



A R S & 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 PRIVATE LIMITED.

I. Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Financial Statements of **YAASHVI JEWELLERS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as **at 30th June 2025**, and the statement of profit and loss, and statement of cash flows **for the period of 3 months from 01st April 25 to 30th June 2025**, 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 30th June 2025**, and its profit/loss, and its cash flows for the **for the period of 3 months from 01st April 25 to 30th June 2025**.

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. 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 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 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 the Provision of 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 to report various statement which are applicable to whole finance year and we are auditing finance statement for the period of 3 months from 01/04/2025 to 30/06/2025, So we are not giving statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 30th June, 2025 taken on record by the Board of Directors, none of the directors is disqualified as 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 is 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 financial position.
- ii. The Company did not have any long-term contracts including derivative for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For ARS& COMPANY
Chartered Accountants

Ramdas -SD-
(CA Ramdas Bansal)
Partner
M.No. 406107



PLACE: Jaipur

Date: 09/10/2025

UDIN: 25406107BMIIEA5364

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 PRIVATE LIMITED**, ("The Company") as of **30th June 2025** in conjunction with our audit of the financial statements of the Company for the period of 6 months from **01st April 25 to 30th June 2025**.

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 materialrespects.

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 **30 June 2025**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

The Company does not have any pending litigations which would impact its financial position.

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to the Investor 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 period of 3 months from 01/04/2025 to 30/06/2025 is 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 period of 3 months from 01/04/2025 to 30/06/2025 and the same has been operated throughout the period 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.

PLACE:Jaipur
Date: 09.10.2025
UDIN: 25406107BMHIEA5364



For ARS& COMPANY
Chartered Accountants
Ramdas
-SD-
CA Ramdas Bansal
Parnter
M.No. 406107

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 30th June 2025

(Amount in Rs. Lacs)

Particular	Notes of Account	Amount as at 30/06/2025	Amount (FY 2024-25) (Previous Yr.)
I. EQUITY & LIABILITIES			
(1) Share Holder's Funds:			
Share Capital	1	1233.51	1225.00
Reserve and Surplus	2	1680.48	1226.11
(2) Non Current Liabilities:			
Long Term Borrowings	3	1530.65	347.81
Long Term Provisions	4	13.11	12.18
(3) Current Liabilities			
Short term Borrowings	5	2900.70	3963.12
Sundry Creditors	6	29.80	13.95
Short Term Provisions	7	416.68	395.04
Duties & taxes	8	7.46	6.56
TOTAL EQUITY & LIABILITIES		7812.39	7189.77
II. ASSETS			
(1) Non Current Assets			
(a) Fixed Assets			
Tangible assets	9	208.84	217.20
(b) Non-Current Investments		0.00	0.00
(c) Other Non Current Assets		0.00	0.00
Deferred Tax Asset	10	7.78	7.28
TOTAL Non Current Assets (I)		216.62	224.48
(II) Current Assets			
Current Investments	11	1949.19	1920.99
Sundry debtors	12	1841.03	369.31
Inventory	13	3588.51	4383.69
Cash and Cash Equivalents	14	63.55	40.89
Other Current Assets	15	153.48	250.41
TOTAL Current Assets (II)		7595.77	6965.29
TOTAL ASSETS		7812.39	7189.77

Significant Accounting policies

23

As per our Audit Report of even date annexed

For ARS & Company
Chartered Accountants


-SD-

Ramdas Bansal
Partner
Membership No.: 406107
Place: JAIPUR
Date: 09/10/2025
UDIN:-25406107BMHIEA5364

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED

(ANKIT AGARWAL)
Whole time Director
DIN: 06568063

(ANKITA AGARWAL)
Managing Director

Company DIN: 07664492

For YAASHVI JEWELLERS LIMITED


Ankit Agarwal

Director

Director


Ankita Agarwal

Secretary



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

Statement of Profit & Loss for the period Ended 30th June 2025

Particular	Notes of Account	Amount for the period from 01/04/2025 to 30/6/25	(Amount in Rs. Lacs) (FY 2024-25) (Previous Yr.)
I. Revenue from Operations	16	6265.39	29722.65
II. Other Income	17	30.51	53.83
III. Total Revenue		6295.90	29776.48
IV. Expenses			
Cost of material consumed	18	4825.51	30717.02
Changes in inventory	19	795.17	-3164.22
Employee benefit expenses	20	39.98	119.63
Financial Costs	21	98.52	232.32
Other Expenses	22	48.79	278.24
Depreciation	10	9.62	48.44
Total Expenses (IV)		5817.60	28231.44
V. Profit before exceptional and extraordinary items and Tax (III-IV)		478.30	1,545.05
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and Tax (V-VIII)		478.30	1545.05
VIII. Extraordinary Items		0.00	0.00
IX. Profit before tax (VII-VIII)		478.30	1545.05
X. Tax Expenses			
Current Year Tax		120.62	394.64
Previous year Tax		0.00	3.89
Deferred Tax		-0.50	-5.32
XI. Profit/Loss for the period from Continuing operations (VII-VIII)		358.17	1151.84
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		0.00	0.00
XV. Profit/(loss) for the period (XI + XIV)		358.17	1,151.84
XV. Earning Per Share			
(1) Basic	22	2.91	9.95
(2) Diluted			

