



**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 2026**, 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, 2026**, 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.

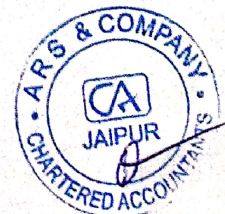
#### **"Information Other than the Financial Statements and Auditor's Report Thereon"**

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.

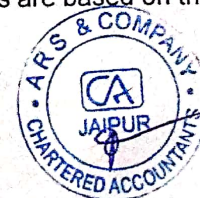
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **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 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.

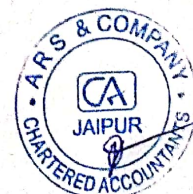
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 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 (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 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 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 year 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 year ended March 31, 2026 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.

PLACE: Jaipur  
Date: 30/04/2026



For ARS & COMPANY  
Chartered Accountants

*Ramdas Bansal*  
-SD-  
(CA Ramdas Bansal)  
Partner

M.No. 406107

UDIN:- 26406107GFQAZI9429

## **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 2026** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

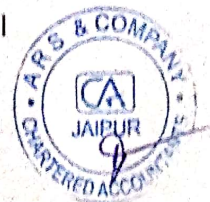
### **Management's Responsibility for Internal Financial Controls**

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 2026, 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.

PLACE: Jaipur  
Date: 30.04.2026

For ARS & COMPANY  
Chartered Accountants



*Ramdas Bansal*

-SD-

CA Ramdas Bansal  
Partner

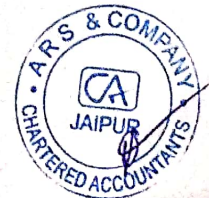
M.No. 406107

## ANNEXURE B TO THE AUDITORS' REPORT

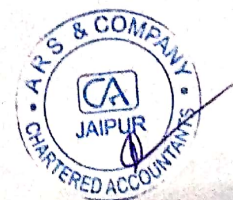
**The Annexure referred to in our report to the members of YAASHVI JEWELLERS LIMITED (Previously Known as YAASHVI JEWELLERS PRIVATE LIMITED) for the year ended 31<sup>st</sup> March, 2026.**

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 2025-26. Internal auditor has given their satisfactory internal audit report 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. There is no unspent amount under the Corporate Social Responsibility as per section 135 of Companies Act 2013. Therefore 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 : 30.04.2026



for A R S AND COMPANY  
Chartered Accountants

*Ramdass Bansal*

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 Mar 2026**

(Amount in Rs.)

Particular	Notes of Account	As At March 31, 2026	As At March 31, 2025
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>(1) Share Holder's Funds:</b>			
Share Capital	1	123351240.00	122499990.00
Reserve and Surplus	2	315079316.00	122611489.00
<b>(2) Non Current Liabilities:</b>			
Long Term Borrowings	3	90412166.00	23883203.00
Long Term Provisions	4	1817397.00	1218013.00
<b>(3) Current Liabilities</b>			
Short term Borrowings	5	563172962.00	407209877.00
Trade Payables	6		
(i) Total Outstanding due of Micro & Small Enterprises		3138806.00	0.00
(ii) Total Outstanding due Creditors other than Micro & Small Enterprises		2119273.00	571010.00
Other Current Liabilities	7	18820800.00	1479270.00
Short Term Provisions	8	64424181.00	39504233.00
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>1182336141.00</b>	<b>718977085.00</b>
<b>II. ASSETS</b>			
<b>(I) Non Current Assets</b>			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	9	39530358.00	21688235.00
(ii) Intangible Asset		150490.00	31461.00
(b) Deferred Tax Assets	10	1624704.00	728446.00
(c) Non Current Investments	11	0.00	0.00
(d) Non Current Assets	12	234929707.00	192098660.00
<b>TOTAL Non Current Assets (I)</b>		<b>276235259.00</b>	<b>214546802.00</b>
<b>(II) Current Assets</b>			
(a) Current Investment		-	-
(b) Inventory	13	672595922.00	438368957.00
(c) Trade receivables	14	184091487.00	36931481.00
(d) Cash and Bank Balances	15	17567787.00	4089098.00
(e) Short-term loans and advances	16	4866793.00	2604871.00
(f) Other Current Assets	17	26978893.00	22435876.00
<b>TOTAL Current Assets (II)</b>		<b>906100882.00</b>	<b>504430283.00</b>
<b>TOTAL ASSETS</b>		<b>1182336141.00</b>	<b>718977085.00</b>
		0.00	0.00

**Significant Accounting policies**

As per our Audit Report of even date annexed

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For ARS & Company  
Chartered Accountants

SP-  
Rajendra Bhusari  
Partner  
Membership No.: 406407  
Place: Jaipur  
Date: 30/04/2026  
UDIN:-26406107GFQAZ19429

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

*Ankit Aggarwal*  
Whole time Director

*Ankita Agarwal*  
Managing Director

*Kalluram Kumar*  
Company Secretary

(ANKIT AGGARWAL) (ANKITA AGARWAL) (KALLURAM KUMAR)  
Whole time Director Managing Director Company Secretary  
DIN: 06568063 DIN: 07664492

**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

Statement of Profit & Loss for the period Ended 31st March 2026

Particular	Notes of Account	For the year ended March 31, 2026	For the year ended March 31, 2025
I. Revenue from Operations	18	4481495232.00	2972265071.00
II. Other Income	19	15934101.00	5383283.00
<b>III. Total Revenue</b>		<b>4497429333.00</b>	<b>2977648354.00</b>
<b>IV. Expenses</b>			
Cost of material consumed	20	3037223375.00	2260709361.00
Purchase of Stock in Trade		1278312322.00	810993131.00
Changes in inventory	21	-177465604.00	-316422154.00
Employee benefit expenses	22	28462284.00	22763149.00
Financial Costs	23	55855697.00	28412573.00
Other Expenses	24	16163763.00	11843228.00
Depreciation	9	8304591.00	4844390.00
<b>Total Expenses (IV)</b>		<b>4246856428.00</b>	<b>2823143678.00</b>
<b>V. Profit before exceptional and extraordinary items and Tax (III-IV)</b>		<b>250,572,905.00</b>	<b>154,504,676.00</b>
<b>VI. Exceptional Items</b>		<b>0.00</b>	<b>0.00</b>
<b>VII. Profit before extraordinary items and Tax (V-VI)</b>		<b>250572905.00</b>	<b>154504676.00</b>
<b>VIII. Extraordinary Items</b>		<b>0.00</b>	<b>0.00</b>
<b>IX. Profit before tax (VII-VIII)</b>		<b>250572905.00</b>	<b>154504676.00</b>
<b>X. Tax Expenses</b>			
Current Year Tax		64311527.00	39463674.00
Previous year Tax		4308934.00	388719.00
Deferred Tax	10	-896258.00	-531514.00
<b>XI. Profit/Loss for the period from Continuing operations (VII-VIII)</b>		<b>182848702.00</b>	<b>115183797.00</b>
<b>XII. Profit/(loss) for discontinuing operations</b>		<b>0.00</b>	<b>0.00</b>
<b>XIII. Tax expenses of discontinuing Operations</b>		<b>0.00</b>	<b>0.00</b>
<b>XIV. Profit/(loss) for discontinuing operations (after XIII)</b>		<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(loss) for the period (XI + XIV)</b>		<b>182,848,702.00</b>	<b>115,183,797.00</b>
<b>XV. Earning Per Share</b>	25		
(1) Basic		14.83	9.95
(2) Diluted			

