



# A Y & COMPANY

## Chartered Accountant

**INDEPENDENT EXAMINATION REPORT ON RESTATED FINANCIAL INFORMATION**  
(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,  
**The Board of Directors,**  
**YAASHVI JEWELLERS LIMITED**

Dear Sir,

We have examined the attached Restated Audited Financial Information of Yaashvi Jewellers Limited (*hereinafter referred as "the Company"*) which was incorporated pursuant to conversion of "Yaashvi Jewellers Private Ltd comprising the Restated Audited Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 & March 31, 2024, the Restated Audited Statement of Profit & Loss, the Restated Audited Cash Flow Statement for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on May 8, 2026, for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of :-

- Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
- The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Jaipur in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 on the basis of preparation stated in ANNEXURE – IV to the Restated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

We have examined such Restated Financial Information taking into consideration:

- The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated December 1, 2024, in connection with the proposed IPO of equity shares of the Company; The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and,
- The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Financial Information have been compiled by the management from:

- Audited Financial Statement for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India and which have been approved by the board of directors.

**Corporate Office - 404, ARG Corporate Park, Gopalbari**  
**Ajmer Road, Jaipur - 302006, Rajasthan, India**  
**Tel No. + 91-0141-4037257, +91-8003056441, +91-9649687300**  
**Email Id - info@aycompany.co.in**

- b) We have audited the special purpose financial information of the Company for the Financial Year Ended on March 31, 2026 & 2025 prepared by the Company in accordance with the AS for the limited purpose of complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the "Peer Review Board" of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report for both the Periods on May 8, 2026, on these special-purpose financial information to the Board of Directors who have approved these in their meeting held on May 8, 2026.

For the purpose of our examination, we have relied on:

- a) Auditors' Report issued by the statutory Auditor ARS & Company (the "Statutory Auditors") dated April 30, 2026, September 9, 2025 & August 08, 2024 for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 respectively.

- b) The audit was conducted by the Company's statutory auditor, and accordingly reliance has been placed on the statement of assets and liabilities and statements of profit and loss, the Significant Accounting Policies, and other explanatory information and (collectively, the Audited Financial Statement") examined by them for the said years.

The modification in restated financials were carried out based on the modified reports, if any, issued by statutory auditor which is giving rise to modifications on the financial statements as at and for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024. There is no qualification of statutory auditor for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024.

The audit reports on the financial statements were modified and included following matter(s) giving rise to modifications on the financial statements as at and for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 :-

- a) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- b) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate and there are no qualifications which require adjustments;
- c) Extra-ordinary items that needs to be disclosed separately in the accounts has been disclosed wherever required;
- d) There were no qualifications in the Audit Reports issued by ARS & Company for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 which would require adjustments in this Restated Financial Statements of the Company;
- e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – IV to this report;
- f) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies,
- g) There was no change in accounting policies, which needs to be adjusted in the Restated Financial Information or Restated Summary Financial Statement;
- h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement.
- i) The Company has not paid any dividend since its incorporation.
- j) The related party transaction for purchase & sales of services entered by the company are at arm's length.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:

- a) The “Restated Statement of Assets and Liabilities” as set out in ANNEXURE – I to this report, of the Company as at March 31, 2026, March 31, 2025 & March 31, 2024 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.
- b) The “Restated Statement of Profit and Loss” as set out in ANNEXURE – II to this report, of the Company for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.
- c) The “Restated Statement of Cash Flow” as set out in ANNEXURE – III to this report, of the Company for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the financial year ended March 31, 2026, March 31, 2025 & March 31, 2024 proposed to be included in the Draft Prospectus / Prospectus (“Offer Document”) for the proposed IPO.

Restated Statement of Share Capital, Reserves And Surplus	Note – I.1 & I.2
Restated Statement of Long Term Borrowings	Note – I.3
Restated Statement of Deferred Tax Liabilities	Note – I.4
Restated Statement of Long Term Provisions	Note – I.5
Restated Statement of Short Term Borrowings	Note – I.6
Restated Statement of Trade Payables	Note – I.7
Restated Statement of Other Current Liabilities And Short Term Provisions	Note – I.8 & Note – I.9
Restated Statement of Fixed Assets	Note – I.10
Restated Statement of Non Current Investments	Note – I.11
Restated Statement of Non Current Assets	Note - I.12
Restated Statement of Inventories	Note – I.13
Restated Statement of Trade Receivables	Note – I.14
Restated Statement of Cash & Cash Equivalents	Note – I.15
Restated Statement of Short Term Loans & Advances	Note – I.16
Restated Statement of Other Current Assets	Note – I.17
Restated Statement of Revenue from Operations	Note – II.1
Restated Statement of Other Income	Note – II.2
Restated Statement of Cost of Material Consumed	Note – II.3
Restated Statement of Changes in Inventories of Finished goods, WIP & Stock in Trade	Note – II.4
Restated Statement of Employee Benefit Expenses	Note – II.5
Restated Statement of Finance Cost	Note – II.6
Restated Statement of Depreciation & Amortisation	Note – II.7
Restated Statement of Other Expenses	Note – II.8
Restated Statement of Deferred Tax Asset / Liabilities	Note – II.9
Restated Statement of Earnings per Share	Note – II.10
Restated Statement of Other Disclosure to the Restated Financial	Note – V
Restated Statement of Statement of Accounting & Other Ratios	Note – VI
Restated Statement of Capitalization	Note – VII
Restated Statement of Tax Shelter	Note – VIII
Restated statement of Related party transaction	Note – IX
Restated statement of Dividend	Note – X

Restated statement of Change in Significant Accounting Policies	Note – XI
Restated statement of Contingent Liabilities	Note – XII

In our opinion and to the best of information and explanation provided to us, the Restated Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – IV are prepared after providing appropriate adjustments and regroupings as considered appropriate.

We, M/s. A Y & Company, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India (“ICAI”) and hold a valid peer review certificate issued by the “Peer Review Board” of the ICAI.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

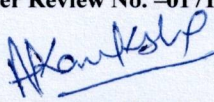
The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in ANNEXURE – I to XII of this report read with the respective Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO-SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For, M/s A Y & CO.  
Chartered Accountants  
Firm Registration Number: - 020829C  
Peer Review No. –017157

  
CA Akanksha Gupta  
(Partner)  
Membership No.421545  
UDIN – 26421545QAYCRM5970  
Date: 8<sup>th</sup> May 2026  
Place: Jaipur



**YAASHVI JEWELLERS LIMITED**  
(FORMERLY KNOWN AS YAASHVI JEWELLERS PRIVATE LIMITED)  
CIN No. U27200RJ2016PLC056519

ANNEXURE - I  
STATEMENT OF ASSETS & LIABILITIES, AS RESTATED

(₹ in Lakhs)

	Particulars	Note	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>				
	1. Shareholders' funds				
	(a) Share Capital	I.1	1,233.51	1,225.00	492.00
	(b) Reserves and surplus	I.2	3,114.93	1,190.31	383.19
	<b>Sub Total Shareholders Funds (A)</b>		<b>4,348.45</b>	<b>2,415.31</b>	<b>875.19</b>
	2. Non-current liabilities				
	(a) Long-term borrowings	I.3	904.12	238.83	181.88
	(b) Deferred Tax liability	I.4	-	-	-
	(c) Long-Term Provisions	I.5	18.17	12.18	8.29
	<b>Sub Total Non Current Liabilities (B)</b>		<b>922.30</b>	<b>251.01</b>	<b>190.17</b>
	3. Current liabilities				
	(a) Short Term Borrowings	I.6	5,631.73	4,072.10	1,442.74
	(b) Trade payables	I.7			
	i) Total Outstanding dues of Micro & Small Enterprises		31.39	-	0.71
	ii) Total Outstanding dues Creditors other than Micro & Small Enterprises		21.19	5.71	1.77
	(c) Other current liabilities	I.8	66.53	14.79	9.21
	(d) Short-term provisions	I.9	801.77	334.85	29.00
	<b>Sub Total Current Liabilities (C)</b>		<b>6,552.61</b>	<b>4,427.45</b>	<b>1,483.43</b>
	<b>TOTAL (A+B+C)</b>		<b>11,823.36</b>	<b>7,093.77</b>	<b>2,548.78</b>
<b>II.</b>	<b>ASSETS</b>				
	1. Non-current assets				
	(a) Property, Plant and Equipment and Intangible assets				
	(i) Property, Plant and Equipment	I.10	395.31	216.88	183.55
	(ii) Intangible Asset		1.50	0.31	0.18
	(b) Deferred Tax Assets	I.4	16.24	7.08	4.00
	(c) Non Current Investments	I.11	-	-	-
	(d) Other Non Current Assets	I.12	2,362.70	1,920.99	-
	<b>Sub Total Non Current Assets (A)</b>		<b>2,775.77</b>	<b>2,145.26</b>	<b>187.73</b>
	2. Current assets				
	(a) Current Investment		-	-	-
	(b) Inventories	I.13	6,725.96	4,383.69	1,219.47
	(c) Trade receivables	I.14	1,840.91	369.31	864.64
	(d) Cash and Cash Equivalents	I.15	175.68	40.89	189.48
	(e) Short-term loans and advances	I.16	244.08	146.92	83.95
	(f) Other Current Assets	I.17	60.97	7.69	3.51
	<b>Sub Total Current Assets (B)</b>		<b>9,047.60</b>	<b>4,948.52</b>	<b>2,361.06</b>
	<b>TOTAL (A+B)</b>		<b>11,823.36</b>	<b>7,093.77</b>	<b>2,548.78</b>

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV & V re

As per our report of even date attached

For A Y & Company  
Chartered Accountants  
Firm's Registration No: 020829C

Akanksha Gupta  
Partner  
M No.421545  
UDIN: 26421545QAYCRM5970



For and on behalf of the Board of Directors

YAASHVI JEWELLERS LIMITED

(FORMERLY KNOWN AS YAASHVI JEWELLERS PRIVATE LIMITED)

ANKITA AGA

Whole-time Director

(DIN : 06568063)

ANKITA AGA

Chairman & Managing Director

(DIN : 07664492)

Dinesh Kumar Verma

Chief Financial Officer

Kaluram Kumawat

Company Secretary

M.NO. 64220

Place: JAIPUR

Place: JAIPUR

**YAASHVI JEWELLERS LIMITED**  
(FORMERLY KNOWN AS YAASHVI JEWELLERS PRIVATE LIMITED)  
CIN No. U27200RJ2016PLC056519

**ANNEXURE - II**  
**STATEMENT OF PROFIT & LOSS, AS RESTATED**

(₹ in Lakhs)

	Particulars	Note	For the Year Ended		
			March 31, 2026	March 31, 2025	March 31, 2024
I	Revenue from operations	II.1	44,814.95	29,722.65	20,093.00
II	Other Income	II.2	159.34	53.83	0.09
III	<b>Total Income (I+II)</b>		<b>44,974.29</b>	<b>29,776.48</b>	<b>20,093.09</b>
	<b>Expenses:</b>				
	(a) Cost of Material Consumed	II.3	30,414.40	22,666.62	10,928.28
	(b) Purchase of Stock-in-Trade		12,783.12	8,109.93	9,055.09
	(c) Changes in inventories of finished goods and stock in Trade	II.4	(1,774.66)	(3,164.22)	(567.24)
	(d) Employee benefits expense	II.5	284.62	218.71	144.83
	(e) Finance costs	II.6	558.91	284.13	189.67
	(f) Depreciation and amortisation expense	II.7	83.04	48.44	37.74
	(g) Other expenses	II.8	119.47	58.91	37.54
IV	<b>Total expenses</b>		<b>42,468.91</b>	<b>28,222.52</b>	<b>19,825.90</b>
V	<b>Profit/(Loss) before tax and Exceptional Items (III-IV)</b>		<b>2,505.38</b>	<b>1,553.96</b>	<b>267.18</b>
VI	<b>Exceptional Items</b>		-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>		<b>2,505.38</b>	<b>1,553.96</b>	<b>267.18</b>
VIII	<b>Tax expense:</b>				
	(a) Current tax expense		686.11	428.81	73.03
	(b) Deferred tax charge/(credit)	II.9	(9.17)	(3.07)	(1.89)
			<b>676.95</b>	<b>425.74</b>	<b>71.13</b>
IX	<b>Profit after tax for the year (VII-VIII-IX)</b>		<b>1,828.44</b>	<b>1,128.23</b>	<b>196.05</b>
XII	<b>Earnings per share (face value of ₹ 10/- each):</b>	II.10			
	(a) Basic (in ₹)		14.83	9.66	3.45
	(b) Diluted (in ₹)		14.83	9.66	3.45

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV & V respectively.

