months			
D' DIYAS JEWELS		157.98	348.09
G.M.Jewellers (Road No 01)		0.00	28.98
GEETANJALI JEWELLERS		0.00	141.13
Nathi Lal Ashok Kumar		0.00	31.49
Nitin Kumar Mohit Kumar saraf		0.00	10.55
SHREE NAKODA CREATION		0.00	46.04
SHRI GEETANJALI JEWELLERS		0.00	153.28
Soham Jewellers		0.00	61.41
S P JEWELLERS		211.34	0.00
VRAJANGAN JEWELLERS		0.00	36.08
Sundry Debtors outstanding more than 6 months-			
S A ORNAMENTS		0.00	7.58
Total		369.31	864.64



For YAASHVI JEWELLERS LTD.

Ankit Aggarwal

Director

For YAASHVI JEWELLERS LTD.

Sanjay

Director

		RS IN LAKHS	
Inventory	13	4383.60	1219.47
Finished Goods		4383.69	1219.47
Total			
Cash & Cash Equiplents	14	40.89	39.48
Cash in hand		0.00	150.00
Kotak Bank		40.89	189.48
Total			
Other Current Assets	15		
TDS		20.63	0.81
TDS Receivable Old years		1.66	0.96
Prepaid Insurance		2.86	1.43
Advance Tax		73.50	0.00
GST Receivable		93.34	46.68
Security Deposit with IIDX IFSC Ltd		0.42	0.00
Security Deposit Rent - Virat Steel Industries		2.82	2.82
Security Deposit Rent - Jagatpura		8.00	0.00
Advance to creditors		0.00	0.15
Lord Krishna Enterprises		0.00	0.06
Precious Metals Refiners Pvt Ltd		0.00	0.31
royal traders		0.00	0.13
SONI DIES MAKERS		0.00	0.79
TJ GOLD			
Advance to creditors For Expenses		0.00	0.05
Make my Trip		0.01	0.23
Schindler India Pvt Ltd		0.02	0.01
Sequel Logistics Pvt Ltd (Jaipur)		0.00	0.00
Sequel Logistics Pvt Ltd (Mumbai)		0.00	2.03
The Gem and Jewellery Export Promotion Concl (MH)		0.24	0.00
Xcelerating Growth Private Limited		0.10	0.00
Mukesh Associates		0.06	0.00
Vasu Ajay Anand		0.05	0.00
ASHA AGARWAL		0.20	0.00
A Y & Company		0.03	0.00
CHEITNA GUPTA ASSOCITES		0.50	0.00
United Enterprises			



For YAASHVI JEWELLERS LTD.

For YAASHVI JEWELLERS LTD.

Ankit Aggarwal

Director

[Signature]

Director

[Signature]

	RS IN LAKHS	
Advance to Employee		
Ankit Agarwal salary	0.00	1.20
Umang Jain (Salary A/c)	0.25	0.34
Advance to Suppliers of Capital Goods (More than 3 year)		
Ebin Micro Engg - Works	11.30	11.30
Advance to Suppliers of Capital Goods (More than 1 year Less than 3 years)		
MCS ENGINEERING	13.59	14.00
TDS Recoverable from NBFC		
	RS IN LAKHS	
Aditya Birla Loan 25.09.23_ABJAIBIL00000741475	0.73	0.00
CHOLAMANDLAM_(BLTLJAIP000005022589)	0.27	0.00
CLIX CAPITAL_(SJAUSI000384278)_29.09.23	0.49	0.00
FEDBANK FINANCIAL(FEDJPROBL0499996)_10.05.22	0.08	0.08
FEDBANK Finance(FEDJPROBL0521995)_26.09.23	0.44	0.00
FINE EQUITY	0.54	0.00
FULLERTON INDIA_(2293)	0.08	0.08
FULLERTON INDIA_(2897)	0.34	0.00
Growth Source (GS010BL0013720)	0.00	0.48
Growth Source (GS010BL00939849)	0.12	0.57
Growth Source (GS010BL02214961)_26.09.23	0.39	0.00
HERO FINCORP LIMITED_(HCFUDUUBL00006476551)	0.10	0.10
HERO FINCORP_(HCFUDUUBL00013916286)_25.09.23	0.40	0.00
IFL FINANCE LIMITED_(0586)_30.09.23	0.30	0.00
Ksatsu Saison Finance (India) Private limited	0.38	0.00
L&T Finance Ltd_(BL230908040100037)_28.09.23	0.35	0.00
MAGMA FINANCE (Poonawala)_76163	0.41	0.45
Moneywise (SMC Finance)_ (3449)	0.52	0.00
Moneywise (SMC Finance)_ (7976)	0.21	0.21
Poonawala Loan_(58127)_22.09.23	0.29	0.00
SHRI RAM CITY UNION FINANCE	0.00	0.03
TCFL (TCFBL0365000011002646)	0.31	0.31
TCPL (TCFBL0365000011411564) 01.05.22	0.07	0.07
TCPL_(TCFBL0365000012338357)_25.09.23	0.38	0.00
Ugro_Capital_(16216)_23.09.23	0.49	0.00
Other Advance recoverable		
D.A. Jewellers (Loan A/c)	0.00	0.05
Misc Assets not to be written off		
Share IPO Expenses	13.15	0.00
Total	250.41	85.72