For ARS & Company
 Chartered Accountants



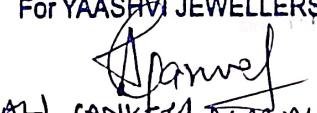
Ramdas Bansal
 Partner

Membership No.: 406107

Place: JAIPUR

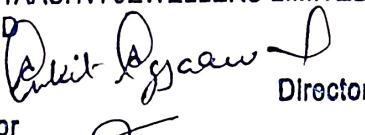
Date: 09/10/2025

For YAASHVI JEWELLERS LIMITED


For YAASHVI JEWELLERS LIMITED
ANKIT AGARWAL
 Whole time Director
RANJEET AGARWAL
 Managing Director

DIN: 06568063

For YAASHVI JEWELLERS LIMITED


Director
Company SECRETARY
 DIN: 07664492



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

CASH FLOW STATEMENT for the period from 01/04/2025 to 30/06/2025

Particulars	Amount for the Finance Year 2025-26 Q1	Amount for the Finance Year 2024-25 (Previous Yr.)
A. Cash Flow from Operating Activities		
Net Profit/(loss) before Tax	478.30	1,545.05
Adjustment for extra-ordinary activities	- .00	- .00
Adjustment for Gratuity Provision	1.01	12.18
Adjustment for Depreciation	9.62	48.44
Adjustment for Income tax paid	(120.62)	(398.52)
Increase/ Decrease in Current Investments	(28.21)	(1,920.99)
Increase/Decrease in Trade Receivables	(1,471.71)	495.32
Increase/Decrease in Inventories	795.17	(3,164.22)
Increase/Decrease in other Current Assets	96.92	(164.69)
Increase/Decrease in Current Liabilities	22.47	367.55
Increase/Decrease in Trade Payable	15.86	11.47
Net Cash Flow from Operating Activities (A)	(201.19)	(3,168.40)
B. Cash Flow from Investing Activities		
Disposal of fixed assets	(1.26)	(81.92)
Purchase of Fixed Assets	(1.26)	(81.92)
Net Cash Flow from Investing Activities (B)		
C. Cash Flow from Financing Activities		
Increase in Share Capital and in Share Premium	104.70	411.89
Increase/decrease in borrowings	120.41	2,689.84
Cash Flow from Financing Activities (C)	225.12	3,101.73
D. Net Increase/(Decrease) in cash and cash equivalents (
Cash and Cash Equalents Opening Balance	22.66	(148.59)
Cash and Cash Equalents Closing Balance	40.89	189.48
	63.55	40.89
	0.00	

AUDITORS REPORT

As per our separate report of even date attached

FOR A R S & COMPANY

Chartered Accountants

F.R.No. 009406C

Ramdas Bansal
 RAMDAS BANSAL
 (Partner)
 M.No.406107
 Place:-Jaipur
 Date: 09/10/2025



For YAASHVI JEWELLERS LIMITED

Aggarwal
 (ANKIT AGGARWAL) (ANKITA AGARWAL) (KALU RAM KUMAWAT)
 Whole time Director Managing Director Company Secret:
 DIN: 06568063 DIN: 07664492

For YAASHVI JEWELLERS LIMITED

Parneet

For YAASHVI JEWELLERS LIMITED

Ankit Aggarwal
 Director

YAASHVI JEWELLERS LIMITED

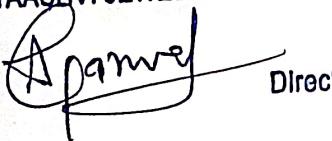
Regd. Office: PLOT NO. 486 NEMI SAGAR COLONY, VAISHALI NAGAR, JAIPUR-302021

Notes of accounts annexed to Balance sheet and Profit&loss account for the Period from 01/04/2025 to 30/06/2025

(Amount in Rs)

Particulars	Notes of Accounts	For the period from 01/04/2025 to 30/06/25	For the Finance Year Ended on 31/03/2025
<u>Share Capital</u>	1		
<u>Authorised Capital</u>		1800.00	1800.00
18000000 Equity Shares of Rs. 10 Each (7000000 equity shares of Rs. 10 Each, in Previous Year)			
<u>Issued, Subscribed and Paid up capital</u>			
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	612.50
Ankita Agarwal (61,24,982 Shares as on 31/03/25) (24,60,000 shares as on 31/03/24)		612.50	612.50
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
Pre-IPO Shares allottees (29/04/2025)		8.51	8.51
Total		1233.51	1233.51
Reconciliation of the number of shares outstanding as under			
Equity Shares at the beginning of the year/period		12249999	4920000
Add: Share Capital Issued during the year/period		85125	2080000
(85125 shares having face value of Rs. 10 each issued at Share Premium of Rs. 113 as on 29/4/25)			
(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)			
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		0	5249999
Equity Shares at the end of the year/period		12335124	12249999