As per our report of even date attached

For A Y & Company  
Chartered Accountants  
Firm's Registration No: 020829C

Akanksha Gupta  
Partner  
M No.421545  
UDIN: 26421545QAYCRM5970



For and on behalf of the Board of Directors  
YAASHVI JEWELLERS LIMITED  
(FORMERLY KNOWN AS YAASHVI JEWELLERS PRIVATE LIMITED)

For YAASHVI JEWELLERS LIMITED  
For YAASHVI JEWELLERS LIMITED

ANKIT AGGARWAL, Whole-time Director (DIN : 06568063)  
ANKITA AGARWAL, Chairman & Managing Director (DIN : 07664492)

Dinesh Kumar Verma, Chief Financial Officer  
Kaluram Kumawat, Company Secretary (M.NO. 64220)

**YAASHVI JEWELLERS LIMITED**  
(FORMERLY KNOWN AS YAASHVI JEWELLERS PRIVATE LIMITED)  
CIN No. U27200RJ2016PLC056519

ANNEXURE - III  
STATEMENT OF CASH FLOW, AS RESTATED

(₹ in Lakhs)

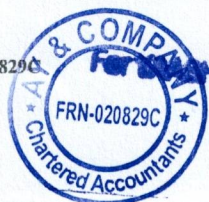
Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax and Exceptional items	2,505.38	1,553.96	267.18
Adjustment For:			
(a) Depreciation and Amortization	83.04	48.44	37.74
(b) Finance Charges	558.91	284.13	189.67
(c) Provision for Gratuity & Leave encashment	6.34	4.04	1.92
(d) Provision for CSR	13.12	-	-
(e) Interest income	(159.34)	(22.49)	(0.08)
Operating Profit before Working Capital Changes	<b>3,007.45</b>	<b>1,868.09</b>	<b>496.43</b>
Adjustment For :			
(a) (Increase)/Decrease in Inventories	(2,342.27)	(3,164.22)	(567.24)
(b) (Increase)/Decrease in Trade Receivables	(1,471.60)	495.32	(747.14)
(c) (Increase)/Decrease in Loans & Advances	(97.16)	(62.97)	116.85
(d) (Increase)/Decrease in Other Current Assets	(53.27)	(4.18)	0.18
(e) Increase /(Decrease) in Trade Payables	46.87	3.23	(25.44)
(f) Increase /(Decrease) in Other Current Liabilities	51.74	5.58	(0.25)
(g) (Increase ) / Decrease in Other Non Current Assets	(441.72)	(1,920.99)	-
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(1,299.96)</b>	<b>(2,780.13)</b>	<b>(726.62)</b>
Less : Direct Taxes paid (Net of Refund)	(232.65)	(123.10)	(48.63)
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>(1,532.62)</b>	<b>(2,903.23)</b>	<b>(775.25)</b>
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(1,532.62)</b>	<b>(2,903.23)</b>	<b>(775.25)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
(a) Purchase of Property, Plant & Equipment's	(262.66)	(81.92)	(30.64)
(b) Interest and Investment Incomes	159.34	22.49	0.08
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>(103.32)</b>	<b>(59.43)</b>	<b>(30.55)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
(a) Repayment of Long Term Borrowing	(205.00)	(47.81)	(1.15)
(b) Proceeds of Long Term Borrowing	870.29	104.76	181.88
(c) Repayment of Short Term Borrowing	(2,379.84)	(664.57)	(558.68)
(d) Proceeds of Short Term Borrowing	3,939.47	3,293.93	1,162.21
(e) Interest Paid	(558.91)	(284.13)	(189.67)
(f) Proceeds from Share Capital	8.51	208.00	342.00
(g) Security Premium Proceeds	96.19	203.89	-
<b>NET CASH FLOW IN FINANCING ACTIVITIES (C)</b>	<b>1,770.72</b>	<b>2,814.06</b>	<b>936.60</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS (A)+(B)+(C)</b>	<b>134.79</b>	<b>(148.59)</b>	<b>130.80</b>
<b>OPENING BALANCE – CASH &amp; CASH EQUIVALENT</b>	<b>40.89</b>	<b>189.48</b>	<b>58.68</b>
<b>CLOSING BALANCE - CASH &amp; CASH EQUIVALENT</b>	<b>175.68</b>	<b>40.89</b>	<b>189.48</b>

As per our Report of even date

For A Y & Company  
Chartered Accountants  
Firm's Registration No: 020829C

*Akanksha*

Akanksha Gupta  
M No.421545  
UDIN: 26421545QAYCRM5970



For and on Behalf of the Board

YAASHVI JEWELLERS LIMITED

(FORMERLY KNOWN AS YAASHVI JEWELLERS PRIVATE LIMITED)

*Ankita Aggarwal* For YAASHVI JEWELLERS LIMITED

*Ankita Aggarwal* For YAASHVI JEWELLERS LIMITED

ANKITA AGGARWAL ANKITA AGGARWAL Chairman & Managing Director

Whole-time Director, Director Chairman & Managing Director

(DIN : 06568063) (DIN : 07664492)

*Dinesh Kumar Verma* For YAASHVI JEWELLERS LIMITED

*Dinesh Kumar Verma* For YAASHVI JEWELLERS LIMITED

Dinesh Kumar Verma Kaluram Kumawat Company Secretary

Chief Financial Officer Company Secretary

M.NO. 64220

## ANNEXURE – IV

### SUMMARY SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS RESTATED

#### A. COMPANY INFORMATION

Our Company was originally incorporated under the name “Yaashvi Jewellers Private Limited” under the provisions of the Companies Act, 2013 vide Certificate of Incorporation dated December 13, 2016, issued by the Registrar of Companies, Central registration Centre. Subsequently, the status of the Company was changed to public limited and the name of our Company was changed to “Yaashvi Jewellers Limited” vide Special Resolution passed by the Shareholders at the Extra Ordinary General Meeting of our Company held on September 21, 2024. The fresh certificate of incorporation consequent to conversion was issued on December 13, 2024, by Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies, Centralised Processing Centre. The Corporate Identification Number of our Company is U27200RJ2016PTC056519. Our company is engaged in manufacturing/processing, Wholesale & retail Gold Jewellery.

#### SIGNIFICANT ACCOUNTING POLICIES

##### 1. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The restated summary statement of assets and liabilities of the Company as at March 31, 2026, March 31, 2025, and March 31, 2024 and the related restated summary statement of profits and loss and cash flows for the year/period ended March 31, 2026, March 31, 2025, and March 31, 2024 (herein collectively referred to as (“Restated Summary Statements”) have been compiled by the management from the audited Financial Statements of the Company for the year/period ended on March 31, 2026, March 31, 2025, and March 31, 2024 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the “Act”) read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“ICDR Regulations”) issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) (“Guidance Note”). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO. The Company’s management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 (“the 2013 Act”), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India. All assets and liabilities have been classified as current or non-current as per the Company’s normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

##### 2. USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

##### 3. CURRENT & NON-CURRENT CLASSIFICATION

All assets and liabilities are classified into current and non-current.

###### Assets:

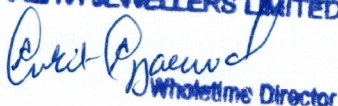
An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realised in, or is intended for sale or consumption in, the Company’s normal operating cycle;
  - It is held primarily for the purpose of being traded;
  - It is expected to be realised within 12 months after the reporting date; or
  - It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date
- Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

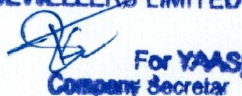
###### Liabilities:

A liability is classified as current when it satisfies any of the following criteria:

For YAASHVI JEWELLERS LIMITED

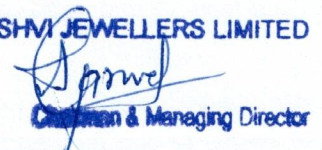
  
Wholesale Director

For YAASHVI JEWELLERS LIMITED

  
Company Secretary

  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

  
Chairman & Managing Director

- a) It is expected to be settled in the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is due to be settled within 12 months after the reporting date; or
- d) The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

#### 4. OPERATING CYCLE

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out above which are in accordance with the Schedule III to the Act. Based on the nature of services and the time between the acquisition of assets for providing of services and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current & non-current classification of assets and liabilities.

#### 5. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

##### (i) Property, Plant & Equipment

All Property, Plant & Equipment are recorded at cost including taxes (Excluding recoverable in nature), duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

##### (ii) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective t on completion of construction / erection of the capital project / fixed assets.

Subsequent expenditures related to an item of Property, Plant & Equipment asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

#### 6. LEASES

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of Profit and Loss on systematic basis over the lease term.

#### 7. IMPAIRMENT OF ASSETS

At each balance sheet date, the Company reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the assets and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the assets.

#### 8. DEPRECIATION/ AMORTISATION

Depreciation on fixed assets is calculated on a Written - Down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible assets are amortized on straight line method basis over 10 years in pursuance of provisions of AS-26.

#### 9. INVESTMENTS

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

#### 10. INVENTORIES

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Managing Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

As per (AS) 2, The inventories are physically verified at regular intervals by the management. Raw Material Inventories are valued at the lower of cost and net realizable value.

Finished goods, Stock-in-Trade, Work-in-Progress & Raw Material are valued at lower of cost and net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition.

Consumable stores and spares are valued at the lower of cost and net realizable value, as estimated by the management. The provision for inventory obsolescence is assessed regularly based on estimated usage and shelf life of inventory.

## 11. REVENUE RECOGNITION

Revenue is Recognised only when significant risk and rewards of ownership has been transferred to the buyer and it can be reliably measured and it's reasonable to expect ultimate collection of it. Gross sales are of net trade discount, rebates, sales taxes and excise duties.

The Company adopts accrual concepts in preparation of accounts. Claims /Refunds not ascertainable with reasonable certainty are accounted for on final settlement.

### Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

### Dividend Income

Dividend income from investments, if any, is accounted on the receipt basis.

### Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

## 12. BORROWING COST

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

## 13. EMPLOYEE BENEFITS

All short-term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred. Contributions to defined contribution plans are recognized as expense when employees have rendered services entitling them to such benefits. Company is paying off salary inclusive of bonus, awards, ex-gratia, performance pay & other benefits to all employees as per Company's policy.

**Leave Encashment:** The company does not have any leave encashment policy. Accordingly, there is no provision created towards leave encashment liabilities as at the balance sheet date, since no obligation exists beyond the current reporting period.

### Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss during the period in which employee renders the related service.

### Defined benefits Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service subject to any monetary limits. Vesting occurs upon completion of five years of service. The calculation of the Company's obligation is performed annually by a qualified actuary using the projected unit credit method. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year/Period.

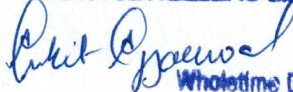
## 14. TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standards) Rules, 2021. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

For YAASHI JEWELLERS LIMITED

  
Wholetime Director

For YAASHI JEWELLERS LIMITED

  
Company Secretary

For YAASHI JEWELLERS LIMITED

  
Chief Financial Officer

For YAASHI JEWELLERS LIMITED

  
Chairman & Managing Director

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

## 15. CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).

## 16. EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

## 17. FOREIGN CURRENCY TRANSLATION

- Transaction denominated in foreign currencies are recorded at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the year end are restated at closing rate.
- Any exchange difference on account of settlement of foreign currency transaction and restatement of monetary assets and liabilities denominated in foreign currency is recognized in the statement of Profit & loss Account.

## 18. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the outflow. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimate. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

Contingent liabilities and contingent assets are reviewed at each balance sheet date.

## 19. Prior Period Items

The Company identified certain items relating to prior periods that required adjustment. These adjustments have been made in accordance with applicable accounting standards and have been reflected in the financial statements. The impact of these prior period items has been disclosed, and where necessary, comparative figures have been restated to ensure the financial statements provide an accurate representation of the Company's financial position and performance.

## 20. Segment Reporting Policies:

- Primary Segment is identified based on the nature of services, the different risks and returns and the internal business reporting system. Secondary Segment is identified based on the geographic allocation of its customers.
- The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

## 21. Income tax:

Tax expense comprises of current tax and deferred tax. Provision for current tax is made for the tax liability payable on taxable income after considering the allowances, deductions and exemptions and disallowances if any determined in accordance with the prevailing tax laws.

Deferred tax is recognized, subject to consideration of prudence, on temporary differences between taxable and accounting income which originates in one period and are capable of reversal in one or more subsequent periods (adjusted for reversals expected during tax holiday period). The tax effect is calculated on accumulated temporary differences at the year-end based on tax rates and laws enacted or substantially enacted as of the balance sheet date. In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only to the extent that there is virtual certainty that sufficient future taxable income will be available to realise such deferred tax assets. In other situations, deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future taxable income will be available to realise such deferred tax assets. The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right, and these relate to taxes on income levied by the same governing taxation laws.

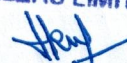
For YAASHVI JEWELLERS LIMITED

  
Ankit Agrawal  
Wholesale Director

For YAASHVI JEWELLERS LIMITED

  
Company Secretary

For YAASHVI JEWELLERS LIMITED

  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

  
Chairman & Managing Director


Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

The Company offsets, on a year-on-year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis

For YAASHVI JEWELLERS LIMITED

  
Company Secretary

For YAASHVI JEWELLERS LIMITED

  
Wholetime Director

For YAASHVI JEWELLERS LIMITED

  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

  
Chairman & Managing Director

## Annexure - I.1

(₹ in Lakhs)

## Restated Statement of Share Capital

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Authorised Capital*</b>			
Equity shares of Rs. 10 Each	1,80,00,000	1,80,00,000	70,00,000
Authorised Equity Share Capital In Rs.	1,800.00	1,800.00	700.00
<b>Issued, Subscribed &amp; Fully Paid up#</b>			
No. of Equity Shares of ₹ 10/- each	1,23,35,124	1,22,49,999	49,20,000
Issued, Subscribed & Fully Paid up Share Capital In Rs.	1,233.51	1,225.00	492.00
<b>Total</b>	<b>1,233.51</b>	<b>1,225.00</b>	<b>492.00</b>

\*Company has increased authorised capital of the Company from Rs 300 Lakhs divided into 30 Lakhs Equity Shares of Rs. 10 Each in Financial Year 2022-23 to Rs. 700 Lakh divided into 70 Lakhs Equity Shares of Rs. 10 each in Financial Year 2023-24 & further increased to Rs. 1800 Lakhs divided into 180 Lakhs Equity Shares of Rs. 10 Each in Financial Year 2024-25

#Company has allotted 12,00,000 Equity Shares of Rs. 10 Each at a Price of Rs10 on August 26, 2023 and 22,20,000 Equity Shares of Rs. 10 Each at a Price of Rs10 on October 13, 2023

Further Company has allotted 6,10,200 Equity Shares of Rs. 10 Each at a price of Rs. 22.94 each through Rights Issue on April 27, 2024.