For ARS & Company  
Chartered Accountants



Place: JAIPUR  
Date: 30/04/2026

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED

(ANKIT AGGARWAL) (ANKITA AGARWAL) (KALURAM KUMAR)  
Whole time Director Managing Director Company Secretary

DIN: 06568063 07664492

**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

**CASH FLOW STATEMENT for the year ended March 31, 2026**

Particulars	for the year ended March 31, 2026	for the year ended March 31, 2025
<b>A. Cash Flow from Operating Activities</b>		
Net Profit/(loss) before Tax and exceptional Items	<b>250,572,905.00</b>	<b>154,504,676.00</b>
Adjustment for Gratuity Provision	633,727.00	1,218,013.00
Adjustment for Depreciation	8,304,591.00	4,844,390.00
Adjustment for financial charges	55,855,697.00	28,412,573.00
Adjustment for Interest Received	(15,934,026.00)	(2,249,039.00)
Operating Profit before tax Working Capital Charges	<b>299,432,894.00</b>	<b>186,730,613.00</b>
<b>Adjustment for</b>		
Increase/Decrease in Trade Receivables	(147,160,006.00)	49,532,278.00
Increase/Decrease in Inventories	(234,226,965.00)	(316,422,154.00)
Increase/Decrease in Loans and Advances	(2,261,922.00)	310,874.00
Increase/Decrease in other Current Assets	(4,543,017.00)	(16,899,376.00)
Increase/Decrease in Non Current Assets	(42,831,047.00)	(192,098,660.00)
Increase/Decrease in Current Liabilities & Provisions	42,226,785.00	37,578,781.00
Increase/Decrease in Trade Payable	4,687,069.00	443,436.00
<b>Cash Generated from Operations</b>	<b>(84,676,209.00)</b>	<b>(250,824,208.00)</b>
Adjustment for Income tax paid	(68,620,461.00)	(39,852,393.00)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(153,296,670.00)</b>	<b>(290,676,601.00)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(26,265,743.00)	(8,192,062.00)
Adjustment for Interest Received	15,934,026.00	2,249,039.00
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(10,331,717.00)</b>	<b>(5,943,023.00)</b>
<b>C. Cash Flow from Financing Activities</b>		
Increase in Share Capital and in Share Premium	851,600.00	20,800,000.00
Increase in Security Premium	9,619,125.00	20,389,288.00
Adjustment for financial charges	(55,855,697.00)	(28,412,573.00)
Repayment of Long Term Borrowings	(20,500,447.00)	(4,780,742.00)
Proceeds of Long Term Borrowings	87,029,410.00	10,475,678.00
Repayment of Short Term Borrowings	(230,917,923.00)	(66,104,514.00)
Proceeds of Short Term Borrowings	386,881,008.00	329,393,146.00
<b>Cash Flow from Financing Activities (C)</b>	<b>177,107,076.00</b>	<b>281,760,283.00</b>
<b>D. Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>13,478,689.00</b>	<b>(14,859,341.00)</b>
Cash and Cash Equivalents Opening Balance	4,089,098.00	18,948,439.00
Cash and Cash Equivalents Closing Balance	17,567,787.00	4,089,098.00

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

RAMDAS BANSAI  
(Partner)  
M.No. 306107  
Place: Jaipur  
Date: 30/04/2026

For YAASHVI JEWELLERS LIMITED

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

Whole time Director

Managing Director

Company Secretary

DIN: 06568063

DIN: 07664492

For YAASHVI JEWELLERS LIMITED

Ankit Aggarwal  
Wholetime Director

For YAASHVI JEWELLERS LIMITED

Company Secret



**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

Notes of accounts forming part of financial statements as at and for the year ended March31, 2026

Particulars	Notes of Accounts	As at March31, 2026	As at March31, 2025
<b>Share Capital</b>	<b>1</b>		
<b>Authorised Capital</b>		180000000.00	180000000.00
18000000 Equity Shares of Rs. 10 Each ( 18000000 equity shares of Rs. 10 Each, in Previous Year)			
<b>Issued, Subscribed and Paid up capital</b>			
1,23,35,124 equity shares of Rs. 10 Each as on balance sheet date, (1,22,49,999 equity shares of Rs. 10 Each in FY 23-24)			
Ankit Aggarwal (61,24,982 Shares as on 31/03/26 (49.65% Shareholding), (61,24,982 shares as on 31/03/25 50.00% Shareholding)		61249820.00	61249820.00
Ankita Agarwal (61,24,982 Shares as on 31/03/26 (49.65% Shareholding), (61,24,982 shares as on 31/03/25 50.00% Shareholding)		61249820.00	61249820.00
Others (85160 Shares as on 31/03/26 0.70% shareholding), (35 shares as on 31/03/2025 0.00% Shareholding)		851600.00	350.00
<b>Total</b>		<b>123351240.00</b>	<b>122499990.00</b>
<b>Reconciliation of the number of shares outstanding as under</b>			
Equity Shares at the beginning of the year/period		12249999.00	4920000.00
Add: Share Capital Issued during the year/period (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 17/09/2024 )		85125.00	2080000.00
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	5249999.00
<b>Equity Shares at the end of the year/period</b>		<b>12335124.00</b>	<b>12249999.00</b>