For YAASHVI JEWELLERS LIMITED


A. Patel
Director

For YAASHVI JEWELLERS LIMITED

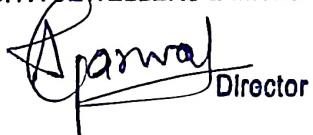

Ankit Aggarwal
Director





Reserve and Surplus			
Security Premium			
Opening Balance			
(85125 shares having face value of Rs. 10 each issued at Share Premium of Rs. 113 as on 29/04/2025)	2	0.00	0.00
(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)		96.19	0.00
Less: 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 from reserves (To extent available Balance)		0.00	-203.89
Closing Balance		96.19	0.00
Reserve and Surplus		0.00	79.23
(Free Reserves available to Shareholders for Distribution)			
Less: 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 from reserves (To extent available Balance)			-79.23
Closing Balance		0.00	0.00
Profit & Loss Account:- Opening Balance		1226.12	316.16
Add: Profit and loss account during the year		358.17	1151.84
Less: 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 from reserves (Balance utilised after adjusting Balance from Security premium and Reserve & Surplus)		0.00	-241.88
		1584.29	1226.12
Total		1680.48	1226.12
Long Term Borrowings	3		
Unsecured loans			
Unsecured loan from Promoters/ their relatives			
Kiran Agarwal		15.16	14.55
Mrs. ANKITA Agarwal		10.00	10.00
Ankit Agarwal		8.30	8.30
Unsecured Loans from Others/ Bank/ NBFC			
Total (A)		33.46	32.85

For YAASHVI JEWELLERS LIMITED


Ankit Agarwal
Director



For YAASHVI JEWELLERS LIMITED


Ankit Agarwal
Director

Secured loan

Bank of Baroda Car Loan			4.81	5.05
HDFC Car Loan			43.95	45.28
Kotak Term Loan(01041)			77.43	82.75
Kotak Term Loan(02761)			1200.77	0.00
Kotak Term Loan(00952)			170.23	181.88

Total (B)

Grant Total (A+B)			1497.19	314.96
			1530.65	347.81

Long Term Provision

Provision for Gratuity (Long term Portion)	5	13.11	12.18
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TOTAL

Current Liabilities			13.11	12.18
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Short Term Borrowings

Kotak Mahindra Bank O/D Limit	5	574.34	1778.53
AXIS BANK FD OD Limit		995.58	997.66
ICICI Bank Limit		499.09	497.80
AU Small Finance Bank FD OD Limit		831.69	689.13

TOTAL

		2900.70	3963.12
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Sundry creditorsTrade Creditors (Less than 1 year)

Lord Krishna Enterprises	6	0.16	0.00
SHREE NAKODA CREATION		1.24	0.00
TJ GOLD		3.95	0.00
VRAJANGAN JEWELLERS		1.68	0.00
Soham Jewellers		3.95	0.00

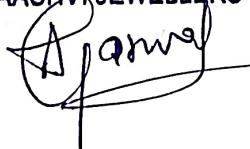
Creditors For Expenses (Less than 1 Year)

Dinesh Kumar (TAX A/c)	0	0.00	5.40
Vinay Kant Pareek		0.00	0.32
AMBE XPRESS LOGISTICS PVT LTD (MUMBAI)		0.08	0.00
Schindler India Pvt Ltd		0.65	0.00
Shree Salasar Balaji Hallmarking Center (0194)		0.07	0.00
S R Consultants		0.03	0.00
VASU AJAY ANAND (CS)		0.12	0.00
SS Hallmarking Center		1.09	0.00
		0.00	
		0.00	
		0.68	0.00
		0.00	

Creditors for Capital Goods (Less than 1 Year)