For YAASHVI JEWELLERS LTD.

Ankit Agarwal
Director

For YAASHVI JEWELLERS LTD.

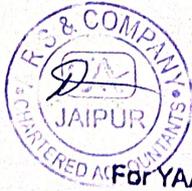
Anurag
Director

<u>Turnover</u>	16	RS IN LAKHS	
Sales Accounts		29722.65	20093.00
Total		29,722.65	20,093.00
Other income	17	RS IN LAKHS	
Discount Received		0.06	-
Exchange Rate Diff on Import transactions		31.28	-
Miscellaneous Income		-	0.00
Interest on FDR		22.49	0.08
Total		53.83	0.09

17.1 Transaction surrendered or disclosed during as income during the year

There is no such transaction which is not recorded in book of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as survey or search or any other relvent provision of Income Tax Act, 1961

Cost of Material Consumed	18		
Purchase of Raw material (Domestic)		27663.11	19914.75
Purchase of Raw material (Import)		2907.11	0.00
Custom duty on Import		145.36	0.00
Custom Clearing Charges		1.45	0.00
Add: Opening Stock of Raw material		0.00	0.00
Less: Closing Stock of Raw Material		0.00	0.00
Total		30,717.02	19,914.75
Increase/(decrease) in Finished Goods and WIP	19		
Opening Stock of Finished Goods		1219.47	652.23
Opening Stock of WIP		0.00	0.00
Less: Closing Stock of Finished Goods		4383.69	1219.47
Less: Closing Stock of WIP		0.00	0.00
Total		(3,164.22)	(567.2)
Employee Benefit Expenses	20		
Staff Welfare Exp.			
ESI Expenses		0.06	0.00
EPF Expenses		0.56	0.00
Gratuity Provision		0.30	0.00
Bonus to Staff		12.96	0.00
Wages and Salary Exps.		2.22	0.00
Total		103.54	32.51
Financial Costs	21		
Interest on CC and OD Limit		119.63	32.51
Interest on GST		160.05	66.15
Interest On Term Loan		0.00	0.03
Interest on Car Loan		25.25	18.67
Interest on TDS & TCS		2.77	0.00
Interest to Unsecured loans		0.44	0.31
Total		43.81	76.16
		232.32	161.33



For YAASHVI JEWELLERS LTD.

Director

For YAASHVI JEWELLERS LTD.