For YAASHVI JEWELLERS LIMITED

*Ankit Dyaewd*  
Wholtime Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

<u>Reserve and Surplus</u>	2		
<b>Security Premium</b>			
<b>Opening Balance</b>			
(85125 shares having face value of Rs. 10 each issued at Share Premium of Rs. 113 as on 29/04/2025)		0.00	0.00
		9619125.00	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 )		0.00	20389288.00
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	-20389288.00
<b>Closing Balance</b>		<b>9619125.00</b>	<b>0.00</b>
<b>Profit &amp; Loss Account:- Opening Balance</b>		<b>122611489.00</b>	<b>39538394.00</b>
Add: Profit and loss account during the year		182,848,702.00	115183797.00
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 (Balance utilised after adjusting Balance from Security premium and Reserve & Surplus)		0.00	-32110702.00
		<b>305460191.00</b>	<b>122611489.00</b>
<b>Total</b>		<b>315079316.00</b>	<b>122611489.00</b>



For YAASHVI JEWELLERS LIMITED  
*[Signature]*  
 Wholetime Director

For YAASHVI JEWELLERS LIMITED  
*[Signature]*  
 Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED  
*[Signature]*  
 Company Secretary

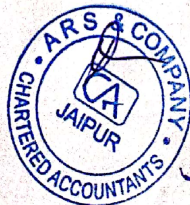
**Long Term Borrowings****Secured loan**

Bank of Baroda Car Loan	0.00	505482.00
Axis Bank Term Loan (8813)	13376462.00	0.00
Axis Bank Term Loan (8826)	5466381.00	0.00
HDFC Car Loan (6144)	3980659.00	4527556.00
HDFC Car Loan (8545)	1493795.00	0.00
Kotak Mahindra Bank Term Loan(01041)	0.00	8274745.00
Kotak Mahindra Bank Term Loan(00952)	0.00	18188263.00
<b>Unsecured Loans from Others/ Bank/ NBFC</b>		

Aditya Birla Capital(ABN_JBIL000000963631)_01.10.25	8859742.00	0.00
Ambit Finvest Private(JAI000001036493)_01.10.25	4088980.00	0.00
AXIS FINANCE LIMITED-30.09.25	4083457.00	0.00
Axis Bank Business Loan 13286781_30.09.25	6437201.00	0.00
Bajaj Finserve Loan_30.09.25	3322766.00	0.00
Cholamandalam Investment (2054)_(22.01.26)	23350094.00	0.00
Cholamandalam Investment_ 30.09.2025	2874869.00	0.00
Clix Capital Service_01.10.2025	4097768.00	0.00
Hero Fincrop Limited_30.09.2025	2659106.00	0.00
ICICI BANK (UPJAI00051540623)_29.09.25	8881203.00	0.00
IDFC FIRST BANK Ltd_30.09.25	5806370.00	0.00
IIFL Finance_30.09.25	4434511.00	0.00
Kisetsu Saison Finance_30.09.2025	5336028.00	0.00
Kotak Loan (CSG-155883016)	4075113.00	0.00
L & T Finance Limited_30.09.2025_(2)	6647759.00	0.00
Poonawala Loan_30.09.25	3280656.00	0.00
Shriram Finance Ltd(JAPR1BU2509300004)_30.09.25	4083472.00	0.00
SMFG India Credit Company_01.10.2025	4433799.00	0.00
Tata Capital Limited(TCFBL0365000014099541)_29.09.2	4908836.00	0.00
UNITY Small Finance Bank_30.09.25	4526475.00	0.00
<b>Less: Current Maturities of Term Loans</b>		
Axis Bank Term Loan (8813)	-5512776.00	
Axis Bank Term Loan (8826)	-2245164.00	
HDFC Car Loan (6144)	-597903.00	-546897.00
HDFC Car Loan (8545)	-254271.00	
Bank of Baroda Car Loan	0.00	-102599.00
Kotak Term Loan(01041)	0.00	-2182610.00
Kotak Term Loan(00952)	0.00	-4780737.00
Aditya Birla Capital(ABN_JBIL000000963631)_01.10.25	-3038323.00	0.00
Ambit Finvest Private(JAI000001036493)_01.10.25	-2457834.00	0.00
Axis Bank Business Loan 13286781_30.09.25	-2458237.00	0.00
AXIS FINANCE LIMITED-30.09.25	-2308756.00	0.00
Bajaj Finserve Loan_30.09.25	-2006505.00	0.00
Cholamandalam Investment (2054)_(22.01.26)	-573505.00	0.00
Cholamandalam Investment_ 30.09.2025	-1728057.00	0.00
Cholamandalam Investment_ 30.09.2025	-2463125.00	0.00
Clix Capital Service_01.10.2025	-909957.00	0.00
Hero Fincrop Limited_30.09.2025	-3045847.00	0.00
ICICI BANK (UPJAI00051540623)_29.09.25	-2004007.00	0.00
IDFC FIRST BANK Ltd_30.09.25	-1517517.00	0.00
IIFL Finance_30.09.25	-1806201.00	0.00
Kisetsu Saison Finance_30.09.2025	-2455163.00	0.00
Kotak Loan (CSG-155883016)	-2274908.00	0.00
L & T Finance Limited_30.09.2025_(2)	-1974997.00	0.00
Poonawala Loan_30.09.25	-2458195.00	0.00
Shriram Finance Ltd(JAPR1BU2509300004)_30.09.25		