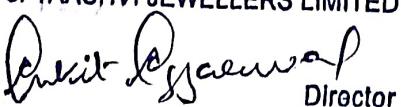
MICROMAC INDUSTRIES PRIVATE LIMITED			

For YAASHVI JEWELLERS LIMITED



Director

For YAASHVI JEWELLERS LIMITED

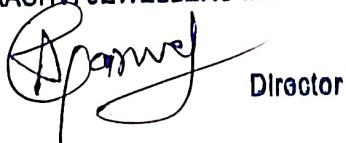


Director




<u>Salary Payable (less than 1 year)</u>		0	
Bhagwan Sahai Sharma (Staff)		0.39	0.00
CFO DINESH KUMAR VERMA		0.41	0.82
CS Kaluram Kumawat		0.40	0.40
DEEPAK AGARWAL		0.22	0.22
DINESH SWAMI		0.16	0.16
Mrs. Ankita Agarwal Salary A/c		12.63	5.12
Narendra Kumar Sharma		1.00	1.00
Vinod Kumar Jain (Salary)		0.40	0.40
 <u>TDS recoverable from customers</u>			
Jhalani Jewellers		0.05	0.00
K.R.K. Jewellers		0.00	0.00
NITIN KUMAR MOHIT KUMAR SARAF		0.02	0.00
Sitting Fees payable to Independent Directors		0.00	0.12
		29.80	13.95
 <u>Provisions</u>	7		
Provision for Income Tax		120.62	394.26
Income tax payable fy 24-25		295.20	0.00
Provision for Gratuity (Short term Portion)		0.86	0.78
 <u>TOTAL</u>		416.68	395.04
 <u>Duties & Taxes</u>	8		
Outstanding Expenses		0.43	0.39
ESI Payable		0.08	0.12
EPF Payable		0.08	0.08
TCS PAYABLE		0.00	0.24
TDS payable		6.87	5.73
 <u>TOTAL</u>		7.46	6.56
 <u>Deffered Tax Assets</u>	10		
Opening Balance		7.28	1.97
<u>Add:- Increase / Decrease</u>			
(A) Tax difference due to Depreciation		9.62	48.44
Depreciation as per Companies Act		8.64	40.29
Depreciation as per Income tax Act		0.97	8.16
Diff. In Depreciation		0.25	2.05
Tax on Diff. in Depreciation @ 25.168%			
(B) Tax difference due to Provision for Gratuity		1.01	12.96
Provision for Gratuity		0.25	3.26
Tax on Provision for Gtratuity @ 25.168%			
 <u>Closing Balance</u>		7.78	7.28

For YAASHVI JEWELLERS LIMITED


Director

For YAASHVI JEWELLERS LIMITED


Ankit Agarwal
Director



Current Investments			
FDR (AXIS BANK)		816.94	803.88
FDR_(AU Bank)		712.57	704.89
FDR_(ICICI Bank)		411.41	411.41
FDR_(Kotak_Bank)		0.81	0.81
Interest Accrued but not due on ICICI and Kotak FDR		7.46	0.00
TOTAL		1949.19	1920.99
Sundry Debtors	12		
Trader Debtors Less than 6 Months			
B M Sons and Jewellers		199.95	0.00
BR JEWELLERS (Jaipur)		142.39	0.00
CHETAN CHAINS		4.84	0.00
D' DIYAS JEWELS		962.18	157.98
D M JEWELLERS		7.88	0.00
Krishna Exports		8.32	0.00
Laado Jewellers (SNC) India Pvt. Ltd.		35.86	0.00
R S JEWELS		415.75	0.00
Rukmani Jewellwers Pvt. Ltd.		0.34	0.00
S P JEWELLERS		0.00	211.34
SHRI KRISHAN JEWELLERS (SIKAR)		6.43	0.00
Shri Shyam Jewellers		40.19	0.00
SNARAYAN ORNAMENTS LLP		0.77	0.00
VIJAY CHAIN AND JEWELLERY PVT LTD		16.13	0.00
Sundry Debtors more than 6 months			
		1841.03	369.31
Total	13		
Inventory		3588.51	4383.69
Finished Goods		3588.51	4383.69
Total	14		
Cash & Cash Equipments		11.79	40.89
Cash in hand		51.76	0.00
Kotak Bank		63.55	40.89
Total	15		
Other Current Assets		6.98	20.63
TDS		1.68	1.66
TDS Receivable Old years		2.15	2.86
Prepaid Insurance		0.00	73.50
Advance Tax		52.93	93.34
GST Receivable		0.42	0.42
Security Deposit with IIDX IFSC Ltd		7.70	2.82
Security Deposit Rent - Virat Steel Industries		8.00	8.00
Security Deposit Rent - Jagatpura			0.00
Advance to creditors		3.88	0.00
Nathi Lal Ashok Kumar			0.00
Advance to creditors For Expenses (less than 1 year)		0.00	0.01
Schindler India Pvt Ltd		0.00	0.02
Sequel Logistics Pvt Ltd (Jaipur)		1.71	0.00
The Gem and Jewellery Export Promotion Concil (MH)		0.00	0.24
Xcelerating Growth Private Limited		0.10	0.10
Mukesh Associates			