Director

	22	RS IN LAKHS	
Other Expenses			
Direct Expenses-			
Freight & Logistics (without gst)		0.12	0.13
Freight & Logistics (with gst)		3.28	10.45
Hallmarking Expenses		0.03	0.00
Rent factory		18.43	17.55
Job Work Labour Exp.		31.21	33.88
Job Work 5%(purchase)		0.40	3.00
job work(hallmarking)		5.48	3.60
Vaulting and Warehousing Services		0.58	0.00
Indirect Expenses-			
Advertisement exp		0.21	0.10
AMC Charges		0.56	
Audit Fees		1.55	1.31
Bank Charges		18.77	6.68
Business Promotion		2.40	0.00
Director remuneration		108.66	110.40
Discount paid		0.07	0.00
Electric Repair & Maintenance		0.12	0.06
Electricity Exp		5.56	5.35
Exchange rate exp		0.00	0.14
Exhibition Charges		1.98	0.18
FASSTAG (Tour & Toll Exp)		0.13	0.02
GST Expenses paid on ITC reversal		5.29	5.16
Import Export Expenses		1.00	0.00
Insurance (Stock)		0.39	3.12
Insurance on Directors (KeyMen Insurance policy)		9.31	15.68
Insurance taken on loan finance		2.82	0.00
Late fees on GST & TDS		0.14	0.00
Legal Fees		1.57	1.00
Loan closure charges		31.01	6.18
LOAN PROCESSING CHARGES		2.02	15.48
Locker Rent		0.15	0.00
Machine repair & maintenance		0.00	0.07
Membership Fees		1.76	0.07
Office Exp		0.10	0.00
Office/Shop Rent		1.62	1.50
Parcel Charges		0.00	0.09
Professional Fees		2.49	0.00
Repair and maintenance		0.53	0.00
ROC Expenses		11.31	2.42
Share Demat & Issue Expenses		4.87	0.00
Software Renewal Charges		0.08	0.04
Stock Audit Charges		0.00	0.05
Telephone Exps.		0.13	0.19
Tour And Travelling exp.		0.11	0.00
vehicle insurance charges		1.34	0.45
Vehicle Repair & Maint		0.26	0.39
Water charges		0.41	0.16
Total		278.24	244.90



For YAASHVI JEWELLERS LTD.

Director

For YAASHVI JEWELLERS LTD.

Director

Earning per share	23		
(A) Basic and Diluted Earning Per share			
Profit after tax attributable to Equity Shareholders		1,151.84	201.29
Weighted Average number of equity shares used as denominator for calculating EPS Post Bonus and Split		11581385.03	6940684.93
Basic and Diluted Earning Per Share		9.95	2.90
<u>Calculation of Weighted Average Number of Equity Shares</u>			
Opening		4,920,000.00	1,500,000.00
Fresh Issue		-	1,750,684.93
Right Factor Bonus Element		1,411,386.03	-
Bonus Issue		5,249,999.00	3,690,000.00
Weighted Average number of equity shares used as denominator for calculating EPS Post Bonus and Split		11,581,385.03	6,940,684.93

For YAASHVI JEWELLERS LTD.

For YAASHVI JEWELLERS LTD.



Anil Aggarwal
Director

[Signature]
Director

Notes of Accounts: Part No. 9 : Fixed Assets as on 31 March 2025

Particulars	Gross Block				Depreciation			Net block		
	Rate	Opening Balance 1.04.2024	Addition during the year	Deduction	Closing Bal. as on 31.3.2025	Opening Balance 1.04.2024	provided during the year	Deducti od	Closing Bal. as on 31.3.2025	as on 31.03.2024
Air compressor	18.10%	0.08			0.08	0.04	0.01		0.05	0.04
Air conditioner	18.10%	16.50			16.50	4.62	2.16		6.78	11.89
Automatic stamping die press	18.10%	2.94			2.94	1.06	0.34		1.40	1.87
BIKE SPLENDOR	25.89%	0.00	0.89		0.89	0.00	0.12		0.12	0.00
BALL PARA MACHINE	18.10%	1.93			1.93	0.49	0.26		0.75	1.44
box chain machine	18.10%	6.16	2.80		8.96	3.59	0.82		4.41	2.57
Building & shed	4.87%	5.45			5.45	0.71	0.23		0.94	4.75
bicycle	18.10%	0.18			0.18	0.09	0.02		0.11	0.09
Cable	18.10%	0.13			0.13	0.05	0.02		0.07	0.08
Calculator	18.10%	0.15	0.01		0.16	0.05	0.02		0.07	0.09
CARBICLE HIGHGRADE ROLLING MCHINE	18.10%	2.05			2.05	0.57	0.27		0.84	1.48
carpet	9.50%	0.74			0.74	0.27	0.05		0.32	0.48
chain making machine	18.10%	1.93	14.75		16.68	0.98	2.01		2.99	0.95
Chain Solder Powder Mixing Machine	18.10%	0.40			0.40	0.10	0.05		0.15	0.30
computer	31.67%	0.94	0.51		1.45	0.60	0.15		0.75	0.34
Computer Parts	31.67%	0.11	0.09		0.19	0.07	0.02		0.09	0.04
computer software	31.67%	0.38	0.21		0.60	0.20	0.07		0.27	0.18
cooler	18.10%	0.33			0.33	0.14	0.03		0.17	0.20
creta car	9.50%	15.11			15.11	7.10	0.76		7.86	8.01
Dryer	18.10%	0.02			0.02	0.01	0.00		0.01	0.01
Dryer Machine DM18	18.10%	1.29			1.29	0.35	0.17		0.52	0.95
Electrical Transformer	8.20%	4.31			4.31	0.20	0.34		0.54	4.11
Electric Motor	18.10%	0.12			0.12	0.06	0.01		0.07	0.06
elevators& escalators	18.10%	10.07			10.07	2.32	1.40		3.72	7.74
fan	18.10%	1.56			1.56	0.48	0.20		0.68	1.08
Fire Extinguisher	18.10%	0.09			0.09	0.05	0.01		0.06	0.03
FORTUNER CAR	15.83%	0.00	54.14		54.14	0.00	11.60		11.60	0.00
Freeze	18.10%	0.37			0.37	0.20	0.03		0.23	0.17
FUME SCRUBBER & BLOWER	18.10%	1.05			1.05	0.27	0.14		0.41	0.78
furniture and fixture	25.89%	10.32			10.32	4.53	1.50		6.03	5.79
Gem Light Box Pro	18.10%	2.20			2.20	0.04	0.39		0.43	2.16
GENERATOR SET	18.10%	5.42			5.42	1.57	0.70		2.27	3.86
Heater	18.10%	0.03			0.03	0.01	0.00		0.01	0.01
H/V Combined Head Faceting Machine	18.10%	3.84			3.84	0.39	0.62		1.01	2.83
										3.45