For YAASHVI JEWELLERS LIMITED

*Pratik Gyaawal*  
Wholetime Director



For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

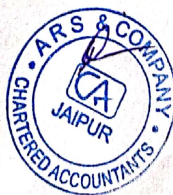
*[Signature]*  
Managing Director



SMFG India Credit Company_01.10.2025		-1514057.00	0.00
Tata Capital Limited(TCFBL0365000014099541)_29.09.2		-2952220.00	0.00
UNITY Small Finance Bank_30.09.25		-1535811.00	0.00
<b>Total</b>		<b>90412166.00</b>	<b>23883203.00</b>
<b>Long Term Provision</b>			
Provision for Gratuity (Long term Portion)	4	1817397.00	1218013.00
<b>TOTAL</b>		<b>1817397.00</b>	<b>1218013.00</b>
<b>Short Term Borrowings</b>			
<b>(A) Unsecured loans</b>	5		
Unsecured loan from Promoters/ their relatives			
Kiran Agarwal		0.00	1455000.00
Mrs. ANKITA Agarwal		0.00	1000000.00
Ankit Agarwal		0.00	830000.00
<b>Total (A)</b>		<b>0.00</b>	<b>3285000.00</b>
<b>(B) Secured Loans</b>			
Kotak Mahindra Bank Limit		0.00	177853046.00
AXIS BANK Limit		328000000.00	99766347.00
ICICI Bank Limit		0.00	49779877.00
AU Small Finance Bank Limit		135120885.00	68912764.00
Yes Bank Limit		49958741.00	0.00
<b>TOTAL (B)</b>		<b>513079626.00</b>	<b>396312034.00</b>
<b>(C) Current Maturities of Term Loans</b>			
Axis Bank Term Loan (8813)		5512776.00	0
Axis Bank Term Loan (8826)		2245164.00	0
HDFC Car Loan (6144)		597903.00	546897.00
HDFC Car Loan (8545)		254271.00	0.00
Bank of Baroda Car Loan		0.00	102599.00
Kotak Term Loan(01041)		0.00	2182610.00
Kotak Term Loan(00952)		0.00	4780737.00
Aditya Birla Capital(ABN_JBIL000000963631)_01.10.25		3038323.00	0.00
Ambit Finvest Private(JAI000001036493)_01.10.25		2457834.00	0.00
Axis Bank Business Loan 13286781_30.09.25		2458237.00	0.00
AXIS FINANCE LIMITED-30.09.25		2308756.00	0.00
Bajaj Finserve Loan_30.09.25		2006505.00	0.00
Cholamandalam Investment (2054)_ (22.01.26)		573505.00	0.00
Cholamandalam Investment_30.09.2025		1728057.00	0.00
Clix Capital Service_01.10.2025		2463125.00	0.00
Hero Fincrop Limited_30.09.2025		909957.00	0.00
ICICI BANK (UPJAI00051540623)_29.09.25		3045847.00	0.00
IDFC FIRST BANK Ltd_30.09.25		2004007.00	0.00
IIFL Finance_30.09.25		1517517.00	0.00
Kisetsu Saison Finance_30.09.2025		1806201.00	0.00
Kotak Loan (CSG-155883016)		2455163.00	0.00
L & T Finance Limited_30.09.2025_(2)		2274908.00	0.00
Poonawala Loan_30.09.25		1974997.00	0.00
Shriram Finance Ltd(JAPR1BU2509300004)_30.09.25		2458195.00	0.00
SMFG India Credit Company_01.10.2025		1514057.00	0.00
Tata Capital Limited(TCFBL0365000014099541)_29.09.2		2952220.00	0.00
UNITY Small Finance Bank_30.09.25		1535811.00	0.00
<b>TOTAL (C)</b>		<b>50093336.00</b>	<b>7612843.00</b>
<b>TOTAL (A+B+C)</b>		<b>563172962.00</b>	<b>407209877.00</b>

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Wholesale Director



For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

<b>Trade Payables</b>			
<b>Trade Payables (outstanding Less than 6 Months)</b>		6	
SSA Jewellers		596802.00	
SS Hallmarking Center		695968.00	0.00
TJ GOLD		1335990.00	0.00
<b>Payable For Expenses (outstanding Less than 6 months)</b>			
Dinesh Kumar (TAX A/c)		0.00	539510.00
Vinay Kant Pareek		0.00	31500.00
ADBAAZ MANAGEMENT SERVICES PRIVATE LIMITED		54384.00	0.00
AMBE XPRESS LOGISTICS PVT LTD (MUMBAI)		5865.00	0.00
ARS and Company		460416.00	0.00
GKH&Partaners LLP		22500.00	0.00
Mukesh Associates		6000.00	0.00
NATIONAL SECURITIES DEPOSITRY LTD.(NSDL)		57525.00	0.00
Sequel Logistics Pvt Ltd (Jaipur)		4313.00	0.00
S R Consultants		9000.00	0.00
Vasu Ajay Anand		123393.00	0.00
<b>Payable For Capital Goods (outstanding Less than 6 months)</b>		0.00	0.00
BHARAT MARKETING		140882.00	0.00
METAL ART		18190.00	0.00
NEEL KANTH ELECTROMART		426638.00	0.00
RAJKUMAR VISHANDAS		23879.00	0.00
SWAROOP NARAIN SATISH KUMAR GOYAL		1197982.00	0.00
<b>Payable For Capital Goods (outstanding 6 months to 1 Year)</b>			0.00
MICROMAC INDUSTRIES PRIVATE LIMITED		68322.00	0.00
S P Engineers (0740)		10030.00	0.00
Trade Payables (1-2 Years)		0.00	0.00
Trade Payables (2-3 Years)		0.00	0.00
Trade Payables (more than 3 Years)		0.00	0.00
<b>TOTAL</b>		<b>5258079.00</b>	<b>571010.00</b>
<b>Trade Payables Bifurcation of MSME &amp; other than MSME</b>			
(i) Total Outstanding due of Micro & Small Enterprises		3138806.00	0.00
(ii) Total Outstanding due Creditors other than Micro & Small Enterprises		2119273.00	571010.00
<b>TOTAL</b>		<b>5258079.00</b>	<b>571010.00</b>



For YAASHVI JEWELLERS LIMITED

Company Secretary

For YAASHVI JEWELLERS LIMITED

Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED

Wholetime Director

<b>Current Liabilities</b>			
Outstanding Electricity Expenses	7	107863.00	30804.00
Outstanding Telephone Expenses		1180.00	0.00
Outstanding Interest on OD Limits		2695610.00	0.00
ESI Payable		13905.00	12479.00
EPF Payable		22060.00	7850.00
TCS PAYABLE		0.00	23099.00
TDS payable		2985147.00	572658.00
Sitting Fees payable to Independent Directors		42000.00	12000.00
Income tax payable fy 24-25		12203184.00	0.00
<b>Advance received from Customers</b>			
BR JEWELLERS (Jaipur)		208184.00	0.00
NIKHIL ORNAMENTS		51778.00	0.00
SHREE LAL JEWELLERS		423.00	0.00
Shri Shyam Jewellers		77184.00	0.00
<b>Salary Payable (less than 1 year)</b>			
Ankit Aggarwal Salary A/c		173319.00	0.00
Bhagwan Sahai Sharma (Staff)		39000.00	0.00
CFO DINESH KUMAR VERMA		45000.00	82000.00
CS Kaluram Kumawat		40000.00	40000.00
DEEPAK AGARWAL		22000.00	22000.00
DINESH SWAMI		0.00	16000.00
Mrs. Ankita Agarwal Salary A/c		17513.00	511580.00
Narendra Kumar Sharma		0.00	100000.00
Umang Jain		35450.00	0.00
Vinod Kumar Jain (Salary)		40000.00	40000.00
<b>TOTAL</b>		<b>18820800.00</b>	<b>1479270.00</b>
<b>Short Term Provisions</b>	8		
Provision for Income Tax FY 25-26		64311527.00	39425922.00
Provision for Gratuity (Short term Portion)		112654.00	78311.00
<b>TOTAL</b>		<b>64424181.00</b>	<b>39504233.00</b>
<b>Deferred Tax Assets</b>	10		
Opening Balance		728446.00	196932.00
Add:- Increase / Decrease			
(A) Tax difference due to Depreciation			
WDV as per Companies Act		39680848.00	21719696.00
WDV as per Income tax Act		44206231.00	23234558.00
Diff. In WDV		-4525383.00	-1514862.00
Gratuity Provision Closing Balance		1930051.00	1296324.00
Total Timing Difference		6455434.00	2811186.00
Deferred Tax Assets		1624704.00	728446.00
Deferred Tax Assets charged to Profit & Loss Account		896258.00	531514.00
<b>Closing Balance</b>		<b>1624704.00</b>	<b>728446.00</b>