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED


Amit Bajaj
Director



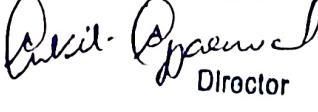
Vasu Ajay Anand	0.00	0.06
United Enterprises	0.50	0.50
Dinesh Kumar (TAX A/c)	1.99	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Advance to Employee (less than 1 year)	8.96	0.00
Ankit Agarwal salary	0.25	0.25
Umang Jain (Salary A/c)		
Advance to Suppliers of Capital Goods (Less than 1 year)	5.37	0.00
BHARAT MARKETING	2.00	0.00
Zuberi Engineers		
Advance to Suppliers of Capital Goods (More than 1 year Less than 3 years)	13.59	13.59
MCS ENGINEERING		0.00
Advance to Suppliers of Capital Goods (More than 3 year)	11.30	11.30
Ebin Micro Engg - Works		
		0.00
TDS Recoverable	0.73	0.73
Aditya_Birla_Loan_25.09.23_ABJAIBIL000000741475	0.27	0.27
CHOLAMANDLAM_(BLTLJAIP000005022589)	0.49	0.49
CLIX CAPITAL_(SJABUSI000384278)_29.09.23	0.08	0.08
FEDBANK FINANCIAL(FEDJPR0BL0499996)_10.05.22	0.44	0.44
FEDBANK_Finance(FEDJPR0BL0521995)_26.09.23	0.54	0.54
FINE EQUITY	0.08	0.08
FULLERTON INDIA_(2293)	0.34	0.34
FULLERTON INDIA_(2897)	0.12	0.12
Growth Source (GS010BL00939849)	0.39	0.39
Growth_Source_(GS010BL02214961)_26.09.23	0.10	0.10
HERO FINCORP LIMITED_(HCFUDUUBL00006476551)	0.40	0.40
HERO_FINCORP_(HCFUDUUBL00013916286)_25.09.23	0.30	0.30
IIFL FINANCE LIMITED_(0586)_30.09.23	0.38	0.38
Kisetsu Saison Finance (india) Private limited	0.35	0.35
L&T Finance Ltd_(BL230908040100037)_28.09.23	0.41	0.41
MAGMA FINANCE (Poonawala)_76163	0.52	0.52
Moneywise (SMC Finance)_ (3449)	0.21	0.21
Moneywise (SMC Finance)_ (7976)	0.29	0.29
Poonawala_Loan_(58127)_22.09.23	0.31	0.31
TCFL (TCFBLO365000011002646)	0.07	0.07
TCPL (TCFBLO365000011411564) 01.05.22	0.38	0.38
TCPL_(TCFBLO365000012338357)_25.09.23	0.49	0.49
Ugro_Capital_(16216)_23.09.23	0.05	0.05
ASHA AGARWAL	0.20	0.20
A Y & Company	0.03	0.03
CHEATNA GUPTA ASSOCITES	0.69	0.00
K G R And Company	0.12	0.00
KHANDELWAL METALS	0.23	0.00
NARNOLI CORPORATION	0.14	0.00
RMK Metals	0.06	0.00
Shree Ram Gold Silver	0.00	
SIDDHI GOLD		

For YAASHVI JEWELLERS LIMITED
 Director
 For YAASHVI JEWELLERS LIMITED
 Director
 Director
 Director



S.K.Corporation		0.03	0.00
S.K.Unique Chains		0.13	0.00
Sunil Jewellers Pvt Ltd		0.25	0.00
Misc Assets not to be written off			
Share IPO Expenses		14.36	13.15
Total		153.48	250.41
Turnover	16		
Sales Accounts		6265.39	29722.65
Total		6,265.39	29,722.65
Other income	17		
Discount Received		0.00	0.06
Exchange Rate Diff on Import transactions		0.00	31.28
Miscellaneous Income		30.51	22.49
Interest on FDR		30.51	53.83
Total			
Cost of Material Consumed	18		
Purchase of Raw material (Domestic)		4825.51	27663.11
Purchase of Raw material (Import)		0.00	2907.11
Custom duty on Import		0.00	145.36
Custom Clearing Charges		0.00	0.00
Add: Opening Stock of Raw material		0.00	0.00
Less: Closing Stock of Raw Material		4,825.51	30,717.02
Total			
Increase/(decrease) in Finished Goods and WIP	19		
Opening Stock of Finished Goods		4383.69	1219.47
Opening Stock of WIP		3588.51	4383.69
Less: Closing Stock of Finished Goods		0.00	0.00
Less: Closing Stock of WIP		795.17	(3,164.22)
Total			
Employee Benefit Expenses	20		
Staff Welfare Exp.		0.00	0.06
ESI Expenses		0.29	0.56
EPF Expenses		0.13	0.30
Gratuity Provision		1.01	12.96
Bonus to Staff		0.00	2.22
Wages and Salary Exps.		38.55	103.54
Total		39.98	119.63
Financial Costs	21		
Interest on CC and OD Limit		89.88	160.05
Interest on GST		0.00	0.00
Interest On Term Loan		6.53	25.25
Interest on Car Loan		1.12	2.77
Interest on TDS & TCS		0.32	0.44
Interest to Unsecured loans		0.68	43.81
Total		98.52	232.32
Other Expenses	22		
Direct Expenses-		0.00	0.12
Freight & Logistics (without gst)			