Company has allotted 8,91,892 Equity Shares of Rs. 10 Each at a price of Rs. 18.5 each through Rights Issue on August 23, 2024.

Company has allotted 5,77,908 Equity Shares of Rs. 10 Each at a price of Rs. 18.5 each through Rights Issue on September 17, 2024.

Company has allotted 85,125 shares having face value of Rs. 10 each issued at Share Premium of Rs. 113 as on April 29, 2025

Further Company has allotted 52,49,999 Bonus Equity Shares of Rs. 10 each on January 22, 2025 in the ratio of 3:4 i.e. for every 4 equity share, 3 bonus shares were issued.

## Reconciliation of the number of shares outstanding is set out below:-

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	Number of Shares	Number of Shares	Number of Shares
Shares outstanding at the beginning of the year	1,22,49,999	49,20,000	15,00,000
Add-Shares Issued during the year	-	-	-
Fresh Issue	85,125	20,80,000	34,20,000
Bonus Shares Issued#	-	52,49,999	-
Less: Shares bought back during the year	-	-	-
<b>Shares outstanding at the end of the year</b>	<b>1,23,35,124</b>	<b>1,22,49,999</b>	<b>49,20,000</b>

\*Company has increased authorised capital of the Company from Rs. 700 Lakh divided into 70 Lakhs Equity Shares of Rs. 10 each to Rs. 1800 Lakhs divided into 180 Lakhs Equity Shares of Rs. 10 Each in the extra-ordinary General Meeting of Shareholders of the company held on December 16, 2024.

#Company has allotted 12,00,000 Equity Shares of Rs. 10 Each at a Price of Rs10 on August 26, 2023 and 22,20,000 Equity Shares of Rs. 10 Each at a Price of Rs10 on October 13, 2023

Further Company has allotted 6,10,200 Equity Shares of Rs. 10 Each at a price of Rs. 22.94 each through Rights Issue on April 27, 2024.

Company has allotted 8,91,892 Equity Shares of Rs. 10 Each at a price of Rs. 18.5 each through Rights Issue on August 23, 2024.

Company has allotted 5,77,908 Equity Shares of Rs. 10 Each at a price of Rs. 18.5 each through Rights Issue on September 17, 2024.

Company has allotted 85,125 shares having face value of Rs. 10 each issued at Share Premium of Rs. 113 as on April 29, 2025

Further Company has allotted 52,49,999 Bonus Equity Shares of Rs. 10 each on January 22, 2025 in the ratio of 3:4 i.e. for every 4 equity share, 3 bonus shares were issued.

The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

## Details of Shareholders holding more than 5 % shares:-

Name of Shareholder	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>ANKIT AGGARWAL</b>			
Number of Shares	61,24,982	61,24,982	24,60,000
% of Holding	49.65%	50.00%	50.00%
<b>ANKITA AGARWAL</b>			
Number of Shares	61,24,982	61,24,982	24,60,000
% of Holding	49.65%	50.00%	50.00%

## Details of promoters holding shares:-

Name of Shareholder	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>ANKIT AGGARWAL</b>			
Number of Shares	61,24,982	61,24,982	24,60,000
% of Holding	49.65%	50.00%	50.00%
<b>ANKITA AGARWAL</b>			
Number of Shares	61,24,982	61,24,982	24,60,000
% of Holding	49.65%	50.00%	50.00%

For YAASHVI JEWELLERS LIMITED

Ankit Aggarwal  
Wholesale Director

For YAASHVI JEWELLERS LIMITED

Hed  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

Company Secretary

For YAASHVI JEWELLERS LIMITED


Chairman & Managing Director

Changes in Promoters Holding During the year			
Name of Shareholder	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>ANKIT AGGARWAL</b>	-	36,64,982	17,10,000
Number of Shares	-	0.00%	0.00%
% change of Holding	-0.35%		
<b>ANKITA AGARWAL</b>	-	36,64,982	17,10,000
Number of Shares	-	0.00%	0.00%
% change of Holding	-0.35%		

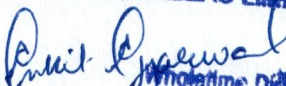
Aggregate Number of Bonus Shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date

Name of Shareholder	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	Number of Shares	Number of Shares	Number of Shares
Equity Shares includes equity shares allotted as fully paid bonus shares by capitalisation of Reserves and surplus in the last three years	52,49,999	52,49,999	-
Equity shares allotted as fully paid pursuant to contracts for consideration other than cash	-	-	-
Equity shares bought back by the company	-	-	-

For YAASHVI JEWELLERS LIMITED

  
Company Secretary

For YAASHVI JEWELLERS LIMITED

  
Ankit Aggarwal  
Wholesale Director

For YAASHVI JEWELLERS LIMITED

  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

  
Chairman & Managing Director

## Annexure - L2

(₹ in Lakhs)

## Restated Statement of Reserves And Surplus

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>a. Securities Premium Opening</b>	-	-	-
(+) Securities Premium from the issue	96.19	203.89	-
(-) 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)	-	(203.89)	-
<b>Balance Securities Premium</b>	96.19	-	-
<b>b. Surplus in Statement of Profit &amp; Loss A/c</b>	1,190.31	383.19	187.14
Opening balance	1,828.44	1,128.23	196.05
(+) Net Profit For the current year	-	-	-
(-) 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)	-	(321.11)	-
(-) Gratuity expenses of PY (2021-22)	-	-	-
<b>Net Surplus in Statement of Profit and Loss</b>	<b>3,018.74</b>	<b>1,190.31</b>	<b>383.19</b>
<b>Total</b>	<b>3,114.93</b>	<b>1,190.31</b>	<b>383.19</b>

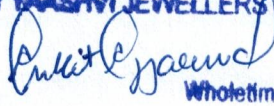
## Annexure - L3

(₹ in Lakhs)

## Restated Statement of Long Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Secured</b>	110.85	-	-
<b>Term Loans</b>			
From Banks	46.22	-	-
<b>Vehicle Loans</b>			
From Banks	157.07	238.83	181.88
<b>Total Secured</b>	157.07	238.83	181.88
<b>Unsecured</b>	747.05	-	-
<b>Term Loan</b>			
From Bank	-	-	-
From NBFC	747.05	-	-
Loan From Relatives	-	-	-
Loan From Directors	-	-	-
<b>Total Unsecured</b>	747.05	-	-
<b>Total</b>	<b>904.12</b>	<b>238.83</b>	<b>181.88</b>

For YAASHVI JEWELLERS LIMITED



Wholetime Director

For YAASHVI JEWELLERS LIMITED



Chief Financial Officer

For YAASHVI JEWELLERS LIMITED



Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED



Company Secretary

## ANNEXURE - A.3.1

## Statement of principal terms of unsecured loans (Amount in Lakhs)

Name of Lender	Purpose	Sanctioned Amount	Securities offered	Rate of Interest	Re-Payment Schedule	Moratorium	Outstanding amount as on (as per Books)		
							31.03.2026	31.03.2025	31.03.2024
				18%	On Demand	NIL	0.00	14.55	14.55
Kiran Agarwal	Business	15.00	N/A	NIL	On Demand	NIL	0.00	10.00	10.00
Mrs Ankit Agarwal	Business	80.00	N/A	NIL	On Demand	NIL	0.00	8.30	3.00
Ankit Agarwal	Business	110.97	N/A						
Axis Bank Loan (BPR001009741232)_25_09_23	Business	50.00	N/A	15.50%	24 Installments of Rs. 2.44 lakhs	NIL	0.00	0.00	38.84
Axis Bank Loan (20.05.22)	Business	30.00	N/A	16%	36 installments of Rs. 1.05 lakhs	NIL	0.00	0.00	0.00
ICICI Loan (UPIA100045688022)	Business	40.00	N/A	16%	36 installments of Rs. 1.41 lakhs	NIL	0.00	0.00	0.00
ICICI Loan (UPJA1000487522 57)_25_09_23	Business	75.00	N/A	15%	36 installments of Rs. 2.61 lakhs	NIL	0.00	0.00	66.75
IDFC Loan(129206376)_21_09_23	Business	40.15	N/A	16%	36 installments of Rs. 1.41 lakhs	NIL	0.00	0.00	35.65
Kotak Loan (CSG -153399650)	Business	38.00	N/A	16%	36 installments of Rs. 1.34 lakhs	NIL	0.00	0.00	16.98
YES Bank Loan (BLN002401166380)	Business	36.00	N/A	15.50%	18 installments of Rs. 2.25 lakhs	NIL	0.00	0.00	0.00
Yes bank Loan (BLN002401713505)	Business	50.00	N/A	15.50%	24 installments of Rs. 2.44 lakhs	NIL	0.00	0.00	40.81
CHOLAMANDLAM INVESTMENT	Business	20.00	N/A	18%	36 installments of Rs. 0.72 lakhs	NIL	0.00	0.00	9.65
FEDBANK FINANCIAL (FEDJPR0BL0521995)	Business	30.10	N/A	17%	36 installments of Rs. 1.07 lakhs	NIL	0.00	0.00	26.75
FEDBANK FINANCIAL (FEDJPR0BL0499995)	Business	25.00	N/A	17.00%	36 installments of Rs. 0.89 lakhs	NIL	0.00	0.00	0.00
FULLERTON INDIA (2897)	Business	40.22	N/A	16.00%	19 installments of Rs. 2.53 lakhs	NIL	0.00	0.00	29.99
FULLERTON INDIA (2293) 26_05_22	Business	40.00	N/A	16.50%	19 installments of Rs. 2.52 lakhs	NIL	0.00	0.00	0.00
MAGMA FINANCE (Poonawala Finance)	Business	25.07	N/A	17%	36 installments of Rs. 0.89 lakhs	NIL	0.00	0.00	0.00
Moneywise Finserve (SMC Finance) 7976	Business	40.36	N/A	16	36 installments of Rs. 1.41 lakhs	NIL	0.00	0.00	0.00
UNITY SMALL FINANCE BANK (2955 dated 24.05.22)	Business	30.11	N/A	18%	24 installments of Rs. 2 lakhs	NIL	0.00	0.00	0.00
Growth Source Financial Service/ Protium (GS010BL02214961)	Business	30.11	N/A	17.50%	30 installments of Rs. 1.66 lakhs	NIL	0.00	0.00	34.48
Growth Source Financial Service/ Protium (GS010BL00939849)	Business	35.00	N/A	19.00%	24 installments of Rs. 1.76 lakhs	NIL	0.00	0.00	0.00
HERO FINCORP LIMITED (HCFUDULBL00006476551)	Business	25.30	N/A	17.50%	36 installments of Rs. 0.91 lakhs	NIL	0.00	0.00	0.00
HERO FINCORP LIMITED (HCFUDULBL00013916286) 25_09_23	Business	30.35	N/A	17.50%	24 installments of Rs. 1.49 lakhs	NIL	0.00	0.00	24.82
Aditya Birla Loan	Business	50.00	N/A	16%	36 installments of Rs. 2.02 lakhs	NIL	0.00	0.00	44.40
CLIX CAPITAL (SI/ABUSI0003842 78) 29_09_23	Business	50.00	N/A	16.5%	24 installments of Rs. 2.47 lakhs	NIL	0.00	0.00	41.07
IIFL FINANCE LIMITED (0586) 30_09_23	Business	30.00	N/A	16.5%	36 installments of Rs. 1.06 lakhs	NIL	0.00	0.00	26.66
Kisetsu Saison Finance (India) Private Limited	Business	25.50	N/A	17%	36 installments of Rs. 0.91 lakhs	NIL	0.00	0.00	22.68
L&T Finance Ltd. (BL230908040100037)_28_09_23	Business	40.00	N/A	16%	36 installments of Rs. 1.40 lakhs	NIL	0.00	0.00	35.51
Moneywise (SMC Finance) (3449)	Business	50.00	N/A	16.50%	36 installments of Rs. 1.77 lakhs	NIL	0.00	0.00	44.43
Poonawala Loan (58127)_22_09_23	Business	30.04	N/A	16.50%	36 installments of Rs. 1.06 lakhs	NIL	0.00	0.00	26.69
TCPL (TCFBL036500001233 8357) 25_09_23	Business	40.00	N/A	16%	24 installments of Rs. 1.96 lakhs	NIL	0.00	0.00	32.69
TCPL TCFBL0365-11411564	Business	40.00	N/A	17.50%	18 installments of Rs. 2.51 lakhs	NIL	0.00	0.00	0.00
Ugro Capital (5807)_23_09_23	Business	35.15	N/A	16%	36 installments of Rs. 1.23 lakhs	NIL	0.00	0.00	31.23
Unity Small Finance Bank (2315)_25_09_23	Business	40.80	N/A	16%	24 installments of Rs. 2 lakhs	NIL	0.00	0.00	33.34
Dinesh kumar agarwal & sons HUF	Business	150.00	N/A	12%	On Demand	NIL	0.00	0.00	0.00
D.A. Jewellers (Loan A/c)	Business	10.00	N/A	12%	Seven days	NIL	0.00	0.00	0.00
IDFC New Loan 3668	Business	5.53	N/A	16.00%	48 Equal Installments	N/A	0.00	0.00	0.69
IDFC Bank Loan 4042139	Business	45.45	N/A	16.00%	36 Installments of Rs. 1.41 lakhs each	N/A	0.00	0.00	0.00