For YAASHVI JEWELLERS LIMITED

Company Secretary

For YAASHVI JEWELLERS LIMITED

Wholetime Director

For YAASHVI JEWELLERS LIMITED

Chairman & Managing Director

Non Current Investments		11	
<b>TOTAL</b>			<b>0.00</b>
			<b>0.00</b>
<b>Non Current Assets</b>		<b>12</b>	
FDR (AXIS BANK)		89915954.00	80388351.00
FDR_(AU Bank)		101032210.00	70488930.00
FDR_(ICICI Bank)		43897914.00	41140618.00
FDR_(Kotak_Bank)		83629.00	80761.00
<b>Total</b>		<b>234929707.00</b>	<b>192098660.00</b>
<b>Inventory</b>		<b>13</b>	
Raw Material		56761361.00	0.00
Trading Goods Stock		150565640.00	0.00
Finished Goods Stock		465268921.00	438368957.00
<b>Total</b>		<b>672595922.00</b>	<b>438368957.00</b>
<b>Sundry Debtors</b>		<b>14</b>	
<b>Trader Debtors Less than 6 Months</b>			
B M Sons and Jewellers		39995000.00	0.00
CHETAN CHAINS		12448883.00	0.00
D' DIYAS JEWELS		48012899.00	15797784.00
Laado Jewellers (SNC) India Pvt. Ltd.		1162870.00	0.00
R S JEWELS		44566100.00	0.00
SHANKAR LAL MEENA		155000.00	0.00
SHREE NAKODA CREATION		4613810.00	0.00
S P JEWELLERS		30782853.00	21133697.00
SURESH MEENA (2033)		189560.00	0.00
T J JEWELS		1494003.00	0.00
Vasu Impex		670509.00	0.00
<b>Sundry Debtors more than 6 months</b>			
<b>Total</b>		<b>184091487.00</b>	<b>36931481.00</b>
<b>Cash &amp; Cash Equiplents</b>		<b>15</b>	
Cash in hand		4162210.00	4089098.00
ICICI Bank		3691339.00	0.00
Kotak Mahindra Bank (7097)		645043.00	0.00
Kotak Mahindra Bank (2580)		9069195.00	0.00
<b>Total</b>		<b>17567787.00</b>	<b>4089098.00</b>
<b>Short Term Loans and Advances</b>		<b>16</b>	
<b>Advance given to Trade creditors (less than 1 year)</b>			
KUNDAN ENTERPRISES		25000.00	0.00
<b>Advance to creditors For Expenses (less than 1 year)</b>			
BORDER EVENTS SECURITY PRIVATE LIMITED		1053028.00	0.00
Sequel Logistics Pvt Ltd (Jaipur)		0.00	2244.00
Xcelerating Growth Private Limited		0.00	24000.00
Vasu Ajay Anand		0.00	5585.00
Dinesh Kumar (TAX A/c)		73527.00	0.00
India International Depository Ifsc Limited		1200.00	0.00
INSTALAXMI PRIVATE LIMITED		4000.00	0.00
<b>Advance to Employee (less than 1 year)</b>			
Umang Jain (Salary A/c)		0.00	24550.00
<b>Advance to Suppliers of Capital Goods (Less than 1 year)</b>			
CR CONSTRUCTION		50000.00	0.00
GK INDUSTRIES		199993.00	0.00
Hari Kirpa Jewels		234395.00	0.00
JUST INDOORS		27203.00	0.00
MAYA GUPTA		100000.00	0.00
Mukesh Associates		0.00	10000.00
NAKODA GLASS HOUSE		199955.00	0.00
Takhat Furniture Design house		60000.00	0.00
VISION ENGINEERING SERVICE		100000.00	0.00
Zuberi Engineers		200000.00	0.00

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Wholetime Director



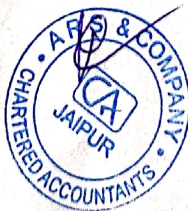
For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