FOR YAASHVI JEWELLERS LTD.

Director



Induction Melting Furnace	18.10%	1.31	1.31	0.35	0.17	0.52	0.78	0.95
Infrared thermometer	18.10%	0.03	0.03	0.01	0.00	0.01	0.01	0.01
Inverter	18.10%	0.90	0.90	0.46	0.08	0.54	0.36	0.44
Laser Welding Machine	18.10%	51.39	51.39	14.13	6.74	20.87	30.52	37.26
LED Tubelight	18.10%	1.44	1.44	0.41	0.19	0.60	0.84	1.03
Machinery (18%)	18.10%	21.49	21.49	12.90	1.56	14.46	7.03	8.59
Machinery and tools	18.10%	23.70	25.28	11.34	2.35	13.69	11.59	12.37
MCB Box	25.89%	0.09	0.09	0.04	0.01	0.05	0.04	0.05
Mobile	18.10%	4.38	4.38	2.26	0.38	2.64	1.74	2.12
Money counting machine	18.10%	0.11	0.11	0.06	0.01	0.07	0.04	0.05
Paper cutter	18.10%	0.02	0.02	0.02	0.00	0.02	0.01	0.01
PARA ENGRAVING MACHINE	18.10%	6.81	6.81	1.39	0.98	2.37	4.44	5.42
philtron RO	18.10%	0.08	0.08	0.06	0.00	0.06	0.02	0.02
printer	18.10%	0.43	0.43	0.24	0.03	0.27	0.16	0.19
Round Link Machine With SPL	18.10%	3.10	3.10	0.22	0.52	0.74	2.36	2.88
Safe Locker	25.89%	1.37	1.37	0.84	0.14	0.98	0.39	0.53
Sanitizer battery sprayer	18.10%	0.03	0.03	0.01	0.00	0.01	0.01	0.01
Sanitizer stand	18.10%	0.02	0.02	0.01	0.00	0.01	0.01	0.01
Scooter	18.10%	1.61	1.61	1.01	0.11	1.12	0.48	0.59
scooty	18.10%	0.63	0.63	0.54	0.02	0.56	0.07	0.09
Side Anchor Machine	18.10%	11.60	11.60	6.16	0.98	7.14	4.46	5.44
Soldering Machine	18.10%	51.66	51.66	15.21	6.60	21.81	29.86	36.46
Stabilizer	18.10%	0.03	0.03	0.02	0.00	0.02	0.02	0.02
STRIP CUTTING MACHINE	18.10%	0.50	0.50	0.13	0.07	0.20	0.30	0.37
summersible pump	18.10%	0.23	0.23	0.10	0.02	0.12	0.10	0.12
Tata yodha (pickup)	39.30%	6.71	6.71	5.02	0.66	5.68	1.03	1.69
TATA TIAGO CAR	39.30%	0.00	6.95	0.00	1.93	1.93	5.02	0.00
Ultrasonic Machine SFS 100H (HB)	18.10%	0.52	0.52	0.14	0.07	0.21	0.31	0.38
vacuum buffing machine double	18.10%	0.56	0.56	0.26	0.05	0.31	0.24	0.29
vacuum buffing machine Single	18.10%	0.15	0.15	0.11	0.01	0.12	0.03	0.04
Vacuum cleaner	18.10%	0.32	0.32	0.12	0.04	0.16	0.16	0.20
vibrator	18.10%	0.11	0.11	0.08	0.01	0.09	0.02	0.03
Watch	18.10%	0.19	0.19	0.09	0.02	0.11	0.08	0.10
water cooler	18.10%	0.82	0.82	0.39	0.08	0.47	0.35	0.43
Weighing scale	18.10%	0.39	0.39	0.22	0.03	0.25	0.14	0.17
Wire Drawing Machine	18.10%	0.50	0.50	0.14	0.06	0.20	0.30	0.36
TOTAL		289.41	81.92	105.69	48.44	154.13	217.20	183.72