For YAASHMI JEWELLERS LIMITED

Ankit Agarwal  
Wholetime Director

For YAASHMI JEWELLERS LIMITED

Chief Financial Officer

For YAASHMI JEWELLERS LIMITED

Chairman &amp; Managing Director

Company Secretary

Aditya Birla Capital (ABN_BIL00000963 631) 01.10.25	Business	100.00	N/A	14.75%	36 Installments of Rs. 3.45 lakhs each	N/A	88.60	0.00	0.00
Ambit Finvest Private (JA000001036493)_01.10.25	Business	50.00	N/A	16.50%	24 Installments of Rs. 2.46 lakhs each	N/A	40.89	0.00	0.00
Axis Bank Business Loan 13286781_30.09.25	Business	75.00	N/A	15.00%	36 Installments of Rs. 2.60 lakhs each	N/A	64.37	0.00	0.00
AXIS FINANCE LIMITED-30.09.25	Business	50.00	N/A	16.00%	24 Installments of Rs. 2.45 lakhs each	N/A	40.83	0.00	0.00
Bajaj Finserve Loan_30.09.25	Business	40.71	N/A	15.00%	24 Installments of Rs. 1.97 lakhs each	N/A	33.23	0.00	0.00
Cholamandalam Investment (2054) (22.01.26)	Business	233.95	N/A	12.50%	180 Installments of Rs. 2.88 lakhs	N/A	233.50	0.00	0.00
Cholamandalam Investment_30.09.2025	Business	35.15	N/A	16.50%	24 Installments of Rs. 1.73 lakhs each	N/A	28.75	0.00	0.00
Clix Capital Service 01.10.2025	Business	50.11	N/A	16.50%	24 Installments of Rs. 2.46 lakhs each	N/A	40.98	0.00	0.00
Hero Fincrop Limited 30.09.2025	Business	30.00	N/A	15.00%	36 Installments of Rs. 1.04 lakhs each	N/A	26.59	0.00	0.00
KICICI BANK (UPJA00051540623) 29.09.2	Business	100.00	N/A	14.75%	36 Installments of Rs. 3.46 lakhs each	N/A	88.81	0.00	0.00
IDFC FIRST BANK Ltd 30.09.25	Business	65.65	N/A	14.00%	36 Installments of Rs. 2.24 lakhs each	N/A	58.06	0.00	0.00
IFFL Finance_30.09.25	Business	50.03	N/A	15.00%	36 Installments of Rs. 1.73 lakhs each	N/A	44.35	0.00	0.00
Kisetau Saison Finance 30.09.2025	Business	60.00	N/A	16.00%	36 Installments of Rs. 2.11 lakhs each	N/A	53.36	0.00	0.00
Kotak Loan (CSG-155883016)	Business	49.70	N/A	15.75%	24 Installments of Rs. 2.44 lakhs each	N/A	40.75	0.00	0.00
L & T Finance Limited 30.09.2025 (2)	Business	75.00	N/A	15.00%	36 Installments of Rs. 2.60 lakhs each	N/A	66.48	0.00	0.00
Poonawala Loan_30.09.25	Business	40.15	N/A	16.00%	24 Installments of Rs. 2.02 lakhs each	N/A	32.81	0.00	0.00
Shriram Finance Ltd (APR1BU2509300004)_30.09.25	Business	50.00	N/A	16.00%	24 Installments of Rs. 2.45 lakhs each	N/A	40.83	0.00	0.00
SMFG India Credit Company 01.10.2025	Business	50.00	N/A	15.25%	36 Installments of Rs. 1.74 lakhs each	N/A	44.34	0.00	0.00
Tata Capital Limited (TCFBL036500001409 9541) 29.09.2	Business	60.00	N/A	15.00%	24 Installments of Rs. 2.91 lakhs each	N/A	49.09	0.00	0.00
UNITY Small Finance Bank 30.09.25	Business	51.00	N/A	16.00%	36 Installments of Rs. 1.79 lakhs each	N/A	45.26	0.00	0.00
<b>Total</b>		<b>1804.21</b>					<b>1161.88</b>	<b>32.85</b>	<b>691.66</b>

For YAASHVI JEWELLERS LIMITED

*Awit Dey*  
Wholetime Director

For YAASHVI JEWELLERS LIMITED

*Haj*  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

*Sham*  
Chairman & Managing Director


*SE*  
Company Secretary


STATEMENT OF PRINCIPAL TERMS OF SECURED LOANS (Amount in lakhs)

Name of Lender	Purpose	Sanctioned Amount	Securities offered	Rate of Interest	Re-Payment Schedule	Moratorium	Outstanding amount as on (as per Books)		
							31.03.2026	31.03.2025	31.03.2024
Kotak Mahindra Bank O/D (0612117097)	Working Capital	1780.00	1. First and Exclusive charge by way of hypothecation on all existing and future current assets, movable assets & movable fixed assets of the borrower	9.15%	N/A	N/A	0.00	1778.53	706.93
Kotak Term Loan(00952)	Business	219.00	2. Residential property at Plot no 486, puspak Marg, Vaishali Nagar, Jaipur 3. Residential property At Plot no 14, Dher Ke Balaji, Sikar	9.15%	60 Installments of Rs. 5.21 lakhs each	N/A	0.00	181.88	225.57
Kotak Term Loan (01041)	Business	100.00	Road, JAIPUR, RAJASTHAN, 302006 4. Residential property at Plot no 15, Radha Govind colony, Dher ke balaji, JAIPUR, RAJASTHAN, 302006 5. Plot no CS4, CS5, Rameshwar Dham, Murlipura, JAIPUR, RAJASTHAN, 302006 6. PG of ANKIT AGGARWAL, ANKITA AGARWAL, ONKAR MAL AGARWAL and KIRAN AGARWAL and collateral owners	9.05%	51 Installments of Rs. 2.37 lakhs each	N/A	0.00	82.75	0.00
Kotak Term Loan (02761)	Business	1200.00		7.80%	80 Days	N/A	0.00	0.00	0.00
ICICI Bank Limit (677451200001)	Working Capital	500.00	1. Fixed Deposit (100 Percent Margin) Secured 2. Personal Guarantee of Ankit Aggarwal 3. Personal Guarantee of Ankita Aggarwal	9.50%	N/A	N/A	0.00	497.80	0.00
AU Bank Limit	Working Capital	1500.00	1. Hypothecation of Book Debts, Inventory & Other Current Assets 2. Lien on FD/ Cash Deposit 3. Personal Guarantee of Ankit Aggarwal & Ankita Aggarwal	9.50%	N/A	N/A	1351.21	689.13	0.00
Axis Bank	Working Capital	3800.00	1. Hypothecation of the entire Current Assets of the borrower 2. Hypothecation on entire Movable Fixed Assets of the borrower 3. Lien on FD of Rs. 12 Cr 4. Personal Guarantee of Ankit Aggarwal & Ankita Aggarwal	8.50%	N/A	N/A	3280.00	997.66	0.00
Axis bank (8813)	Term Loan	142.00		8.50%	30 Installments of Rs. 4.59 Lacs each and last installment of 4.18 lacs	N/A	133.76	0.00	0.00
Axis bank (8826)	Term Loan	58.00		8.50%	31 Installments of Rs. 1.87 Lacs each	N/A	54.66	0.00	0.00
HDFC Car Loan (8545)	Car Loan	15.14	Hypothecation of Car	8.71%	60 Installments of Rs. 0.31 each	N/A	14.94	0.00	0.00
Bank of Baroda Car Loan	Car Loan	5.82	Hypothecation of Car	8.95%	60 Installments of Rs. 0.12 each	N/A	0.00	5.05	0.00
HDFC Car Loan	Car Loan	48.25	Hypothecation of Car	8.95%	84 Installments of Rs. 0.77 lakhs each	N/A	39.81	45.28	0.00
Kotak vehicle loan(6911)	Car Loan	7.09	Hypothecation of Car	8.95%	35 Installments of Rs. 0.23 lakhs each	N/A	0.00	0.00	0.46
Yes Bank Limited (1321)	Business	1150.00	1. Hypothecation of Book Debts, Inventory & Other Current Assets 2. Lien on FD/ Cash Deposit 3. Personal Guarantee of Ankit Aggarwal & Ankita Aggarwal	8.25%	N/A	N/A	499.59	0.00	0.00
<b>Total</b>							<b>5373.97</b>	<b>4278.08</b>	<b>932.96</b>

\* Note: Sanction details are included as per the latest sanction letter available till the date i.e. 31/3/2026

For YAASHVI JEWELLERS LIMITED  
  
 Ankit Aggarwal  
 Wholetime Director

For YAASHVI JEWELLERS LIMITED  
  
 Company Secretary

For YAASHVI JEWELLERS LIMITED  
  
 Chairman & Managing Director

(₹ in Lakhs)

## Annexure - I.4

## Restated Statement of Deferred Tax Liability/(Assets)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Deferred Tax Liability</b> On account of timing difference in Net block as per books & as per Income Tax	-	-	-
<b>Deferred Tax Assets</b> On account of timing difference in Net block as per books & as per Income Tax	16.24	7.08	4.00
<b>Total</b>	16.24	7.08	4.00

(₹ in Lakhs)

## Annexure - I.5

## Restated Statement of Long Term Provisions

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Gratuity Non Current Portion	18.17	12.18	8.29
<b>Total</b>	18.17	12.18	8.29

(₹ in Lakhs)

## Annexure - I.6

## Restated Statement of Short Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Secured Loans</b>	5,130.80	3,963.12	706.93
OD: From Bank	5,130.80	3,963.12	706.93
Term Loan: From Bank	-	-	-
<b>Current Maturities within 1 year</b>	86.10	76.13	44.14
Term Loan: From Bank	77.58	69.63	43.68
Car Loan: From Bank	8.52	6.49	0.46
	414.83	32.85	691.66
<b>Unsecured Loans</b>			
Term Loan	-	-	199.72
From Bank	414.83	-	464.39
From NBFC	-	-	-
Loan From Relatives	-	14.55	14.55
Loan From Directors	-	18.30	13.00
<b>Total</b>	5,631.73	4,072.10	1,442.74

For YAASHVI JEWELLERS LIMITED



Wholetime Director

For YAASHVI JEWELLERS LIMITED



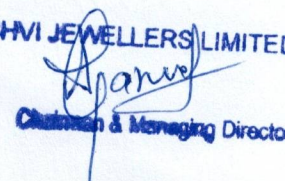
Company Secretary

For YAASHVI JEWELLERS LIMITED



Chief Financial Officer

For YAASHVI JEWELLERS LIMITED



Chairman &amp; Managing Director

## Annexure - I.7

(₹ in Lakhs)

## Restated Statement of Trade Payable

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Total Outstanding Due of Micro, Small and Medium Enterprises	31.39	-	0.71
Total Outstanding Due other than Micro, Small and Medium Enterprises	21.19	5.71	1.77
<b>Total</b>	<b>52.58</b>	<b>5.71</b>	<b>2.48</b>

## (a) Ageing schedule:

Balance as at 31st March 2026					
Particulars	Less Than 1 Years	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	31.39	-	-	-	31.39
(ii) Others	21.19	-	-	-	21.19
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	<b>52.58</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52.58</b>

There are no unbilled trade payables in the reporting period(s)

Balance as at 31st March 2025					
Particulars	Less Than 1 Years	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	5.71	-	-	-	5.71
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	<b>5.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.71</b>

There are no unbilled trade payables in the reporting period(s)

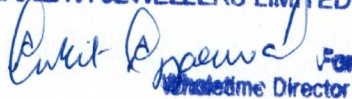
Balance as at 31st March 2024					
Particulars	Less Than 1 Years	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.71	-	-	-	0.71
(ii) Others	1.58	0.19	-	-	1.77
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	<b>2.29</b>	<b>0.19</b>	<b>-</b>	<b>-</b>	<b>2.48</b>

There are no unbilled trade payables in the reporting period(s)

## (b) Dues payable to Micro and Small Enterprises:

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Principal amount remaining unpaid to any supplier as at the year end	31.39	-	0.71
Interest due on the above mention principal amount remaining unpaid to any supplier as at the year end	0.36	-	-
Amount of the interest paid by the Company in terms of Section 16	-	-	-
Amount of the interest due and payable for the period of delay in making payment but without adding the interest specified under the MSMED Act	-	-	-
Amount of interest accrued and remaining unpaid at the end of the accounting year	-	-	-

For YAASHVI JEWELLERS LIMITED


  
Ankita Dey
   
Wholesale Director

For YAASHVI JEWELLERS LIMITED


  
Hrit
   
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED


  
Company Secretary

For YAASHVI JEWELLERS LIMITED


  
Chairman & Managing Director

## Annexure - I.8

## Restated Statement of Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Duties & Taxes (Statutory Dues Payable)	30.21	6.17	9.21
ESI Payable	0.14	0.12	0.00
EPF Payable	0.22	0.08	0.00
TCS Payable	0.00	0.24	0.11
TDS Payable	29.85	5.73	9.10
Electricity Expenses Payable	1.08	0.39	0.00
Outstanding Telephone Expenses	0.01	0.00	0.00
Interest payable to MSME Creditor	0.36	0.00	0.00
Interest Accrued & payable on OD Limits	26.96	0.00	0.00
Sitting fee payable	0.42	0.00	0.00
Advance Received from Customers	3.38	0.00	0.00
Salary Payable	4.12	8.24	-
<b>Total</b>	<b>66.53</b>	<b>14.79</b>	<b>9.21</b>