Advance to Suppliers of Capital Goods (1- 3 year) United Enterprises		50000.00	50000.00
Advance to Suppliers of Capital Goods (More than 3 year) MCS ENGINEERING		1358700.00	1358700.00
Ebin Micro Engg - Works		1129792.00	1129792.00
<b>Total</b>		<b>4866793.00</b>	<b>2604871.00</b>
<b>Other Current Assets</b>	<b>17</b>		
TDS		4592505.00	2062915.00
TDS Receivable Old years		166095.00	166095.00
GST Receivable		14088267.00	9333700.00
Prepaid Insurance		162938.00	285642.00
Advance Tax		0.00	7350000.00
Security Deposit Rent - Virat Steel Industries-VKI Factory		500000.00	0.00
Security Deposit Rent - Jagatpura		800000.00	800000.00
Security Deposit with IIDX IFSC Ltd		40743.00	41943.00
Rent advance- Virat Steel Industries-VKI Factory		334720.00	282000.00
<b>TDS Recoverable</b>			
TDS Recoverable from NBFC of Current Financial year		538679.00	0.00
Amritanshu Balani		13000.00	0.00
ASHA AGARWAL		5000.00	5000.00
A Y & Company		20000.00	20000.00
CHETNA GUPTA ASSOCITES		6310.00	3000.00
D B Corp Limited		10418.00	0.00
NAKODA MEDIA		600.00	0.00
Schindler India Pvt Ltd		1120.00	1120.00
Shree Ram Gold Silver		5680.00	0.00
Aditya_Birla_Loan_25.09.23_ABJAIBIL000000741475		72625.00	72625.00
CHOLAMANDLAM_(BLTLJAIP000005022589)		27254.00	27254.00
CLIX CAPITAL_(SJBUSI000384278)_29.09.23		48870.00	48870.00
FEDBANK FINANCIAL(FEDJPR0BL0499996)_10.05.22		8190.00	8176.00
FEDBANK_Finance(FEDJPR0BL0521995)_26.09.23		44341.00	44341.00
FINE EQUITY		54228.00	54228.00
FULLERTON INDIA_(2293)		8424.00	8424.00
FULLERTON INDIA_(2897)		34279.00	34279.00
Growth Source (GS010BL00939849)		11594.00	11594.00
Growth_Source_(GS010BL02214961)_26.09.23		39194.00	39194.00
HERO FINCORP LIMITED_(HCFUDUUBL00006476551)		9694.00	9694.00
HERO_FINCORP_(HCFUDUUBL00013916286)_25.09.23		39858.00	39858.00
IIFL FINANCE LIMITED_(0586)_30.09.23		30429.00	30429.00
Kisetsu Saison Finance (india) Private limited		37978.00	37978.00
L&T Finance Ltd_(BL230908040100037)_28.09.23		34834.00	34834.00
MAGMA FINANCE (Poonawala)_76163		8784.00	40853.00
Moneywise (SMC Finance)_3449		51806.00	51806.00
Moneywise (SMC Finance)_7976		20663.00	20663.00
Poonawala_Loan_(58127)_22.09.23		28506.00	28506.00
TCFL (TCFBL0365000011002646)		31415.00	31415.00
TCPL (TCFBL0365000011411564) 01.05.22		6675.00	6675.00
TCPL_(TCFBL0365000012338357)_25.09.23		38403.00	38403.00
Ugro_Capital_(16216)_23.09.23		49362.00	49362.00
<b>Misc Assets not to be written off</b>			
Share IPO Expenses		4955412.00	1315000.00
<b>Total</b>		<b>26978893.00</b>	<b>22435876.00</b>

For YAASHVI JEWELLERS LIMITED

*Pratik Sharma*  
Wholesale Director



For YAASHVI JEWELLERS LIMITED

*Be*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

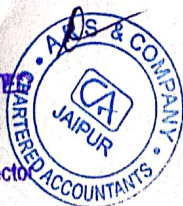
*Anand*  
Chairman & Managing Director



Particulars		For the year Ended March31, 2026	For the year Ended March31, 2025
<b>Turnover</b>			
Sales Accounts	18		
Trading Sales			
Manufacturing Sales		1,283,116,174.00	842938051.00
<b>Total</b>		3,198,379,058.00	2129327020.00
		4,481,495,232.00	2,972,265,071.00
<b>Other income</b>			
Discount Received	19		
Exchange Rate Diff on Import transactions		0.00	6,143.00
Miscellaneous Income		0.00	3,128,101.00
Interest on FDR		75.00	-
<b>Total</b>		15934026.00	2249039.00
		15,934,101.00	5,383,283.00
<b>Cost of Material Consumed</b>			
Purchase of Raw material (Domestic)	20		
Purchase of Raw material (Import)		3093860354.00	1955211065.00
Custom duty on Import		0.00	290711160.00
Custom Clearing Charges		0.00	14535558.00
Consumables		0.00	144588.00
Add: Opening Stock of Raw material		124382.00	106990.00
Less: Closing Stock of Raw Material		0.00	0.00
<b>Total</b>		56761361.00	0.00
		3,037,223,375.00	2,260,709,361.00
<b>Increase/(decrease) in Finished Goods, WIP and Trading</b>			
Opening Stock of Finished Goods	21		
Opening Stock of WIP		438368957.00	121946803.00
Opening stock of Trading Goods		0.00	0.00
Less: Closing Stock of Finished Goods		0.00	
Less: Closing Stock of WIP		465268921.00	438368957.00
Less: Closing stock of Trading Goods		0.00	0.00
<b>Total</b>		150565640.00	0.00
		(177,465,604.00)	(316,422,154.00)
<b>Employee Benefit Expenses</b>			
Staff Welfare Exp.	22		
ESI Expenses		5000.00	5599.00
EPF Expenses		137090.00	55583.00
Gratuity Provision		223865.00	29750.00
Bonus to Staff		633727.00	1296324.00
Exgratia to Employee & Worker		201000.00	222100.00
Director remuneration		58380.00	0.00
Wages and Salary Exps.		10800000.00	10800000.00
<b>Total</b>		16403222.00	10353793.00
		28,462,284.00	22,763,149.00
<b>Financial Costs</b>			
Interest on CC and OD Limit	23		
Interest on GST		36451839.00	16005348.00
Interest On Term Loan		2013.00	30.00
Interest On PF		5319118.00	2525059.00
Interest on TDS & TCS		4532.00	0.00
Interest to Loans		115821.00	43554.00
Bank Charges		7354984.00	4658155.00
External Loan Rating Charges		1945653.00	1877439.00
Penal Bank Charges		124860.00	0.00
Loan closure charges		512625.00	0.00
LOAN PROCESSING CHARGES		345000.00	3100868.00
<b>Total</b>		3679252.00	202120.00
		55,855,697.00	28,412,573.00