10.1 In view of the absence of indication of material impairment within the meaning of clause 6 to clause 13 of AS-28 'Impairment of Asset', no impairment of Property, Plant and Equipment is required for in respect of current financial year

10.2 In accordance with the company's policy, the company reviews the estimated useful lives of its fixed assets on an ongoing basis. This review indicated that the actual lives of Plant, Machinery and Building at its

manufacturing plants were longer than the estimated useful lives used for depreciation purposes in the Company's Financial Statement.

10.3 This Deeds of all the immovable property are held in the name of the company

10.4 Revaluation of Property, Plant and Equipment

The Company has not revalued its Property, Plant and Equipment during the current year. Therefore, this disclosure requirement is not applicable

10.5 Capital work in progress during the year: No Capital work in progress as on the balance sheet date, therefore this disclosure requirement is not applicable

10.6 Intangible assets under development: There is no intangible assets under development as on the balance sheet date, therefore this disclosure requirement is not applicable

10.7 Benami Property: There is no proceeding initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) and rules made thereunder

For YAASHVI JEWELLERS LTD.

Director



YAASHVI JEWELLERS LIMITED

Schedule forming part of Accounts for the finance year ended 31/03/2025

SCHEDULE : 24 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS:

1 SIGNIFICANT ACCOUNTING POLICIES :

a) **Accounting Convention:** The financial statements are prepared on historical cost convention and on the basis of going concern.

b) **Accounting Policies:** The management is consistent in following the accounting policies, there is no change in the same.

c) **System of Accounting :** The management has followed the accrual system of accounting except in case of expenses of small amount (not having material impact), which are accounted for on paid basis.

2. Fixed Assets and Depreciation:

a) Fixed assets are stated at cost of acquisition inclusive of freight, direct expenses, taxes (if input tax credit of same has not been availed under the provisions of the respective Act) and expenses incidental thereto.

b) Depreciation is provided on the basis of WDV method in accordance with the rate prescribed in Schedule II, Companies Act, 2013.

c) The relevant disclosure regarding to fixed assets is given in form no. 3CD.

3. **Provisions for Income Tax :** The provision for income tax and deferred tax has been debited to the profit and loss A/c

4. Valuation of Inventories:

a) The management has maintained the day to day stock register.

b) Closing stock is valued on the basis of FIFO method, at lower of cost or NRV. Closing stock includes all the expenses incurred in connection with purchase.

c) The management has followed exclusive method of valuation of inventories, which is not in accordance with the provisions of section 145A of the Income Tax Act, 1961 but its impact on profit or losses is Rs. NIL.

d) Value of closing stock at year end is taken as valued, verified and certified by the director.

5. Revenue Recognition:

a) The management has recognised the revenue when the title of goods has been transferred to the buyer and ultimate collection is certain.

b) During the financial year there was no revenue which was not recognized in the financial statement.

c) To the best of our examination/ determination/ knowledge and as per information and explanation given by management or available with management, there is no revenue which is to be taxed as per deeming fictions of the I.T. Act, 1961

6. Effect of change in Foreign Exchange Rate:

a) Amount outstanding as on year end date regarding Loans, trade payables & Trade receivables in foreign currency, are converted into Indian currency at closing exchange rate as on 31.03.2024, as notified by the RBI, effect of profit & loss occurring due to exchange rate fluctuations has been given in the books.