## Annexure - I.9

## Restated Statement Short Term Provisions

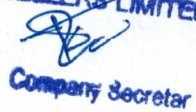
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for Income Tax	787.52	334.06	28.37
Gratuity Current Portion	1.13	0.78	0.63
Provision for CSR	13.12	-	-
<b>Total</b>	<b>801.77</b>	<b>334.85</b>	<b>29.00</b>

For YAASHVI JEWELLERS LIMITED


  
Ankit Agrawal
   
Wholetime Director

For YAASHVI JEWELLERS LIMITED


  
Ankit Agrawal
   
Wholetime Director


  
Ankit Agrawal
   
Company Secretary


  
Ankit Agrawal
   
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED


  
Ankit Agrawal
   
Chairman & Managing Director

Annexure - I.10  
Restated Statement of Property Plant & Equipment

As at March 31, 2026

(₹ in Lakhs)

	Gross Block			Accumulated Depreciation			Net Block				
	As at March 31, 2025	Purchase during the period	Disposals	As at March 31, 2026	Upto 31-Mar-25	Dep.fund Adjstmt.	For the period	Disposals	Upto 31st March 2026	As at March 31, 2026	As at March 31, 2025
(A) Plant and Machinery	226.25	0.66	-	226.92	99.29	-	23.09	-	122.38	104.53	126.96
(B) Building & shed	5.45	34.62	-	40.07	0.94	-	1.93	-	2.87	37.21	4.52
(C) Furniture and fixture	10.32	108.75	-	119.08	6.03	-	12.05	-	18.08	101.00	4.30
(D) Office Equipments	40.86	98.23	-	139.09	17.80	-	25.88	-	43.68	95.41	23.06
(E) Vehicles	86.20	17.20	-	103.40	28.96	-	18.43	-	47.39	56.00	57.24
(F) Computers	1.64	1.19	-	2.84	0.84	-	0.84	-	1.68	1.16	0.80
Total Property, Plant & Equipment	370.74	260.66	-	631.40	153.86	-	82.23	-	236.08	395.31	216.88
Total Property, Plant & Equipment	370.74	260.66	-	631.40	153.86	-	82.23	-	236.08	395.31	216.88
Intangibles	0.59	2.00	-	2.60	0.28	-	0.81	-	1.09	1.50	0.31
computer software	0.59	2.00	-	2.60	0.28	-	0.81	-	1.09	1.50	0.31
Total Intangible Assets	371.33	262.66	-	633.99	154.14	-	83.04	-	237.17	396.82	217.20
Gross Total Assets Previous Year	289.42	81.92	-	371.33	105.69	-	48.44	-	154.14	217.20	183.72

As at March 31, 2025

(₹ in Lakhs)

	Gross Block			Accumulated Depreciation			Net Block				
	As At 31-Mar-24	Purchase during the period	Disposals	As at March 31, 2025	Upto 31-Mar-24	Dep.fund Adjstmt.	For the period	Disposals	Upto 31-Mar-25	As at March 31, 2025	As At 31-Mar-24
(A) Plant and Machinery	207.13	19.12	-	226.25	72.65	-	26.64	-	99.29	126.96	134.48
(B) Building & shed	5.45	-	-	5.45	0.71	-	0.23	-	0.94	4.52	4.75
(C) Furniture and fixture	10.32	-	-	10.32	4.53	-	1.50	-	6.03	4.30	5.80
(D) Office Equipments	40.85	0.01	-	40.86	13.20	-	4.60	-	17.80	23.06	27.65
(E) Vehicles	24.23	61.98	-	86.20	13.75	-	15.22	-	28.96	57.24	10.48
(F) Computers	1.05	0.60	-	1.64	0.66	-	0.18	-	0.84	0.80	0.38
Total Property, Plant & Equipment	289.04	81.70	-	370.74	105.49	-	48.37	-	153.86	216.88	183.55
Total Property, Plant & Equipment	289.04	81.70	-	370.74	105.49	-	48.37	-	153.86	216.88	183.55
Intangibles	0.38	0.21	-	0.59	0.20	-	0.08	-	0.28	0.31	0.18
computer software	0.38	0.21	-	0.59	0.20	-	0.08	-	0.28	0.31	0.18
Total Intangible Assets	289.42	81.92	-	371.33	105.69	-	48.44	-	154.14	217.20	183.72
Gross Total Assets Previous Year	258.78	30.64	-	289.42	67.96	-	37.74	-	105.69	183.72	190.83

For YAASHI JEWELLERS LIMITED

For YAASHI JEWELLERS LIMITED  
Wholetime Director

Company Secretary

For YAASHI JEWELLERS LIMITED  
Chief Financial Officer

For YAASHI JEWELLERS LIMITED

Chairman & Managing Director

As at March 31, 2024

(₹ in Lakhs)

Property, Plant & Equipment	Gross Block			Accumulated Depreciation			Net Block				
	As At 01-Apr-2023	Purchase during the period	Disposals	As At 31-Mar-24	Upto 01-Apr-2023	Dep.fund Adjstmt.	For the period	Disposals	Upto 31-Mar-24	As At 31-Mar-24	As At 31-Mar-2023
(A) Plant and Machinery	192.61	14.53	0.00	207.13	44.60	0.00	28.05	0.00	72.65	134.48	148.01
(B) Building & shed	5.45	0.00	0.00	5.45	0.47	0.00	0.24	-	0.71	4.75	4.99
(C) Furniture and fixture	4.95	5.37	0.00	10.32	2.70	0.00	1.83	-	4.53	5.80	2.26
(D) Office Equipments	30.53	10.32	0.00	40.85	7.81	0.00	5.38	0.00	13.20	27.65	22.72
(E) Vehicles	24.23	-	-	24.23	11.65	-	2.10	-	13.75	10.48	12.58
(F) Computers	0.80	0.25	-	1.05	0.56	-	0.10	-	0.66	0.38	0.23
<b>Total Property, Plant &amp; Equipment</b>	<b>258.57</b>	<b>30.47</b>	<b>-</b>	<b>289.04</b>	<b>67.78</b>	<b>-</b>	<b>37.71</b>	<b>-</b>	<b>105.49</b>	<b>183.55</b>	<b>190.79</b>
<b>Intangibles</b>											
Computer software	0.21	0.17	0.00	0.38	0.17	-	0.03	-	0.20	0.18	0.04
<b>Total Intangible Assets</b>	<b>0.21</b>	<b>0.17</b>	<b>-</b>	<b>0.38</b>	<b>0.17</b>	<b>-</b>	<b>0.03</b>	<b>-</b>	<b>0.20</b>	<b>0.18</b>	<b>0.04</b>
<b>Gross Total Assets</b>	<b>258.78</b>	<b>30.64</b>	<b>-</b>	<b>289.42</b>	<b>67.96</b>	<b>-</b>	<b>37.74</b>	<b>-</b>	<b>105.69</b>	<b>183.72</b>	<b>190.83</b>
<b>Previous Year</b>	<b>109.92</b>	<b>148.86</b>	<b>-</b>	<b>258.78</b>	<b>37.91</b>	<b>-</b>	<b>30.05</b>	<b>-</b>	<b>67.96</b>	<b>190.83</b>	<b>72.02</b>

For YAASHI JEWELLERS LIMITED

*[Signature]*  
Wholtime Director

For YAASHI JEWELLERS LIMITED

*[Signature]*  
Company Secretar

For YAASHI JEWELLERS LIMITED

*[Signature]*  
Chief Financial Officer

*[Signature]*  
Chairman & Managing Director

## Annexure - I.11

(₹ in Lakhs)

## Restated Statement of Non Current Investments

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Total</b>			

## Annexure - I.12

(₹ in Lakhs)

## Restated Statement of Non Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Security Deposits	13.41	-	-
Bank deposits having remaining maturities of more than 12 months	2,349.30	1,920.99	-
Interest Accrued but not due on ICICI and Kotak FDR	-	-	-
<b>Total</b>	<b>2,362.70</b>	<b>1,920.99</b>	

## Annexure - I.13

(₹ in Lakhs)

## Restated Statement of Inventories (Valued at Cost or NRV which ever is lower)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Raw Material	567.61	273.31	169.88
Stock in Trade	1,505.66	-	-
Finished Goods*	4,652.69	4,110.38	1,049.59
<b>Total</b>	<b>6,725.96</b>	<b>4,383.69</b>	<b>1,219.47</b>

\* Finished Goods is valued at lower of Cost of Net Realisable Value

## Annexure - I.14

(₹ in Lakhs)

## Restated Statement of Trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured Considered Good	-	-	-
Unsecured Considered Good	1,840.91	369.31	864.64
Doubtful	-	-	-
<b>Total</b>	<b>1,840.91</b>	<b>369.31</b>	<b>864.64</b>

## Aging of receivables

As at 31/03/2026

Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Undisputed</b>						
Trade receivables - Considered good	1,840.91	-	-	-	-	1,840.91
Trade receivables - doubtful debt	-	-	-	-	-	-
<b>Disputed</b>						
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
<b>Total</b>	<b>1,840.91</b>					<b>1,840.91</b>

There are no unbilled trade receivables in the reporting period(s)

As at 31/03/2025

Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Undisputed</b>						
Trade receivables - Considered good	369.31	-	-	-	-	369.31
Trade receivables - doubtful debt	-	-	-	-	-	-
<b>Disputed</b>						
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
<b>Total</b>	<b>369.31</b>					<b>369.31</b>

There are no unbilled trade receivables in the reporting period(s)

For YAASHVI JEWELLERS LIMITED

*Arkit Aggarwal*  
Wholtime Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

As at 31/03/2024

Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Undisputed</b>						
Trade receivables - Considered good	857.06	-	7.58	-	-	864.64
Trade receivables - doubtful debt	-	-	-	-	-	-
<b>Disputed</b>						
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
<b>Total</b>	<b>857.06</b>	<b>-</b>	<b>7.58</b>	<b>-</b>	<b>-</b>	<b>864.64</b>

There are no unbilled trade receivables in the reporting period(s)

## Annexure - I.15

## Restated Statement of Cash and Cash Equivalents

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Cash and Cash Equivalents</b>			
<b>Bank Balance:</b>			
(i) In current accounts	134.06	-	150.00
(iii) In foreign currency account	-	-	-
Cash in hand	41.62	40.89	39.48
<b>Total</b>	<b>175.68</b>	<b>40.89</b>	<b>189.48</b>

## Annexure - I.16

## Restated Statement of Short Term Loans And Advances

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Balances with Statutory Authority</b>			
GST Receivable	140.88	93.34	46.68
<b>Loans &amp; Advances to Others</b>			
Prepaid Insurance (18% Gst)	1.63	2.86	1.43
Rent Advance	3.35	11.24	-
Advance to creditors for expenses	11.32	1.21	0.31
Advance To Suppliers	37.35	24.88	35.54
Advance to Employees	-	0.25	-
Share IPO Expenses	49.55	13.15	-
<b>Total</b>	<b>244.08</b>	<b>146.92</b>	<b>83.95</b>

## Annexure - I.17

## Restated Statement of Other current assets

(₹ in Lakhs)

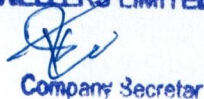
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<b>Statutory dues receivable</b>			
TDS Recoverable from NBFCs	12.76	7.69	3.52
TDS & TCS Others	48.21	-	-
<b>Total</b>	<b>60.97</b>	<b>7.69</b>	<b>3.51</b>

For YAASHMI JEWELLERS LIMITED



Wholetime Director

For YAASHMI JEWELLERS LIMITED



Company Secretary



Chief Financial Officer

For YAASHMI JEWELLERS LIMITED



Chairman & Managing Director

Annexure - II.1  
Restated Statement of Revenue from operations (₹ in Lakhs)

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Sales:*			
Trading	12,831.16	8,429.38	9,183.08
Manufacturing	31,983.79	21,293.27	10,909.92
<b>Total</b>	<b>44,814.95</b>	<b>29,722.65</b>	<b>20,093.00</b>
*NOTE: (ii) Sale comprises:			
B2B	33,205.93	22,254.76	19,811.88
B2Cs	11,609.02	7,467.89	281.12
<b>Total</b>	<b>44,814.95</b>	<b>29,722.65</b>	<b>20,093.00</b>

Annexure - II.2  
Restated Statement of Other income (₹ in Lakhs)

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Discount Received	0.00	0.06	0.00
Exchange Rate Diff	0.00	31.28	0.00
Miscellaneous Income	0.00	0.00	0.00
Interest on FDR	159.34	22.49	0.08
<b>Total</b>	<b>159.34</b>	<b>53.83</b>	<b>0.09</b>

Annexure - II.3  
Restated Statement of Cost of Material Consumed (₹ in Lakhs)

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
RAW MATERIAL			
Opening Stock			10857.92
ADD : Purchases of material (domestic)	30,938.60	19,552.11	
ADD : Purchases of material (import)	-	2,907.11	
ADD : Custom Duty on Import	-	145.36	
ADD : Direct Expenses	42.17	60.97	68.62
ADD: Consumables	1.24	1.07	1.74
LESS : Closing Stock	(567.61)	-	-
<b>Total Consumption</b>	<b>30,414.40</b>	<b>22,666.62</b>	<b>10,928.28</b>

Annexure - II.4  
Restated Statement of Changes in inventories of finished goods and work-in-progress (₹ in Lakhs)