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Wholtime Director



For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secreter

Other Expenses		24	
<b>Direct Expenses-</b>			
Freight & Logistics (without gst)		0.00	12000.00
Freight & Logistics (with gst)	285287.00		327574.00
Hallmarking Expenses	12987.00		3105.00
Rent factory	2905453.00		1843227.00
Job Work Labour Exp.	328586.00		3120795.00
Job Work 5%(purchase)	0.00		39548.00
job work(hallmarking)	615200.00		548235.00
Packing Material	69080.00		0.00
Vaulting and Warehousing Services	0.00		58206.00
<b>Indirect Expenses-</b>			
Advertisement exp	1,488,203.00		21240.00
AMC Charges	56,250.00		56000.00
Audit Fees	235000.00		155200.00
Business Promotion	9661.00		240000.00
Conveyance Expense	2507.00		0.00
CSR Expenses	1311800.00		0.00
Directors Sitting Fees	222000.00		66000.00
Discount paid	90,180.00		6919.00
Electric Repair & Maintenance	0.00		11568.00
Electricity Exp	825996.00		555803.00
Exhibition Charges	105932.00		197600.00
FASSTAG (Tour & Toll Exp)	13500.00		12543.00
GST Expenses paid on ITC reversal	0.00		528622.00
Import Export Expenses	0.00		100000.00
Insurance	324836.00		39498.00
Insurance on Directors (KeyMen Insurance policy)	899025.00		930975.00
Insurance charges of vehicle	113490.00		133987.00
Insurance taken on loan finance	0.00		282249.00
Late fees on GST & TDS	0.00		13750.00
Legal Fees	173608.00		156908.00
License fees	30949.00		0.00
Locker Rent	0.00		15254.00
Membership Fees	7400.00		175942.00
Office Exp	325,367.00		9726.00
Rent of Shop and Showroom	3374000.00		162000.00
Printing And Stationary	135867.00		0.00
Online Platform Fees	95,692.00		0.00
Professional Fees	1410020.00		249300.00
Repair and maintenance	134784.00		52547.00
ROC Expenses	6100.00		1131250.00
Rounded Off	24.00		0.00
Security Service Contract	423426.00		0.00
Share Demat & Issue Expenses	0.00		486853.00
Software Renewal Charges	0.00		8100.00
Telephone & Internet Exps.	66,747.00		13307.00
Tour And Travelling exp.	50000.00		10803.00
Vehicle Repair & Maint	8406.00		26000.00
Water charges	6,400.00		40594.00
<b>Total</b>		<b>16,163,763.00</b>	<b>11,843,228.00</b>



For YAASHVI JEWELLERS LIMITED  
 Ankit Agrawal  
 Wholesale Director

For YAASHVI JEWELLERS LIMITED  
 Anand  
 Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED  
 Company Secretary

<b>Earning per share</b>			
<b>(A) Basic and Diluted Earning Per share</b>		<b>25</b>	
Profit after tax attributable to Equity Shareholders		182,848,702.00	115,183,797.00
Weighted Average number of equity shares used as denominator for calculating EPS Post Bonus and Split		12,328,593.86	11581385.03
Basic and Diluted Earning Per Share		14.83	9.95
<b>Calculation of Weighted Average Number of Equity Shares</b>			
Opening		12,249,999.00	4,920,000.00
Fresh Issue (Private Placement of 85,125 shares on 29/04/2025)		78,594.86	-
Right Factor Bonus Element		-	1,411,386.03
Bonus Issue		-	5,249,999.00
Weighted Average number of equity shares used as denominator for calculating EPS Post Bonus and Split		12,328,593.86	11,581,385.03
<b>Corporate Social Responsibility</b>			
As required under section 135 of the Companies Act 2013, a Corporate Social Responsibility Committee has been formed by the Company. The main areas for CSR activities, as per the CSR policy of the Company are health care, promoting education including vocation skill development, ensuring environment sustainability, rural development, and contribution to appropriate funds set up by Central Government. The Company has carried out below CSR expenditures during the financial year:		Applicable	Not Applicable
(a) Gross amount required to be spent by the company during the year		1272887.00	Not Applicable
(b) amount of expenditure incurred			
- Ongoing Project			
- Other		1311800.00	Not Applicable
<b>Total</b>		<b>1311800.00</b>	<b>.00</b>
c) Amount remained shortfall/ (excess) } (a-b)		-	Not Applicable
d) Unspent amount in relation to:			
i. Ongoing project		-	-
ii. Other than ongoing project		-	-
e) Details of amount unspent		-	-
f) Balance carried forward (excess)/ deficit		-	-
g) Nature of CSR activity		Social Activities, Rural Development, Cow protection etc.	Not Applicable

For YAASHVI JEWELLERS LIMITED

*Pratik Agarwal*  
Wholetime Director



For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

Particulars	Rate	Opening Balance 1.04.2025	Gross Block		Depreciation		Net block			
			Addition during the year	Deductio n	Closing Bal. as on 31.03.2026	Opening Balance 1.04.2025	De preciation provided	De closing Bal. as on 31.03.2026	as on 31.03.2026	as on 31.03.2025
<b>(a) Plant &amp; Machinery</b>										
Automatic stamping die press	18.10%	293501			293501	140021	27780	167801	125700	153480
BALL PARA MACHINE	18.10%	192500			192500	74615	21337	95952	96548	117885
box chain machine	18.10%	895821			895821	440520	82409	522929	372892	455301
CARBICLE HIGHGRADE ROLLING MACHINE	18.10%	205000			205000	83655	21963	105618	99382	121345
chain making machine	18.10%	1668000			1668000	299739	247652	547411	1120589	1368241
Chain Solder Powder Mixing Machine	18.10%	40000			40000	15591	4418	20009	19991	24409
Dyer Machine DM18	18.10%	129383			129383	51937	14018	65955	63428	77446
Electric Motor	18.10%	12179			12179	7020	934	7954	4225	5159
elevators& escalators	18.10%	1006551			1006551	372484	114766	487250	519301	634067
FUME SCRUBBER & BLOWER	18.10%	105000			105000	41066	11572	52638	52362	63934
Gem Light Box Pro	18.10%	220000			220000	43384	31967	75351	144649	176616
H/V Combined Head Faceting Machine	18.10%	384150			384150	101604	51141	152745	231405	282546
Induction Melting Furnace	18.10%	130500			130500	52385	14139	66524	63976	78115
Laser Welding Machine	18.10%	5139054			5139054	2087383	552352	2639735	2499319	3051671
Machinery (18%)	18.10%	2149404			2149404	1445779	127356	1573135	576269	703625
Machinery and tools	18.10%	2527650	66400		2594050	1367248	220948	1588196	1005854	1160402
PARA ENGRAVING MACHINE	18.10%	681000			681000	236897	80383	317280	363720	444103
Round Link Machine With SPL	18.10%	310000			310000	74065	42704	116769	193231	235935
Side Anchor Machine	18.10%	1159670			1159670	714308	80611	794919	364751	445362
Soldering Machine	18.10%	5166464			5166464	2180522	540456	2720978	2445486	2988942
STRIP CUTTING MACHINE	18.10%	50000			50000	19855	5456	25311	24689	30145
Ultrasonic Machine SPS 100H (HB)	18.10%	52200			52200	21128	5624	26752	25448	31072
vaccum burfing machine double	18.10%	55500			55500	31397	4363	35760	19740	24103
vaccum burfing machine Single	18.10%	15172			15172	11966	580	12546	2626	3206
Wire Drawing Machine	18.10%	50000			50000	20287	5378	25665	24335	29713
<b>(ii) Building &amp; Shed</b>										
Building & shed	9.50%	545433			545433	93983	42888	136871	408562	451450
Building & Shed A/C (at Showroom)	9.50%	0	3462026		3462026	0	150068	150068	3311958	0