7. Borrowing Cost:

a) Borrowing cost that are attributable to the acquisition or construction of qualifying asset are capitalized as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for intended use.

b) All other borrowing costs are charged to Profit and loss Account.

c) During the year borrowing cost capitalised in the value of the qualifying assets is Rs. NIL

d) Rest of the ICDS not specifically covered in the accounting policies are not applicable.



For YAASHVI JEWELLERS LTD.

Ankit Aggarwal
Director

[Signature]

B NOTES ON ACCOUNTS:

1. Balances of trade payables, trade receivables, current and non current loans and advances, advance payment received and other debit/credit balances are analyzed but subject to confirmation and adjustments necessary upon reconciliation thereof. Pending adjustments on confirmation/reconciliation, if any, the balances are taken at recorded amount and the amounts recoverable are shown as good.
2. Cash balance is taken in accordance with the management confirmation.
3. Some of the previous year figure regrouped/ rearranged wherever necessary so as to make it comparable with those of the current year.

4. Remuneration of the Statutory Auditors:	Current Year	Previous Year
Audit Fees	155,200.00	130,600.00
Other Fees	-	-
	<u>155,200.00</u>	<u>130,600.00</u>

5. Director's Salaries paid to Sh. Ankit Aggarwal Rs. 60,00,000 and Mrs. Ankita Agarwal Rs. 48,00,000, Independent Directors's Salary paid to Ms. Manya Hotchandani Rs. 24000, Pulkit patel Rs. 18000, Ujjawal Sangtani Rs. 24000

6. The assessee is registered under GST. Due care has been taken by the assessee to comply with the provision of GST Act and rule thereunder. The GST return has been verified by us on test check basis. These are subjects to reconciliation. In case of any discrepancies identified during assessment the assessee may be further liable for tax, interest, late fees or penalty. The Assessment could thus be contingency liable for tax, interest, late fees or penalty, if any imposed by department at the time of assessment.

7) Provision for retirement benefits (gratuity) to employees is not required to be made for the year.

8) Estimated amount of capital contacts outstanding Rs. NIL

9) As regards to compliance of provision relating to dues to Small Scale Industries Units in terms of the companies (Amendment Act, 1999) the company could not quantified the dues if any to the Small Scale Industries in absence of information regarding status of such units.

10) The company has not received intimation from any of its suppliers about their filling of memorandum in pursuance of micro, small and medium Enterprise Development Act,2006. Hence the disclosure requirement U/s 22 of micro, small and medium enterprise development act,2006 is not applicable to the company.



For YAASHVI JEWELLERS LTD.

Director

For YAASHVI JEWELLERS LTD.

Director

11) Disclosure of details pertaining to related party transactions in terms of Accounting Standard - 18 issued by the ICAI - "Related Party Disclosures" is as under:

(A) Related Parties and their Relationship

(I) Key Management Personnel

ANKIT AGGARWAL (Promoter Director & Share Holder)
 ANKITA AGARWAL (Promoter Director & Share Holder)
 MANYA HOTCHANDANI (Independent Director)
 PULKIT PATEL (Independent Director)
 UJJAWAL SANGTANI (Independent Director)
 JYOTI TORANI (Independent Director)

(II) Relative of Key Management Personnel

Kiran Agarwal- Mother of Ankit Aggarwal
 Dinesh Kumar Agarwal- Father of Ankita Agarwal

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

Dinesh Kumar Agarwal and Sons HUF (HUF firm of Dinesh Kumar Agarwal)
 D.A. Jewellers (Proprietorship firm owned by Dinesh Kumar Agarwal)

Transactions with Related parties

Name of KMP or their Relatives	Nature of Transactions	Amount paid in FY 24-25	Amount paid in FY 23-24
ANKIT AGGARWAL	Director Remuneration	6000000	6240000
ANKITA AGARWAL	Director Remuneration	4800000	4800000
Kiran Agarwal	Interest on Unsecured Loan	270000	270000
MANYA HOTCHANDANI	Director Remuneration	24000	0
PULKIT PATEL	Director Remuneration	18000	0
UJJAWAL SANGTANI	Director Remuneration	24000	0
Dinesh Kumar Agarwal and Sons HUF	Interest on Unsecured Loan	0	601992
D.A. Jewellers	Interest on Unsecured Loan	0	51945
TOTAL		11136000	11963937

12) In the opinion of the management and to the best of their knowledge and belief the value of realisation of advances and other current assets in the ordinary course of business will not be less than the amount at which to are stated in the balance sheet.