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED
 Director  Director  Director

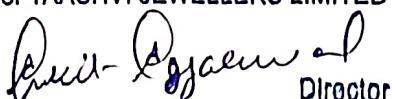


Freight & Logistics (with gst)		0.07	3.28
Hallmarking Expenses		0.00	0.03
Rent factory		6.55	18.43
Job Work Labour Exp.		1.83	31.21
Job Work 5%(purchase)		0.00	0.40
job work(hallmarking)		1.00	5.48
Vaulting and Warehousing Services		0.00	0.58
Indirect Expenses-			-
Advertisement exp		0.26	0.21
AMC Charges		0.56	0.56
Audit Fees		0.00	1.55
Bank Charges		0.10	18.77
Business Promotion		0.00	2.40
Director remunretion		27.00	108.00
Sitting Fees of Independent Directors		0.60	0.66
Discount paid		0.00	0.12
Electric Repair & Maintinance		1.39	5.56
Electricity Exp		0.00	1.98
Exibition Charges		0.05	0.13
FASSTAG (Tour & Toll Exp)		0.00	5.29
GST Expenses paid on ITC reversal		0.00	1.00
Import Export Expenses		0.71	0.39
Insurance (Stock)		0.00	9.31
Insurance on Directors (KeyMen Insurance policy)		0.00	2.82
Insurance taken on loan finance		0.00	0.14
Late fees on GST & TDS		0.00	1.57
Legal Fees		1.74	0.00
License fees (Pollution)		0.00	31.01
Loan closure charges		5.75	2.02
LOAN PROCESSING CHARGES		0.00	0.15
Locker Rent		0.07	1.76
Membership Fees		0.03	0.10
Office Exp		0.44	1.62
Office/Shop Rent		0.48	2.49
Professional Fees		0.00	0.53
Repair and maintenance		0.00	11.31
ROC Expenses		0.00	4.87
Share Demat & Issue Expenses		0.00	0.08
Software Renewal Charges		0.14	0.13
Telephone Exps.		0.00	0.11
Tour And Travelling exp.		0.00	1.34
vehicle insurance charges		0.00	0.26
Vehicle Repair & Maint		0.03	0.41
Water charges		48.79	278.24
Total			

For YAASHVI JEWELLERS LIMITED


Director

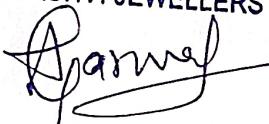
For YAASHVI JEWELLERS LIMITED


Director

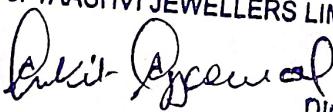




<u>Earning per share</u>	23		
(A) Basic and Diluted Earning Per share			
Profit after tax attributable to Equity Shareholders		358.18	1,151.84
Weighted Average number of equity shares used as denominator for calculating EPS		12308932	11581385
Post Bonus and Split		2.91	9.95
Basic and Diluted Earning Per Share			
<u>Calculation of Weighted Average Number of Equity Shares</u>			
Opening		12249999	4920000
Fresh Issue (Private Placement of 85,125 shares on 29/04/2025)		58933	0
Right Factor Bonus Element		0	1411386
Bonus Issue		0	5249999
Weighted Average number of equity shares used as denominator for calculating EPS Post Bonus and Split		12308932	11581385

For YAASHVI JEWELLERS LIMITED

 Director




For YAASHVI JEWELLERS LIMITED

 Director

Notes of Accounts: Point No. 9 : Fixed Assets as on 30 June 2025

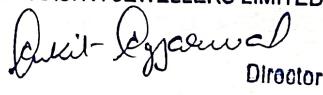
(Amount in Rs. Lacs)