For YAASHVI JEWELLERS LIMITED  
 Director  
 Chairman Director



For YAASHVI JEWELLERS LIMITED  
 Company Secretary

For YAASHVI JEWELLERS LIMITED  
 Managing Director





10.1 In view of the absence 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

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 Title 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 YASHM JEWELLERS LIMITED  
*Pratik Agrawal*  
Managing Director



For YASHM JEWELLERS LIMITED  
*[Signature]*  
Company Secretary

For Yashm  
*[Signature]*  
Pratik Agrawal  
Managing Director

**YAASHVI JEWELLERS LIMITED**

**Schedule forming part of Accounts for the finance year ended 31/03/2026**

**SCHEDULE : 26 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 31.03.2026, 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 LIMITED**

*Pratik Agrawal*  
**Wholesale Director**

**For YAASHVI JEWELLERS LIMITED**

*Pratik Agrawal*  
**Chairman & Managing Director**

**For YAASHVI JEWELLERS LIMITED**

*Pratik Agrawal*  
**Company Secretary**



**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:

	<u>Current Year</u>	<u>Previous Year</u>
Audit Fees	235,000.00	155,200.00
Other Fees	-	-
	<u>235,000.00</u>	<u>155,200.00</u>
	<u>Current Year</u>	<u>Previous Year</u>

5. Contingent Liabilities:

Income tax demand under appeal of FY 2020-21

7628810

7628810

TDS demand

279344

93658

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 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.

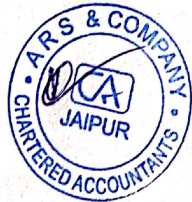
11) Bank reconciliation statement of Kotak Mahindra Bank (A/c No. 0612117097)

Bank balance as per bank statement  
Less: Cheque Issued but not presented  
Balance as per Books of Company

1528093

883000

645093



For YAASHVI JEWELLERS LIMITED

*Amit Agrawal*  
Wholtime Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

12) 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**

Name of Related party	Relationship
ANKIT AGGARWAL	Whole Time Director
ANKITA AGARWAL	Managing Director
Manya Hotchandani	Independent Director
Pulkit Patel	Independent Director
Jyoti Torani	Independent Director
Prateek Bhanushali	Independent Director
DINESH VERMA	Chief Financial Officer
KALU RAM KUMAWAT	Company Secretary

**(ii) Relative of Key Management Personnel**

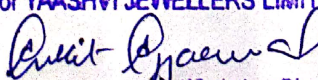
Kiran Agarwal- Mother of Ankit Aggarwal	Relative of Whole time Director
Dinesh Kumar Agarwal- Father of Ankita Agarwal	Relative of Managing Director

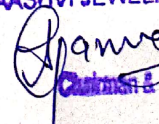
**(iii) Enterprises owned or significantly influenced by Key Management personnel or their relatives**

D.A. Jewellers	Proprietorship firm of relative of Key Management person
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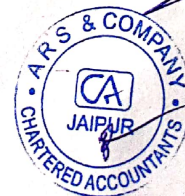
**Transactions with Related parties**

Name of KMP or their Relatives	Amount paid during Period Apr25 to Mar26	Amount paid in FY 24-25
<b>(A) Director Remuneration</b>		
Ankit Aggarwal	6000000	6000000
Ankita Agarwal	4800000	4800000
<b>(B) Director Sitting Fee</b>		
Manya Hotchandani	72000	24000
Pulkit Patel	72000	18000
Ujjaval Sangtani	0	24000
Prateek Bhanushali	6000	0
Jyoti Torani	72000	0
<b>(C) Salary</b>		
DINESH VERMA	500000	405000
KALU RAM KUMAWAT	240000	63333
<b>(D) Rent</b>		
D.A. Jewellers	174000	162000
<b>(E) Unsecured Loans</b>		
<b>Ankit Aggarwal</b>		
Opening Balance	830000	300000
Add: Loan received during the year	0	10797090
Less: Loan repaid during the year	-830000	-10267090
Closing balance	0	830000
<b>Ankita Agarwal</b>		
Opening Balance	1000000	1000000
Add: Loan received during the year	0	7000000
Less: Loan repaid during the year	-1000000	-7000000
Closing balance	0	1000000

For YAASHVI JEWELLERS LIMITED  
  
 Wholetime Director

For YAASHVI JEWELLERS LIMITED  
  
 Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED  
  
 Company Secretary



<b>Kiran Agarwal</b>		
Opening Balance	1455000	1455000
Add: Loan received during the year	0	0
Add: Interest on Loan	180000	270000
Less: TDS on Interest	-180000	-270000
Less: Loan repaid during the year	-1017000	-243000
Closing balance	0	1455000
<b>D.A.Jewellers</b>		
Opening Balance	0	-5195
Add: Loan received during the year	0	5195
Less: Loan repaid during the year	0	0
Closing balance	0	0
<b>(F) Outstanding Balance (Receivable)/Payable</b>		
Ankit Aggarwal Loan A/c	0	830000
Ankita Agarwal Loan A/c	0	1000000
Kiran Agarwal Loan A/c	0	1455000
Ankit Aggarwal Salary A/c	173319	0
Ankita Agarwal Salary A/c	17513	511580
Manya Hotchandani	12000	6000
Pulkit Patel	18000	0
Ujjaval Sangtani	0	6000
Jyoti Torani	12000	0
DINESH VERMA	45000	-82000
KALU RAM KUMAWAT	40000	40000

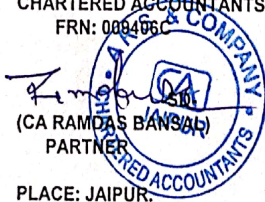
13) In the opinion of the management and to the best of their knowledge and belief the value of realisation of advances and other current assets in the ordinary course of business will not be less than the amount at which to are stated in the balance sheet.

14) 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	290711160.00

AS PER OUR REPORT ATTACHED.

FOR ARS AND COMPANY  
CHARTERED ACCOUNTANTS  
FRN: 008476C



PLACE: JAIPUR.  
Date: 30/04/2026

FOR AND ON BEHALF OF THE BOARD.

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED For YAASHVI JEWELLERS LIMITED

*[Signature]*

-SD-

(ANKIT AGGARWAL)

Whole Time Director

DIN: 06568063

(ANKITA AGGARWAL)

Managing Director

DIN: 07664492

For YAASHVI JEWELLERS

*[Signature]*  
Company Secretary