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Inventories at the end of the year:			
Finished Goods	4,652.69	4,383.69	1,219.47
Trading Goods	1,505.66	-	-
	<b>6,158.35</b>	<b>4,383.69</b>	<b>1,219.47</b>
Inventories at the beginning of the year:			
Finished Goods	4,383.69	1,219.47	652.23
Trading Goods	-	-	-
	<b>4,383.69</b>	<b>1,219.47</b>	<b>652.23</b>
Net (increase) / decrease	(1,774.66)	(3,164.22)	(567.24)

Annexure - II.5  
Restated Statement of Employee benefits expense (₹ in Lakhs)

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Staff Welfare Exp.	0.05	0.06	-
ESI & EPF Expense	3.61	0.85	-
Bonus to Staff	2.01	2.22	-
Exgratia to Employee & Worker	0.58	-	-
Wages and Salary Exps.	164.03	103.54	32.51
Director remuneration	108.00	108.00	110.40
Gratuity	6.34	4.04	1.92
<b>Total</b>	<b>284.62</b>	<b>218.71</b>	<b>144.83</b>

Annexure - II.6  
Restated Statement of Finance costs (₹ in Lakhs)


Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Interest on CC	364.52	160.05	66.15
Interest on Statutory Dues	1.22	0.44	0.35
Interest On Term Loan	53.19	25.25	18.67
Interest On Car Loan	0.11	2.77	-
Interest On Unsecured loans	73.44	43.81	76.16
Interest on MSME	0.36	-	-
Bank Charges	25.83	18.77	6.68
Loan Processing Charges	36.79	2.02	15.48
Loan closure & Visit Charges	3.45	31.01	6.18
<b>Total</b>	<b>558.91</b>	<b>284.13</b>	<b>189.67</b>

Annexure - II.7  
Restated Statement of Depreciation and Amortisation Expenses (₹ in Lakhs)

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Depreciation on Property, Plant & Equipment	82.23	48.37	37.71
Amortization	0.81	0.08	0.03
<b>Total</b>	<b>83.04</b>	<b>48.44</b>	<b>37.74</b>

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED

  
Wholetime Director

  
For YAASHVI JEWELLERS LIMITED  
Company Secretary

  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

  
Chairman & Managing Director

## Annexure - II.8

(₹ in Lakhs)

## Restated Statement of Other expenses

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>Indirect Expenses-</b>			
Advertisement exp	14.88	0.21	0.10
AMC Charges	0.56	0.56	-
Audit Fees	2.35	1.55	1.31
Business Promotion	0.10	2.40	-
Conveyance Exp	0.03	0.00	-
Director Sitting Fee	2.22	0.66	-
Discount Paid	0.90	0.07	-
Insurance (Stock)	3.25	0.39	3.12
Machine repair & maintenance	0.00	0.00	0.07
Professional Fees	14.10	2.49	-
Electricity Exp	8.26	5.56	5.35
Exhibition Exp	1.06	0.00	-
Electric Repair & Maintenance	0.00	0.12	0.06
External Credit Rating Expenses	0.00	0.00	-
FASSTAG (Tour & Toll Exp)	0.14	0.13	0.02
Parcel Charges	0.00	0.00	0.09
Insurance on Directors (KeyMen Insurance policy)	8.99	9.31	15.68
Insurance on loan	0.00	2.82	-
Import Export Exp	0.00	1.00	-
Exhibition Charges	0.00	1.98	0.18
Late Fees on TDS/TCS/ GST	0.00	0.14	0.00
License Fee	0.31	0.00	0.00
Legal Fees	1.74	1.57	1.00
Locker Rent	0.00	0.15	-
Office Exp	3.25	0.10	-
Office Rent	33.74	1.62	1.50
GST Expenses	0.00	5.29	5.16
Printing And Statinary	1.36	0.00	-
Online Platform Fee	0.96	0.00	-
Repair and maintenance	1.35	0.53	-
Exchange rate exp	0.00	0.00	0.14
Rounded Off	0.00	0.00	0.00
Security Service Contract	4.23	-	-
vehicle insurance charges	1.13	1.34	0.45
Software Renewal Charges	0.00	0.08	0.04
Telephone & Internet Exps.	0.67	0.13	0.19
Vehicle Repair and Maintenance (28%)	0.08	0.26	-
ROC Expenses	0.06	11.31	2.42
Share Demat & Issue Expenses	0.00	4.87	-
Vehicle Repair & Maint	0.00	0.00	0.39
Water charges	0.06	0.41	0.16
Stock Audit Charges	0.00	0.00	0.05
Membership Fees	0.07	1.76	0.07
Tour And Travelling exp.	0.50	0.11	-
CSR Provision	13.12	0.00	0.00
<b>Total</b>	<b>119.47</b>	<b>58.91</b>	<b>37.54</b>

(₹ in Lakhs)

## Note: Remuneration to Auditors

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Audit Fees	2.35	1.55	1.31
Tax Audit Fees	-	-	-
Company Law & Other Matter	14.10	2.49	-
<b>Total</b>	<b>16.45</b>	<b>4.05</b>	<b>1.31</b>

## Annexure - II.9

(₹ in Lakhs)

## Restated Statement of Deferred Tax Liabilities/(Assets)

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
WDV as per Companies Act, 2013 (A)	396.82	217.20	183.72
WDV as per Income tax Act, 1961 (B)	442.06	232.35	190.71
Difference in WDV (A-B)	-45.25	-15.15	-6.99
Timing Difference due to Provision for Gratuity & Leave Encashment	19.30	12.96	8.92
Total Timing Difference	-64.55	-28.11	-15.91
Deferred Tax (Asset)/ Liability (C)	-16.24	-7.08	-4.00
Restated Closing Balance of Deferred Tax (Asset)/ Liability	-16.24	-7.08	-4.00
Deferred Tax (Assets)/ Liability as per Balance sheet of Previous Year	-7.08	-4.00	-2.11
Deferred Tax (Assets)/ Liability charged to Profit & Loss	-9.17	-3.07	-1.89
<b>Total DTL/(DTA)</b>	<b>(16.24)</b>	<b>(7.08)</b>	<b>(4.00)</b>

## Annexure - II.10

(₹ in Lakhs)

## Restated Statement of Earning Per Equity Share

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>Before Exceptional Items</b>			
1. Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (₹ in Lakhs)	1,828.44	1,128.23	196.05
2. Weighted Average number of equity shares used as denominator for calculating EPS	1,23,28,361	1,16,79,017	32,50,685
2. Weighted Average number of equity shares used as denominator for calculating EPS Post Bonus and Split	1,23,28,361	1,16,79,017	56,88,699
4. Basic and Diluted Earning per Share (On Face value of Rs. 10/ per share)	14.83	9.66	3.45

For YAASHVI JEWELLERS LIMITED

*Ankit Goyal*  
Wholetime Director

For YAASHVI JEWELLERS LIMITED

*Ashu*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

*Anand*  
Chairman & Managing Director

*Hay*  
Chief Financial Officer

ANNEXURE -V

Notes to the Re-stated Financial Statements:

I. Additional Information to the Financial Statements:-

(₹ in Lakhs)

Value of Imports calculated on CIF basis by the Company:

Particulars	For the Year Ended On		
	March 31, 2026	March 31, 2025	March 31, 2024
1. CIF Value of Imports			
Raw material	-	2,907.11	-
Component and spare parts	-	-	-
Finished goods	-	-	-
Capital goods	-	-	-
2. Expenditure in Foreign Currency			
Royalty	-	-	-
Know-how	-	-	-
Professional and consultancy fees	-	-	-
Interest	-	-	-
Purchase of components and spare parts	-	-	-
Others	-	-	-
3. Disclosure related to Earnings in foreign exchange in respect of			
Export of goods calculated on FCC basis	-	-	-
Royalty, know-how, professional and consultation fees	-	-	-
Interest and dividend	-	-	-
Other income, indicating the nature thereof	-	-	-

II. Segment Information

The company is primarily engaged in the business of 'Manufacturing and Trading of Gold & Silver Jewellery', which in terms of AS-17 on 'Segment Reporting' contributes a single reporting segment.

III. Details of CSR

Particulars	For the Year Ended On		
	March 31, 2026	March 31, 2025	March 31, 2024
1. Amount Required to be spent during the year	12.73	-	-
2. Amount of expenditure incurred	13.12	-	-
3. Shortfall/(excess) at the end of the Year/Period*	(0.39)	-	-
4. Total of previous years shortfall	-	-	-
5. Reasons for shortfall	-	-	-
6. Nature of CSR Activities	Donation for Cow Seva & Rural Development	-	-
7. Details of related party transactions	-	-	-
8. Provision movement for contractual obligations	-	-	-
9. Excess amount spent as per section 135	(0.39)	-	-
10. Carry Forward	-	-	-

\*Provision of CSR is applicable on the company from FY 2025-2026. The Expenditure for 2025-26 is made towards the end of the Year.

For YAASHVI JEWELLERS LIMITED

  
Company Secretary

For YAASHVI JEWELLERS LIMITED  
  
Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED  
  
Wholetime Director

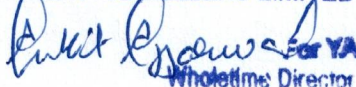
For YAASHVI JEWELLERS LIMITED

  
Chief Financial Officer

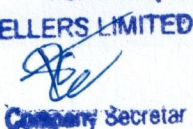
**IV. Additional regulatory information**

- (a) **Details of crypto currency or virtual currency**  
The Company has neither traded nor invested in Crypto currency or Virtual Currency for the year ended on March 31, 2026, 2025, 2024. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.
- (b) **Compliance with approved scheme of arrangements**  
Company is not engaged in any scheme of arrangements.
- (c) **Undisclosed income**  
During the year ended on March 31, 2026, 2025, 2024, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (d) **Relationship with struck off companies**  
The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended on March 31, 2026, 2025, 2024.
- (e) **Compliance with numbers of layers of companies**  
The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the year ended on March 31, 2026, 2025, 2024.
- (f) **Utilisation of borrowed funds and share premium**  
During the year ended on March 31, 2026, 2025, 2024, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:  
i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or  
ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.  
During the year ended on March 31, 2026, 2025, 2024, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:  
i) 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  
ii) provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.
- (g) The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.
- (h) No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (i) The Company has not revalued its Property, Plant & Equipments in the year ended on March 31, 2026, 2025, 2024.
- (j) The Company does have intangible assets under development & Capital Work in Progress as on March 31, 2026, 2025, 2024.
- (k) The company does not have any Immovable Property (other than property where the company is the lessee and lease agreements are duly executed in favour of the lessee), whose title deeds are not held in the name of the company.
- (l) The company has not granted loans or advances in the nature of loans are guaranteed to Promoters, Directors, KMPs and related parties (as defined under Companies Act, 2013) Either severally or jointly with any other person that are: ( a ) repayable on demand ( b )without specifying any terms or period of repayment
- V. Non-adjustment Items:**  
No Audit qualifications for the respective periods which require any corrective adjustment in these Restated Financial Statements of the Company have been pointed out during the restated period.
- VI. Material Regroupings:**  
Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

For YAASHVI JEWELLERS LIMITED

  
Wholetime Director

For YAASHVI JEWELLERS LIMITED

  
Company Secretary

  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

  
Chairman & Managing Director

VII. Material Adjustments in Restated Profit & Loss Account:

Particulars	For the Year Ended		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>Profit After Tax as per Books of Accounts</b>	<b>1,828.49</b>	<b>1,151.84</b>	<b>201.31</b>
Adjustment for Gratuity Provision	-	8.92	(1.92)
Adjustment for Provision for Audit Fees	(0.36)	-	-
Adjustment for Interest payable to MSME Creditor	0.09	(30.29)	(3.79)
Adjustment for provision of Income Tax	-	-	-
Adjustment on account of CSR Provision	0.22	(2.24)	0.46
Adjustment for provision of Deferred Tax	(0.05)	(23.61)	(5.26)
<b>Total Adjustments</b>	<b>1,828.44</b>	<b>1,128.23</b>	<b>196.05</b>
<b>Profit After Tax as per Restated</b>			

Reconciliation of Equity

Particulars	As at		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>Balance of Equity (Networth) as per Audited Financial Statement</b>	<b>4,384.31</b>	<b>2,451.11</b>	<b>887.39</b>
Adjustment on account of Opening Gratuity Provision	(35.85)	(35.81)	(12.21)
Adjustment related to Profit and Loss account	4,348.45	2,415.31	875.19
<b>Balance of Equity (Networth) as per Restated Financial Statement</b>			

**Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:**

A. **Income Tax Expense:** Since the Restated profit has been changed thus the Provision for current tax has also changed.

B. **Gratuity Expense:** Provision for Gratuity is provided in Restated Financials Statement which was not provided in Audited Financial Statements and the provision for gratuity relating to preceding years was adjusted against reserves and surplus.

C. **Deferred Tax:** Deferred tax is calculated on the difference of Depreciation. Further Deferred Tax has been calculated on Timing difference arises due to Provision for Gratuity which was not considered in Audited Financial Statements.

VIII. Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

The identification of Micro, Small and Medium Enterprises Suppliers as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" is based on the information available with the management. As certified by the management, the amounts overdue as on March 31, 2026, 2025 & 2024 to Micro, Small and Medium Enterprises on account of principal amount together with interest, aggregate to Rs. Nil.

I. Other figures of the previous years have been regrouped / reclassified and / or rearranged wherever necessary.

II. The balance of Sundry Creditors, Sundry Debtors, Loans Advances, Unsecured Loans, and Current Liabilities are subject to confirmation and reconciliation.