Particulars	Gross Block				Depreciation				Net block	
	Rate	Balance 1.04.202	on during the	Deduction	Bal. as on 30.6.202	g Balance 1.04.202	Depreciation provided	Deduction	Closing Bal. as on 30.6.2025	as on 30.6.2025
Air compressor	18.10%	0.08		0	0.08	0.05	0.00		0.05	0.03
air conditioner	18.10%	16.50		0	16.50	6.77	0.44		7.21	9.29
Automatic stamping die press	18.10%	2.94		0	2.94	1.40	0.07		1.47	1.47
BIKE SPLENDOR	25.89%	0.89		0	0.89	0.12	0.05		0.17	0.72
BALL PARA MACHINE	18.10%	1.93		0	1.93	0.75	0.05		0.80	1.13
box chain machine	18.10%	8.96		0	8.96	4.41	0.21		4.61	4.35
Building & shed	4.87%	5.45		0	5.45	0.94	0.05		0.99	4.46
bicycle	18.10%	0.18		0	0.18	0.11	0.00		0.11	0.07
Cable	18.10%	0.13		0	0.13	0.07	0.00		0.07	0.07
Calculator	18.10%	0.16		0	0.16	0.07	0.00		0.08	0.09
CARBICLE HIGHGRADE ROLLING MCHINE	18.10%	2.05		0	2.05	0.84	0.05		0.89	1.16
carpet	9.50%	0.74		0	0.74	0.31	0.01		0.32	0.42
chain making machine	18.10%	16.68		0	16.68	3.00	0.62		3.62	13.06
Chain Solder Powder Mixing Machine	18.10%	0.40		0	0.40	0.16	0.01		0.17	0.23
computer	31.67%	1.45		0	1.45	0.75	0.05		0.81	0.64
Computer Parts	31.67%	0.19		0	0.19	0.09	0.01		0.10	0.10
computer software	31.67%	0.60		0	0.60	0.28	0.02		0.31	0.29
cooler	18.10%	0.33		0	0.33	0.17	0.01		0.18	0.15
creta car	9.50%	15.11		0	15.11	7.86	0.17		8.03	7.08
dryer	18.10%	0.02		0	0.02	0.01	0.00		0.01	0.01
Dryer Machine DM18	18.10%	1.29		0	1.29	0.52	0.03		0.55	0.74
Electrical Transformer	8.20%	4.31		0	4.31	0.54	0.08		0.61	3.70
Electric Motor	18.10%	0.12		0	0.12	0.07	0.00		0.07	0.05
elevators & escalators	18.10%	10.07		0	10.07	3.72	0.29		4.01	6.05
fan	18.10%	1.56		0	1.56	0.68	0.04		0.72	0.85
Fire Extingusher	18.10%	0.09		0	0.09	0.06	0.00		0.06	0.03
FORTUNER CAR	15.83%	54.14		0	54.14	11.60	1.68		13.28	40.85
freeze	18.10%	0.37		0	0.37	0.23	0.01		0.23	0.13
FUME SCRUBBER & BLOWER	18.10%	1.05		0	1.05	0.41	0.03		0.44	0.61
furniture and fixture	25.89%	10.32	0.06	0	10.38	6.03	0.28		6.31	4.07
Gem Light Box Pro	18.10%	2.20		0	2.20	0.43	0.08		0.51	1.69
GENERATOR SET	18.10%	5.42		0	5.42	2.26	0.14		2.41	3.02
Heater	18.10%	0.03		0	0.03	0.02	0.00		0.02	0.01
H.V Combined Head Faceting Machine	18.10%	3.84		0	3.84	1.02	0.13		1.14	2.70
										2.83