13) Particulars in respect of Foreign Exchange Earnings and outgo:

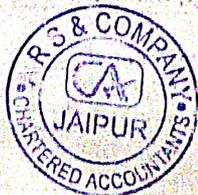
PARTICULARS	Current Year	Previous Year
Earnings	0.00	0.00
Outgo Import of Raw material purchase	2907.11	0.00

AS PER OUR REPORT ATTACHED.

FOR ARS AND COMPANY
 CHARTERED ACCOUNTANTS
 FRN: 009406C

[Signature]
 -SD-
 (CA RAMDAS BANSAL)
 PARTNER

PLACE: JAIPUR.
 Date: 09/09/2025



FOR AND ON BEHALF OF THE BOARD,
 For YAASHVI JEWELLERS LIMITED

[Signature]
 -SD-
 (ANKIT AGGARWAL)
 DIRECTOR,
 DIN: 06568063

[Signature]
 (ANKITA AGARWAL)
 DIRECTOR,
 DIN: 07664492

[Signature]

For YAASHVI JEWELLERS LTD.

[Signature]

Director

YAASHVI JEWELLERS LIMITED

CIN: U27200RJ2016PLC056519

Regd. Office: PLOT NO. 486 NEMI SAGAR COLONY, VAISHALI NAGAR, JAIPUR-302021

Email: ankit.cooldudes@gmail.com Contact No. 9810105141

LIST OF SHARE HOLDER AS ON 31/03/2025

S.NO.	NAME OF SHARE HOLDER	ADDRESS OF SHARE HOLDER	Original shares as on 31/12/24	Bonus Shares Issued on 16/1/25	NO. OF SHARE HELD as on 31/03/25
1	Ankit Aggarwal	486, Nemi Sagar Colony, Vaishali Nagar, Jaipur-302021, Rajasthan	3499990	2624992	6,124,982
2	Ankita Agarwal	113, Kailash Puri, Behind Khandaka Hospital, Tonk Road, Durgapura, Jaipur-302018, Rajasthan	3499990	2624992	6,124,982
3	Umang Jain	C/O Vinod Kumar Jain, D-417, Malviya Nagar, Jaipur-302017, Rajasthan	4	3	7
4	Gautam Jain	C/O Vinod Kumar Jain, D-417, Near World Trade Park, Jaipur-302017, Rajasthan	4	3	7
5	Bhagwan Sahai Sharma	C/O Radhey Shyam Sharma, 16, Rampura, Chokhawala, Phagi, Jaipur-303904, Rajasthan	4	3	7
6	Gouri Shankar Swami	C/o Narayan Das, Gram Vadodiya, Chaksu-303908 N-129/45, Khilona Bagh, Model Town, North West Delhi, Delhi -110009	4	3	7
7	Kuldeep Sharma		4	3	7
	TOTAL		7000000	5249999	12,249,999

YAASHVI JEWELLERS LIMITED

Ankit Aggarwal, 0

Ankit Aggarwal
DIN: 06568063
(DIRECTOR)

Ankita Aggarwal
DIN: 07664492
(DIRECTOR)

For YAASHVI JEWELLERS LTD



(Signature)
Director

Details of Transfer of Share on dated 03/12/2024

NAME OF Transferor	Name of Transferee	No of Shares	Price per Share	Transfer amount
Ankit Aggarwal	Umang Jain	2	120	240
Ankit Aggarwal	Gouri Shankar Swami	4	120	480
Ankit Aggarwal	Gautam Jain	4	120	480
Ankita Aggarwal	Umang Jain	2	120	240
Ankita Aggarwal	Bhagwan Sahai Sharma	4	120	480
Ankita Aggarwal	Kuldeep Sharma	4	120	480
		20		2400



Ankit Aggarwal & Co. YAASHVI JEWELLERS LTD.
For YAASHVI JEWELLERS LTD.

[Signature]
 Director

Director