IX. As required under SEBI (ICDR) Regulations, the statement of assets and liabilities has been prepared after deducting the balance outstanding on revaluation reserve account from both fixed assets and reserves and the net worth arrived at after such deductions. Company has not revalued any of its assets and liabilities during the year ended on March 31, 2026, 2025, 2024.

For YAASHVI JEWELLERS LIMITED

Company Secretary

For YAASHVI JEWELLERS LIMITED

Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED

Managing Director

For YAASHVI JEWELLERS LIMITED

Chief Financial Officer

**X. Long Term Employee Benefits [AS-15]**

Accounting Standard (AS) – 15 issued by ICAI is Mandatory. The Company has accounted for Long Term employee Benefits based on Actuarial Valuation report. The nature of Employee Benefits are non funded.

Assumption used by Actuarial for Gratuity Provision

Particulars	For the Period /Year Ended on		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>I. Assumptions</b>			
Discount Rate	7.00%	7.00%	7.00%
Salary Growth Rate	10.00%	10.00%	10.00%
Mortality	IALM 2012-14	IALM 2012-14	IALM 2012-14
Withdrawal rate (Per Annum)	10% PA	10% PA	10% PA
Normal Retirement Age	60 Years	60 Years	60 Years
Salary	Last Drawn Qualifying Salary	Last Drawn Qualifying Salary	Last Drawn Qualifying Salary
Vesting Period	5 Years of Service	5 Years of Service	5 Years of Service
Benefits on Normal Retirement	15/26*Salary *Past Service(yr)	15/26*Salary *Past Service(yr)	15/26*Salary *Past Service(yr)
Benefit on early exit due to death and disability	As above except no vesting conditions apply	As above except no vesting conditions apply	As above except no vesting conditions apply
Limit	20,00,000.00	20,00,000.00	20,00,000.00
<b>II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT</b>			
Defined Benefit Obligation at beginning of the year	12.96	8.92	7.00
Current Service Cost	7.50	4.87	1.87
Interest cost	0.91	0.62	0.49
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	-2.07	-1.45	-0.44
Actuarial (Gains)/Losses on Obligations - Due to Experience Adjustment	0.00	0.00	0.00
Benefits Paid	19.30	12.96	8.92
Defined Benefit Obligation as at end of the year	12.96	8.92	7.00
<b>III. AMOUNT RECOGNIZED IN THE BALANCE SHEET:</b>			
Net liability as at beginning of the year	6.34	4.04	1.92
Net expense recognized in the Statement of Profit and Loss	0.00	0.00	0.00
Benefits Paid	19.30	12.96	8.92
Net liability as at end of the year	6.34	4.04	1.92
<b>IV. EXPENSE RECOGNIZED:</b>			
Current Service Cost	7.50	4.87	1.87
Interest Cost	0.91	0.62	0.49
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions and Due to Experience Adjustment	-2.07	-1.45	-0.44
Expense charged to the Statement of Profit and Loss	6.34	4.04	1.92
<b>V. BALANCE SHEET RECONCILIATION:</b>			
Opening net liability	12.96	8.92	7.00
Expense as above	6.34	4.04	1.92
Provision Related to Previous Year booked as Prior Period Items	0	0	0
Return on Plan Assets	0	0	0
Benefits Paid	0.00	0.00	0.00
Net liability/(asset) recognized in the balance sheet	19.30	12.96	8.92

(Source: Based on Valuation report-Ashok Kumar Garg (Fellow Member of Institute of Actuaries of India))

**XI. Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits**

Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

**XII. Re-grouping/re-classification of amounts**

The figures have been grouped and classified wherever they were necessary.

**XIII. Examination of Books of Accounts & Contingent Liability**

The list of books of accounts maintained is based on information provided by the assessee and is not exhaustive. The information in audit report is based on our examination of books of accounts presented to us at the time of audit and as per the information and explanation provided by the assessed at the time of audit.

**XIV. Director Personal Expenses**

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc are not identifiable or separable.

**XV. Deferred Tax Asset / Liability: [AS-22]**

The company has created Deferred Tax Asset / Liability as required by Accounting Standard (AS) - 22.

**XVI. Pending registration / satisfaction of charges with ROC**

There are no charges registration/satisfactions are pending with ROC for the year ended on March 31, 2026, 2025, 2024.

**XVII. Shares allotted without payment being received in cash, bonus shares allotted and shares bought back during last 5 years.**

The Company has not allotted any shares without payment being received in cash and bonus shares except bonus issued in last 5 years. Further the company has not bought back any shares during last 5 years

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
 Whole-time Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
 Company Secretary

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
 Chairman & Managing Director

*[Signature]*  
 Chief Financial Officer

**XVIII. Disclosure of Borrowings Secured against Inventories**

The company has taken Borrowings from Bank on the basis of Current Assets i.e. Inventory. The Quarterly statements of Current Assets i.e. Inventory filed by the Company with banks are not in agreement with the books of accounts and details are given with reasons from the company as below.

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per books of accounts (in ₹)	Amount reported in the quarterly return/statement	Amount of difference	Reason for Difference	
<b>2023-24</b>							
June 2023 - Q1	Kotak Bank	Mahindra Finished Goods	873.56	709.72	163.85	As mentioned below in Note #	
September 2023 - Q2	Kotak Bank	Mahindra Finished Goods	1099.17	911.69	187.49		
December 2023 - Q3	Kotak Bank	Mahindra Finished Goods	1699.06	1555.86	143.20		
March 2024 - Q4	Kotak Bank	Mahindra Finished Goods	1219.47	1134.20	85.27		
<b>2024-25</b>							
June 2024 - Q1	Kotak Bank	Mahindra Finished Goods	1406.22	1230.01	176.20		
September 2024 - Q2	Kotak Bank	Mahindra Finished Goods	1806.79	2017.57	-210.79		
December 2024 - Q3	Kotak Bank	Mahindra Finished Goods	2834.89	2826.84	8.06		
March 2025 - Q4	Kotak Bank	Mahindra Finished Goods	4383.69	4371.40	12.29		
<b>2025-26</b>							
June 2025 - Q1	Kotak Bank	Mahindra Finished Goods	3588.51	3845.13	-256.62		
September 2025 - Q2	Kotak Bank	Mahindra Finished Goods & Raw Material	4281.83	3761.00	520.83		
December 2025 - Q3	Kotak Bank	Mahindra Finished Goods & Raw Material	5667.63	5807.56	-139.93		
March 2026 - Q4	Kotak Bank	Mahindra Finished Goods & Raw Material	6725.96	6985.00	-259.04		

**Note #:** Stock statement is to be submitted to bank on or before 7th of following month. Therefore company had to provide stock statement as per available books of accounts which may be pending for purchase bills to be entered and/or other correction. Therefore variation found as compare to final books of accounts.

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Managing Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

## ANNEXURE -VI

(₹ in Lakhs)

## Statement of Accounting &amp; Other Ratios, As Restated

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
Net Profit as Restated (A)	1,828.44	1,128.23	196.05
Add: Depreciation	83.04	48.44	37.74
Add: Finance Cost	558.91	284.13	189.67
Add: Income Tax/ Deferred Tax	676.95	425.74	71.13
Less: Other Income	(159.34)	(53.83)	(0.09)
EBITDA	2,987.99	1,832.70	494.51
EBITDA Margin (%)	6.67%	6.17%	2.46%
Net Worth as Restated (B)	4,348.45	2,415.31	875.19
Return on Net worth (%) as Restated (A/B)	42.05%	46.71%	22.40%
Equity Share at the end of year (in Nos.) (C)	1,23,35,124	1,22,49,999	49,20,000
Equity Share at the end of year (in Nos.) After Bonus (D)	1,23,35,124	1,22,49,999	1,01,70,000
Weighted No. of Equity Shares (in Nos.) (E)	1,23,28,361	1,16,79,017	32,50,685
Weighted No. of Equity Shares Considering Bonus & Split Impact (F)	1,23,28,361	1,16,79,017	56,88,699
(Post Bonus after restated period with retrospective effect)			
Basic & Diluted Earnings per Equity Share as Restated (A/E)	14.83	9.66	6.03
Basic & Diluted Earnings per Equity Share as Restated after considering Bonus Impact with retrospective effect (A/F)	14.83	9.66	3.45
Net Asset Value per Equity share as Restated (B/C)	35.25	19.72	17.79
Net Asset Value per Equity share as Restated after considering Bonus Impact with retrospective effect (B/D)	35.25	19.72	8.61

## Note:-

EBITDA Margin = EBITDA/Revenue from Operations

Networth= Paid up share capital plus reserves and surplus less miscellaneous expenditure to the extent not written off

Earnings per share (₹) = Profit available to equity shareholders / Weighted No. of shares outstanding at the end of the year

Return on Net worth (%) = Restated Profit after taxation / Net worth x 100

Net asset value/Book value per share (₹) = Net worth / No. of equity shares

The Company does not have any revaluation reserves or extra-ordinary items.

For YAASHVI JEWELLERS LIMITED

  
 Ankit Aggarwal  
 Wholetime Director

For YAASHVI JEWELLERS LIMITED

  
 H. K. Singh  
 Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

  
 Anurag Singh  
 Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED

  
 Anurag Singh  
 Company Secretary

Accounting Ratio				March 31, 2026	March 31, 2025	March 31, 2024	Comments*
Sr. No.	Particulars	Formula					
1	Current Assets	Current Assets/ Current Liabilities		9,047.60	4,948.52	2,361.06	Current ratio is increasing year to year due to reinvestment of profits in to business. It depicts sufficient deployment of working capital in business. Current Assets are increasing due to increased level of closing stock to boost sales of next year.
	Current Liabilities			6,552.61	4,427.45	1,483.43	
	<b>Current Ratio (In Times)</b>			<b>1.38</b>	<b>1.12</b>	<b>1.59</b>	
	Variation			23.54%	-29.78%	N/A	
2	Total Debt (Short Term + Long Term)	Debt/ Equity		6,535.85	4,310.93	1,624.62	Debt Equity Ratio is reduced year to year due to increase in Debt
	Equity			4,348.45	2,415.31	875.19	
	<b>Debt Equity Ratio</b>			<b>1.50</b>	<b>1.78</b>	<b>1.86</b>	
	Variation			-15.79%	-3.85%	-25.43%	
3	Earnings available for debt service	Earnings available for debt service/ Debt Service		2,987.99	1,832.70	494.51	Improvement in DSCR ratio year to year depicts improvement in loan repayment capacity of the company
	Debt Service			7,094.77	4,595.06	1,814.29	
	<b>Debt Service Coverage Ratio</b>			<b>0.42</b>	<b>0.40</b>	<b>0.27</b>	
	Variation			5.59%	46.33%	11.74%	
4	Net Profits after taxes - Preference Dividend (if any)	Net profits after Taxes/ Avg. Shareholder's Equity*100		1,828.44	1,128.23	196.05	Return on Equity is decreased in FY 26 due to significant increase in Shareholders equity as compare to net profit available to share holders. Net profit is increasing year to year as continuous growth in business.
	Average Shareholder's Equity			3,381.88	1,645.25	606.16	
	<b>Return on Equity (ROE):</b>			<b>54.07%</b>	<b>68.57%</b>	<b>32.34%</b>	
	Variation			-21.16%	112.02%	31.19%	
5	Revenue from Operations	Revenue from Operations/ Average Inventory		44,814.95	29,722.65	20,093.00	Reduction of Inventory turnover ratio is due to addition of retails business into wholesale business wherein high level of stock needed for retail business as compare of wholesale business.
	Average Inventory			5,554.82	2,801.58	935.85	
	<b>Inventory Turnover ratio</b>			<b>8.07</b>	<b>10.61</b>	<b>21.47</b>	
	Variation			-23.96%	-50.59%	-35.04%	
6	Net Revenue from Operations	Net Revenue from Operations/ Average accounts receivable		44,814.95	29,722.65	20,093.00	Reduction in trade receivables turnover ratio depicts reduction of credit period allowed to trade receivables and shows better receivables collection management
	Average Accounts Receivable			1,105.11	616.98	491.07	
	<b>Trade receivables turnover ratio</b>			<b>40.55</b>	<b>48.17</b>	<b>40.92</b>	
	Variation			-15.82%	17.74%	-63.05%	
7	Net Credit Purchases (Purchase + Other Expenses)	Net Credit Purchases/ Average accounts Payable		43,884.61	30,835.46	20,020.91	The company have no high level of creditors as compare to purchase. The company is buying raw material on advance payment or taking credit very short period and availing price benefits in competitive business environment.
	Average Trade Payables			29.15	3.74	15.20	
	<b>Trade payables turnover ratio</b>			<b>1,505.71</b>	<b>8,250.00</b>	<b>1,317.35</b>	
	Variation			-81.75%	526.26%	330.25%	
8	Net Revenue from Operations	Net Revenue from Operations/ Average Working Capital		44,814.95	29,722.65	20,093.00	Net capital turnover ratio depicts efficient use of working capital in business. This ratio is reducing in recent years for increase level of inventory required for retail sales.
	Average Working Capital			1,508.03	699.35	514.88	
	<b>Net capital turnover ratio</b>			<b>29.72</b>	<b>42.50</b>	<b>39.02</b>	
	Variation			-30.08%	8.91%	-66.59%	
9	Net Profit	Net Profit/ Net Revenue from Operations*100		1,828.44	1,128.23	196.05	The company have improved NP Ratio in recent years due to increase in retail sales, import of raw material and benefit of long run business.
	Net Revenue from Operations			44,814.95	29,722.65	20,093.00	
	<b>Net profit ratio</b>			<b>4.08</b>	<b>3.80</b>	<b>0.98</b>	
	Variation			7.49%	289.03%	169.10%	
10	Earning before interest and taxes (EBIT)	EBIT/ Capital Employed		2,904.95	1,784.26	456.77	This ratio is increasing year to year showing efficient use of resources in to business and convert in to better profitability.
	Capital Employed			10,868.05	6,719.16	2,495.80	
	<b>Return on capital employed (ROCE)</b>			<b>26.73%</b>	<b>26.55%</b>	<b>18.30%</b>	
	Variation			0.66%	45.10%	6.76%	
11	<b>Return on investment</b>	N/A		NA	NA	NA	