For YAASHVI JEWELLERS LIMITED


Director

For YAASHVI JEWELLERS LIMITED


Director

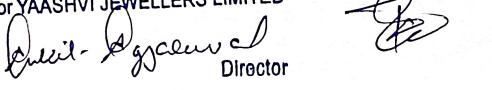




	18.10%	1.31	0	1.31	0.52	0.04	0.56	0.75	0.78
Induction Melting Furnace	18.10%	0.03	0	0.03	0.02	0.00	0.02	0.01	0.01
Infrared thermometer	18.10%	0.90	0	0.90	0.54	0.02	0.56	0.34	0.36
inverter	18.10%	51.39	0	51.39	20.87	1.38	22.25	29.14	30.52
Laser Welding Machine	18.10%	1.44	0	1.44	0.59	0.04	0.63	0.81	0.84
LED Tubelight	18.10%	21.49	0	21.49	14.46	0.32	14.78	6.72	7.04
Machinery (18%)	18.10%	21.49	0	21.49	14.46	0.32	14.20	11.66	11.60
Machinery and tools	18.10%	25.28	0.58	1	25.86	13.67	0.52	0.06	0.04
MCB Box	25.89%	0.09	0	0.09	0.05	0.00	2.72	1.66	1.74
Mobile	18.10%	4.38	0	4.38	2.64	0.08	0.07	0.04	0.04
Money counting machine	18.10%	0.11	0	0.11	0.07	0.00	0.02	0.00	0.00
Paper cutter	18.10%	0.02	0	0.02	0.02	0.00	0.02	0.00	0.00
PARA ENGRAVING MACHINE	18.10%	6.81	0	6.81	2.37	0.20	2.57	4.24	4.44
philtron RO	18.10%	0.08	0	0.08	0.06	0.00	0.06	0.01	0.02
printer	18.10%	0.43	0	0.43	0.27	0.01	0.28	0.15	0.15
Round Link Machine With SPL	18.10%	3.10	0	3.10	0.74	0.11	0.85	2.25	2.36
Safe Locker	25.89%	1.37	0	1.37	0.97	0.03	1.00	0.37	0.39
Sanitizer battery sprayer	18.10%	0.03	0	0.03	0.02	0.00	0.02	0.01	0.01
Sanitizer stand	18.10%	0.02	0	0.02	0.02	0.00	0.02	0.01	0.01
Scooter	18.10%	1.61	0	1.61	1.12	0.02	1.14	0.46	0.48
scooty	18.10%	0.63	0	0.63	0.55	0.00	0.56	0.07	0.08
Side Anchor Machine	18.10%	11.60	0	11.60	7.14	0.20	7.34	4.25	4.45
Soldering Machine	18.10%	51.66	0	51.66	21.81	1.35	23.15	28.51	29.86
Stabilizer	18.10%	0.03	0	0.03	0.02	0.00	0.02	0.01	0.01
STRIP CUTTING MACHINE	18.10%	0.50	0	0.50	0.20	0.01	0.21	0.29	0.30
summersible pump	18.10%	0.23	0	0.23	0.13	0.00	0.13	0.10	0.10
Tata yodha (pickup)	39.30%	6.71	0	6.71	5.68	0.10	5.78	0.93	1.03
TATA TIAGO CAR	39.30%	6.95	0	6.95	1.93	0.49	2.42	4.53	5.02
Ultrasonic Machine SPS 100H (HB)	18.10%	0.52	0	0.52	0.21	0.01	0.23	0.30	0.31
vacuum buffing machine double	18.10%	0.56	0	0.56	0.31	0.01	0.32	0.23	0.24
vacuum buffing machine Single	18.10%	0.15	0	0.15	0.12	0.00	0.12	0.03	0.03
Vacuum cleaner	18.10%	0.32	0	0.32	0.16	0.01	0.16	0.16	0.17
vibrator	18.10%	0.11	0	0.11	0.09	0.00	0.09	0.02	0.02
Watch	18.10%	0.19	0	0.19	0.11	0.00	0.11	0.08	0.08
water cooler	18.10%	0.82	0	0.82	0.47	0.02	0.48	0.34	0.35
Weighting scale	18.10%	0.39	0	0.39	0.25	0.01	0.26	0.13	0.14
Wire Drawing Machine	18.10%	0.50	0	0.50	0.20	0.01	0.22	0.28	0.30
TOTAL		371.33	0.64	0.00	371.97	154.13	9.62	0	163.75
Previous Year		289.41	81.92	0	371.33	105.69	48.44	0	154.13
Work in Progress		0.00			0.00	0.00	0.00	0.00	0.00
Building under Construction		0.00	0.63	0	0.63	0.00	0.00	0	0.63
TOTAL		371.33	1.26	0.00	372.59	154.13	9.62	0	163.75
Grand Total		371.33							217.20

For YAASHVI JEWELLERS LIMITED

 Director

For YAASHVI JEWELLERS LIMITED

 Director



9.1 In view of the absense of indication of material impairment within the meaning of clause 5 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

9.2 In accordance with the company's policy, the company reviews the estimated useful lives of its fixed assets 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.

9.3 Title Deeds of all the Immovable property are held in the name of the company

9.4 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

9.5 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

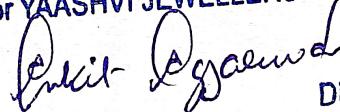
9.6 Intangible assets under development: There is no Intangible assets under development as on the balance sheet date, therefore this disclosure requirement is not applicable

of 1988) and rules made thereunder

For YAASHVI JEWELLERS LIMITED


Aparna
Director

For YAASHVI JEWELLERS LIMITED


Anil Agarwal
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)
 DINESH VERMA (CFO)
 KALU RAM KUMAWAT (CS)

(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			AMOUNT IN Rs. LAC
Name of KMP or their Relatives	Nature of Transactions	Amount paid during Period apr25 to June25	Amount paid in FY 24-25
Ankita Aggarwal	Director Remuneration	15.00	60.00
Ankita Agarwal	Director Remuneration	12.00	48.00
Kiran Agarwal	Interest on Unsecured Loan	0.68	2.70
Dinesh Verma	Salary	1.23	4.05
Kalu Ram Kumawat	Salary & Bonus	0.60	0.63
D.A. Jewellers	Rent of Shop	0.44	1.62
TOTAL		29.94	117.00

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	0.00	2907.11

AS PER OUR REPORT ATTACHED.

FOR ARS AND COMPANY
 CHARTERED ACCOUNTANTS
 FRN: 009406C

RAMDAS
 -SD-
 (CA RAMDAS BANSAL)
 PARTNER

PLACE: JAIPUR.
 Date: 09/10/2025



For YAASHVI JEWELLERS LIMITED

FOR AND ON BEHALF OF THE BOARD,
 For YAASHVI JEWELLERS LIMITED YAASHVI JEWELLERS LIMITED
 -SP-
 (ANKIT AGGARWAL) (ANKITA AGARWAL)
 Whole Time Director Managing Director
 DIN: 06568063 DIN: 07664492
ANKIT AGGARWAL
ANKITA AGARWAL

Parwaz
 Director
Parwaz
 (COMPANY SECRETARY)