For YAASHMI JEWELLERS LIMITED

*[Signature]*  
Wholesale Director

For YAASHMI JEWELLERS LIMITED

*[Signature]*  
Chief Financial Officer

For YAASHMI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

*[Signature]*  
Company Secretary

## ANNEXURE -VII

## Statement of Capitalization, As Restated

(₹ in Lakhs)

Particulars	Pre-Issue	Post Issue*
	March 31, 2026	
<b>Debt :</b>		
Long Term Debt	904.12	904.12
Short Term Debt	5,631.73	4,531.73
<b>Total Debt</b>	<b>6,535.85</b>	<b>5,435.85</b>
<b>Shareholders Funds</b>		
Equity Share Capital	1,233.51	1,762.15
Reserves and Surplus	3,114.93	6,489.94
Less: Misc. Expenditure	-	-
<b>Total Shareholders' Funds</b>	<b>4,348.45</b>	<b>8,252.09</b>
<b>Long Term Debt/ Shareholders' Funds</b>	<b>0.21</b>	<b>0.11</b>
<b>Total Debt / Shareholders Fund</b>	<b>1.50</b>	<b>0.66</b>

\* Assuming Full Allotment of IPO shares

## Notes

1. Short term Debts represent which are expected to be paid/payable within 12 months and includes installment of term loans repayable within 12 months.
2. Long term Debts represent debts other than short term Debts as defined above but exclude installment of term loans repayable within 12 months grouped under short term borrowings.
3. Company has increased authorised capital of the Company from Rs 300 Lakhs divided into 30 Lakhs Equity Shares of Rs. 10 Each in Financial Year 2022-23 to Rs. 700 Lakh divided into 70 Lakhs Equity Shares of Rs. 10 each in Financial Year 2023-24 & further increased to Rs. 1800 Lakhs divided into 180 Lakhs Equity Shares of Rs. 10 Each in Financial Year 2024-25  
#Company has allotted 12,00,000 Equity Shares of Rs. 10 Each at a Price of Rs10 on August 26, 2023 and 22,20,000 Equity Shares of Rs. 10 Each at a Price of Rs10 on October 13, 2023  
Further Company has allotted 6,10,200 Equity Shares of Rs. 10 Each at a price of Rs. 22.94 each through Rights Issue on April 27, 2024.  
Company has allotted 8,91,892 Equity Shares of Rs. 10 Each at a price of Rs. 18.5 each through Rights Issue on August 23, 2024.  
Company has allotted 5,77,908 Equity Shares of Rs. 10 Each at a price of Rs. 18.5 each through Rights Issue on September 17, 2024.  
Company has allotted 85,125 shares having face value of Rs. 10 each issued at Share Premium of Rs. 113 as on April 29, 2025  
  
Further Company has allotted 52,49,999 Bonus Equity Shares of Rs. 10 each on January 22, 2025 in the ratio of 3:4 i.e. for every 4 equity share, 3 bonus shares were issued.

]

For YAASHI JEWELLERS LIMITED


  
Ankit Agrawal  
Wholetime Director

For YAASHI JEWELLERS LIMITED


  
Chief Financial Officer


  
Company Secretary

For YAASHI JEWELLERS LIMITED


  
Chairman & Managing Director

## ANNEXURE -VIII

(₹ in Lakhs)

## Statement of Tax Shelter, As Restated

Particulars	As At		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>Profit Before Tax as per books of accounts (A)</b>	<b>2,505.38</b>	<b>1,553.96</b>	<b>267.18</b>
-- Normal Tax rate	25.17%	25.17%	25.17%
-- Minimum Alternative Tax rate	17.28%	17.28%	17.28%
Income from Capital Gain (Chargeable at Special Rate)	-	-	-
Income Chargeable at normal Tax Rate	<b>2,505.38</b>	<b>1,553.96</b>	<b>267.18</b>
<b>Permanent differences</b>			
Disallowed U/s 36	13.12	0.34	
Interest on TDS/TDS Written Off	-	-	-
Loss on sale of Investment	-	-	-
<b>Total (B)</b>	<b>13.12</b>	<b>0.34</b>	<b>-</b>
<b>Timing Differences</b>			
Depreciation as per Books of Accounts	83.04	48.44	37.74
Depreciation as per Income Tax	52.94	40.29	32.13
Difference between tax depreciation and book depreciation	30.10	8.16	5.61
Gratuity Provision in Books	6.34	4.04	1.92
Gratuity Actually Paid	-	-	-
Deduction under chapter VI-A	-	-	-
<b>Total (C)</b>	<b>36.43</b>	<b>12.20</b>	<b>7.53</b>
<b>Net Adjustments (D = B+C)</b>	<b>49.55</b>	<b>12.54</b>	<b>7.53</b>
<b>Total Income (E = A+D)</b>	<b>2,554.93</b>	<b>1,566.51</b>	<b>274.71</b>
Taxable Income at Special Rate (F)	-	-	-
<b>Taxable Income/ (Loss) for the year/period (E+F)</b>	<b>2,554.93</b>	<b>1,566.51</b>	<b>274.71</b>
Tax Payable for the year	643.03	394.26	69.14
Tax Chargeable at Special Rate of Tax	-	-	-
Interest Expenses	43.09	34.55	3.89
Total Tax Expense	686.11	428.81	73.03
Tax payable as per MAT	432.99	268.56	46.18
Tax payable as per normal rates or MAT (whichever is higher)	<b>Income Tax</b>	<b>Income Tax</b>	<b>Income Tax</b>

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Whole-time Director

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chief Financial Officer

*[Signature]*  
Company Secretary

For YAASHVI JEWELLERS LIMITED

*[Signature]*  
Chairman & Managing Director

## Statement of Related Party &amp; Transactions :

## List of Related Parties where Control exists and Relationships:

Sr. No	Name of the Related Party	Relationship
1	Ankit Aggarwal	Whole Time Director - KMP
2	Ankita Agarwal	Managing Director - KMP
3	Marya Hotchandani	Independent Director
4	Pulkit Patel	Independent Director
5	Ujjaval Sangtani	Independent Director
6	Prateek Bharsali	Independent Director
7	Kiran Agarwal	Relative of Key Management Personnel
8	Shipra Agarwal	Relative of Key Management Personnel
9	Sahil Agarwal	Relative of Key Management Personnel
10	Dinesh Kumar Agarwal	Relative of Key Management Personnel
11	Dinesh Kumar Agarwal & Sons HUF	HUF Firm of Relative of Key Managerial Person
12	D.A. Jewellers	Proprietorship Firm of Relative of Key Managerial Person
13	Kaluram Kumawat	Company Secretary
14	Dinesh Kumar Verma	Chief Financial Officer
15	Jyoti Torani	Independent Director

Transactions during the year:	For the Year/ Period Ended on		
	March 31, 2026	March 31, 2025	March 31, 2024
<b>Remuneration to Directors</b>			
Ankit Aggarwal	60.00	60.00	62.40
Ankita Agarwal	48.00	48.00	48.00
<b>Director Sitting Fee</b>			
Marya Hotchandani	0.72	0.24	-
Pulkit Patel	0.72	0.24	-
Ujjaval Sangtani	-	0.18	-
Jyoti Torani	0.72	-	-
Prateek Bharsali	0.06	-	-
<b>Unsecured Loan</b>			
<b>Ankit Aggarwal</b>			
Opening Balance	8.30	3.00	-
Add: Loan Received During the Year	-	107.97	3.00
Less: Loan Repaid During the year	8.30	102.67	-
Closing Balance	0.00	8.30	3.00
<b>Ankita Agarwal</b>			
Opening Balance	10.00	10.00	-
Add: Loan Received During the Year	-	70.00	10.00
Less: Loan Repaid During the year	10.00	70.00	-
Closing Balance	-	10.00	10.00
<b>Kiran Agarwal</b>			
Opening Balance	14.55	14.55	14.55
Add: Loan Received During the Year	-	-	-
Add: Interest on Loan	1.80	2.70	2.70
Less: TDS on Interest	0.18	0.27	0.27
Less: Loan Repaid During the year	16.17	2.43	2.43
Closing Balance	-	14.55	14.55
<b>Dinesh Kumar Agarwal &amp; Sons HUF</b>			
Opening Balance	-	-	77.24
Add: Loan Received During the Year	-	-	13.22
Add: Interest on Loan	-	-	1.32
Less: TDS on Interest	-	-	89.14
Less: Loan/interest Repaid During the year	-	-	-
Closing Balance	-	-	-
<b>D.A. Jewellers</b>			
Opening Balance	0.00	(0.05)	10.00
Add: Loan Received During the Year	-	-	0.05
Add: Interest on Loan	-	0.05	0.52
Less: TDS on Interest	-	-	0.10
Less: Loan/interest Repaid During the year	-	-	10.52
Closing Balance	0.00	0.00	(0.05)
<b>Salary</b>			
Kaluram Kumawat	2.40	0.63	-
Dinesh Kumar Verma	5.00	4.05	3.15
<b>Rent</b>			
D.A. Jewellers	1.74	1.62	1.77

Figures shown above are exclusive of GST and TDS

Outstanding Balance (Receivables)/Payable	March 31, 2026	March 31, 2025	March 31, 2024
Ankit Aggarwal	1.73	8.30	4.20
Ankita Agarwal	0.18	15.20	11.20
Kiran Agarwal	-	14.55	14.55
Marya Hotchandani	0.12	0.06	-
Pulkit Patel	0.18	-	-
Ujjaval Sangtani	-	0.06	-
D.A. Jewellers	-	-	(0.05)
Kaluram Kumawat	0.40	0.40	-
Dinesh Kumar Verma	0.45	0.82	-
Jyoti Torani	0.12	-	-

For YAASHVI JEWELLERS LIMITED

For YAASHVI JEWELLERS LIMITED

Ankit Aggarwal  
Wholetime Director

For YAASHVI JEWELLERS LIMITED  
Company Secretary

Chief Financial Officer

For YAASHVI JEWELLERS LIMITED

Chairman & Managing Director

**Details of Security Provided by Director or Relative of director**  
 1. Residential property at Plot no 486, puspak Marg, Vaishali Nagar, Jaipur 2. Residential property At Plot no 14, Dher Ke Balaji, Sikar Road, JAIPUR, RAJASTHAN, 302006 3. Residential property at Plot no 15, Radha Govind colony, Dher ke balaji, JAIPUR, RAJASTHAN, 302006 4. Plot no C54, C55, Rameshwar Dham, Murlipura, JAIPUR, RAJASTHAN, 302006 Given to Kotak Mahindra Bank Limited

**Details of Personal Guarantee by Director or Relative of director**

1. ANKIT AGGARWAL
2. ANKITA AGARWAL
3. ONKAR MAL AGARWAL
4. KIRAN AGARWAL

Company has allotted 52,49,984 Bonus Equity Shares of Rs. 10 each on January 22, 2025 in the ratio of 3:4 i.e. for every 4 equity share, 3 bonus shares were issued to Related Parties as below :

Name	No. of Bonus Shares allotted
Ankit Agarwal	2624992
Ankita Agarwal	2624992

ANNEXURE -X

**Statement of Dividends**

The company has not paid Dividend during the years under Restatement

ANNEXURE -XI

**Changes in the Significant Accounting Policies**

There have been no changes in the accounting policies of the company for the period disclosed in the restated financial statement except as mentioned below:

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
Impact on Profit and loss account due to change in accounting			
Reduction in Profits to the extent of	-	8.92	(1.92)

ANNEXURE -XII

**Contingent Liabilities:**

a) Claims against the Company (including unasserted claims) not acknowledged as debt:

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
<b>Contingent Liabilities</b>			
(a) Claims against the company not acknowledges as debt*	-	-	-
(b) Other money for which the company is contingently liable*	79.08	77.27	77.27
(c) Guarantees given by the Company (including bank guarantees)	-	-	-
As Guarantor for Group Companies			
<b>Commitment</b>			
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;	-	-	-
(b) Uncalled liability on shares and other investments partly paid	-	-	-
(c) Other commitments (Capital Commitment)	-	-	-

\* The following contingent liabilities have not been recognised in books of accounts, as they are dependent on future events.

Particulars	FY	Rs. in Lakhs	Status
Claims against the Company not acknowledged as debt			
Demand from Income Tax Authorities (TDS)	2025-26	1.86	The Company is in process of
Demand from Income Tax Authorities (TDS)	2024-25	0.55	Rectification of
Demand from Income Tax Authorities (TDS)	2023-24	0.12	TDS returns &
Demand from Income Tax Authorities (TDS)	2022-23	0.07	Demand.
Demand from Income Tax Authorities (TDS)	2021-22	0.19	
Demand from Income Tax Authorities (Income tax)	20-21	76.29	Decision of appeal is pending.

For YAASHVI JEWELLERS LIMITED

Company Secretary

For YAASHVI JEWELLERS LIMITED

Whole-time Director

For YAASHVI JEWELLERS LIMITED

Chairman & Managing Director

For YAASHVI JEWELLERS LIMITED

Chief Financial Officer